

Court File No. CV-19-615862-00CL
Court File No. CV-19-616077-00CL
Court File No. CV-19-616779-00CL

**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 **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED**
AND **IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

**MOTION RECORD
(Motion of Quebec Class Action Plaintiffs for a Signing Authorization Order
Returnable on August 15, 2025)**

August 8, 2025

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Plaintiffs**)

TO : THE COMMON SERVICE LIST

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OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

NOTICE OF MOTION

(Motion of Quebec Class Action Plaintiffs for a Signing Authorization Order)

TAKE NOTICE that the Quebec Class Action Plaintiffs¹ will make a motion before the Honourable Chief Justice Morawetz on August 15, 2025 at 9:00 am:

PROPOSED METHOD OF HEARING: The motion is to be heard by videoconference.

THE MOTION IS FOR an Order substantially in the form included at Tab 3 of the Motion Record:

¹ Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Affidavit of André Lespérance dated August 8, 2025 (the "**Lespérance Affidavit**") or in the CCAA Plans. The Quebec Class Action Plaintiffs are also referred to as the QCAPs.

1. authorizing (i) Quebec Class Counsel to execute and deliver on behalf of the Quebec Class Action Plaintiffs, (ii) PCC Representative Counsel to execute and deliver on behalf of the Pan-Canadian Claimants, (iii) *Knight* Class Counsel to execute and deliver on behalf of the *Knight* Class Action Plaintiffs, and (iv) Counsel for the Tobacco Producers to execute and deliver on behalf of the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans including, as applicable and without limitation, the following documents:
 - a. Claimant Contractual Releases;
 - b. Plan Implementation Certificates;
 - c. Collateral Agency Agreements; and
 - d. Flow of Funds Agreement.

THE GROUNDS FOR THE MOTION ARE:

2. After five and a half years of complex mediation, and further to the directions of the CCAA Court issued on October 5, 2023, the Court-Appointed Mediator and Monitors filed CCAA Plans in respect of each of the Tobacco Companies in order to effect a global settlement of all Affected Claims against the Tobacco Companies.
3. On October 31, 2024, the CCAA Court issued Meeting Orders that accepted the CCAA Plans for filing and ordered that the Meetings be held on December 12, 2024 to permit the Affected Creditors to vote on the CCAA Plans.
4. The Meeting Orders appointed PCC Representative Counsel, Quebec Class Counsel, *Knight* Class Counsel and Counsel for the Tobacco-Producers (collectively, the "**Claimant Class Counsel**") to act as proxy and to vote the Voting Claims of their respective Claimant groups as follows:

*21. **THIS COURT ORDERS** that PCC Representative Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed*

as proxy for all Pan-Canadian Claimants and is hereby authorized to vote the Voting Claims of all Pan-Canadian Claimants on their behalf at the Meeting.

22. THIS COURT ORDERS *that Quebec Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Quebec Class Action Plaintiffs and is hereby authorized to vote the Voting Claims of all Quebec Class Action Plaintiffs on their behalf at the Meeting.*

23. THIS COURT ORDERS *that Counsel for the Tobacco Producers, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Tobacco Producers and is authorized to vote the Voting Claims of all Tobacco Producers on their behalf at the Meeting.*

24. THIS COURT ORDERS *that Knight Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Knight Class Action Plaintiffs and is authorized to vote the Voting Claims of all the Knight Class Action Plaintiffs on their behalf at the Meeting.*

5. At the Meetings held on December 12, 2024, the Affected Creditors voted to approve the CCAA Plans, with each Claimant Class Counsel voting on behalf of the Claimant group they represent in accordance with the Meeting Orders.
6. On March 6, 2025, this Honourable Court issued Sanction Orders approving the CCAA Plans (as amended on February 27, 2025).
7. The Plan Implementation Date is scheduled to occur on August 29, 2025.
8. The CCAA Plans each provide in section 18.1² and in section 19.2³ that the Sanction Order shall:

Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;

² Section 18.1.12 (b)(i) in the JTIM CCAA Plan and section 18.1.11 (b)(i) in the Imperial and RBH CCAA Plans.

³ Section 19.2 (p) in the JTIM CCAA Plan and section 19.2 (q) in the Imperial and RBH CCAA Plans.

9. However, by inadvertence, the Sanction Orders did not contain such authorizations to execute and deliver the Claimant Contractual Releases.
10. In addition to the Claimant Contractual Releases, there are certain other documents that the Claimant Class Counsel shall be requested to sign and deliver on behalf of their respective Claimant groups in order to comply with various conditions precedent to plan implementation including, without limitation, Plan Implementation Certificates, Collateral Agency Agreements and a Flow of Funds Agreement⁴.
11. Out of an abundance of caution, Quebec Class Counsel are seeking this Court's authorization to execute and deliver any and all required plan implementation documentation as they consider advisable and propose that this Court's authorization be extended to the other Claimant Class Counsel as well.
12. Accordingly, the Quebec Class Action Plaintiffs are making the present Motion, after conferring with PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers, all of whom are in agreement with the requested relief.

Additional Grounds

13. The previous Orders granted in the CCAA Proceedings;
14. The *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 and the inherent and equitable jurisdiction of the Court;
15. The *Ontario Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and
16. Such further and other grounds as counsel may advise and this Honourable Court may permit.

⁴ As such documents are defined in the Lespérance Affidavit.

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

17. The Affidavit of André Lespérance dated August 8, 2025, together with Exhibits “A”, “B” and “C” thereto.

August 8, 2025

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santé and Jean-Yves Blais and Cécilia
Létourneau (**Quebec Class Action Plaintiffs**)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF JTI-MACDONALD CORP.

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.

**AFFIDAVIT OF ANDRÉ LESPÉRANCE
(sworn August 8, 2025)**

I, André Lespérance, of the City of Montreal, in the Province of Quebec, and having a place of business at 750 Côte de la Place d'Armes, Bureau 90, Montreal, Quebec, H2Y 2X8, MAKE OATH AND SAY:

1. I am a Partner at the law firm Trudel Johnston & Lespérance, one of the four law firms (the "**Quebec Class Counsel**") representing the class representatives (the "**Quebec Class Action Plaintiffs**" or "**QCAPs**") in two class action lawsuits¹ against JTI-MacDonald Corp. ("**JTIM**"), Imperial Tobacco Canada Ltd. ("**Imperial**" or "**ITL**") and Rothmans, Benson & Hedges Inc. ("**RBH**") (collectively the "**Tobacco Companies**") and in the context of the present proceedings (the "**CCAA Proceedings**") under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended (the "**CCAA**") before the Ontario Superior Court of Justice (Commercial List) in Toronto (the "**CCAA Court**").
2. Unless otherwise defined herein, all defined terms used in the present affidavit have the meanings ascribed to them in the Third Amended and Restated Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement dated February 27, 2025 in respect of each of the Applicants in

¹ The "**Quebec Class Actions**" comprising (i) *Cecilia Létourneau et al. v. Imperial Tobacco Canada Ltd., et al.* (500-06-000070-983, the "**Létourneau Class Action**") and (ii) *Jean-Yves Blais and the Conseil québécois sur le tabac v. Imperial Tobacco Canada Ltd., et al.* (500-06-000076-980, the "**Blais Class Action**").

these CCAA Proceedings (each a “**CCAA Plan**” and collectively the “**CCAA Plans**”).

3. This affidavit is sworn in support of the *Motion of Quebec Class Action Plaintiffs for a Signing Authorization Order*.
4. After five and a half years of complex mediation, and further to the directions of the CCAA Court issued on October 5, 2023, the Court-Appointed Mediator and Monitors filed CCAA Plans in respect of each of the Tobacco Companies in order to effect a global settlement of all Affected Claims against the Tobacco Companies.
5. On October 31, 2024, the CCAA Court issued Meeting Orders that accepted the CCAA Plans for filing and ordered that the Meetings be held on December 12, 2024 to permit the Affected Creditors to vote on the CCAA Plans.
6. The JTIM Meeting Order, attached hereto as **Exhibit “A”**, is representative of the virtually identical orders issued in all three files.
7. The Meeting Orders appointed PCC Representative Counsel, Quebec Class Counsel, *Knight* Class Counsel and Counsel for the Tobacco-Producers (collectively, the “**Claimant Class Counsel**”) to act as proxy and to vote the Voting Claims of their respective Claimant groups as follows:

21. **THIS COURT ORDERS** that PCC Representative Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Pan-Canadian Claimants and is hereby authorized to vote the Voting Claims of all Pan-Canadian Claimants on their behalf at the Meeting.

22. **THIS COURT ORDERS** that Quebec Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Quebec Class Action Plaintiffs and is hereby authorized to vote the Voting Claims of all Quebec Class Action Plaintiffs on their behalf at the Meeting.

23. **THIS COURT ORDERS** that Counsel for the Tobacco Producers, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Tobacco Producers and is authorized to vote the Voting Claims of all Tobacco Producers on their behalf at the Meeting.

24. **THIS COURT ORDERS** that *Knight* Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all *Knight* Class Action Plaintiffs and is authorized to vote the Voting Claims of all the *Knight* Class Action Plaintiffs on their behalf at the Meeting.

8. At the Meetings held on December 12, 2024, the Affected Creditors voted unanimously to approve the CCAA Plans, with each Claimant Class Counsel voting on behalf of the Claimant group that they represent in accordance with the Meeting Orders.

9. On March 6, 2025, this Honourable Court issued Sanction Orders approving the CCAA Plans (as amended on February 27, 2025).
10. The Plan Implementation Date is scheduled to occur on August 29, 2025.
11. The CCAA Plans each provide in section 18.1² and in section 19.2³ that the Sanction Order shall:

Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;


12. Extracts of the JTIM CCAA Plan to this effect, attached hereto as **Exhibit "B"**, are representative of the three virtually identical CCAA Plans.
13. However, by inadvertence, the Sanction Orders did not contain such authorizations to execute and deliver the Claimant Contractual Releases.
14. The JTIM Sanction Order (without schedules), attached hereto as **Exhibit "C"**, is representative of the virtually identical orders issued in all three files.
15. In addition to the Claimant Contractual Releases, there are certain other documents that the Claimant Class Counsel shall be called upon to sign and deliver on behalf of their respective Claimant groups in order to comply with various conditions precedent to plan implementation including, without limitation:
 - a. Certificates whereby the Claimants shall confirm that all of the Plan Implementation Conditions have either been satisfied or waived and consent to the implementation of each of the CCAA Plans on the Plan Implementation Date (the "**Plan Implementation Certificates**");
 - b. Agreements whereby the Claimants will appoint the Collateral Agent as agent to hold the Contribution Security on their behalf (the "**Collateral Agency Agreements**"); and
 - c. An agreement acknowledging the receipt of funds into the Global Settlement Trust Account and irrevocably directing the funds to be paid from the Global Settlement Trust Account upon plan implementation according to the directions contained therein (the "**Flow of Funds Agreement**").

² Section 18.1.12 (b)(i) in the JTIM CCAA Plan and section 18.1.11 (b)(i) in the Imperial and RBH CCAA Plans.

³ Section 19.2 (p) in the JTIM CCAA Plan and section 19.2 (q) in the Imperial and RBH CCAA Plans.

16. The additional documents referenced in paragraph 15 hereof were not specifically referenced in the CCAA Plans, but the Claimants are being requested to sign them in order to facilitate plan implementation. These documents were reviewed by the plan implementation committee comprising representatives of the various stakeholders, including Mark Meland on behalf of the QCAPs.
17. Out of an abundance of caution, Quebec Class Counsel are seeking this Court's authorization to execute and deliver any and all required plan implementation documentation as they consider advisable and propose that this Court's authorization be extended to the other Claimant Class Counsel as well.
18. Quebec Class Counsel, on behalf of the Quebec Class Action Plaintiffs, have conferred with PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers, all of whom are in agreement with the requested relief.

