



SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Direction

COURT FILE NO.: CV-19-616077-00CL

DATE: August 27, 2025

CV-19-616779-00CL

CV-19-615862-00CL

IMPERIAL TOBACCO CANADA LIMITED et al v. JTI-MACDONALD CORP. et al

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ROTHMANS, BENSON & HEDGES INC. v. IMPERIAL TOBACCO CANADA LIMITED et al

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JTI-MACDONALD CORP. et al v. BENSON & HEDGES INC. et al

DIRECTIONS RE: FEE APPROVALS

[1] For greater certainty, the Directions dated June 26, 2025, are amended so as to add a reference in [1] to CCAA Plan Administrators.

[2] The amended version is attached as Schedule "A".

Chief Justice Geoffrey B. Morawetz

Dated: August 27, 2025

SCHEDULE "A"



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DIRECTIONS RE: FEE APPROVALS

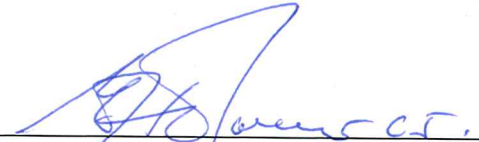
[1] In order for the Monitors and their counsel to pass their accounts in accordance with the Second Amended and Restated Initial Orders granted in each CCAA Proceeding while maintaining confidentiality as required by the endorsement of the Court dated May 24, 2019 (the "**Confidentiality Protocol**"), the Court directs the Court-Appointed Mediator to review the fees and disbursements of the Monitors and their counsel, the CCAA Plan Administrators and their counsel incurred since the commencement of the CCAA Proceedings (including any amounts accrued pre-filing but billed after the applicable filing date), and on an ongoing basis and advise the Court if, in his sole discretion, it is the opinion of the Court-Appointed Mediator, that the fees and disbursements of the Monitors and their counsel are fair and reasonable in the circumstances.

[2] In providing such advice to the Court, the Court-Appointed Mediator, also in his sole discretion, will establish a process to review the fees and disbursements and the Court-Appointed Mediator shall have unfettered discretion as to the documentation and information he will review.

SCHEDULE "A"

[3] For certainty, the production of any documents in accordance with this endorsement by any party including the Court-Appointed Mediator, shall remain subject to the Confidentiality Protocol and no parties shall be deemed or considered to have waived the confidentiality or privilege in respect of any such documents.

[4] In discharging his duties in accordance with these directions, the Court-Appointed Mediator shall continue to have the benefits of all the protections given to him by the CCAA or any order or endorsement of this Court including without limitation, the Confidentiality Protocol, the Sanction Orders, the CCAA Plans and shall incur no liability in connection with the discharge of his duties and shall continue to have the immunity of a Judge of a Superior Court in Canada.



Chief Justice Geoffrey B. Morawetz

Dated: June 26, 2025