



SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Direction

COURT FILE NO.: CV-19-616077-00CL
CV-19-616779-00CL
CV-19-615862-00CL

DATE: April 1, 2026

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] On June 26, 2025, The Honourable Warren K. Winkler, the Court-Appointed Mediator was directed to review the fees and disbursements of the Monitors and their counsel incurred since the commencement of the CCAA Proceedings and to 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] The Court-Appointed Mediator has reported that it is his opinion that the fees and disbursements rendered by all six parties for the months of October, November and December, 2025, are fair and reasonable in the circumstances. The opinion is attached as Schedule "A".

[3] I accept the opinion of the Court-Appointed Mediator. The fees and disbursements of the Monitors and their counsel for the months of October, November and December, 2025, are approved.

Chief Justice Geoffrey B. Morawetz

Dated: April 1, 2026

SCHEDULE "A"

The Hon. Warren K. Winkler, O.C., O. Ont., K.C., LL.D. (Hon.)

WINKLER ADR

March 17, 2026

Delivered by Electronic Mail

The Honourable Geoffrey B. Morawetz
Chief Justice, Ontario Superior Court of Justice
Osgoode Hall
130 Queen Street West
Toronto, ON M5H 2N5

Dear Chief Justice Morawetz:

Re: Direction – Fee Approvals

As directed by your Order of June 26, 2025, I have reviewed the fees and disbursements, for the months of October, November and December, 2025, of the three Monitors (FTI Consulting Canada Inc., for Imperial Tobacco Canada Limited; Deloitte Restructuring Inc., for JTI-Macdonald Corp.; and Ernst & Young Inc. for Rothmans, Benson & Hedges Inc.) and their respective counsel. It is my opinion that the fees and disbursements rendered by all six parties during the relevant period are fair and reasonable in the circumstances.

This opinion and the review are subject to the Confidentiality Protocol and all the protections afforded to the Court-Appointed Mediator by the Direction of the Court dated June 26, 2025.

Respectfully,



Hon. Warren K. Winkler, K.C.

WKW:ked