AND I HAVE SIGNED:


André Lespérance (Aug 8, 2025 09:02:40 EDT)

André Lespérance

Solemnly declared before me at Montreal,
Province of Quebec, this 8th day of August 2025



Commissioner of Oaths for Quebec



**THIS IS EXHIBIT "A"
TO THE AFFIDAVIT OF ANDRÉ LESPÉRANCE
(August 8, 2025)**

JTIM MEETING ORDER

**SWORN BEFORE ME
THIS 8th DAY OF AUGUST 2025**

Meghan Rowe



Commissioner of Oaths for Quebec



Court File No. CV-19-615862-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF

)

THURSDAY, THE 31ST

)

JUSTICE MORAWETZ

)

DAY OF OCTOBER, 2024.

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 **JTI-MACDONALD CORP.**

MEETING ORDER

THIS MOTION, made by Deloitte Restructuring Inc. (in its capacity as court-appointed Monitor of the Applicant, the "**Monitor**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "**CCAA**") for an Order to, among other things:

(i) accept the filing of the Plan (as defined below) of JTI-Macdonald Corp.

("JTIM" or the "**Applicant**") under the CCAA;

(ii) authorize and direct the Monitor to call, hold and conduct a meeting of

Affected Creditors to vote on the Plan Resolution (as defined below) (the

"**Meeting**");

(iii) authorize, pursuant to section 22 of the CCAA, the classification of

creditors into a single class for the purposes of the Meeting and voting on

the Plan;

- (iv) approve the procedures to be followed at the Meeting, including voting procedures;
- (v) authorize, approve and direct the mailing, posting and distribution of certain Meeting Materials and other procedures to be followed to provide notice of the Meeting; and
- (vi) authorizes the Monitor to make a motion (the “**Sanction Motion**”) for the Sanction Hearing where the Court will decide whether to grant an order approving and sanctioning the Plan (the “**Sanction Order**”).

ON READING the Notice of Motion of the Monitor, the Eighteenth Report of the Monitor dated October 26, 2024, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the “**Court-Appointed Mediator**”), counsel to the Monitor, counsel to the Applicants, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Service List, although properly served with the Monitor’s Motion Record dated October 17, 2024 (the “**Motion Record**”), as appears from the Affidavit of Service of Nancy Thompson, sworn October 17, 2024;

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** all capitalized terms not otherwise defined in this Meeting Order shall have the meanings ascribed to them in the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement of JTIM attached to the Motion Record (the "**Plan**"), and, in addition to the terms otherwise defined herein or in the Plan, the following terms in this Meeting Order shall have the following meanings:

- a. "**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers.
- b. "**Eligible Voting Creditor**" means the Claimants and, if applicable, any Putative Miscellaneous Claimants that have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date in accordance with the terms of the Claims Procedure Order.
- c. "**Filing Date**" means March 8, 2019.
- d. "**Meeting Date**" means December 12, 2024, provided that the Monitor may extend or adjourn the date on which the Meeting will be held in accordance with this Meeting Order.
- e. "**Meeting Materials**" means:
 - (i) the Proxy and Proxy Instructions attached hereto;
 - (ii) a copy of this Meeting Order;

- (iii) the Plan;
 - (iv) the Omnibus Notice; and
 - (v) any other materials the Monitor may wish to include.
- f. **"Miscellaneous Claimant Proof of Claim"** means the proof of claim form included as part of the Claims Package.
- g. **"Miscellaneous Claims Bar Date"** means 5:00 p.m. on December 5, 2024.
- h. **"Omnibus Notice"** means the notice which the Monitor shall cause to be published regarding the Claims Procedure Order and the Meeting, in accordance with the Omnibus Notice Program, a copy of which notice is attached as Schedule "C" to the Claims Procedure Order and as Schedule "C" to the Plan.
- i. **"Plan Resolution"** means the resolution to approve the Plan and the transactions contemplated thereby, which will be voted on by the Eligible Voting Creditors at the Meeting.
- j. **"Proxy"** means the form of proxy for all Eligible Voting Creditors, substantially in the form attached hereto as **Schedule "A"**.
- k. **"Proxy Instructions"** means the proxy completion instructions, attached hereto as **Schedule "B"**.
- l. **"Website"** means the website maintained by the Monitor located at:
<https://www.insolvencies.deloitte.ca/en-ca/Pages/JTIMacdonaldCorp.aspx>

3. **THIS COURT ORDERS** that all references to time herein shall mean Eastern time and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word “including” or “includes” shall mean “including without limitation” or “includes without limitation” as the case may be.
5. **THIS COURT ORDERS** that, unless the context otherwise requires, words importing the singular shall include the plural and *vice versa*, and words importing any gender shall include all genders.

THE MONITOR

6. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under (i) the CCAA, (ii) the Initial Order, (iii) the Claims Procedure Order, and (iv) any further and other Order of this Court, is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Meeting Order.
7. **THIS COURT ORDERS** that the Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, the Applicants and the Claimants, as applicable, to carry out the terms of this Order.
8. **THIS COURT ORDERS** that the Monitor shall incur no liability or obligation whatsoever arising from or out of in whole or in part any act, omission, duty, responsibility, obligation, dealing or other occurrence in any way connected to its actions as an officer of the CCAA Court carrying out its mandate in this CCAA Proceeding, including without limitation the carrying out of the provisions of this Meeting Order. The Monitor shall have all of the

protections given to it by the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, the Initial Order, this Meeting Order and any other orders of the CCAA Court made in this CCAA Proceeding. All Claims arising out of the Monitor's actions or omissions shall be forever waived and released to the fullest extent permitted by applicable law.

9. **THIS COURT ORDERS** that the Court-Appointed Mediator shall incur no liability or obligation whatsoever arising from or out of in whole or in part any act, omission, duty, responsibility, obligation, dealing or other occurrence in any way connected to his actions as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in this CCAA Proceeding, including without limitation the carrying out of the provisions of this Meeting Order. The Court-Appointed Mediator shall have all of the protections given to him by the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, the Initial Order, this Meeting Order and any other orders of the CCAA Court made in this CCAA Proceeding. In particular, the Court-Appointed Mediator shall have the immunity of a Judge of a Superior Court in Canada. All Claims arising out of the Court-Appointed Mediator's actions or omissions shall be forever waived and released to the fullest extent permitted by applicable law.
10. **THIS COURT ORDERS** that the Monitor is hereby authorized to retain such agents as it deems to be advisable to assist it in connection with calling and conducting the Meeting, including with respect to the distribution of the Meeting Materials, the identification of the applicable Eligible Voting Creditors, and the solicitation of Proxies from Eligible Voting Creditors.

THE CCAA PLAN AND MEETING AUTHORIZATION

11. **THIS COURT ORDERS** that the Plan is hereby accepted for filing and the Monitor is hereby authorized and directed to call the Meeting for the purposes of seeking the approval of the Plan Resolution by the Eligible Voting Creditors at the Meeting in the manner set forth herein and of transacting such other business as may be properly brought before the Meeting.
12. **THIS COURT ORDERS** that the Court-Appointed Mediator and the Monitor are hereby authorized to amend, restate, modify and/or supplement the Plan in accordance with the terms of the Plan (each, a “**Plan Modification**”), in which case any such Plan Modification shall, for all purposes, be and be deemed to form part of and be incorporated into the Plan.

NOTICE OF CLAIMS PROCESS AND CREDITORS’ MEETING AND DELIVERY OF MATERIALS TO AFFECTED CREDITORS

13. **THIS COURT ORDERS** that the Monitor is hereby authorized to convene, hold and conduct the Meeting at 3:00 p.m. on the Meeting Date, which Meeting shall be held virtually by way of videoconference, for the purpose of considering and, if deemed advisable, passing the Plan Resolution unless the Monitor, in accordance with paragraph 27 hereof, or the chair of the Meeting (the “**Chair**”), in accordance with paragraph 35 hereof, decides to adjourn, postpone or otherwise reschedule the Meeting.
14. **THIS COURT ORDERS** that by no later than November 29, 2024 the Monitor shall publish the Meeting Materials on the Website.
15. **THIS COURT ORDERS** that the Monitor is hereby authorized to:

a. at any time prior to or at the Meeting, amend, restate, modify or supplement any of the Meeting Materials, subject to the terms of the Plan, provided that:

- i. the Monitor or the Chair shall communicate the details of any such amendments, restatements, modifications or supplements to the Eligible Voting Creditors present at the Meeting prior to any vote being taken at the Meeting;
- ii. the Monitor shall forthwith provide notice to the Common Service List of such amendments, restatements, modifications or supplements; and,
- iii. the Monitor shall forthwith post an electronic copy of any such amendments, restatements, modifications or supplements on the Website.

16. **THIS COURT ORDERS THAT** by no later than five (5) Business Days following the Miscellaneous Claims Bar Date, the Monitor shall send to each Eligible Voting Creditor copies of the Meeting Materials by e-mail to the e-mail address appearing on the Eligible Voting Creditor's Statement of Negative Notice Claim or Miscellaneous Claimant Proof of Claim, as the case may be, in accordance with the Claims Procedure Order.

17. **THIS COURT ORDERS** that the Monitor shall, as soon as practicable following the issuance of this Meeting Order, post on its Website a notice directing all Persons to a URL

with the Meeting Materials and an information bulletin advising of the Meeting Order and Plan.

18. **THIS COURT ORDERS** that the noticing and publication and transmission and delivery of the Meeting Materials in accordance with paragraphs 14, 16 and 17 hereof, shall constitute good and sufficient service of the Meeting Materials on all Persons who may be entitled to receive notice thereof, or of these proceedings, who may wish to be present in person or represented by proxy at the Meeting, or who may wish to appear in these proceedings, and no other form of notice or service needs to be made on such Persons, and no other document or material needs to be served on such Persons in respect of these proceedings, the Plan and the Meeting. Notice shall be effective, in the case of delivery by e-mail, on the day the e-mail was transmitted, unless such day is not a Business Day, or the e-mail transmission was made after 5:00 p.m., in which case, on the next Business Day.
19. **THIS COURT ORDERS** that the accidental failure to transmit or deliver the Meeting Materials by the Monitor in accordance with this Meeting Order or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the Plan Resolution or any other proceedings taken at the Meeting.

CLASSIFICATION OF CREDITORS

20. **THIS COURT ORDERS** that for the purposes of considering and voting on the Plan Resolution, the Affected Creditor Class, consisting of all Eligible Voting Creditors, shall be the only class of creditors.

VOTING BY REPRESENTATIVES

21. **THIS COURT ORDERS** that PCC Representative Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Pan-Canadian Claimants and is hereby authorized to vote the Voting Claims of all Pan-Canadian Claimants on their behalf at the Meeting.
22. **THIS COURT ORDERS** that Quebec Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Quebec Class Action Plaintiffs and is hereby authorized to vote the Voting Claims of all Quebec Class Action Plaintiffs on their behalf at the Meeting.
23. **THIS COURT ORDERS** that Counsel for the Tobacco Producers, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Tobacco Producers and is authorized to vote the Voting Claims of all Tobacco Producers on their behalf at the Meeting.

