

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

**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 **IMPERIAL TOBACCO CANADA LIMITED** AND **IMPERIAL
TOBACCO COMPANY LIMITED**

Applicants

Court File No. 500-06-000076-980

**PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL**

**COUR SUPÉRIEURE
(Chambre des actions collectives)**

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTE et JEAN-YVES BLAIS

Demandeurs

c.

**JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITEE et ROTHMANS,
BENSON & HEDGES INC.**

Défendeurs

- et -

**FTI CONSULTING CANADA INC., ERNST & YOUNG INC. et DELOITTE
RESTRUCTURING INC.**

Intervenants

JOINT MOTION RECORD

June 9, 2026

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LLP**

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Plan Administrator of the Imperial CCAA
Plan*

TO: THE COMMON SERVICE LIST

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**FTI CONSULTING CANADA INC., ERNST & YOUNG INC. et DELOITTE
RESTRUCTURING INC.**

Intervenants

**NOTICE OF MOTION
(CLARIFICATION ORDER (CLAIM FORM))**

FTI Consulting Canada Inc. (“**FTI**”), in its capacity as Court-appointed CCAA Plan Administrator of the Fourth A&R Imperial Plan (as defined below) (in such capacity, the “**CCAA Plan Administrator**”), will make a motion jointly before Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”) and Justice Piché of the Superior Court of Québec (District of Montreal) (the “**Quebec Court**”) and together with the CCAA Court, the “**Courts**”) in writing.

PROPOSED METHOD OF HEARING: The motion is to be heard in writing.

THE MOTION IS FOR:¹

1. An Order from each of the CCAA Court and the Quebec Court (collectively, the “**Clarification Order (Claim Form)**”), substantially in the forms included at Tabs 2 and 3 of the Motion Record, respectively, removing the requirement for a Claim Form (as defined below) to be sworn or confirmed before a Commissioner of Oaths or Notary Public to be validly completed; and
2. Such further and other relief as counsel may advise and the Courts may permit.

¹ All capitalized terms used but not defined herein have the meanings given to them in the Fourth A&R Imperial Plan.

THE GROUNDS FOR THE MOTION ARE:

Background

3. The plan of compromise or arrangement in respect of Imperial dated October 17, 2024 (the “**Imperial Plan**”), developed by the Court-Appointed Mediator and the Monitor, was accepted for filing and approved by the requisite majorities of voting creditors.

4. The Imperial Plan was amended and restated on December 5, 2024, and then further amended and restated on January 27, 2025, and February 27, 2025 (such amended and restated version, the “**Third A&R Imperial Plan**”).

5. On March 6, 2025, the CCAA Court: (i) approved and sanctioned the Third A&R Imperial Plan pursuant to the Sanction Order; and (ii) appointed FTI as the CCAA Plan Administrator pursuant to the CCAA Plan Administrator Appointment Order.

6. The Sanction Order also, among other things, appointed Epiq Class Actions Services Canada, Inc. as the Claims Administrator in respect of the Third A&R Imperial Plan (in such capacity, the “**Claims Administrator**”).

7. On August 27, 2025, the CCAA Court granted an Order, approving an amended and restated version of the Third A&R Imperial Plan (such amended and restated version, the “**Fourth A&R Imperial Plan**”).

8. Also on August 27, 2025, the CCAA Court granted the Claims Administrator Order, among other things: (i) appointing Epiq Class Actions Services Canada, Inc. as agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (in such capacity the “**PCC Agent**”, and together in its capacity as Claims Administrator “**Epiq**”);

and (ii) approving the Global Notice Plan (as defined in the Claims Administrator Order) attached as Schedule “A” thereto, including the Claim Forms (as defined below) included in the Global Notice Plan.

9. The Fourth A&R Imperial Plan was implemented on August 29, 2025.

The Clarification Order (Claim Form)

10. Pursuant to the Fourth A&R Imperial Plan and Claims Administrator Order, to be validly completed each of the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Tobacco-Victim Claim Form and Succession Claim Form (each, a “**Claim Form**”) must (i) be accompanied by a declaration by the Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and does not include false claims (the “**Claimant Declaration**”); and (ii) be sworn or affirmed before a Commissioner of Oaths or Notary Public (the “**Notarial Requirement**”).

11. Epiq, in its capacity as Claims Administrator and PCC Agent, Quebec Class Counsel and Raymond Chabot, in its capacity as agent for Quebec Class Counsel on behalf of the QCAPs, have expressed concerns to the CCAA Plan Administrators that the Notarial Requirement is too cumbersome, interfering with the efficiency of submitting a claim.

12. The Claims process was intended to provide an efficient means to submit a Claim Form without discouraging Claimants from submitting a claim. The purpose of this motion is to remove the Notarial Requirement to ensure these intentions are borne out.

13. Given that each Claimant will make the Claimant Declaration when submitting a Claim Form, the proposed Clarification Order (Claim Form) will ensure an efficient and user-friendly process by providing that a Claim Form does not need to meet the Notarial Requirement to be validly completed and submitted to the Claims Administrator. Further, any Claim Form that has already been submitted but does not satisfy the Notarial Requirement will not be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such Claim Form not meeting the Notarial Requirement.

Additional Grounds

14. Section 11 of the CCAA and the inherent and equitable jurisdiction of the Courts.
15. Rules 1.04, 1.05, 2.03, 3.02, 10.01, 16, 37 and 59 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended and the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended.
16. Article 49 of the *Code of Civil Procedure*, CQLR c C-25.01.
17. Such further and other grounds as counsel may advise and the Courts may permit.

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

18. The Second Report of the CCAA Plan Administrator dated June 8, 2026; and
19. Such further and other evidence as counsel may advise and the Courts may permit.

June 9, 2026

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capacity as the Court-appointed CCAA Plan
Administrator of the Imperial CCAA Plan*

TO: COMMON SERVICE 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 IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceeding commenced at Toronto

NOTICE OF MOTION
(CLARIFICATION ORDER (CLAIM FORM))

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Plan Administrator of the Imperial CCAA Plan*

as wished to be heard, with no one else appearing although duly served as appears from the certificates of service, filed:

Service and Definitions

1. **THIS COURT ORDERS** that the time for service of the Motion Records 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, unless otherwise stated herein, all capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in each of the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of JTI Macdonald Corp (the "**JTIM CCAA Plan**"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Imperial CCAA Plan**"), and Rothmans, Benson & Hedges Inc. (the "**RBH CCAA Plan**"), as such plans may be amended, amended and restated, supplemented or otherwise modified from time to time (collectively the "**CCAA Plans**").

Claim Forms – No Requirement for Signature of Commissioner of Oaths/ Notary Public

3. **THIS COURT ORDERS AND DECLARES** that, given that each of a (i) Claim Form for PCC-Claimant; (ii) Claim Form for the Legal Representative of a PCC-Claimant; (iii) Tobacco-Victim Claim Form; or (iv) Succession Claim Form (each a "**Claim Form**") must be accompanied by a declaration by the Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and it does not include false claims and notwithstanding anything contained in the Claims Administrator Orders issued in connection with each of the CCAA Plans, each dated August 27, 2025 (as may be amended and/or amended and restated, the "**Claims Administrator Orders**"), including paragraph 5 thereof or the Global Notice Plan (as defined in the Claims Administrator Orders) attached as Schedule "A" thereto, the CCAA Plans, the PCC Compensation Plan or the Quebec Administration Plan, none of the Claim Forms shall be required to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed and submitted to the Claims Administrator and, for greater certainty, no such forms shall be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such

form not being sworn or affirmed before a Commissioner of Oaths or Notary Public, regardless of whether such Claim Form was submitted to the Claims Administrator prior to, on or after the date hereof.

4. **THIS COURT ORDERS** that notwithstanding anything to the contrary in the Claims Administrator Orders, the PCC Compensation Plan or the Quebec Administration Plan, the Claims Administrator is authorized to make such amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the affidavit of Michael O'Connor sworn on August 22, 2025, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan as the Claims Administrator determines appropriate to reflect the provisions of paragraph 3 of this Order.

General

5. **THIS COURT ORDERS** that in the event of a conflict between (i) this Order, (ii) the Claims Administrator Orders and (iii) the CCAA Plans, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern.

6. **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.

7. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order. All courts, tribunals, judicial, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq and the CCAA Plan Administrators as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order.

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

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

ORDER
(CLARIFICATION ORDER (CLAIM FORM))

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Lawyers for FTI Consulting Canada Inc., in its capacity as Court-appointed CCAA Plan Administrator of the Imperial CCAA Plan

SUPERIOR COURT
(Class Action Division)

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

N.: 500-06-000076-980

DATE: _____

PRESIDING THE HONOURABLE CATHERINE PICHÉ J.S.C.

In the matter of the implementation of the Quebec Class Action Administration Plan

CONSEIL QUÉBÉCOIS SUR LE TABAC ET AL SANTÉ AND AL.

-and-

JEAN-YVES BLAIS

Plaintiffs

-and-

JTI-MACDONALD CORP.

-and-

IMPERIAL TOBACCO CANADA LIMITED

-and-

ROTHMANS, BENSON & HEDGES INC.

Defendants

FTI CONSULTING CANADA INC.

-and-

ERNST & YOUNG INC.

-and-

DELOITTE RESTRUCTURING INC.

Interveners

CLARIFICATION ORDER
(Claim Form)¹

¹ All capitalized terms used but not defined herein have the meanings given to them in the CCAA Plans dated August 27, 2025. Tous les termes commençant par une majuscule et non autrement définis aux présentes font référence à la définition anglaise qui leur est attribuée dans les Plans LACC datés du 27 août 2025.

[1] **ATTENDU** que conformément au Quatrième plan amendé et reformulé de transaction et d'arrangement en vertu de la LACC du médiateur et du contrôleur nommés par le tribunal daté du 27 août 2025, à l'égard de JTI-Macdonald Corp (le « **Plan LACC de JTIM** »), d'Imperial Tobacco Canada Limitée et d'Imperial Tobacco Company Limited (le « **Plan d'Imperial** ») et de Rothmans, Benson & Hedges Inc. (le « **Plan LACC de RBH** »), tels que ces plans peuvent être amendés, amendés et reformulés, complétés ou autrement modifiés de temps à autre (collectivement les « **Plans LACC** ») et les Ordonnances de l'Administrateur des réclamations émises en lien avec chacun des Plans LACC, chacune datée du 27 août 2025 (telles que pouvant être amendées et/ou amendées et reformulées, les « **Ordonnances de l'Administrateur des réclamations** »), pour être valablement rempli, chacun des Formulaire de réclamation d'un réclamant RPC [Claim Form for PCC-Claimant], Formulaire de réclamation du représentant légal d'un réclamant RPC [Claim Form for the Legal Representative of a PCC-Claimant], Formulaire de réclamation d'une victime du

[1] **CONSIDERING** that pursuant to the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of each of JTI Macdonald Corp (the "**JTIM CCAA Plan**"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Imperial Plan**"), and Rothmans, Benson & Hedges Inc. (the "**RBH CCAA Plan**") as such plans may be amended, amended and restated, supplemented or otherwise modified from time to time (collectively the "**CCAA Plans**") and the Claims Administrator Orders issued in connection with each of the CCAA Plans, each dated August 27, 2025 (as may be amended and/or amended and restated, the "**Claims Administrator Orders**"), to be validly completed each of the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Tobacco-Victim Claim Form and Succession Claim Form (each, a "**Claim Form**") must (i) be accompanied by a declaration by the Claimant confirming, among other things, that the information provided in the Claim Form is

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tabac et Formulaire de réclamation au titre d'une succession [Tobacco-Victim Claim Form and Succession Claim Form] (chacun un « **Formulaire de réclamation** ») doit (i) être accompagné d'une déclaration du Réclamant [Claimant] confirmant, entre autres, que les renseignements fournis dans le Formulaire de réclamation sont véridiques et exacts et qu'ils ne contiennent pas de fausses réclamations (la « **Déclaration du Réclamant** »); et (ii) être assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire (l'« **Exigence notariale** »);

[2] **ATTENDU** qu'Epiq Class Actions Services Canada, Inc. (« **Epiq** »), en sa qualité d'Administrateur des réclamations et d'Agent des RPC [Claims Administrator and PCC Agent], les Avocats des groupes du Québec [Quebec Class Counsel] et Raymond Chabot, en sa qualité d'agent des Avocats des groupes au Québec [Quebec Class Counsel] pour le compte des DRCQ [QCAPs], ont exprimé des préoccupations auprès des Administrateurs des Plans LACC [CCAA Plan Administrators] selon lesquelles l'Exigence notariale est trop contraignante, nuisant à l'efficacité du dépôt d'une réclamation;

true and correct and does not include false claims (the “**Claimant Declaration**”); and (ii) be sworn or affirmed before a Commissioner of Oaths or Notary Public (the “**Notarial Requirement**”);

[2] **CONSIDERING** that Epiq Class Actions Services Canada, Inc. (“**Epiq**”), in its capacity as Claims Administrator and PCC Agent, Quebec Class Counsel and Raymond Chabot, in its capacity as agent for Quebec Class Counsel on behalf of the QCAPs, have expressed concerns to the CCAA Plan Administrators that the Notarial Requirement is too cumbersome, interfering with the efficiency of submitting a claim;

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[3] **ATTENDU** que le processus de réclamation avait pour but de mettre en œuvre un moyen efficace de soumettre un Formulaire de réclamation sans décourager les Réclamants [Claimants] de soumettre une réclamation et que la présente Ordonnance vise à supprimer l'Exigence notariale afin de s'assurer que cet objectif se concrétise;

[4] **ATTENDU** que chaque Réclamant [Claimant] fera une Déclaration du Réclamant lors de la soumission d'un Formulaire de réclamation, la présente Ordonnance assurera un processus efficace et facile d'utilisation en prévoyant qu'il n'est pas requis de satisfaire à l'Exigence notariale pour qu'un Formulaire de réclamation soit valablement rempli et soumis à l'Administrateur des réclamations [Claims Administrator]. De plus, tout Formulaire de réclamation déjà soumis et qui ne satisfait pas à l'Exigence notariale ne sera pas réputé inadmissible, invalide, déficient ou autrement incomplet du seul fait qu'il ne satisfait pas à l'Exigence notariale;

POUR CES MOTIFS, LA COUR :

[5] **ACCUEILLE** l'Ordonnance recherchée dans les Requêtes;

[3] **CONSIDERING** that the Claims process was intended to provide an efficient means to submit a Claim Form without discouraging Claimants from submitting a claim and that the purpose of this Order is to remove the Notarial Requirement to ensure these intentions are borne out;

[4] **CONSIDERING** that given that each Claimant will make the Claimant Declaration when submitting a Claim Form, this Order will ensure an efficient and user-friendly process by providing that a Claim Form does not need to meet the Notarial Requirement to be validly completed and submitted to the Claims Administrator. Further, any Claim Form that has already been submitted but does not satisfy the Notarial Requirement will not be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such Claim Form not meeting the Notarial Requirement;

FOR THESE REASONS, THE COURT:

[5] **GRANTS** the Order sought in the Motions;

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[6] **DÉCLARE** que la signification des Requêtes est valide et suffisante;

[7] **ORDONNE** que, sauf indication contraire aux présentes, tous les termes commençant par une majuscule et non autrement définis aux présentes auront le sens qui leur est attribué dans les Plans LACC;

Formulaires de réclamation – Aucune exigence de signature d'un commissaire à l'assermentation / notaire

[8] **ORDONNE** que, puisque chacun des Formulaires de réclamation doivent être accompagné d'une déclaration du Réclamant confirmant, entre autres, que les renseignements fournis dans le Formulaire de réclamation sont véridiques et exacts et qu'il ne contient pas de fausses réclamations et nonobstant toute disposition contenue dans les Ordonnances de l'Administrateur des réclamations , y compris le paragraphe 5 de celles-ci ou le Plan de notification global [Global Notice Plan] (tel que défini dans les Ordonnances de l'Administrateur des réclamations) joint en tant qu'annexe « A » à celles-ci, les Plans LACC, le Plan d'indemnisation des RPC [PCC Compensation Plan] ou le Plan d'administration du Québec [Quebec

[6] **DECLARES** that service of the Motions is valid and sufficient;

[7] **ORDERS** that, unless otherwise stated herein, all capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the CCAA Plans;

Claim Forms – No Requirement for Signature of Commissioner of Oaths/ Notary Public

[8] **ORDERS** that, given that each of the Claim Forms must be accompanied by a declaration by the Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and it does not include false claims and notwithstanding anything contained in the Claims Administrator Orders, including paragraph 5 thereof or the Global Notice Plan (as defined in the Claims Administrator Orders) attached as Schedule “A” thereto, the CCAA Plans, the PCC Compensation Plan or the Quebec Administration Plan, none of the Claim Forms shall be required to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly

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Administration Plan], aucun des Formulaires de réclamation ne sera tenu d'être assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire pour être valablement rempli et soumis à l'Administrateur des réclamations [Claims Administrator] et, pour plus de certitude, aucun de ces formulaires ne sera réputé inadmissible, invalide, déficient ou autrement incomplet du seul fait que ce formulaire n'a pas été assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire, que ce Formulaire de réclamation ait été soumis à l'Administrateur des réclamations [Claims Administrator] avant, à ou après la date des présentes;

[9] **ORDONNE** que nonobstant toute disposition contraire dans les Ordonnances de l'Administrateur des réclamations , le Plan d'indemnisation des RPC [PCC Compensation Plan] ou le Plan d'administration du Québec [Quebec Administration Plan], l'Administrateur des réclamations [Claims Administrator] est autorisé à apporter les modifications qu'il juge appropriées aux formulaires de notification, aux formulaires de réclamation et à tout autre formulaire constituant des pièces jointes au Plan de notification global

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completed and submitted to the Claims Administrator and, for greater certainty, no such forms shall be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such form not being sworn or affirmed before a Commissioner of Oaths or Notary Public, regardless of whether such Claim Form was submitted to the Claims Administrator prior to, on or after the date hereof;

[9] **ORDERS** that notwithstanding anything to the contrary in the Claims Administrator Orders, the PCC Compensation Plan or the Quebec Administration Plan, the Claims Administrator is authorized to make such amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the affidavit of Michael O'Connor sworn on August 22, 2025, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec

Global Notice Plan], des pièces à l'affidavit de Michael O'Connor assermenté le 22 août 2025, des annexes au Plan d'indemnisation des RPC [PCC Compensation Plan] et/ou des annexes au Plan d'administration du Québec [Quebec Administration Plan] comme l'Administrateur des réclamations [Claims Administrator] le détermine approprié afin de refléter les dispositions du paragraphe 7 de la présente Ordonnance;

Dispositions générales

[10] **ORDONNE** qu'en cas de conflit entre (i) la présente Ordonnance, (ii) les Ordonnances de l'Administrateur des réclamations et (iii) les Plans LACC, y compris le Plan d'indemnisation des RPC [PCC Compensation Plan] et le Plan d'administration du Québec [Quebec Administration Plan], les dispositions de la présente Ordonnance prévaudront;

[11] **DEMANDE** l'aide et la reconnaissance de toute cour, tribunal, entité judiciaire, réglementaire ou administrative ayant compétence au Canada, aux États-Unis ou ailleurs pour donner effet à la présente Ordonnance, et pour aider Epiq et les Administrateurs des plans LACC [CCAA Plan Administrators] et leurs agents respectifs dans l'exécution des

Administration Plan as the Claims Administrator determines appropriate to reflect the provisions of paragraph 8 of this Order;

General

[10] **ORDERS** that in the event of a conflict between (i) this Order, (ii) the Claims Administrator Orders and (iii) the CCAA Plans, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern;

[11] **REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order. All courts, tribunals, judicial,

[Tapez ici]

termes de la présente Ordonnance. Toutes les cours, les tribunaux, entités judiciaires, réglementaires et administratives sont par les présentes respectueusement priés de rendre les ordonnances et de fournir l'aide à Epiq et aux Administrateurs des plans LACC [CCAA Plan Administrators] qui peut être nécessaire ou souhaitable pour donner effet à la présente Ordonnance ou pour aider Epiq et les Administrateurs des plans LACC CCAA Plan Administrators] et leurs agents respectifs dans l'exécution des termes de la présente Ordonnance;

[12] **ORDONNE** que la présente Ordonnance et toutes ses dispositions sont exécutoires et prennent effet à compter de 0 h 01 à la date des présentes;

[13] **LE TOUT** sans frais.

regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq and the CCAA Plan Administrators as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order;

[12] **ORDERS** that this Order and all of its provisions are enforceable and effective as of 12:01 a.m. on the date hereof;

[13] **THE WHOLE** without costs.

CATHERINE PICHÉ, J.S.C.

