



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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE CHIEF ) MONDAY, THE 23<sup>rd</sup>  
 )  
JUSTICE MORAWETZ ) DAY OF DECEMBER, 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  
**IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY  
LIMITED**

**SANCTION PROTOCOL ORDER**

**THIS JOINT MOTION** made by the “**Monitors**” being Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. (“**RBH**”), Deloitte Restructuring Inc. in its capacity as court-appointed monitor of JTI-Macdonald Corp. (“**JTIM**”) and FTI Consulting Canada Inc. in its capacity as court-appointed monitor (the “**Monitor**”) of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**” or the “**Applicant**”), pursuant to the *Companies' Creditors Arrangement Act* (“**CCAA**”), for an Order, among other things:

- (a) setting the time and date for the Sanction Hearing (as defined below) for approval and sanction of the Imperial CCAA Plan (as defined below);
- (b) ratifying the Litigation Timetable (as defined below);
- (c) approving the Omnibus Sanction Hearing Notice (as defined below) and the

timetable and procedure for the Sanction Hearing;

- (d) setting the date for the delivery of any Sanction Hearing Objection Notices (as defined below); and
- (e) approving the procedure for the dissemination of the Sanction Hearing Agenda (as defined below);

was heard on this day at Toronto, Ontario.

**ON READING** the Joint Notice of Motion of the Monitors dated December 13, 2024 (the “**Joint Notice of Motion**”) and the Twenty-Fourth Report of the Monitor dated December 13, 2024 (the “**Monitor’s Report**”) filed, 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, and upon being advised by counsel to the Monitor that no one is appearing for any other person on the Common Service List although properly served with the Joint Notice of Motion, as appears from the Affidavit of Service of Alec Hoy, sworn December 16, 2024, and the Monitor’s Report, as appears from the Lawyer’s Certificate of Service of Anisha Visvanatha, signed December 13, 2024:

## **SERVICE**

1. **THIS COURT ORDERS** that the timing and method of service and filing of this motion is hereby abridged and validated such that the motion is properly returnable today and this Court hereby dispenses with further service of this motion.

## DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meanings given to them in the Monitor's Report, the Imperial CCAA Plan or shall have the following meanings:

- a. **"CCAA Plans"**, or **"Plans"**, means, collectively: (i) the Imperial CCAA Plan; (ii) the First Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving RBH dated December 5, 2024, including all Schedules thereto; and (iii) the First Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving JTIM dated December 5, 2024, including all Schedules thereto;
- b. **"Litigation Timetable"** means the litigation timetable leading up to the Sanction Hearing, substantially in the form attached hereto as **Schedule "A"**, including the dates for the filing of motion records, factums and any reply motion materials;
- c. **"Omnibus Sanction Hearing Notice"** means the notice, substantially in the form attached hereto as **Schedule "B"**, which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program;
- d. **"Omnibus Sanction Hearing Notice Program"** means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including

Putative Miscellaneous Claimants, situated in all the Provinces and Territories as described in this Sanction Protocol Order;

- e. “**Imperial CCAA Plan**”, or “**Plan**”, means the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving Imperial dated December 5, 2024, including all Schedules thereto;
- f. “**Sanction Hearing**” means the hearing before the CCAA Court in respect of the Sanction Order, the sanction orders of RBH and JTIM, the CCAA Plan Administrators’ Order, certain fee approval motions, and any other related motions;
- g. “**Sanction Hearing Agenda**” means the agenda and procedure for the Sanction Hearing;
- h. “**Sanction Hearing Objection Notice**” means the notice, substantially in the form attached hereto as **Schedule “C”**, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection; and
- i. “**Website**” means the website maintained by the Monitor located at:  
<http://cfcanada.fticonsulting.com/imperialtobacco/>.

## SANCTION HEARING

3. **THIS COURT ORDERS** that the Sanction Hearing shall take place commencing on January 29, 2025 at 10:00 a.m. (Eastern time) in a hybrid format, in person and via Zoom video conference for hearing participants and YouTube live stream for members of the public, in accordance with the

Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List and posted on the Monitors' Websites.

4. **THIS COURT ORDERS** that the Litigation Timetable is hereby ratified with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary. Any parties wishing to file materials in connection with the Sanction Hearing or make submissions at the Sanction Hearing, including without limitation in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies, and any other unresolved issues related to the CCAA Plans, must advise the Monitors by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and estimated time for such submissions so that the Monitors may prepare the Sanction Hearing Agenda. Notwithstanding any time estimates, the time allocated for submissions remains in the discretion of the Court.

5. **THIS COURT ORDERS** that the Monitors shall circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025. The Sanction Hearing Agenda may be amended prior to the Sanction Hearing as the Monitors and the Court-Appointed Mediator may deem necessary.