CONDUCT OF MEETING AND DELIVERY OF PROXIES

24. **THIS COURT ORDERS** that the amount of a Voting Claim which may be voted (or is deemed to have been voted) shall be the amount of that Voting Claim set out in the Statement of Negative Notice Claim or Miscellaneous Claimant Proof of Claim (each as may be modified in accordance with the Claims Procedure).
25. **THIS COURT ORDERS** that for purposes relating to voting on the Plan, Voting Claims denominated in currencies other than Canadian currency in any Miscellaneous Claimant

Proof of Claim filed with the Monitor, shall be converted by the Monitor to Canadian Dollars at the applicable Bank of Canada exchange rate at 12:00 p.m. on the Filing Date.

26. **THIS COURT ORDERS** that a representative of the Monitor, as designated by the Monitor, shall preside as the Chair, and, subject to this Meeting Order or any further order of this Court, shall decide all matters relating to the conduct of the Meeting.
27. **THIS COURT ORDERS** that the Monitor may adjourn or postpone the Meeting on one or more occasions (whether or not a quorum is present, if applicable) and for such period or periods of time as the Monitor deems advisable, without the necessity of first convening the Meeting or first obtaining any vote of the Eligible Voting Creditors, in respect of the adjournment or postponement. Notice of such adjournment or postponement may be given by such method as the Monitor determines to be appropriate in the circumstances. If the Meeting is adjourned or postponed in accordance with this Meeting Order, the references to such Meeting and the Meeting Date in this Order shall be deemed to be the Meeting and the Meeting Date as adjourned or postponed, as the context requires.
28. **THIS COURT ORDERS** that the Monitor may appoint scrutineers for the supervision and tabulation of the attendance, quorum and votes cast at the Meeting and any Person to act as secretary at the Meeting.
29. **THIS COURT ORDERS** that the only Persons entitled to attend the Meeting are: (i) the Applicants and their legal counsel and advisors; (ii) the Directors and their legal counsel and advisors; (iii) the Monitor and the monitors of the other Tobacco Companies and their respective legal counsel; (iv) the Court-Appointed Mediator and his legal counsel; and, (v) Eligible Voting Creditors, including their Proxy holders, and their legal counsel and

advisors. Any other Person may be admitted on invitation of the Monitor or the Chair. For certainty, individuals who have asserted or may be entitled to assert a Tobacco Claim shall not be permitted to file a Miscellaneous Proof of Claim, attend the Meeting or vote on the Plan.

30. **THIS COURT ORDERS** that in order to be voted at the Meeting, a Proxy, properly completed in accordance with the Proxy Instructions, must be received by the Monitor on or before 5:00 p.m. on December 5, 2024 (the “**Proxy Voting Deadline**”) either by: (1) e-mail to jtim@deloitte.ca; or, (2) delivery to the Monitor's office located at 8 Adelaide Street West, Suite 200, Toronto, ON M5H 0A9 (Attention: Warren Leung).
31. **THIS COURT ORDERS** that if no name has been inserted in the space provided to designate the proxyholder on a Proxy, the applicable Eligible Voting Creditor shall be deemed to have appointed a representative of the Monitor as proxyholder.
32. **THIS COURT ORDERS** that in the absence of instructions to vote in favour of or against the Plan Resolution, any Proxy received by the Monitor in accordance with paragraph 30 hereof shall be deemed to include instructions to vote in favour of the Plan Resolution.
33. **THIS COURT ORDERS** that to the extent that the Monitor is in receipt of more than one Proxy in respect of the same Eligible Voting Creditor, the last submitted duly signed and returned Proxy shall be deemed to be such Eligible Voting Creditor's instructions with respect to the Plan.
34. **THIS COURT ORDERS** that, for the purposes of voting at the Meeting, the Monitor shall not be bound to recognize or acknowledge any transfer or assignment of a Voting Claim,

in whole or in part, and the Monitor shall be entitled to give notices to and to otherwise deal with such Voting Claim only as a whole and in respect of the Eligible Voting Creditor holding such Voting Claim.

35. **THIS COURT ORDERS** that the quorum required at the Meeting shall be one Eligible Voting Creditor present in person or by Proxy and entitled to vote at the Meeting. If the requisite quorum is not present at the Meeting, then the Meeting shall be adjourned by the Chair to such date, time and place as may be decided by the Chair in his or her sole discretion. The Chair shall decide on the manner of giving notice to the Eligible Voting Creditors of the rescheduled Meeting and may, if he or she deems it appropriate, restrict such notice to a notice posted on the Website.

VOTING PROCEDURE

36. **THIS COURT ORDERS** that the only Persons entitled to vote at the Meeting shall be Eligible Voting Creditors and their Proxy holders.
37. **THIS COURT ORDERS** that, in order to be approved, the Plan Resolution must receive an affirmative vote by the Required Majority at the Meeting and any other matter submitted for a vote at the Meeting shall be decided by a simple majority of votes cast on a vote by a show of hands or by any other method as determined by the Chair.
38. **THIS COURT ORDERS** that the results of any vote conducted at the Meeting shall be binding on all Affected Creditors, whether or not any such Affected Creditor is present or voting at the Meeting.

39. **THIS COURT ORDERS** that any Eligible Voting Creditor may vote by: (a) attending the Meeting in person (electronically or virtually) and casting its vote in compliance with any voting instructions provided in the Meeting Materials or by the Chair at the Meeting; or (b) by Proxy, in accordance with paragraphs 29 and 30 of this Meeting Order.
40. **THIS COURT ORDERS** that the Monitor shall keep records and tabulations of all votes cast at the Meeting.
41. **THIS COURT ORDERS** that Voting Claims shall be rounded down to the nearest whole dollar amount without compensation.
42. **THIS COURT ORDERS** that no Eligible Voting Creditor shall be entitled to bifurcate or sub-divide a Voting Claim for purposes of voting.

VOTING BY CLAIMANTS

43. **THIS COURT ORDERS** that for the purposes of counting and tabulating the votes of the Claimants, and for the purposes of determining the Required Majority to approve the Plan Resolution, each Claimant shall have the number of votes and the value attributed to such votes that is set out in the definition of "Negative Notice Claim" in the Plan (as such numbers and values may be modified in accordance with the Claims Procedure Order).

VOTING BY PUTATIVE MISCELLANEOUS CLAIMANTS

44. **THIS COURT ORDERS** that for the purposes of counting and tabulating the votes of Putative Miscellaneous Claimants, and for the purposes of determining the Required

Majority to approve the Plan Resolution, each Putative Miscellaneous Claimant holding a Voting Claim shall have one vote and the value attributed to such vote shall be equal to the aggregate CAD value of such Putative Miscellaneous Claimant's Voting Claim.

45. **THIS COURT ORDERS** that the votes of Claimants and the votes of Putative Miscellaneous Claimants holding a Voting Claim, if any, will be tabulated on separate ledgers.

SANCTION ORDER MOTION

46. **THIS COURT ORDERS** that as soon as practicable following the Meeting, the Monitor shall report to this Court on: (i) the voting results on the separate ledgers of the Claimants and the Putative Miscellaneous Claimants with respect to the approval of the Plan Resolution; and (ii) any other matter the Monitor considers relevant with respect to the Meeting or the Sanction Motion.
47. **THIS COURT ORDERS** that if the Plan Resolution is approved by the Required Majority at the Meeting, the Monitor may make the Sanction Motion.

GENERAL PROVISIONS

48. **THIS COURT ORDERS** that notwithstanding anything contained in this Meeting Order, the Monitor may decide not to call, hold and/or conduct the Meeting, provided that:
- a. if the decision is made to not further conduct the Meeting after the commencement of the Meeting, the Monitor or the Chair shall communicate

such decision to Eligible Voting Creditors present at the Meeting prior to any vote being taken at the Meeting;

- b. if the decision is made to not hold the Meeting prior to the Meeting being held, the Monitor shall provide notice to the Common Service List of any such decision; and
- c. in either case of a. and b. above, the Monitor shall post an electronic copy of any such decision on the Website as soon as practicable following such decision.

49. **THIS COURT ORDERS** that any notice or other communication to be given pursuant to this Order by or on behalf of any person to the Monitor shall be in writing and will be sufficiently given only if by courier, e-mail or hand-delivery addressed to:

Deloitte Restructuring Inc., as Monitor of JTIM
8 Adelaide Street West
Suite 200
Toronto, ON M5H 0A9
Attention: Warren Leung
Email: jtim@deloitte.ca

50. **THIS COURT ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.

51. **THIS COURT ORDERS** that if any deadline set out in this Order falls on a day other than a Business Day, the deadline shall be extended to the next Business Day.
52. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.
53. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or elsewhere to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order.
54. **THIS COURT ORDERS** that subject to further Order of this Court, in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Plan and this Meeting Order, the terms, conditions and provisions of the Plan shall govern and be paramount, and any such provision of this Meeting Order shall be deemed to be amended to the extent necessary to eliminate any such conflict, inconsistency, ambiguity or difference.
55. **THIS COURT ORDERS** that the Monitor may apply to this Court from time to time for directions from this Court with respect to this Meeting Order and the Plan, including with respect to the Meeting and Schedules to this Meeting Order, or for such further order(s) as

either of them may consider necessary or desirable to amend, supplement or replace this Meeting Order or the Plan, including any Schedule hereto.



Chief Justice Geoffrey B. Morawetz

SCHEDULE "A"

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 JTI-MACDONALD CORP.

CREDITOR PROXY

Before completing this proxy, please read carefully the accompanying "Proxy Completion Instructions".

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement for JTI-Macdonald Corp. ("**JTIM**") dated October 17, 2024 (as may be amended, restated or supplemented from time to time, the "**Plan**") or in the meeting order dated October 31, 2024 (as may be amended, restated or supplemented from time to time, the "**Meeting Order**").

THIS FORM OF PROXY IS FOR USE BY ALL CREDITORS. In accordance with the Meeting Order, this proxy may only be filed by the Claimants and, if applicable, any Putative Miscellaneous Claimants that have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date in accordance with the terms of the Claims Procedure Order (the "**Eligible Voting Creditors**").

A PROXY ONCE DULY COMPLETED, DATED AND SIGNED, MUST BE SUBMITTED BY E-MAIL, COURIER OR PERSONAL DELIVERY TO THE MONITOR'S OFFICE BY NO LATER THAN 5:00 P.M. (EASTERN TIME) ON DECEMBER 5, 2024. (Note: Delivery by e-mail is strongly recommended and preferred to ensure the proxy is received by the Monitor prior to the deadline.)

PLEASE NOTE THAT THE MEETING WILL TAKE PLACE VIA VIDEOCONFERENCE. All votes will be cast by the Eligible Voting Creditors (or their proxies) through the online platform provided by the Monitor, in accordance with the Meeting Order, and there shall be no ability to attend or cast a vote in person.

THE UNDERSIGNED ELIGIBLE VOTING CREDITOR hereby revokes all proxies previously given, if any, and nominates, constitutes and appoints the Person named below (or in the absence of a Person being named below, a representative of the Monitor) to attend on behalf of and act for the undersigned Eligible Voting Creditor at the Meeting to be held in connection with voting on the Plan and at any and all adjournments, postponements or other reschedulings of such Meeting, and to vote the dollar value of the Voting Claims of the undersigned for voting purposes as determined by and

accepted for voting purposes in accordance with the Meeting Order and the Claims Procedure Order as follows:

VOTE (Mark one only):	FOR <input type="checkbox"/>	APPROVAL OF THE PLAN
	AGAINST <input type="checkbox"/>	

The nominee shall vote at the nominee's discretion and otherwise act for and on behalf of the undersigned Eligible Voting Creditor with respect to any amendments, modifications, variations or supplements to the Plan and to any other matters that may come before the Meeting or any adjournment, postponement or other rescheduling of the Meeting.

In absence of instruction to vote for or against the approval of the resolution to approve the Plan, any duly signed and returned proxy shall be deemed to include instructions to vote for the approval of the resolution to approve the Plan.

Dated this _____ day of _____, 2024

Print Name of Eligible Voting Creditor

Print name and title of the authorized signing officer of the corporation, partnership or trust, if applicable, signing this form

Signature of Eligible Voting Creditor or, if such creditor is a corporation, partnership, trust or other entity, signature of an authorized signing officer of the corporation, partnership, trust or entity

Telephone number of Eligible Voting Creditor

Mailing Address of Eligible Voting Creditor

E-mail address of Eligible Voting Creditor

Print Name of Nominee to act as proxyholder

E-mail address of Nominee to act as proxyholder

SCHEDULE "B"

PROXY COMPLETION INSTRUCTIONS

1. These instructions should be read in conjunction with the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement for JTI-Macdonald Corp. ("JTIM") dated October 17, 2024 (as may be amended, restated, or supplemented from time to time, the "Plan") or in the meeting order dated October 31, 2024 (as may be amended, restated or supplemented from time to time, the "Meeting Order"). Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Plan or the Meeting Order.
2. The Meeting will be held via videoconference on a virtual meeting platform at 3:00 p.m. (Eastern Time) on December 12, 2024.
3. The Person named on the completed and submitted proxy as "Nominee" for the Eligible Voting Creditor shall be the Person that serves as proxyholder for the Eligible Voting Creditor to attend on behalf of and act for the Eligible Voting Creditor at the Meeting. If a Person is not named in the "Name of Nominee" space provided on a completed and submitted proxy, a representative of the Monitor shall be deemed to be the representative of that Eligible Voting Creditor to act for such Eligible Voting Creditor at the Meeting.
4. An Eligible Voting Creditor who has given a proxy may revoke it as to any matter on which a vote has not already been cast pursuant to its authority by delivering written notice to the Monitor at the contact details set out below prior to 5:00 p.m. (Eastern time) on December 5, 2024 (the "Proxy Voting Deadline"). Such written notice must be delivered by e-mail, courier or personal delivery in accordance with Paragraph 11 below.
5. If a completed and submitted proxy is not dated in the space provided, it shall be deemed to be dated as of the date on which it is received by the Monitor.
6. A valid proxy from the same Eligible Voting Creditor bearing, or deemed to bear, a later date shall revoke the earlier dated proxy. If more than one valid proxy from the same Eligible Voting Creditor in the same capacity and bearing, or deemed to bear, the same date are received with conflicting instructions, such proxies shall not be counted for the purposes of the vote.
7. The proxyholder shall vote the Voting Claim of the Eligible Voting Creditor in accordance with the direction of the Eligible Voting Creditor appointing them on any ballot that may be called for at the applicable Meeting or any adjournment or postponement of such Meeting.

IF AN ELIGIBLE VOTING CREDITOR SUBMITS A PROXY AND FAILS TO INDICATE ON THE PROXY A VOTE FOR OR AGAINST APPROVAL OF THE PLAN, SUCH PROXY SHALL BE VOTED FOR APPROVAL OF THE PLAN, INCLUDING ANY AMENDMENTS, VARIATIONS OR SUPPLEMENTS THERETO.

8. A completed and submitted proxy confers discretionary authority upon the proxy holder with respect to other matters that may properly come before the Meeting or any adjournment or postponement of the Meeting.
9. If the Eligible Voting Creditor is an individual, the proxy must be signed by the Eligible Voting Creditor or by a person duly authorized (by power of attorney) to sign on the Eligible Voting Creditor's behalf. If the Eligible Voting Creditor is a corporation, partnership, trust or other

entity, the proxy must be signed by a duly authorized officer or attorney of the corporation, partnership, trust or other entity. A signatory may be required to provide documentation evidencing their power and authority to sign the proxy.

10. An electronic signature of the applicable signatory or a photo of the dated and signed signature page will be acceptable.
11. **A PROXY ONCE DULY COMPLETED, DATED AND SIGNED, MUST BE SUBMITTED BY E-MAIL, COURIER OR PERSONAL DELIVERY TO THE MONITOR SO THAT IT IS RECEIVED BY NO LATER THAN 5:00 P.M. (EASTERN TIME) ON THE PROXY VOTING DEADLINE.**

(Note: Delivery by e-mail is strongly recommended and preferred to ensure the proxy is received by the Monitor prior to the deadline.)

By e-mail: jtim@deloitte.ca

By courier or personal delivery: Deloitte Restructuring Inc., as Monitor of JTIM
8 Adelaide Street West
Suite 200
Toronto, ON M5H 0A9
Attention: Warren Leung

12. The Monitor is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any proxy is completed and executed and may waive strict compliance with the requirements in connection with the deadlines imposed by the Meeting Order.

Court File No. CV-19-615862-00

*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 JTI-MACDONALD CORP.*

E-mail of the recipients: See the Common Service List

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**
Proceeding commenced at Toronto

ORDER
Dated October 31, 2024
(Meeting Order)

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
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Tel: (416) 863-4168
Email: linc.rogers@blakes.com

Lawyers for the Monitor

**THIS IS EXHIBIT "B"
TO THE AFFIDAVIT OF ANDRÉ LESPÉRANCE
(August 8, 2025)**

EXTRACTS OF THE JTIM CCAA PLAN

**SWORN BEFORE ME
THIS 8th DAY OF AUGUST 2025**

Meghan Rowe

Commissioner of Oaths for Quebec



Court File No.: CV-19-615862-00CL

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **JTI-MACDONALD CORP.**

APPLICANT

**THIRD AMENDED AND RESTATED
COURT-APPOINTED MEDIATOR'S AND MONITOR'S
CCAA PLAN OF COMPROMISE AND ARRANGEMENT**

**PURSUANT TO THE
*COMPANIES' CREDITORS ARRANGEMENT ACT***

concerning, affecting and involving

JTI-MACDONALD CORP.

FEBRUARY 27, 2025

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SCHEDULES

Schedule “A”:	Negative Notice Claims Package comprised of Statement of Negative Notice Claim (Schedule “B-1”) and the Notice of Dispute of Negative Notice Claim (Schedule “B-2”)
Schedule “B”:	Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule “A-1”) and the Miscellaneous Claimant Proof of Claim (Schedule “A-2”)
Schedule “C”:	Omnibus Notice

Schedule “D”:	Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix “A”) and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix “B”)
Schedule “E”:	Contribution Security Agreement
Schedule “F”:	Deed of Immoveable Hypothec (official French version)
Schedule “G”:	Deed of Immoveable Hypothec (unofficial English version)
Schedule “H”:	Deed of Moveable Hypothec
Schedule “I”:	JTIM Subordination Agreement
Schedule “J”:	Harrison Report
Schedule “K”:	Curriculum vitae of Dr. Glenn Harrison
Schedule “L”:	Jha Report
Schedule “M”:	Curriculum vitae of Dr. Prabhat Jha
Schedule “N”:	Quebec Class Action Administration Plan
Schedule “O”:	Overview of Epiq’s complex claims administration experience
Schedule “P”:	Curriculum vitae of Daniel Shapiro, K.C.
Schedule “Q”:	Pan-Canadian Claimants’ Compensation Plan: Methodology and Analysis dated December 5, 2024
Schedule “R”:	Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020
Schedule “S”:	Pan-Canadian Claimants’ Compensation Plan dated December 5, 2024
Schedule “T”:	Resume of Dr. Robert Bell
Schedule “U”:	Curriculum vitae of Dr. Robert Bell
Schedule “V”:	The Cy-près Fund: Methodology and Analysis dated December 5, 2024
Schedule “W”:	Claimant Contractual Release – JTIM
Schedule “X”:	List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories
Schedule “Y”:	List of Actions commenced under Provincial Class Proceedings Legislation

Schedule “Z”: List of Actions commenced by Individuals

Schedule “AA”: Provincial and Territorial Liaison Committee Terms

- (c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;
- (d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.10 in relation to obligations arising from the Definitive Documents; and
- (e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

18.1.10 Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this Release shall prevent or restrict any of the Releasors or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

18.1.11 Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives shall be final and binding on all the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, the recognition thereof by the US Bankruptcy Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) shall operate for all legal purposes as and from the Effective Time.

18.1.12 CCAA Meeting Orders and Sanction Orders

To facilitate the provision of the releases and the granting of the injunctions in favour of the Released Parties, the CRO, Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator:

- (a) Pursuant to the Orders governing the conduct of the Meeting of the Affected Creditors to consider and vote on the CCAA Plan:
- (i) Quebec Class Counsel will be appointed to act as proxy and vote on behalf of the Quebec Class Action Plaintiffs in respect of the CCAA Plan;
 - (ii) PCC Representative Counsel will be appointed to act as proxy and vote on behalf of the Pan-Canadian Claimants in respect of the CCAA Plan;
 - (iii) *Knight* Class Counsel will be appointed to act as proxy and vote on behalf of the *Knight* Class Action Plaintiffs in respect of the CCAA Plan; and
 - (iv) Counsel for the Tobacco Producers will be appointed to act as proxy and vote on behalf of the Tobacco Producers in respect of the CCAA Plan; and

(b) The Sanction Order will:

- (i) Authorize Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;
- (ii) Confirm that each of (A) the affirmative vote in respect of the CCAA Plan and (B) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply; and
- (iii) Order that no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against (A) any Released Party, the CRO, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, or (B) any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, the CRO, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, or the Administrative Coordinator, in respect of the Affected Claims and Released Claims without the prior written consent of the Released Party, the CRO, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, as applicable, or leave of the CCAA Court obtained on notice to the Released Party, the CRO, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator and the Administrative Coordinator (as applicable), and the Tobacco Companies, including appropriate injunctive language with respect to same.

costs to any party or counsel any leave applications or appeals from the judgments in the Quebec Class Actions or any related motions pending in the Quebec Superior Court, the Court of Appeal of Quebec and/or the Supreme Court of Canada.

After the QCAP Claims Process has ended and the Eligible *Blais* Class Members have been paid their Compensation Payments, JTIM and the QCAPs shall consent to motions seeking the Closing Judgment to be brought in the Quebec Superior Court by the Quebec Class Counsel in the *Blais* Class Action and the *Létourneau* Class Action.

JTIM and the QCAPs shall consent to the inclusion in the Sanction Order of orders providing that:

- (a) The *Blais* Judgment and the *Létourneau* Judgment are fully and finally satisfied, resolved, compromised and settled;
- (b) The Sanction Order shall have full force and effect in Quebec as against all Persons against whom it may apply; and
- (c) The Quebec Superior Court is requested to:
 - (i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Quebec Class Actions;
 - (ii) Provide such assistance to JTIM and the CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist JTIM and its CCAA Plan Administrator in carrying out the terms of the CCAA Plan Sanction Order and the CCAA Plan; and
 - (iii) Upon the completion of the QCAP Claims Process and the payment of Compensation Payments thereunder, issue such orders, including the Closing Judgment, as may be necessary to terminate with prejudice and without costs the Quebec Class Actions.

ARTICLE 19. COURT SANCTION, CONDITIONS PRECEDENT AND CCAA PLAN IMPLEMENTATION

19.1 Application for Sanction Order

If the CCAA Plan is approved by the Required Majority of the Affected Creditor Class at the Meeting, the Court-Appointed Mediator and the Monitor shall apply for the Sanction Order on or before the date set for the Sanction Order hearing or such later date as the CCAA Court may set.

19.2 Sanction Order

The Court-Appointed Mediator and the Monitor will apply for a Sanction Order that shall, among other things:

- (a) Order that: (i) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in conformity with the CCAA; (ii) the activities of JTIM and the Monitor have been in compliance with the provisions of the CCAA and the Orders of the CCAA Court made in this CCAA Proceeding in all respects; (iii) neither JTIM nor the Monitor has done or purported to do anything that is not authorized by the CCAA; and (iv) the CCAA Plan and the transactions contemplated thereby are fair and reasonable;
- (b) Order that the CCAA Plan and all associated steps, compromises, transactions, arrangements, releases and reorganizations effected thereby are sanctioned and approved, and at the Effective Time will be binding and effective upon and with respect to JTIM, all Affected Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order;
- (c) Confirm that the CCAA Court is satisfied that: (i) the hearing regarding the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in JTIM and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and (ii) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof;
- (d) Approve and authorize the Restructuring Steps;
- (e) Approve the Quebec Administration Plan;
- (f) Approve the PCC Compensation Plan;
- (g) Approve the appointment of the Monitor as the CCAA Plan Administrator as set out in the CCAA Plan Administrators' Order;
- (h) Approve the appointment of the Court-Appointed Mediator to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the CCAA Plan Administrator or the CCAA Court;
- (i) Approve the appointment of Epiq as the Claims Administrator;
- (j) Approve the appointment of Daniel Shapiro, K.C. as the Administrative Coordinator;
- (k) Approve the appointment of Dr. Robert Bell as the initial Chair of the Cy-près Foundation;
- (l) Order that any Affected Claim for which a Miscellaneous Claimant Proof of Claim or Notice of Dispute of Negative Notice Claim has not been filed by the Miscellaneous Claims Bar Date or the Negative Notice Bar Date, as applicable, in accordance with the Claims Procedure Order is forever barred and extinguished, and all such Affected Claims are released and discharged;
- (m) Order that, as of the Effective Time, any and all Released Claims are and are deemed to be fully, finally, irrevocably and forever compromised, released, discharged and barred, and the ability of any Person to proceed against any of the Released Parties in respect of or

relating to any Released Claims, whether directly, indirectly, derivatively or otherwise is forever barred, estopped, stayed and enjoined, and all proceedings with respect to, in connection with or relating to such Released Claims are permanently stayed, subject only to the right of the Affected Creditors to receive distributions pursuant to the CCAA Plan in respect of their Affected Claims and to exercise their rights under the CCAA Plan;

- (n) Order that, as of the Effective Time, no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against any Released Party, or any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, in respect of the Released Claims without the prior written consent of the Released Party or leave of the CCAA Court obtained on notice to the Released Party and the Tobacco Companies, including appropriate injunctive language with respect to same;
- (o) Authorize and approve the releases and injunctions set forth in Article 18, Sections 18.1.1 to 18.1.11 herein and order that such releases and injunctions shall become effective at the Effective Time;
- (p) Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;
- (q) Confirm that each of (i) the affirmative vote in respect of the CCAA Plan and (ii) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply;
- (r) Grant the Monitor, in addition to its rights and obligation under the CCAA, the powers, duties and protections contemplated by and required under the CCAA Plan and authorize and direct the Monitor to perform its duties and fulfil its obligations under the CCAA Plan as the CCAA Plan Administrator for JTIM to facilitate the implementation of the CCAA Plan;
- (s) Authorize JTIM and Deloitte, either in its capacity as the Monitor or the CCAA Plan Administrator, to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan in accordance with and subject to its terms and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps, transactions, distributions, payments, deliveries, allocation, instruments and agreements contemplated by, and subject to the terms and conditions of, the CCAA Plan;
- (t) Order that in no circumstance will the Monitor have any liability for any of JTIM's tax or other liabilities regardless of how or when such liability may have arisen;
- (u) Approve the form of the Monitor's Plan Implementation Date Certificate, and order that the Monitor, in its capacity as Monitor, following the fulfilment or waiver of the conditions precedent to implementation of the CCAA Plan as set out in Article 19, Sections 19.3 and

19.4 of the CCAA Plan, shall deliver the Monitor's Plan Implementation Date Certificate to JTIM and serve a copy thereof on the Common Service List;

- (v) Order that upon completion by Deloitte of its duties as the Monitor and the CCAA Plan Administrator in respect of JTIM pursuant to the CCAA and any Order of the CCAA Court made in connection with the CCAA Proceeding or the CCAA Plan, Deloitte may file with the CCAA Court a certificate ("**Certificate of Plan Completion**") stating that all of its duties in respect of JTIM pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court in respect thereof, have been completed and thereupon, Deloitte shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator;
- (w) Approve the form of the Certificate of Plan Completion, and order that Deloitte, in its capacities as the Monitor and the CCAA Plan Administrator has completed its duties to fully and finally effect all distributions, disbursements and payments in accordance with the CCAA Plan, shall file the Certificate of Plan Completion with the CCAA Court;
- (x) Order that, in carrying out the terms of the Sanction Order and the CCAA Plan, (i) Deloitte, in its capacities as the Monitor and the CCAA Plan Administrator, shall benefit from all the protections given to it by the CCAA, the Initial Order and any other Order in the CCAA Proceeding, and as an officer of the CCAA Court, (ii) Deloitte shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and/or CCAA Plan, and (iii) Deloitte shall be entitled to rely on the books and records of JTIM and any information provided by JTIM without independent investigation and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information;
- (y) Order that each Putative Miscellaneous Claimant will be limited to recovering from the Miscellaneous Claims Fund in respect of all Miscellaneous Claims in accordance with the CCAA Plan and any other Definitive Documents, and such Putative Miscellaneous Claimant will have no right to and shall not make any claim against or seek any recovery from any Released Party in respect of such Miscellaneous Claim;
- (z) Order that each of the Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released at the applicable time set out in the Sanction Order upon receipt by JTIM of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby;
- (aa) Approve the CCAA Plan Administration Reserve;
- (bb) Approve the PCC Compensation Plan Reserve;
- (cc) Order that, notwithstanding: (i) the pendency of the CCAA Proceeding or the Chapter 15 Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the BIA, the CCAA, the US Bankruptcy Code or otherwise in respect of JTIM and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in

respect of JTIM, the transactions contemplated by the CCAA Plan shall be binding on any trustee in bankruptcy or receiver that may be appointed in respect JTIM or its assets and shall not be void or voidable by creditors of JTIM, nor shall the CCAA Plan or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor shall the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation;

- (dd) Order that, subject to the performance by JTIM of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which JTIM is a party at the Effective Time, and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provision of the CCAA will be and remain in full force and effect, unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall at or following the Effective Time accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:
 - (i) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events or default arising as a result of the insolvency of JTIM);
 - (ii) the insolvency of JTIM or the fact that JTIM sought or obtained relief under the CCAA;
 - (iii) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or
 - (iv) the fact that JTIM has sought or obtained relief or taken steps as part of the CCAA Proceedings.
- (ee) Approve all conduct of the Directors of JTIM and the CRO during the CCAA Proceeding and the Chapter 15 Proceedings;
- (ff) Approve all conduct of the Monitor and the Monitor's Representatives in relation to JTIM and its Tobacco Company Group and bar all claims against them arising from or relating to the services provided to JTIM and its Tobacco Company Group up to and including the date of the Sanction Order;
- (gg) Order that, in regard to the services that it provides after the date of the Sanction Order, Deloitte, whether in its capacity as the Monitor and/or the CCAA Plan Administrator, shall have the benefit of all the protections afforded to the Monitors as officers of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders

made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, Deloitte, whether in its capacity as the Monitor, and/or the CCAA Plan Administrator, shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Monitor or its respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, representatives or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

- (hh) Approve all conduct of the Court-Appointed Mediator and the Court-Appointed Mediator's Representatives in relation to JTIM and its Tobacco Company Group and bar all claims against them arising from or relating to the services provided during the pendency of the Court-supervised mediation up to and including the date of the Sanction Order;
- (ii) Order that in the event that the Court-Appointed Mediator provides any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court, the Court-Appointed Mediator shall have the benefit of all the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party, participant in the mediation, or any other Person, for any act or omission in connection with the mediation process and/or in connection with any services provided after date of the Sanction Order, and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;
- (jj) Order that, in regard to the services that the Administrative Coordinator provides after the date of the Sanction Order, the Administrative Coordinator shall have the benefit of all the protections afforded to him as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;
- (kk) Authorize JTIM to seek an order of any court of competent jurisdiction to recognize the CCAA Plan and the Sanction Order and to confirm the CCAA Plan and the Sanction Order as binding and effective in any appropriate foreign jurisdiction, including in the Chapter 15 Proceedings;

- (ll) Order that any obligation of JTIM to provide financial reporting pursuant to any Order or agreement shall cease at the Effective Time and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan;
- (mm) Order that the CCAA stay of proceedings provided for in the Initial Order shall be extended until the Effective Time; and
- (nn) Order that JTIM, the Court-Appointed Mediator or Deloitte, whether in its capacity as the Monitor and/or the CCAA Plan Administrator, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan.

19.3 Conditions Precedent to Implementation of CCAA Plan

The implementation of the CCAA Plan shall be conditional upon the satisfaction, prior to or at the Effective Time, of the following conditions precedent (“**Plan Implementation Conditions**”):

- (a) The CCAA Plan will have been approved by the Required Majority of the Affected Creditors at the Meeting;
- (b) The CCAA Plans of RBH and Imperial will have been approved by the Required Majority of the Affected Creditors of RBH and Imperial at the Meetings in respect of the CCAA Plans of RBH and Imperial;
- (c) The Sanction Order will have been granted by the CCAA Court, consistent with the terms of Article 19, Section 19.2 herein, and will have become a final Order;
- (d) The Sanction Orders in respect of the CCAA Plans of RBH and Imperial will have been granted by the CCAA Court and will have become final Orders;
- (e) All applicable appeal periods in respect of the Sanction Order will have expired and any appeals or motions for leave to appeal therefrom will have been finally disposed of by the applicable appellate court;
- (f) The Sanction Recognition Order shall have been entered by the US Bankruptcy Court and will have become a final Order;
- (g) The Plan Implementation Date will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;
- (h) The Effective Time of the CCAA Plans of RBH and Imperial shall become effective at the same time or immediately prior or immediately subsequent to the Effective Time of the CCAA Plan;
- (i) The with prejudice dismissal of all Pending Litigation will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;

**THIS IS EXHIBIT "C"
TO THE AFFIDAVIT OF ANDRÉ LESPÉRANCE
(August 8, 2025)**

JTIM SANCTION ORDER (without schedules)

**SWORN BEFORE ME
THIS 8th DAY OF AUGUST 2025**

Meghan Rowe



Commissioner of Oaths for Quebec



Court File No. CV-19-615862-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF)	THURSDAY, THE 6TH
)	
JUSTICE MORAWETZ)	DAY OF MARCH, 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 **JTI-MACDONALD CORP.**

SANCTION ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as court-appointed Monitor of the Applicant (the “**Monitor**”) pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) for an Order to, among other things, approve and sanction the third amended and restated Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise and Arrangement in respect of the Applicant dated February 27, 2025 (the “**CCAA Plan**”), attached hereto as **Schedule “A”**.

ON READING the Motion Record of the Monitor, including the Twenty-Second Report of the Monitor dated January 15, 2025 and the Twenty-Fifth Report of the Monitor dated February 27, 2025, and the materials filed by those other parties listed on the Participant Information Form, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the “**Court-Appointed Mediator**”), counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, no one appearing for any other person on the

Common Service List, although properly served with the Monitor's Motion Record dated January 15, 2025, as appears from the Lawyer's Certificates of Service of Jake Harris, certified January 16, 2025 and February 27, 2025, respectively;

INTERPRETATION

1. **THIS COURT ORDERS** that certain capitalized terms in this Sanction Order shall have the following meanings, which correspond to the defined terms in the CCAA Plan, and any other capitalized terms in this Sanction Order shall have the meanings ascribed to them in the CCAA Plan:

- a. **"Affected Claim"** means any Claim, other than an Unaffected Claim, against JTIM. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.
- b. **"Affected Creditor"** means a creditor who holds an Affected Claim.
- c. **"Claimant Contractual Release"** means the release in the form attached to the CCAA Plan as Schedule "W" which the Claimants shall provide to the Released Parties that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Non-Released Claims.
- d. **"Claims"** means any and all manner of requests, demands, complaints, claims

(including claims for contribution or indemnity), rights, actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, whether asserted or unasserted, known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law or civil law, in equity, or under statute, and “**Claim**” means any one of them.

- e. “**Director**” means any Person who, as at the Effective Time, is a former or present director or officer of JTIM or any other Person of a similar position or who by Applicable Law is deemed to be or is treated similarly to a director or officer of JTIM or who currently manages or supervises the management of the business and affairs of JTIM or did so in the past.
- f. “**Effective Time**” means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitor may determine and designate.
- g. “**Global Settlement Amount**” means the amount of \$32.5 billion contemplated under the CCAA Plan.

- h. **“Initial Order”** means the initial order commencing the CCAA Proceeding of JTIM, as amended and restated from time to time.
- i. **“Plan Implementation Date”** means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plan, the Sanction Order and the other Definitive Documents are to be implemented, as evidenced by the Monitor’s Plan Implementation Date Certificate to be delivered to JTIM and filed with the CCAA Court.
- j. **“Released Claims”** means, collectively, any and all of the following Claims, excluding Unaffected Claims:
 - (a) any Tobacco Claims; and
 - (b) any Claims:
 - (i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of JTIM, anywhere else in the world, relating to Tobacco Products, which are based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter);
 - (ii) in respect of the CCAA Proceedings and the Chapter 15 Proceedings up to the Effective Time, provided that such Released Party is not determined by (A) a final order of the CCAA Court to have

committed fraud in the CCAA Proceedings, or (B) a final order of the US Bankruptcy Court to have committed fraud in the Chapter 15 Proceedings;

- (iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and
- (iv) released as against the Monitors, the CRO, Foreign Representative, CCAA Plan Administrators, Court-Appointed Mediator and Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5, 18.1.6 and 18.1.7 of the CCAA Plan.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Release.

k. **“Released Parties”**, collectively, means:

- (a) ITCAN,
- (b) ITCO,
- (c) RBH,
- (d) JTIM,
- (e) British American Tobacco p.l.c.,
- (f) Philip Morris International Inc.,
- (g) JT International Holding B.V.,
- (h) the ITCAN Subsidiaries,

- (i) B.A.T. Investment Finance p.l.c.,
- (j) B.A.T Industries p.l.c.,
- (k) British American Tobacco (Investments) Limited,
- (l) Carreras Rothmans Limited,
- (m) Philip Morris U.S.A. Inc.,
- (n) Philip Morris Incorporated,
- (o) Philip Morris Global Brands Inc.,
- (p) Philip Morris S.A.,
- (q) Rothmans Inc.,
- (r) Ryesekks p.l.c.,
- (s) Altria Group, Inc.,
- (t) R.J. Reynolds Tobacco Company,
- (u) R.J. Reynolds Tobacco International Inc.,
- (v) RJR Nabisco, Inc.,
- (w) JT International SA,
- (x) JT Canada LLC Inc.,
- (y) Japan Tobacco Inc.,
- (z) JTIM TM,
- (aa) Canadian Tobacco Manufacturers' Council, and
- (bb) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (z) herein, and each of their respective indemnitees, and **“Released Party”** means any of them. Each Released Party includes their respective Representatives.

- l. **“Releasors”**, collectively, means:
 - (a) the Provinces and Territories,
 - (b) the Quebec Class Action Plaintiffs,
 - (c) the Pan-Canadian Claimants,
 - (d) the Knight Class Action Plaintiffs,
 - (e) the Tobacco Producers, and
 - (f) every other Person having an Affected Claim or a Released Claim,and **“Releasor”** means any one of them. **“Releasors”** and **“Releasor”** shall include their respective Representatives.
- m. **“Tobacco Claim”** means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person’s own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco

Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) and including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

- (a) any Provincial HCCR Claim;
 - (b) any Territorial HCCR Claim;
 - (c) any QCAP Claim;
 - (d) any PCC Claim;
 - (e) any Knight Claim; and
 - (f) any Tobacco Producers Claim.
- n. **“Tobacco Companies”** means, collectively, Imperial, RBH and JTIM, and “Tobacco Company” means any one of them.
- o. **“Unaffected Creditor”** means a Person who has an Unaffected Claim.

2. **THIS COURT ORDERS** that all references to the word “including” or “includes” shall mean “including without limitation” or “includes without limitation” as the case may be.

3. **THIS COURT ORDERS** that, unless the context otherwise requires, words importing the singular shall include the plural and *vice versa*, and words importing any gender shall include all genders.

4. **THIS COURT ORDERS** that, unless otherwise specified, all references to currency are in Canadian dollars.

NOTICE AND CONDUCT OF CLAIMS PROCEDURE AND MEETING

5. **THIS COURT ORDERS AND DECLARES** that there has been good and sufficient notice, service, and/or delivery of the CCAA Plan, the Claims Procedure Order, the Claims Package (as defined in the Claims Procedure Order) and the Meeting Materials (as defined in the Meeting Order dated October 31, 2024 (the “**Meeting Order**”)) to all Persons upon which notice, service, and/or delivery were required.

6. **THIS COURT ORDERS AND DECLARES** that the Meeting was duly called, convened, held, and conducted on December 12, 2024 and complied with the Meeting Order, the CCAA and all other Orders of the Court in this CCAA Proceeding.

NOTICE AND CONDUCT OF SANCTION HEARING

7. **THIS COURT ORDERS AND DECLARES** that there has been good and sufficient notice, service, and/or delivery of the Omnibus Sanction Hearing Notice, the form of Sanction

Hearing Objection Notice and Sanction Protocol Order dated December 23, 2024 (the “**Sanction Protocol Order**”) to all Persons upon which notice, service, and/or delivery were required.

8. **THIS COURT ORDERS AND DECLARES** that the Sanction Hearing complied with the Sanction Protocol Order, the CCAA and all other Orders of the Court in this CCAA Proceeding, and:

- (a) the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in JTIM, and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and
- (b) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof.

SANCTION OF THE CCAA PLAN

9. **THIS COURT ORDERS AND DECLARES** that:

- (a) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in compliance with the Meeting Order and the CCAA Plan and in accordance with the CCAA;
- (b) the Applicant, the Court-Appointed Mediator, the Monitor and their Representatives have complied with the provisions of the CCAA and the Orders of the Court made in this CCAA Proceeding;

- (c) the activities and conduct of the Directors during this CCAA Proceeding be and are hereby ratified and approved;
- (d) the activities and conduct of the Court-Appointed Mediator, the Monitor and their Representatives in this CCAA Proceeding including, without limitation, in relation to conducting and administering the Mediation, be and are hereby ratified and approved, and that the Court-Appointed Mediator and the Monitor have satisfied all of their obligations up to and including the date of this Sanction Order;
- (e) the Applicant, the Court-Appointed Mediator and Monitor and their Representatives have acted, and continue to act, in good faith and with due diligence, and have not done or purported to do anything, nor does the CCAA Plan do or purport to do anything, that is not authorized by the CCAA or the Orders of the Court in this CCAA Proceeding; and
- (f) the CCAA Plan and all of the matters and transactions contemplated thereby are fair and reasonable.

10. **THIS COURT ORDERS** that the CCAA Plan, its terms and conditions, including all associated steps, compromises, transactions, arrangements, agreements, releases, injunctions, and reorganizations effected thereby (including the appointment of Deloitte as the CCAA Plan Administrator pursuant to the terms of the CCAA Plan Administrator Appointment Order) are hereby sanctioned and approved pursuant to Section 6 of the CCAA.

11. **THIS COURT ORDERS** that, as at the Effective Time, the CCAA Plan and all associated steps, compromises, arrangements, releases, injunctions, transactions and reorganizations effected thereby will be binding and effective upon and with respect to the Applicant, all the Affected

Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order.

12. **THIS COURT ORDERS** that any omission in this Order to refer to a specific provision of the CCAA Plan shall not diminish or impair the effectiveness of such provision, it being the intent of the CCAA Court that the CCAA Plan be approved in its entirety. Notwithstanding and without limitation to the foregoing, certain administrative matters contemplated in the CCAA Plan that are not specifically addressed in this Sanction Order or the CCAA Plan Administrator Appointment Order, including, but not limited to, matters related to the Cy-Pres Foundation as described in Section 9.4 of the CCAA Plan, shall be the subject of further Order(s) of the Court.

13. **THIS COURT ORDERS** that, without limitation to paragraphs 9 – 12 of this Sanction Order, the Quebec Administration Plan and the PCC Compensation Plan are hereby approved and all applicable Persons are authorized and directed to comply with and implement the Quebec Administration Plan and the PCC Compensation Plan.

14. **THIS COURT ORDERS** that, subject to the performance by the Applicant of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which the Applicant is a party at the Effective Time and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provisions of the CCAA shall remain in full force and effect, and unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall, at or following the Effective Time, accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or

other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:

- (a) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events of default arising as a result of the insolvency of the Applicant);
- (b) the insolvency of the Applicant or the fact that the Applicant sought or obtained relief under the CCAA or the US Bankruptcy Code;
- (c) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or
- (d) the fact that the Applicant has sought or obtained relief or taken steps as part of this CCAA Proceeding or the Chapter 15 Proceedings.

PLAN IMPLEMENTATION

15. THIS COURT ORDERS that:

- (a) each of the Applicant, the Monitor and the CRO (including in the CRO's capacity as the Foreign Representative in the Chapter 15 Proceedings) and each of their respective Representatives, is hereby authorized and directed to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan, in accordance with and subject to its respective terms and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps,

transactions, distributions, payments, deliveries, allocations, instruments and agreements contemplated by, and subject to, the terms and conditions of the CCAA Plan;

- (b) all distributions and payments under the CCAA Plan shall be free and clear of all claims, rights and interests of any Person, including, without limitation all the CCAA Charges;
- (c) the Applicant, the Monitor and their respective Representatives, shall not incur any liability as a result of acting in accordance with the terms of the CCAA Plan and this Sanction Order;
- (d) all conduct of the Monitor and the Monitor's Representatives in relation to JTIM is approved and all claims against them arising from or relating to the services provided to JTIM up to and including the date of the Sanction Order are barred; and
- (e) the Monitor, the CCAA Plan Administrator and their respective Representatives shall be entitled to rely on the books, records or information of the Applicant and any information provided by the Applicant, without independent investigation, and shall incur no liability as a result of any errors or omissions in such books, records or information.

16. **THIS COURT ORDERS** that the restructuring steps as set out in Article 4 of the CCAA Plan (the “**Restructuring Steps**”) including the transactions, arrangements, reorganizations, transfers, assignments, compromises, settlements, payments, discharges, injunctions and releases to be effected on the Plan Implementation Date in accordance with Section 4.2 of the CCAA Plan, are hereby authorized and approved, and the Restructuring Steps are, and shall be deemed, to occur

and be effected in accordance with the terms of the CCAA Plan (and, to the extent applicable, in the sequence and at the times contemplated by the CCAA Plan), without any further act or formality.

17. **THIS COURT ORDERS** that, following the Effective Time, the Monitor, the Court-Appointed Mediator and their respective counsel shall continue to be entitled to receive payment of their respective fees and disbursements incurred in respect of the implementation of the CCAA Plan and this CCAA Proceeding, and the Applicant is hereby authorized and directed to make such payments on a bi-weekly basis and, in respect of the Court-Appointed Mediator and its counsel, their fees and disbursements shall be allocated equally among the Tobacco Companies.

18. **THIS COURT ORDERS** that, at the Effective Time, any obligations of the Applicant to provide financial reporting pursuant to any Order or agreement entered into in connection with this CCAA Proceeding shall cease and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan (provided that any reporting of non-public information will be subject to non-disclosure arrangements as set out in paragraph 19 below).

19. **THIS COURT ORDERS** that (i) the terms of any existing non-disclosure arrangement or agreement (“**Existing NDAs**”) between JTIM and a Province, Territory, Impacted Claimant, and their advisors, shall continue to apply regarding the disclosure of financial reporting and any other non-public information pursuant to the CCAA Plan and (ii) the terms of any new non-disclosure arrangement or agreement required between JTIM and a Province, Territory, Impacted Claimant, and their advisors shall be on terms and conditions substantially similar to the Existing NDAs.

Reserves

20. **THIS COURT ORDERS** that the establishment of the CCAA Plan Administration Reserve is hereby approved.

21. **THIS COURT ORDERS** that the establishment of the PCC Compensation Plan Reserve is hereby approved.

22. **THIS COURT ORDERS** that the CCAA Plan Administrator shall hold the CCAA Plan Administration Reserve in trust for those entitled to be paid CCAA Plan Administration Reserve Costs in accordance with the provisions of Section 15.1 of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

23. **THIS COURT ORDERS** that the CCAA Plan Administrators shall hold the PCC Compensation Plan Reserve in trust for those entitled to be paid PCC Compensation Plan Reserve Costs, in accordance with the provisions of Section 15.2 of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

24. **THIS COURT ORDERS** that the CCAA Plan Administrator is hereby authorized and directed to distribute funds from the CCAA Plan Administration Reserve and the PCC Compensation Plan Reserve in accordance with the provisions of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

Claims Administrator and Administrative Coordinator

25. **THIS COURT ORDERS** that, in accordance with the terms of the CCAA Plan,

(a) Epiq Class Actions Services Canada Inc. is hereby appointed as the Claims Administrator; and

(b) Daniel Shapiro, K.C. is hereby appointed as the Administrative Coordinator.

and such parties shall have the powers, rights and obligations as set out in the CCAA Plan.

26. **THIS COURT ORDERS** that all Persons shall co-operate fully with the Monitor, the Claims Administrator and Administrative Coordinator in the exercise of their powers and discharge of their obligations and provide such parties with the assistance that is necessary to enable them to adequately carry out their functions.

27. **THIS COURT ORDERS** that the Claims Administrator shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

28. **THIS COURT ORDERS** that the Administrative Coordinator shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order.

Plan Implementation Date Certificate

29. **THIS COURT ORDERS** that the certificate substantially in the form attached hereto as **Schedule “B”** (the “**Plan Implementation Date Certificate**”) is hereby approved and, upon the Monitor receiving confirmation that all conditions precedent to implementation of the CCAA Plan as set out in Section 19.3 of the CCAA Plan have been fulfilled or waived, the Monitor shall deliver the Plan Implementation Date Certificate to the Applicant certifying that the Plan Implementation Date has occurred.

30. **THIS COURT ORDERS** that the Monitor is hereby authorized and directed as soon as practicable to serve on the Common Service List and post on the Monitor's Website the Plan Implementation Date Certificate. The Monitor shall file the Plan Implementation Date Certificate with this Court as soon as reasonably practicable following service thereof to the Common Service List.

EFFECT ON AFFECTED CLAIMS AND MISCELLANEOUS CLAIMS

31. **THIS COURT ORDERS** that each Affected Creditor and each Person holding a Released Claim or Miscellaneous Claim and all other Persons named or referred to in or subject to the CCAA Plan is hereby deemed to have consented to all of the provisions of the CCAA Plan, in its entirety, and each Affected Creditor is hereby deemed to have executed and delivered to the Applicant all consents, releases, directions, assignments and waivers, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety.

32. **THIS COURT ORDERS** that any Person that did not file a Miscellaneous Claimant Proof of Claim in respect of a Miscellaneous Claim by the Miscellaneous Claims Bar Date in accordance with the Claims Procedure Order shall be and is hereby fully, finally, irrevocably and forever barred, estopped, stayed and enjoined from making any such Miscellaneous Claim and shall not be entitled to any consideration under the CCAA Plan, and such Person's Miscellaneous Claim shall be and is hereby fully, finally, irrevocably and forever barred and extinguished.

33. **THIS COURT ORDERS** that, from and after the Effective Time, each Putative Miscellaneous Claimant that filed a Miscellaneous Claimant Proof of Claim in respect of a Miscellaneous Claim by the Miscellaneous Claims Bar Date in accordance with the Claims

Procedure Order will be limited to recovering from the Miscellaneous Claims Fund in respect of such Miscellaneous Claim in accordance with the CCAA Plan, and such Putative Miscellaneous Claimant must comply with and shall be bound by the Miscellaneous Claims Procedure and will have no other right to seek any recovery, and shall not make any claim against or from any Released Party in respect of such Miscellaneous Claim.

34. **THIS COURT ORDERS** that, subject to Section 7.2 of the CCAA Plan, at the Effective Time, all parties to the Pending Litigation, including each plaintiff, class representative, class member and defendant therein, shall be deemed to have given all consents necessary to effect the termination and dismissal with prejudice and without costs of the Pending Litigation.

35. **THIS COURT ORDERS** that, as at the Effective Time, the *Blais* Judgment and the *Létourneau* Judgment and Quebec Class Actions are fully and finally satisfied, resolved, compromised and settled.

RELEASES

36. **THIS COURT ORDERS** that, as at the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims that any of the Releasers has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Releasers. Nothing herein does release, or is intended to release, any Claim of a Released Party (including its Representatives) that has been, could have been or could be advanced, directly or indirectly, against any other

Released Party (including its Representatives) other than the Tobacco Companies and their respective Subsidiaries and Representatives (such other Released Parties, not including the Tobacco Companies and their respective Subsidiaries and Representatives, collectively the “**Other Released Parties**”), in respect of:

- (a) the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products outside of Canada,
- (b) the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions outside of Canada,
- (c) the development of any disease related to the use of Tobacco Products outside of Canada,
- (d) any representation or omission in respect of Tobacco Products outside of Canada, or
- (e) conduct of the Other Released Parties not related to Canada,

provided that such Claim is not, in whole or in part, based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada (and it is agreed that to the extent such Claim is based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada, then that same extent of the Claim will be hereby released).

Claimant Contractual Release

37. **THIS COURT ORDERS AND DIRECTS** each of the Applicant and each of the Claimants, or an authorized Person on their behalf, to execute and deliver the Claimant Contractual

Release, in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator, the CRO and the Administrative Coordinator, and their respective Representatives, which Claimant Contractual Release shall take effect as at the Effective Time. From and after the Effective Time, the Claimant Contractual Release will be binding on and enure to the benefit of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator, the CRO and the Administrative Coordinator and their respective Representatives and the execution and delivery of the Claimant Contractual Release, by or on behalf of each Claimant and the affirmative vote in respect of the CCAA Plan, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and Section 19(2) of the CCAA to the extent they apply.

Releases in Favour of the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the CRO

38. **THIS COURT ORDERS** that, as at the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, are hereby deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors, the CRO, the CCAA Plan Administrators and the Court-Appointed Mediator, and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA

Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) in respect of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors, their actions in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) in respect of the CRO, the actions of the CRO in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (vi) in respect of the Court-Appointed Mediator, his actions as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (vii) the business and affairs of the Tobacco Companies whenever or however conducted; (viii) the administration and management of the Tobacco Companies whenever or however conducted; (ix) the allocation of the Global Settlement Amount and any distributions, payments or disbursements of all or any portion of the Global Settlement Amount, and/or (x) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings, if applicable, including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator, the CRO or the Monitors, as applicable, to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators and in the CRO's capacity as the Foreign Representative in the Chapter 15 Proceedings, and in each case, all Claims arising out of such aforesaid actions or omissions shall be forever waived and released (other than in the case of the Monitors, the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

39. **THIS COURT ORDERS** that nothing in paragraph 38 shall derogate from the protections afforded to the Court-Appointed Mediator, the Monitors or the CCAA Plan Administrators as

officers of the CCAA Court, or in the case of the CRO, as the Foreign Representative in the Chapter 15 Proceedings, and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, if applicable.

40. **THIS COURT ORDERS** that the Monitors, CCAA Plan Administrators and Court-Appointed Mediator and their respective Affiliates, shareholders, Affiliates' shareholders, employees, heirs, successors, assigns, advisors, legal counsel, Representatives, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document, the Mediation or the CCAA Proceedings.

41. **THIS COURT ORDERS AND DECLARES** that any payments or deliveries under the CCAA Plan or this Sanction Order made or assisted by the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not constitute a "distribution" and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not constitute a "legal representative" or "representative" of the Applicant or an "other person" for the purposes of section 159 of the *Income Tax Act* (Canada), section 270 of the *Excise Tax Act* (Canada), section 46 of the *Employment Insurance Act* (Canada), section 22 of the *Retail Sales Tax Act* (Ontario), section 107 of the *Corporations Tax Act* (Ontario), or any other similar federal, provincial or territorial tax legislation (collectively, the "**Statutes**"), and none of the Monitors, CCAA Plan Administrators and Court-Appointed Mediator in making any such payments or deliveries of funds or assets in relation to the CCAA Plan is "distributing", nor shall it be considered to have "distributed", such funds or

assets for the purposes of the Statutes, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not incur any liability under the Statutes for making any payments or deliveries under the CCAA Plan or failing to withhold amounts, ordered or permitted hereunder, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not have any liability for any of the Applicant's tax liabilities regardless of how or when such liabilities may have arisen.

Releases in Favour of the Administrative Coordinator

42. **THIS COURT ORDERS** that, as at the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, are hereby deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings, if applicable; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising

out of such aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

43. **THIS COURT ORDERS** that nothing in paragraph 42 hereof shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings.

44. **THIS COURT ORDERS** that none of the Administrative Coordinator or his heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document, the Mediation or the CCAA Proceedings.

Indemnity in Favour of the Monitors, CCAA Plan Administrators, the CRO, the Court-Appointed Mediator and the Administrative Coordinator

45. **THIS COURT ORDERS** that the Applicant shall indemnify and save harmless the Court-Appointed Mediator, the CRO, the CCAA Plan Administrators, the Monitors (including in their capacity as Foreign Representative (as applicable)), and the Administrative Coordinator and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents (collectively, the "**Indemnified Parties**"), from and against all claims, demands, losses, actions, causes of action, costs, charges, expenses, damages and liabilities whatsoever, whether at law or in equity, in any way caused by or arising, directly or indirectly, in respect of any act, deed, matter or thing whatsoever made, done, acquiesced in or omitted in or about or in relation to the execution of each

Indemnified Party's respective activities or duties in any way in connection with the CCAA Proceedings and the Chapter 15 Proceedings, including for the avoidance of doubt: (i) the actions of the CRO, the Court-Appointed Mediator, the Monitors, the CCAA Plan Administrators and the Administrative Coordinator and their respective legal counsel and advisors in connection with the CCAA Proceedings and the Chapter 15 Proceedings, (ii) the business and affairs of the Applicant whenever or however conducted, and (iii) any matter or transaction involving the Tobacco Companies occurring in or in connection with the CCAA Proceedings and the Chapter 15 Proceedings, the CCAA Plans, or the development thereof (other than enforcement of Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). To the extent any Indemnified Party is not otherwise compensated by the applicable Applicant(s) such Indemnified Party may resort to their respective CCAA Plan Administration Reserve for compensation.

46. **THIS COURT ORDERS** that the indemnity in paragraph 45 hereof shall survive the resignation or removal of the Indemnified Parties from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the CCAA Plan.

Injunctions

47. **THIS COURT ORDERS** that, as at the Effective Time, subject to the right of the Affected Creditors to receive distributions and exercise their rights pursuant to the CCAA Plan or subject to obtaining the written consent of the applicable parties or leave of the Court as contemplated in Section 18.1.11(b)(iii) of the CCAA Plan, all Persons (including Putative Miscellaneous Claimants) are hereby permanently and forever barred, estopped, stayed and enjoined from:

- (a) commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives with respect to any and all Affected Claims and Released Claims;
- (b) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, or their respective property with respect to any and all Affected Claims and Released Claims;
- (c) commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;

- (d) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the CRO, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.10 of the CCAA Plan in relation to obligations arising from the Definitive Documents; and
- (e) taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

48. **THIS COURT ORDERS** that, notwithstanding anything in the foregoing paragraphs 34 to 45, the Released Parties are not released from the due performance of any of their respective obligations arising from the Definitive Documents and that nothing in the Release shall prevent or restrict any of the Releasers or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

49. **THIS COURT ORDERS** that, as at the Effective Time, the releases and injunctions set out in paragraphs 36 to 47 herein, as applicable, shall be final and binding upon each of the Releasers, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, the recognition thereof by the US Bankruptcy Court, or its implementation.

COURT-APPOINTED MEDIATOR AND MEDIATION

50. **THIS COURT ORDERS** that, following the granting of the Sanction Order, the Court-Appointed Mediator is hereby authorized and empowered to continue to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the Monitors, the CCAA Plan Administrators or the Court or any other Party at the discretion of the Court-Appointed Mediator (the “**Court-Appointed Mediator’s Ongoing Services**”).

51. **THIS COURT ORDERS** that in the event that the Court-Appointed Mediator provides Court-Appointed Mediator’s Ongoing Services, the Court-Appointed Mediator shall:

- (a) have the benefit of all the protections given to him by the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, any Orders in these CCAA Proceedings, including the Sanction Order, the CCAA Plan and as an officer of the Court; and
- (b) incur no liability in connection with any Court-Appointed Mediator’s Ongoing Services, and shall have the immunity of a Judge of a Superior Court in Canada.

52. **THIS COURT ORDERS** that the protections afforded to the Court-Appointed Mediator and his heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents pursuant to the terms of the Initial Order and the other Orders made in these CCAA Proceedings, as applicable, shall not expire or terminate and, subject to the terms hereof, shall remain effective and in full force and effect.

PLAN COMPLETION

53. **THIS COURT ORDERS** that the certificate substantially in the form attached hereto as **Schedule “C”** (the “**Certificate of Plan Completion**”) is hereby approved and, upon completion by Deloitte of its duties as the Monitor and the CCAA Plan Administrator in respect of the Applicant pursuant to the CCAA and any Order of the CCAA Court in this CCAA Proceeding or the CCAA Plan, Deloitte may file with the CCAA Court the Certificate of Plan Completion stating that all of its duties in respect of the Applicant pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court, have been completed and thereupon, (a) Deloitte shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator and (b) this CCAA Proceeding shall terminate.

EXTENSION OF STAY PERIOD

54. **THIS COURT ORDERS** that the Stay Period (as defined in the Initial Order) be and is hereby extended until the Effective Time.

CCAA ORDERS

55. **THIS COURT ORDERS** that, other than as expressly set out herein, the provisions of the Initial Order, including the Stay Period, the Endorsement of Justice McEwen regarding interim suspension of Intercompany Royalty and Interest Payments dated March 19, 2019, and the Order of Justice McEwen regarding professional fee disclosure dated May 14, 2019 shall terminate at the Effective Time except with respect to the protections granted in the Initial Order in favour of the Monitor or the Court-Appointed Mediator and their Representatives. All other Orders of the

Court made in this CCAA Proceeding shall continue in full force and effect in accordance with their respective terms, except to the extent that such Orders are varied by or are inconsistent with this Sanction Order or any further Order of this Court in this CCAA Proceeding.

TERMINATION OF CCAA CHARGES

56. **THIS COURT ORDERS** that, subject to the occurrence of the Effective Time:

- (a) the Administration Charge and the Court-Appointed Mediator Charge (each as provided for in the Initial Order) shall be terminated, discharged, expunged and released, effective upon the later of: (i) the payment of all amounts on account of outstanding fees and expenses owing to the beneficiaries of the Administration Charge and Court-Appointed Mediator Charge up to the Plan Implementation Date; (ii) Court approval of the fees and expenses of the Monitor and its counsel up to the Plan Implementation Date; and (iii) funding of the CCAA Plan Administration Reserve; and
- (b) each of the Sales and Excise Tax Charge and the Directors' Charge will be terminated, discharged, expunged and released upon receipt by JTIM of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby up to the Plan Implementation Date.

FOREIGN REPRESENTATIVE

57. **THIS COURT ORDERS** that the CRO is hereby authorized and empowered, but not required, to act as the foreign representative (in such capacity, the “**Foreign Representative**”) in

respect of the within proceedings for the purpose of having these proceedings recognized and approved in a jurisdiction outside of Canada.

58. **THIS COURT ORDERS** that the Foreign Representative is hereby authorized, but not required, to apply for foreign recognition and approval of these proceedings, as necessary, in any jurisdiction outside of Canada, including in the United States pursuant to chapter 15 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532.

NOTICE OF THE SANCTION ORDER

59. **THIS COURT ORDERS** that, as soon as practicable after the granting of this Sanction Order, the Monitor shall cause a copy of this Sanction Order to be posted on the Monitor's Website and shall serve a copy on the parties on the Common Service List. From and after the Effective Time, any notices, motions or documents which may be filed with the Court need only be served on the Applicant, Deloitte (in its capacity as the Monitor and the CCAA Plan Administrator), the parties on the Common Service List and such Persons who deliver a Notice of Appearance to the Applicant and Deloitte (in its capacity as the Monitor and the CCAA Plan Administrator), and file it with the Court, after the Effective Time.

60. **THIS COURT ORDERS** that the measures set out in the preceding paragraph 59 shall constitute good and sufficient service and notice of this Sanction Order on all Persons who may be entitled to receive notice thereof or who may have an interest in this CCAA Proceeding, and no other form of notice or service need be made on such Persons and no other document or material need be served on such Persons in respect of this CCAA Proceeding.

GENERAL PROVISIONS

61. **THIS COURT ORDERS AND DECLARES** that notwithstanding: (i) the pendency of this CCAA Proceeding or the Chapter 15 Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the “BIA”), the CCAA, the US Bankruptcy Code, or otherwise in respect of the Applicant and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of the Applicant, the transactions contemplated by the CCAA Plan will be binding on any trustee in bankruptcy or receiver that may be appointed in respect of the Applicant or its assets and shall not be void or voidable by creditors of the Applicant, nor shall the CCAA Plan, or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor will the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

62. **THIS COURT ORDERS** that in the event of a conflict between (i) this Sanction Order, (ii) the CCAA Plan Administrator Appointment Order, (iii) the CCAA Plan, and (iv) the terms of any agreement existing between any Person and the Applicant as at the Plan Implementation Date, the terms of the Sanction Order shall govern, subject to any subsequent Order of this Court.

63. **THIS COURT ORDERS** that, notwithstanding any other provision of this Sanction Order, the Applicant, the Court-Appointed Mediator or Deloitte, in its capacity as the Monitor or

the CCAA Plan Administrator, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan or this CCAA Proceeding.

64. **THIS COURT ORDERS** that this Sanction Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

65. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, including but not limited to the Courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Sanction Order and to assist the Applicant, the Monitor and their respective agents in carrying out the terms of this Sanction Order and the CCAA Plan. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Sanction Order and the CCAA Plan or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Sanction Order and the CCAA Plan.

66. **THIS COURT ORDERS** that the Applicant and the Monitor shall 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 the assistance in carrying out the terms of this Order and/or to confirm the CCAA Plan and the Sanction Order as binding and effective in any appropriate foreign jurisdiction.

67. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.


Chief Justice Morawetz

Court File No. CV-19-615862-00CL
Court File No. CV-19-616077-00CL
Court File No. CV-19-616779-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) Toronto, the 15th day
) of August, 2025
CHIEF JUSTICE MORAWETZ)

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 **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED**
AND **IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

SIGNING AUTHORIZATION ORDER

THIS MOTION made by the Quebec Class Action Plaintiffs pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "**CCAA**") for a Signing Authorization Order was made this day in Toronto, Ontario.

ON READING the Notice of Motion of the Quebec Class Action Plaintiffs, the Affidavit of André Lespérance dated August 8, 2025 (the "**Lespérance Affidavit**"), and on hearing the submissions of Quebec Class Counsel and other such counsel requesting to be heard, all parties having been duly served with the Motion Record as appears from the Affidavit of Service of Tina Silverstein sworn August 8, 2025.

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 all capitalized terms used herein, unless herein otherwise defined, shall have the meanings ascribed to them in the CCAA Plans and the Lespérance Affidavit.

3. **THIS COURT ORDERS** that (i) Quebec Class Counsel is hereby authorized to execute and deliver on behalf of the Quebec Class Action Plaintiffs, (ii) PCC Representative Counsel is hereby authorized to execute and deliver on behalf of the Pan-Canadian Claimants, (iii) *Knight* Class Counsel is hereby authorized to execute and deliver on behalf of the *Knight* Class Action Plaintiffs, and (iv) Counsel for the Tobacco Producers is hereby authorized to execute and deliver on behalf of the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans including, as applicable and without limitation, the following documents:

- a. Claimant Contractual Releases;
- b. Plan Implementation Certificates;
- c. Collateral Agency Agreements; and
- d. Flow of Funds Agreement.

AID AND RECOGNITION

4. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body or agency having jurisdiction in Canada or in any other foreign jurisdiction, to give effect to this Order. All courts, tribunals, regulatory and administrative bodies and agencies are hereby respectfully requested to make such Orders and to provide such assistance, as may be necessary or desirable to give effect to this Order.

Chief Justice Geoffrey B. Morawetz

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:

JTI-MACDONALD CORP.

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

ROTHMANS, BENSON & HEDGES INC.

Court File No. CV-19-615862-00CL

Court File No. CV-19-616077-00CL

Court File No. CV-19-616779-00CL

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**
Proceeding commenced at Toronto

QCAP MOTION RECORD
**Motion of Quebec Class Action Plaintiffs for a Signing
Authorization Order**
Returnable on August 15, 2025

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