Court File No. CV-19-00616077-00CL

**Imperial Tobacco Canada Limited and
Imperial Tobacco Company Limited**

SECOND REPORT OF THE CCAA PLAN ADMINISTRATOR

June 9, 2026

Court File No. CV-19-00616077-00CL

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 AND ARRANGEMENT OF
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY
LIMITED

SECOND REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS CCAA PLAN ADMINISTRATOR

OVERVIEW

1. This report (“**Report**”) is FTI Consulting Canada Inc.’s second report to the CCAA Court, in its capacity as CCAA Plan Administrator (the “**CCAA Plan Administrator**”), and is in respect of the CCAA Plan Administrator’s motion for an order removing certain notarial or commissioning requirements in respect of the Claim Forms (as defined below).
2. In this Report, unless otherwise defined, all capitalized terms have the respective meanings specified in the Fourth Amended and Restated Court-Appointed Mediator and Monitor’s Plan of Compromise and Arrangement in respect of Imperial dated August 27, 2025 (the “**Fourth A&R Imperial Plan**”).
3. Additional information regarding these CCAA Proceedings and Imperial have been provided in the previous reports of FTI Consulting Canada Inc. in its capacity as Monitor and CCAA Plan Administrator.
4. All CCAA Court materials filed and Orders issued in these CCAA Proceedings and the related Imperial Chapter 15 Proceedings are available on the CCAA Plan Administrator’s website at: <http://cfcanada.fticonsulting.com/imperialtobacco>.

5. This Report was prepared in coordination with the CCAA Plan Administrators of the other Tobacco Companies. The CCAA Plan Administrator understands that the reports to be filed by such other CCAA Plan Administrators will be substantially the same as this Report.
6. In preparing this Report and making the comments herein, the CCAA Plan Administrator has been provided with, and has relied upon, information provided by and discussions held with the Applicants and Epiq Class Action Services Canada, Inc. (“**Epiq**”) (collectively, the “**Information**”).
7. Unless otherwise indicated, the CCAA Plan Administrator’s understanding of factual matters expressed in this Report concerning Imperial, its business, the PCC Claims Administration and the QCAP Claims Administration are based on the Information and not independent factual determinations made by the CCAA Plan Administrator.

A. PURPOSE

8. The purpose of this Report is to provide information to the Court with respect to the CCAA Plan Administrator’s motion for a Clarification Order (Claim Form) removing the requirement for a Claim Form (as defined below) to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed (the “**Notarial Requirement**”).

B. REMOVING THE NOTARIAL REQUIREMENT

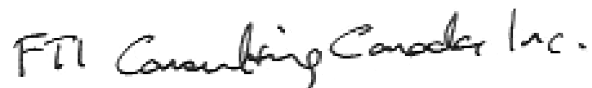
9. Pursuant to the Fourth A&R Imperial Plan and Claims Administrator Order, to be validly completed, each of the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Tobacco-Victim Claim Form and Succession Claim Form (each, a “**Claim Form**”) must (i) be accompanied by a declaration by the applicable Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and does not include false claims (the “**Claimant Declaration**”); and (ii) satisfy the Notarial Requirement.
10. Based on their experience working with prospective Pan-Canadian Claimants and prospective *Blais* Class Members, Epiq and Raymond Chabot Administrateur Provisoire Inc. (“**Raymond Chabot**”), in its capacity as the QCAP agent, have identified a common

difficulty faced by these individuals in submitting a validly completed Claim Form. In particular, Epiq and Raymond Chabot report that the Notarial Requirement causes significant delay, and uncertainty for individuals or their successors who want to file a claim.

11. Both Epiq and Raymond Chabot anticipate that removing the Notarial Requirement would create significant efficiencies.
12. The proposed Clarification Order (Claim Form) provides that any Claim Form that has already been submitted but does not meet the Notarial Requirement will not be deemed ineligible, invalid or deficient solely because it did not meet this requirement. This will ensure that Claimants who have already submitted claims which do not meet the Notarial Requirement will not need to submit a new Claim Form.
13. While the CCAA Plan Administrator understands there are likely to be cost savings if the Notarial Requirement is removed, improving access to direct compensation for qualified individuals is the primary reason for seeking this relief. The CCAA Plan Administrator believes that dispensing with the Notarial Requirement, while maintaining the Claimant Declaration, is appropriate to ensure Claimants are able to efficiently access compensation they qualify for, where maintaining an additional administrative requirement might otherwise constitute a barrier.
14. For these reasons, the CCAA Plan Administrator supports granting the Clarification Order (Claim Form).

All of which is respectfully submitted this 9th day of June, 2026.

FTI CONSULTING CANADA INC.



In its capacity as CCAA Plan Administrator of the Imperial CCAA Plan

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

SECOND REPORT OF THE CCAA PLAN ADMINISTRATOR

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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 IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceeding commenced at Toronto

MOTION RECORD
(CLARIFICATION ORDER (CLAIM FORM))

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