6. **THIS COURT ORDERS** that any Person who wishes to attend the Sanction Hearing must register by 4:00 p.m. two (2) business days in advance of the Sanction Hearing (Monday, January 27, 2024), by emailing Veritext Litigation Solutions Canada, Inc. at [scheduling@neesonsreporting.com](mailto:scheduling@neesonsreporting.com) and copying each Monitor's counsel at [aperley@dwpv.com](mailto:aperley@dwpv.com), [sfernandes@cassels.com](mailto:sfernandes@cassels.com), [nancy.thompson@blakes.com](mailto:nancy.thompson@blakes.com). All participants must provide: (i) contact information, including their name, the party they are acting for, their email address and phone number; (ii) a statement regarding

whether they intend to make submissions; and (iii) whether they will attend in person or virtually. To the extent participants are participating in the hearing by Zoom Video Conference, participants must further comply with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List.

#### **APPROVAL OF OMNIBUS SANCTION HEARING NOTICE MATERIALS**

7. **THIS COURT ORDERS** that the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice are hereby approved with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary.

8. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 cause this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice, in both French and English, to be posted to the Website.

9. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 email the Omnibus Sanction Hearing Notice, the Sanction Hearing Objection Notice, and a copy of this Order to: (i) each Person that appears on the Common Service List, including any Affected Creditor with a Negative Notice Claim; (ii) to any Person known to Imperial or the Monitor as having a potential Affected Claim based on the books and records of Imperial that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; and (iii) any Putative Miscellaneous Claimant that has identified itself in writing to the Monitor by the Miscellaneous Claims Bar Date.

10. **THIS COURT ORDERS** that the Monitors shall issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice.

11. **THIS COURT ORDERS** that the Monitors shall publish, no later than January 10, 2025, a copy of the Omnibus Sanction Hearing Notice in the Globe and Mail (National Edition), National Post (National Edition), and Le Devoir newspapers.

12. **THIS COURT ORDERS** that the steps described herein in paragraphs 7 to 11, shall constitute the Omnibus Sanction Hearing Notice Program as contemplated in the Imperial CCAA Plan and the execution of the steps therein, shall constitute (i) compliance with the Omnibus Sanction Hearing Notice Program as well as the Imperial CCAA Plan, and (ii) good and sufficient service and delivery of notice of this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice on all Persons that may be entitled to receive notice and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

13. **THIS COURT ORDERS** that the accidental failure to transmit or deliver this Order, the Omnibus Sanction Hearing Notice, or the Sanction Hearing Objection Notice by the Monitor in accordance with this Sanction Protocol Order, or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the Imperial CCAA Plan or any other proceedings taken at the Sanction Hearing.

14. **THIS COURT ORDERS** that if a Putative Miscellaneous Claimant intends to object to the Sanction Order, such Person must (i) deliver to the Monitor a Sanction Hearing Objection Notice and it must be received by the Monitor no later than January 15, 2025 at 5:00 pm (Eastern time); and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later January 20, 2025 at 5:00 p.m. (Eastern time).

## GENERAL PROVISIONS

15. **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.

16. **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

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

  
\_\_\_\_\_  
Chief Justice G.B. Morawetz



**SCHEDULE “A”**

**LITIGATION TIMETABLE+**

Mon., Jan. 13	Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)
Wed., Jan. 15	Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)
Wed., Jan. 15	Notice of motion for Plan Sanction Orders and CCAA Plan Administrators’ Orders
Wed., Jan. 15	Monitors’ Reports re: Plan Sanction Orders and CCAA Plan Administrators’ Orders
Thurs., Jan. 16	Responding Records to Class Counsel fees
Mon., Jan. 20	Responding Records to Motion for Sanction Orders and CCAA Plan Administrators’ Orders
Mon., Jan. 20	Responding Records to Motion for Stay Extension
Wed., Jan. 22	Factum for Plan Sanction Order and CCAA Plan Administrators’ Order
Wed., Jan. 22	Factums for Stay Extension Orders
Wed., Jan. 22	Monitors’ Reports re: Stay Extensions
Wed., Jan. 22	Factums in support of Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Plan Sanction Orders and CCAA Plan Administrators’ Orders
Fri., Jan. 24	Responding Factums for Motion for Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Stay Extension
Mon., Jan. 27 by 4 p.m.	Reply Evidence and Reply Factums of the Applicants and Claimants on the Plan Sanction Orders and CCAA Plan Administrators’ Orders, if necessary to reply to Responding Records served Jan. 20
Mon. Jan. 27	Reply Factum of Class Counsel re Fee Approval, if necessary
Mon., Jan. 27	Reply Factums for Stay Extension Orders, if necessary
Tues., Jan. 28 by 10 a.m.	Reply Factum of the Monitors for Plan Sanction Orders and CCAA Plan Administrators’ Orders, if necessary
Wed. Jan. 29 to Wed., Feb. 5, and Mon. Feb. 10 to Tues., Feb. 11, if necessary	Sanction/CCAA Plan Administration/Class Counsel Fee Approval/Stay Extension Hearing

## SCHEDULE "B"

### OMNIBUS NOTICE FOR SANCTION HEARING

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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 THE PLANS OF COMPROMISE OR ARRANGEMENT OF:  
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED  
ROTHMANS, BENSON AND HEDGES INC.  
JTI-MACDONALD CORP.

#### NOTICE OF SANCTION HEARING

**IMPORTANT NOTE:** The Court hearing for approval and sanction of the CCAA Plans will be heard commencing on January 29, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.

**PLEASE TAKE NOTICE** that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the "**Court-Appointed Mediator**") in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**"), Rothmans, Benson and Hedges Inc. ("**RBH**") and JTI-Macdonald Corp. ("**JTIM**" and collectively with Imperial and RBH, the "**Tobacco Companies**" or "**Applicants**") and FTI Consulting Canada Inc. ("**FTI**"), Ernst & Young Inc. ("**EY**"), and Deloitte Restructuring Inc. ("**Deloitte**"), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the "**Monitors**"), filed plans of compromise and arrangement in respect of each of the Tobacco Companies as amended and restated as of December 5, 2024 (the "**CCAA Plans**") under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**").

**PLEASE ALSO TAKE NOTICE** that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**"):

- Claims procedure orders (the "**Claims Procedure Orders**") which, *inter alia*, establish the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the "**Meetings**") and vote on the CCAA Plans; and
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the "**Meeting Orders**").

**PLEASE ALSO TAKE NOTICE** that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the "**Sanction Protocol Orders**") which, *inter alia*, commencing the dates for a court hearing to approve and sanction the CCAA Plans commencing on January 29, 2025 (the "**Sanction Hearing**").

The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each

Tobacco Company are available for review on the Monitors' websites, at the links referenced at the end of this Notice (the "Monitors' Websites").

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) **Key information**

**In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard commencing on January 29, 2025 in a hybrid format, in person and via Zoom video conference.**

At the Sanction Hearing, orders of the Court (the "Sanction Orders") approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **Questions and Contact Information**

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
  - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
  - Phone Number: 1-844-707-7558
  - Email Address: [imperialtobacco@fticonsulting.com](mailto:imperialtobacco@fticonsulting.com)
  
- RBH: Monitor: Ernst & Young Inc.
  - Website: [www.ey.com/ca/rbh](http://www.ey.com/ca/rbh)
  - Phone Number: 1-866-943-2280
  - Email Address: [rbh@ca.ey.com](mailto:rbh@ca.ey.com)
  
- JTI: Monitor: Deloitte Restructuring Inc.
  - Website: [www.insolvencies.deloitte.ca/en-ca/JTIM](http://www.insolvencies.deloitte.ca/en-ca/JTIM)
  - Phone Number: 1-833-765-1452
  - Email Address: [jtim@deloitte.ca](mailto:jtim@deloitte.ca)

**SCHEDULE "C"**

**SANCTION HEARING OBJECTION NOTICE**  
**FOR PUTATIVE MISCELLANEOUS CLAIMANTS**

Capitalized terms used but not defined in this Sanction Hearing Objection Notice shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited dated December 23, 2024 (the "Sanction Protocol Order").

You can obtain a copy of the Sanction Protocol Order on the Monitor's website at <http://cfcanada.fticonsulting.com/imperialtobacco/>.

**1. Particulars of the Putative Miscellaneous Claimant:**

Name of Putative Miscellaneous Claimant: \_\_\_\_\_  
Representative: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

**2. Reasons for Objection:**

Describe the reasons and basis for your objection to the Sanction Order. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your objection.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATED in \_\_\_\_\_ (city) this \_\_\_\_\_ (date) day of \_\_\_\_\_ (month), 202\_\_

I hereby certify that:

1. I am a duly authorized representative of the Putative Miscellaneous Claimant;
2. I have knowledge of the circumstances connected with the objection described herein; and
3. All information and/or documents submitted by the Putative Miscellaneous Claimant in support of its objection are true, accurate and complete.

Name of Putative Miscellaneous Claimant: \_\_\_\_\_

Witness: \_\_\_\_\_

Signature: \_\_\_\_\_

(Signature)

Name: \_\_\_\_\_

Title: _____ _____	_____ (Print Name)
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**This Sanction Hearing Objection Notice MUST be received by the Monitor no later than January 15, 2025 at 5:00 p.m. (Eastern time) and such person MUST file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).**

The Sanction Hearing Objection Notice must be received by the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

FTI Consulting Canada Inc., as Monitor of Imperial  
79 Wellington Street West  
Suite 2010  
Toronto, ON M5K 1G8  
Attention: Kamran Hamidi  
Email: [imperialtobacco@fticonsulting.com](mailto:imperialtobacco@fticonsulting.com)

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 IMPERIAL TOBACCO CANADA LIMITED AND  
IMPERIAL TOBACCO COMPANY LIMITED

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

Proceeding commenced at Toronto

**SANCTION PROTOCOL ORDER**  
**Dated December 23, 2024**

**DAVIES WARD PHILLIPS & VINEBERG LLP**  
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*Lawyers for FTI Consulting Canada Inc., in its capacity as the Court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited*