

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

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

**MOTION RECORD OF THE APPLICANTS
(Returnable August 27, 2025)**

August 22, 2025

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

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

Court File No. 19-CV-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.**

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

B E T W E E N:

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

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TAB 1

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

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

**NOTICE OF MOTION
(Second Insurance Settlement Approval Order,
returnable August 27, 2025)**

The Applicants will make a motion before the Honourable Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on Wednesday, August 27, 2025 at 9:00 a.m. ET, or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard

- ☐ In writing under subrule 37.12.1(1);
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference

at the following location:

Zoom link to be circulated.

THE MOTION IS FOR

1. An order substantially in the form of the draft order included at Tab 3 of the Motion Record (the “**Second Insurance Settlement Approval Order**”) giving effect to the terms of the Additional Insurance Settlements (as defined below) and the corresponding payments to be made by the Additional Participating Insurers (as defined below), as well as certain related relief; and
2. Such further and other relief as this Court may deem just.

THE GROUNDS FOR THE MOTION ARE¹

1. Following the issuance of the RBH Insurance Settlement and Bar Order on December 23, 2024, the Applicants continued their ongoing dialogue with various insurers and ultimately entered into four settlement agreements (the “**June Insurance Settlement Agreements**”);
2. On June 18, 2025, this Court approved the Imperial Insurance Settlement and Bar Order sought by the Applicants in respect of the June Insurance Settlement Agreements;
3. Since the motion on June 18, 2025, the Applicants continued discussions with other insurers and entered into additional agreements in principle (the “**Additional Insurance Settlements**”) with certain insurers (the “**Additional Participating Insurers**”), which contemplate contributions as follows:

- (a) Aviva Insurance Company of Canada – \$395,000;

¹ Capitalized terms not otherwise defined have the meanings given to them in the Affidavit of Eric Thauvette sworn August 22, 2025.

- 3 -

- (b) a group composed of La Nordique Compagnie d'Assurance du Canada, The Halifax Insurance Company, Royal & Sun Alliance Insurance Company of Canada and Aetna Casualty Company of Canada – \$1,950,000;
 - (c) Certain Underwriters at Lloyd's of London – \$85,000;
 - (d) Westport Insurance Corporation – \$375,000; and
 - (e) Zurich Insurance Company Ltd – \$100,000;
4. The Applicants request that the Court grant the Second Insurance Settlement Approval Order, approving the terms of the Additional Insurance Settlements;
5. The Additional Insurance Settlements are contemplated to include substantially the same terms and conditions as those included in the June Insurance Settlement Agreements;
6. The Additional Insurance Settlements are fair and reasonable, beneficial to the Applicants and their stakeholders generally, and consistent with the purpose and spirit of the CCAA;
7. The Additional Insurance Settlements are the result of good-faith, arms-length negotiations between all parties;
8. The payments by the Additional Participating Insurers pursuant to the Additional Insurance Settlements will be held in trust by the Monitor until the Plan Implementation Date or the business day following Payment Delivery (as defined in the Second Insurance Settlement Approval Order), whichever is later, at which point the Applicants will direct the Monitor to contribute such amounts to the Global Settlement Amount;

- 4 -

9. The releases contemplated by the Additional Insurance Settlements are also fair and reasonable in the circumstances, were necessary to achieve the underlying settlements and are aligned with the releases granted by the Court in respect of the June Insurance Settlements;
10. The Monitor has advised that it supports the approval of the Additional Insurance Settlements;
11. Section 11 of the CCAA and the statutory, inherent and equitable jurisdiction of this Court;
12. Rules 1.04, 1.05, 2.03, 3.02, 16 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and
13. Such further and other grounds as counsel may advise and this Court may permit.

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

1. The Affidavit of Eric Thauvette, sworn August 22, 2025; and
2. Such further and other evidence as counsel may advise and this Court may permit.

- 5 -

August 22, 2025

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Lawyers for the Applicants

IN THE MATTER OF the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36,
as amended

Court File No: CV-19-63877-00CL

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

APPLICANTS

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding Commenced at Toronto

NOTICE OF MOTION
(Second Insurance Settlement Approval Order,
returnable August 27, 2025)

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Limited and Imperial Tobacco Company Limited

TAB 2

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

B E T W E E N:

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

AFFIDAVIT OF ERIC THAUVETTE
(sworn August 22, 2025)

I, Eric Thauvette, of the City of Montreal, in the Province of Quebec, the Vice President and Chief Financial Officer of Imperial Tobacco Canada Limited (“**ITCAN**”), MAKE OATH AND SAY:

1. I am the Chief Financial Officer of ITCAN and, in that role, I am responsible for all financial-related aspects of ITCAN’s business operations. I am also an officer and director of ITCAN’s subsidiary and the other applicant, Imperial Tobacco Company Limited (“**ITCO**”, and collectively with ITCAN, the “**Applicants**”). As such, I have personal knowledge of the matters deposed to herein. Where I have relied on other sources for information, I have stated the sources of my information and believe them to be true.

2. In preparing this affidavit, I have consulted with other members of the Applicants’ senior management team, legal, financial and other advisors of the Applicants, and representatives of FTI Consulting Canada Inc. (the “**Monitor**”). In addition, I receive frequent updates from the Applicants’ counsel regarding these proceedings.

- 2 -

3. This affidavit is sworn in support of the Applicants' motion for approval of, among other things, an order (the "**Second Insurance Settlement Approval Order**") giving effect to the terms of the Additional Insurance Settlements (defined below) and the corresponding payments to be made by the Additional Participating Insurers (defined below), as well as certain related relief.

4. All currency references in this affidavit are in Canadian dollars, unless otherwise specified.

5. I previously swore affidavits in this matter on June 13 and 16, 2025 (the "**June Thauvette Affidavits**"). All capitalized terms not otherwise defined have the meanings given to them in the June Thauvette Affidavits.

6. As described in the June Thauvette Affidavits, following the issuance of the RBH Insurance Settlement and Bar Order on December 23, 2024, the Applicants continued their ongoing dialogue with various insurers and ultimately entered into the following four settlement agreements (the "**June Insurance Settlement Agreements**"):

- (a) a settlement agreement dated June 12, 2025 with Northumberland General Insurance Company (in liquidation);
- (a) a settlement agreement dated June 12, 2025 with Northbridge General Insurance Corporation, Northbridge Commercial Insurance Corporation and Northbridge Personal Insurance Corporation;
- (b) a settlement agreement dated June 12, 2025 with Employers Insurance Company of Wausau; and

- 3 -

- (c) a settlement agreement dated June 16, 2025 with Chubb Insurance Company of Canada (as successor in interest to ACE INA Insurance).

7. On June 18, 2025, this Court approved the Imperial Insurance Settlement and Bar Order sought by the Applicants in respect of the June Insurance Settlement Agreements. A copy of the Imperial Insurance Settlement and Bar Order is attached hereto as **Exhibit “A”** and a copy of the Endorsement of Chief Justice Morawetz is attached hereto as **Exhibit “B”**.

8. Since the motion on June 18, 2025, the Applicants continued discussions with certain other insurers and entered into the following additional agreements in principle (collectively, the “**Additional Insurance Settlements**”) with the following insurers (the “**Additional Participating Insurers**”): Aviva Insurance Company of Canada (“**Aviva**”), a group composed of La Nordique Compagnie d’Assurance du Canada, The Halifax Insurance Company, Royal & Sun Alliance Insurance Company of Canada and Aetna Casualty Company of Canada (collectively, the “**NHRAE Group**”), Certain Underwriters at Lloyd’s of London (“**Lloyd’s**”), Westport Insurance Corporation – Canada Branch (which assumed the policies issued by Reliance Insurance Companies, Canadian Branch in or around 2019, “**Westport**”), Zurich Insurance Company Ltd (“**Zurich**”).

9. The Additional Insurance Settlements contemplate contributions by the Additional Participating Insurers in the amounts of:

- (a) \$395,000 by Aviva;
- (b) \$1,950,000 by the NHRAE Group;
- (c) \$85,000 by Lloyd’s;

- 4 -

(d) \$375,000 by Westport; and

(e) \$100,000 by Zurich.

10. For timing-related and logistical reasons, the Additional Insurance Settlements have not yet been formally executed but each of the corresponding agreements are expected to be in substantially the same form, a copy of which is attached hereto as **Exhibit “C”**, which it is contemplated will be executed by the parties in the coming days.

11. The Additional Insurance Settlements are contemplated to include substantially the same terms and conditions as those included in the June Insurance Settlement Agreements, as described in the June Thauvette Affidavits.

12. The payments by the Additional Participating Insurers pursuant to the Additional Insurance Settlements will be held in trust by the Monitor until the Plan Implementation Date or the business day following Payment Delivery (as defined in the Second Insurance Settlement Approval Order), whichever is later, at which point the Applicants will direct the Monitor to contribute such amounts to the Global Settlement Amount.

13. I believe that the Additional Insurance Settlements are fair and reasonable and beneficial to the Applicants and their stakeholders. The Additional Insurance Settlements are the result of good-faith, arm-length negotiations between the parties to the agreements. The releases contemplated by the Additional Insurance Settlements are also fair and reasonable in the circumstances, were necessary to achieve the underlying settlements and are aligned with the releases granted by the Court in respect of the June Insurance Settlements.

- 5 -

14. The Monitor has advised that it supports the approval of the Additional Insurance Settlements.

15. Accordingly, the Applicants intend to seek approval of the Additional Insurance Settlements, pursuant to the proposed Second Insurance Settlement Approval Order, at the motion scheduled on August 27, 2025.

SWORN BEFORE ME over
videoconference this 22nd day of August,
2025 in accordance with O. Reg. 431/20,
Administering Oath or Declaration Remotely.
The affiant is located in the City of Montreal,
in the Province of Quebec and the
commissioner is located in the City of
Toronto, in the Province of Ontario.



Commissioner for Taking Affidavits
(or as may be)

MARLEIGH DICK (LSO# 79390S)


ERIC THAUVETTE

This is Exhibit "A" referred to in the Affidavit of Eric Thauvette sworn by Eric Thauvette at the City of Montreal, in the Province of Quebec, before me at the City of Toronto, in the Province of Ontario, on August 22, 2025 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, appearing to read "Michael", is positioned above a horizontal line.

Commissioner for Taking Affidavits (or as may be)



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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE)	WEDNESDAY, THE 18TH
)	
CHIEF JUSTICE MORAWETZ)	DAY OF JUNE, 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 PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT
OF **IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO**
COMPANY LIMITED

Applicants

ORDER
(Imperial Insurance Settlement and Bar Order)

THIS MOTION, made by Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**" or the "**Applicants**") pursuant to the *Companies' Creditors Arrangement Act* (Canada), as amended, for an order approving the terms of settlements by and among: (i) the Applicants and Northumberland General Insurance Company, in liquidation by PricewaterhouseCoopers Inc., liquidator ("**Northumberland**"); (ii) the Applicants and Northbridge General Insurance Corporation, Northbridge Commercial Insurance Corporation and Northbridge Personne Insurance Corporation (collectively, "**Northbridge**"); (iii) the Applicants and Employers Insurance Company of Wausau, Employers Insurance of Wausau A Mutual Company, Nationwide Mutual Insurance Company and Nationwide Indemnity Company (collectively, "**Wausau**"); and (iv) the Applicants and Chubb Insurance Company of Canada (as successor in interest to ACE INA Insurance) ("**Chubb**" and together with Northumberland,

Northbridge and Wausau, the “**Insurers**” and each an “**Insurer**”) to finalize settlements set out in the following settlement agreements: (i) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Northumberland dated June 12, 2025 (the “**Northumberland Settlement Agreement**”), (ii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Northbridge dated June 12, 2025 (the “**Northbridge Settlement Agreement**”), (iii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Wausau dated June 12, 2025 (the “**Wausau Settlement Agreement**”) and (iv) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Chubb dated June 16, 2025 (together with the Northumberland Settlement Agreement, the Northbridge Settlement Agreement and the Wausau Settlement Agreement, the “**Insurance Settlement Agreements**”) in relation to the Imperial Policies (as defined below) and related relief, was heard this day by judicial videoconference via Zoom in Toronto, Ontario.

ON READING the Notice of Motion of the Applicants dated June 13, 2025, the Affidavit of Eric Thauvette sworn June 13, 2025, the Supplementary Affidavit of Eric Thauvette sworn June 16, 2025, and on hearing the submissions of counsel for the Applicants, FTI Consulting Canada Inc. in its capacity as court-appointed monitor of the Applicants (the “**Monitor**”), and such other counsel as were present as listed on the participant sheet, no one else appearing although duly served as appears from the affidavit of service, filed:

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record of the Applicants herein is hereby abridged and validated such that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that all capitalized terms used but not defined herein shall have the meanings given to them in Appendix “A” hereto.

INSURANCE SETTLEMENT APPROVAL

3. **THIS COURT ORDERS** that the Insurance Settlement Agreements be and are hereby approved in their entirety, with such minor amendments as the parties to the Insurance Settlement Agreements may agree upon in writing, with the consent of the Monitor.
4. **THIS COURT ORDERS** that the Applicants are hereby authorized to enter into the Insurance Settlement Agreements and the Applicants and Monitor are hereby authorized to comply with all of their respective obligations under the Insurance Settlement Agreements, including the following:
 - (a) the Applicants are authorized and directed to provide a direction to the Monitor to hold the Settlement Payments (defined below) in trust in a non-interest-bearing account pending the Plan Implementation Date;
 - (b) effective on the Plan Implementation Date, the Settlement Payments held by the Monitor shall be released to and become property of the Applicants and the Applicants are authorized and directed to direct the Monitor to contribute the Settlement Payments to the Global Settlement Trust Account on behalf of the Applicants, with such amounts constituting a Contribution by the Applicants towards the Global Settlement Amount; and,
 - (c) the Monitor is authorized and directed to comply with the directions of the Applicants as described above and is authorized and directed to return the Settlement Payments to the applicable Insurer without delay if the Plan Implementation Date does not occur prior to June 30, 2026, without further order

of the Court or directions from the Applicants unless the Insurers and Applicants agree otherwise.

5. **THIS COURT ORDERS** that the Settlement Payments made pursuant to the Insurance Settlement Agreements shall consist of the following payments (each a “**Settlement Payment**” and, collectively, the “**Settlement Payments**”) to be delivered to the Monitor within 5 business days of this order becoming a final order (“**Payment Delivery**”) by the following Insurers:

- (a) \$500,000 to be paid by Northumberland;
- (b) \$2,000,000 to be paid by Northbridge;
- (c) \$250,000 to be paid by Wausau; and
- (d) \$495,000 to be paid by Chubb.

6. **THIS COURT ORDERS** that effective on the Plan Implementation Date, provided that Payment Delivery has occurred at that time, then:

- (a) the Settlement Payments shall be and shall be deemed to be (i) a full, complete and final satisfaction of each and every past, present and future obligation, if any, which might have been or might be owed by each of the Insurers under the Imperial Policies, (ii) a full, complete and final exhaustion of the Imperial Policies and (iii) a full, complete and final exhaustion of the Imperial Policies in relation to the Other Policies;
- (b) any and all Claims (collectively, a “**Released Insurance Claim**”) of any and all Claimants, Other Carriers, executors, administrators and personal representatives of deceased Claimants, including and without limiting the generality of the foregoing, pursuant to the direct action provisions of the Civil Code of Québec or any other statutory provisions granting direct rights of recovery, against any and all Imperial Policies be and are forever fully, finally and completely barred and released; and

(c) all Persons shall be and shall be deemed to be permanently and forever barred, estopped, stayed and enjoined from: (i) commencing, conducting, continuing or making in any manner or forum, 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 Insurers with respect to any and all Released Insurance Claims; (ii) 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 Insurers or their property with respect to any and all Released Insurance Claims; (iii) commencing, conducting, continuing or making against any other Person in any manner or forum, 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 a Released Insurance Claim if such other Person commences, conducts, continues or makes a claim or might reasonably be expected to commence, conduct, continue or make, 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), including by way of contribution or indemnity or other relief, against one or more of the Insurers unless such claim of such other Person is itself a Released Insurance Claim; and (iv) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any encumbrance of any kind against any of the Insurers or their property or assets with respect to any and all Released Insurance Claims; and (v) any action, suit, claim, demand or other proceeding of any nature or kind whatsoever relating to the Released Insurance Claims is inadmissible and void.

7. **THIS COURT ORDERS** that the Monitor shall have all of the protections given to it by the CCAA, the Initial Order and any further order issued by the Court in the CCAA Proceedings, that the Monitor and its respective representatives shall not incur any liability or obligation as a result of carrying out their obligations under, or exercising any authority or discretion granted by, this Order, and that nothing in this Order or in the Insurance

Settlement Agreements shall limit or impair the releases or protections provided by the CCAA, the CCAA Plan or any further order issued in the CCAA Proceedings.

8. **THIS COURT ORDERS** that the contribution of the Settlement Payments to the Global Settlement Trust Account or returning of the Settlement Payments shall not constitute a “distribution” for the purposes of section 107 of the *Corporations Tax Act* (Ontario), section 22 of the *Retail Sales Tax Act* (Ontario), section 117 of the *Taxation Act*, 2007 (Ontario), section 14 of the *Tax Administration Act* (Québec), section 159 of the *Income Tax Act* (Canada), section 270 of the *Excise Tax Act* (Canada), section 86 of the *Employment Insurance Act* (Canada), or any other similar applicable federal, provincial or territorial tax legislation (collectively, the “**Tax Statutes**”), and the Monitor is merely a disbursing agent and is not exercising any discretion in connection with the Settlement Payments, and no Person is “distributing” such funds for the purpose of the Tax Statutes, and the Applicants and the Monitor shall not incur any liability under the Tax Statutes in respect of the Settlement Payments and the Monitor is hereby forever released, remised and discharged from any claims against it under or pursuant to the Tax Statutes or otherwise at law, arising in respect of or as a result of the Payments in accordance with this Order and any claims of this nature are hereby forever barred.

GENERAL

9. **THIS COURT ORDERS** that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.
10. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.
11. **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 to give effect to this Order and to assist the Applicants and the Monitor, and their respective 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 Applicants and 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 Applicants and the Monitor, and their respective agents, in carrying out the terms of this Order.



Chief Justice Geoffrey B. Morawetz

APPENDIX “A” – DEFINITIONS

“**Actions**” means any and all proceedings in which the Claimant seeks compensation, including but not limited to damages, for tobacco related health care costs or for tobacco-related injury (including bodily injury) or property damage arising out of, resulting from, with respect to, relating to or connected directly or indirectly with, the use of tobacco products, and/or the manufacture sale or distribution of tobacco products by Imperial, now existing or which may be brought at any time in the future against Imperial.

“**CCAA**” means the *Companies’ Creditors Arrangement Act*, RSC 1985, c C-36, as amended.

“**CCAA Plan**”, or “**Plan**”, means the Court-Appointed Mediator’s and Monitor’s plan of compromise or arrangement pursuant to the CCAA concerning, affecting and involving Imperial, including all schedules thereto, or any other plan of compromise or arrangement pursuant to the CCAA concerning, affecting, and including Imperial that is approved by the requisite majorities of Claimants and the court and is implemented.

“**CCAA Proceedings**” means, in respect of each tobacco company, the proceeding commenced by such tobacco company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, Application No. CV-19-616779-00CL in respect of Rothmans, Benson & Hedges Inc., and Application No. CV-19-615862-00CL in respect of JTI-Macdonald Corp., collectively the “**CCAA Proceedings**”.

“**Claimants**” means collectively: (i) the plaintiffs in the Actions; (ii) any Government of a Province or Territory of Canada and the Government of Canada insofar as they assert or may assert a Claim for, or in relation to, Tobacco Health Care Cost/Damage Recovery; and (iii) any other Person deemed to be a claimant in the Imperial Plan.

“**Claims**” means any and all Actions, allegations, disputes, demands, claims, causes of action, whether legal, statutory or equitable, damages, fines, penalties, civil, administrative or regulatory proceedings, actions of any kind, rights, injuries, liabilities, obligations, debts, accounts, covenants, contracts, complaints, charges, costs, expenses, fees, judgments, court orders, executions, suits or requests or claims for relief, action, indemnity, liabilities, monies, losses,

restitution, disgorgement, penalties, fines, costs, interest, legal fees or disbursements, expenses or forbearance of any kind or for damages whether compensatory, punitive, contractual, extra-contractual, liquidated, unliquidated, or otherwise, including without limitation, any and all known or unknown claims of personal, economic and non-economic injuries or loss and the consequences thereof, any and all claims seeking extra-contractual damages, covenants, contracts any and all claims for loss of service or earnings, unfair or deceptive trade practices, improper defence or settlement practices, violations of any insurance code or other statutory provision, bad faith, breach of fiduciary duty, fraud, malice, or oppression, and whether past, present or future, known or unknown, asserted or unasserted, suspected or unsuspected, disclosed or undisclosed, and any expenditure, costs, expenses, fees and/or any other monies howsoever paid or incurred in connection therewith whether relating to counsel, experts or otherwise.

“Contribution” means the contributions required to be made by Imperial pursuant to the CCAA Plan to fund, among other things, distributions to Claimants.

“Global Settlement Amount” means the global settlement amount contemplated by the CCAA Plan to be contributed by Imperial and the other tobacco companies pursuant to their respective plans of compromise or arrangement in the CCAA Proceedings.

“Global Settlement Trust Account” means the trust account established pursuant to the CCAA Plan to which contributions by Imperial will be made and from which distributions to Claimants will be made.

“Initial Order” means the initial order commencing the CCAA Proceedings of Imperial, as amended and restated from time to time.

“Imperial Policies” means the following policies of insurance and without limitation any other policies of general liability insurance or form of general liability insurance coverage whatsoever but specifically excluding liability policies not listed below that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of Chubb, Wausau, Northumberland or Northbridge (and/or

predecessors, affiliates and/or subsidiaries, as applicable) to Imperial (and/or predecessors, affiliates and/or subsidiaries, as applicable):

(a) The following Northumberland policies:

Policy Number	Type	Coverage Period
IVT-10451	Primary Insurance	1981-04-01 to 1982-04-01
IVX-2174	Excess Insurance	1981-04-01 to 1983-04-01

(b) The following Northbridge policies:

Policy Number	Type	Coverage Period
MU200-117	Excess Insurance	1976-12-31 to 1979-03-31
CRX50622	Excess Insurance	1984-08-01 to 1985-12-01
CRX53580	Excess Insurance	1989-04-01 to 1995-04-01
LX3590382	Excess Insurance	1985-04-01 to 1991-04-01
HXL1640325	Excess Insurance	1985-04-22 to 1986-04-01

(c) The following Wausau policy:

Policy Number	Type	Coverage Period
2726-00-570249	Excess Insurance	1985-05-01 to 1986-04-01

(d) The following Chubb policies:

Policy Number	Type	Coverage Period
XCP6975	Excess Insurance	1984-04-01 to 1985-04-01 and

Policy Number	Type	Coverage Period
		1985-04-01 to 1986-04-01
XCP6982	Excess Insurance	1984-04-01 to 1985-04-01 and 1985-04-01 to 1986-04-01
XCP7072	Excess Insurance	1986-04-01 to 1987-04-01
AER1036	Excess Insurance	1986-04-01 to 1987-04-01
AER1036	Excess Insurance	1989-04-01 to 1990-04-01
XCP007153	Excess Insurance	1989-04-01 to 1990-04-01 and 1990-04-01 to 1991-04-01
XCB599502	Excess Insurance	1991-04-01 to 1992-04-01
XCB601520	Excess Insurance	1992-04-01 to 1993-04-01 and 1993-04-01 to 1994-04-01 and 1994-04-01 to 1995-04-01
XCB601520	Excess Insurance	1995-04-01 to 1998-04-01
XBC000707	Excess Insurance	1986-04-01 to 1987-04-01
XBC600642	Excess Insurance	1997-04-01 to 1998-04-01
XBC601250A	Excess Insurance	1995-04-01 to 1996-04-01 and 1996-04-01 to 1997-04-01 and 1997-04-01 to 1998-04-01

“**Other Carriers**” means collectively the following insurance companies as well as any and all other insurance companies that issued policies of general liability insurance or form of general

insurance whatsoever (but specifically excluding liability policies that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess to Imperial and its predecessors: Aetna Casualty Company of Canada, American Home Assurance Company, Commercial Union Assurance Company of Canada, Employer's, Guardian Insurance Company of Canada, HIH Cotesworth Canada Limited, Kansa General Insurance Company Ltd., Liberty International Canada, Liberty Mutual Insurance Company, Lloyd's of London, North British and Mercantile, Old Republic Insurance Company, Reliance Insurance Company, Royal Insurance Company of Canada, The Halifax Insurance Company, United States Fire Insurance Company, and Zurich Insurance Company, and each of their respective reinsurers and their retrocessionaires (both in their capacity as such), subsidiaries, divisions, branches, related, associated and affiliated companies, trusts, joint ventures, principals, partners, dealers, agents, brokers, officers, executives, directors, employees, and any and all predecessors, successors and/or assigns of each of them, including but not limited to any receivers, liquidators or trustees, in all capacities.

“Other Policies” means collectively the policies of insurance identified below and without limitation any and all other policies of general liability insurance or form of general liability insurance coverage whatsoever (but specifically excluding liability policies not listed below that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of any of the Other Carriers to Imperial (and/or predecessors, affiliates and/or subsidiaries, as applicable):

The following policies issued by the Other Carriers:

First Named Insured	Policy Number	Other Carrier
Not certain	267-66-95	American Home Assurance Company
Imasco Limited	273-48-25	American Home Assurance Company
Imasco Limited	BE7718596	American Home Assurance Company

First Named Insured	Policy Number	Other Carrier
Imasco Limited	633-02-11	American Home Assurance Company
Imasco Limited	633-02-81	American Home Assurance Company
Imasco Limited	633-12-57	American Home Assurance Company
Imasco Limited	CE6331366	American Home Assurance Company
Imasco Limited	633-17-26	American Home Assurance Company
Imasco Limited	BE1921463	American Home Assurance Company
Imasco Limited	CE6332836	American Home Assurance Company
ITCAN	BE7015234	American Home Assurance Company
ITCAN	CE6333233	American Home Assurance Company
ITCAN	BE7408611	American Home Assurance Company
ITCAN	BE7408663	American Home Assurance Company
ITCAN	BE1397069	American Home Assurance Company
ITCAN	BE1397162	American Home Assurance Company
ITCAN	BE2911442	American Home Assurance Company
Not certain	1040281	North British and Mercantile
Not certain	2430612	North British and Mercantile
Not certain	6-851-001	Employer's
Imasco Limited	6642356	Commercial Union Assurance Company of Canada
Imasco Limited	6643140	Commercial Union Assurance Company of Canada
Imasco Limited	5220433494	United States Fire Insurance Company
Not certain	CAA005907	United States Fire Insurance Company

First Named Insured	Policy Number	Other Carrier
Imasco Limited	XS8400896WCC	AEtna Casualty Company of Canada
Imasco Limited	XN8426497WCC	AEtna Casualty Company of Canada
Imasco Limited	2500906	Kansa General Insurance Company Ltd.
Imasco Limited	2501920	Kansa General Insurance Company Ltd.
Imasco Limited	2502857	Kansa General Insurance Company Ltd.
Imasco Limited	4049147	Guardian Insurance Company of Canada
Imasco Limited	4178547	Guardian Insurance Company of Canada
Imasco Limited	4300538	Guardian Insurance Company of Canada
Imasco Limited	12317	The Halifax Insurance Company
Imasco Limited	12317	The Halifax Insurance Company
Imasco Limited	KE1-B71-070286-015	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-016	Liberty International Canada
Imasco Limited	KE1-B71-070286-017	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-018	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-019	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-056	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-057	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-058	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-059	Liberty Mutual Insurance Company
ITCAN	246-5154	Lloyd's of London
ITCAN	246-5351	Lloyd's of London
ITCAN	246-5351	Lloyd's of London

First Named Insured	Policy Number	Other Carrier
ITCAN	9900009C	HIH Cotesworth Canada Limited
ITCAN	B0716WCT112246875	Lloyd's of London
Hardee's Food Systems, Inc.	Z39410	Old Republic Insurance Company
Hardee's Food Systems, Inc.	Z39454	Old Republic Insurance Company
Imasco Limited	5916372	Royal Insurance Company of Canada
Imasco Limited	5915902	Royal Insurance Company of Canada
Imasco Retail inc.	5915901	Royal Insurance Company of Canada
Not certain	5916359	Royal Insurance Company of Canada
Imasco Limited	7001361	Reliance Insurance Company
Imasco Limited	7001645	Reliance Insurance Company
Imasco Limited	7001994	Reliance Insurance Company
Imasco Limited	7002396	Reliance Insurance Company
Imasco Limited	7002872	Reliance Insurance Company
Imasco Limited	TGL0000112	Reliance Insurance Company
Imasco Limited	TGL0000113	Reliance Insurance Company
Imasco Limited	TXL0000875	Reliance Insurance Company
Imasco Limited	TXL00002374	Reliance Insurance Company
Imasco Limited	8903039	Zurich Insurance Company
Imasco Limited	8177409	Zurich Insurance Company
Imasco Limited	8800250	Zurich Insurance Company

First Named Insured	Policy Number	Other Carrier
Imasco Limited	8802674	Zurich Insurance Company
Imasco Limited	8815236	Zurich Insurance Company

“**Person**” means any and all persons and entities, including without limitation natural persons, firms, corporations, limited liability companies, joint ventures, joint stock companies, unincorporated associations, agencies, bodies, associations, partnerships, trusts, Governments of Canadian Provinces and Territories and the Government of Canada and their predecessors, successors, administrators, executors, heirs and assigns.

“**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 Imperial and filed with the CCAA Court (with capitalized terms as defined in the CCAA Plan).

“**Tobacco Health Care Cost/Damage Recovery**” means any claim for and/or recovery, either by judgment against or settlement with Imperial, of tobacco related health care costs made or obtained by the Government of a Canadian Province or Territory or by the Government of Canada.

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

APPLICANTS

Ontario
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at Toronto

ORDER
(Imperial Insurance Settlement and Bar Order)

OSLER, HOSKIN & HARCOURT LLP
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Deborah Glendinning (LSO# 31070N)
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Tel: 416.362.2111
Fax: 416.862.6666

Lawyers for the Applicants, Imperial Tobacco
Canada Limited and Imperial Tobacco Company
Limited

This is Exhibit “B” referred to in the Affidavit of Eric Thauvette sworn by Eric Thauvette at the City of Montreal, in the Province of Quebec, before me at the City of Toronto, in the Province of Ontario, on August 22, 2025 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits (or as may be)

CITATION: Imperial Tobacco Canada Limited, 2025 ONSC 3638

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

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

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

DATE: 2025-06-18

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: **RE: 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**

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

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

BEFORE: Chief Justice Geoffrey B. Morawetz

COUNSEL: *Natasha MacParland, Chanakya Sethi and Anisha Visvanatha*, for FTI Consulting Canada Inc., in its capacity as court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

R. Shayne Kukulowicz and Monique Sassi, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

Linc Rogers and Jake Harris, for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.

Marleigh Dick, Deborah Glendinning, Marc Wasserman and Martino Calvaruso, for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Trevor Courtis and James Gage, for Rothmans, Benson & Hedges Inc.

Robert I. Thornton, and Mitch Grossell, for JTI-Macdonald Corp.

Robert Cunningham, Canadian Cancer Society

Edward Park, for Canada Revenue Agency

Mark E. Meland, André Lespérance, and Harvey Chaiton, for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)

Eric Sherkin, for the Employers Insurance Company of Wausau

Jacqueline Wall, for the Province of Ontario

Andrew Evangelista, Northbridge General Insurance Corporation

Raymond Wagner, K.C. and Kate Boyle, Representative Counsel for the Pan-Canadian Claimants

Gale Rubenstein, for PricewaterhouseCoopers Inc. as Liquidator of Northumberland General Insurance Company

Jesse Mighton and André I.G. Michael, for the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island, Province of Saskatchewan, Government of Northwest Territories, Government of Nunavut and Government of Yukon in their capacities as Plaintiffs in the HCCR Legislation Claims

Brett Harrison, for the Province of Quebec

Ari Kaplan, Representative Counsel for Former Genstar U.S. Retiree Group Committee

Douglas Lennox, for Representative Plaintiff, Kenneth Knight, in the Certified British Columbia Class Action

William Sasso, for The Ontario Flue-Cured Tobacco Growers' Marketing Board

HEARD: June 18, 2025

ENDORSEMENT

[1] This endorsement relates to three motions brought by Imperial Tobacco Canada Limited ("ITCAN") and Imperial Tobacco Company Limited (the "Applicants") for:

- (i) an order approving and giving effect to the Settlement Agreement between ITCAN and Canada Revenue Agency and Revenu Quebec;
- (ii) an order approving and giving effect to the Settlement Agreement between the Applicants and the Representatives of the Beneficiaries of the Genstar Plans; and
- (iii) an order approving the terms of settlements by and among: (a) the Applicants and Northumberland General Insurance Company, in liquidation by PricewaterhouseCoopers Inc., Liquidator; (b) the Applicants and Northbridge General Insurance Corporation, Northbridge Commercial

Insurance Corporation and Northbridge Personal Insurance Corporation; (c) the Applicants and Employers Insurance Company of Wausau; and (d) the Applicants and Chubb Insurance Company of Canada (as successor in interest to ACE IN Insurance).

[2] There was no opposition to the requested orders.

[3] I am satisfied that the record establishes that it is appropriate in the circumstances to approve all of the settlements referenced above.

[4] Each motion is granted and three orders have been signed to give effect to the foregoing.



Chief Justice Geoffrey B. Morawetz

Date: June 18, 2025

This is Exhibit “C” referred to in the Affidavit of Eric Thauvette sworn by Eric Thauvette at the City of Montreal, in the Province of Quebec, before me at the City of Toronto, in the Province of Ontario, on August 22, 2025 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, appearing to read 'Michael', is written above a horizontal line.

Commissioner for Taking Affidavits (or as may be)

SETTLEMENT AGREEMENT AND RELEASE

THIS SETTLEMENT AGREEMENT AND RELEASE

IS ENTERED INTO BY AND BETWEEN

IMPERIAL TOBACCO CANADA LIMITED

AND

IMPERIAL TOBACCO COMPANY LIMITED

OF THE FIRST PART

AND

[INSURER]

OF THE SECOND PART

SECTION 1 PREAMBLE

All parts of this document, including the Preamble, Definitions, Recitals and Covenants form part of the Settlement Agreement and Release and are binding on the Parties. In the event of any conflict between the Preamble, Definitions, Recitals and Covenants, the Covenants shall govern.

SECTION 2 DEFINITIONS

In this Agreement, the following definitions apply when the first letter of a word is capitalized. Where applicable, the singular includes the plural and vice versa. All other capitalized terms not defined herein have the meaning ascribed to them in the Imperial Plan. In the event of any conflict between the Definitions herein and the definitions in the Imperial Plan, the Definitions herein shall govern for the purposes of this Agreement.

“Actions”

Any and all proceedings claiming damages for tobacco related bodily injury or property damage including/or tobacco related health care costs now existing or which may be brought at any time in the future against Imperial, including but not limited to, the following proceedings:

- (i) Ontario Court of Justice, bearing Action No.: 95-CU-82186 CA filed on or about January 13, 1995, by David Caputo, Luna Roth, Lori Cawardine and Russel Hyduk as a Statement of Claim naming Imperial Tobacco Limited et al. as defendants;
- (ii) Supreme Court of British Columbia, bearing Action No.: C961769 filed on or about March 20, 1996, by David Brian Rowland as a Statement of Claim naming Imperial Brands Ltd. as defendant;
- (iii) Small Claims Division of the Court of Quebec, bearing Action No.: 100-32-000734-963 filed on or about October 24, 1996, by Cécilia Létourneau as a

Statement of Claim naming Imperial Tobacco Limited et al. as defendants;

- (iv) Small Claims Division of the Court of Quebec, bearing Action No.: 100-32-000781-964 filed on or about November 28, 1996, by Suzanne Dumais as a Statement of Claim naming Imperial Tobacco Limited et al. as defendants;
- (v) Ontario Court (General Division), bearing Action No.: C17773/97 filed on or about May 1, 1997, by Ljubisa Spasic, as estate trustee of Mirjana Spasic, as a Statement of Claim naming Imperial Tobacco Limited et al. as defendants;
- (vi) Ontario Court (General Division) - North York Small Claims Court, bearing Action No.: 21513-1997 filed on or about June 12, 1997, by Joseph T. Battaglia as a Statement of Claim naming Imperial Tobacco Limited as defendant;
- (vii) Ontario Court (General Division), bearing Action No.: 97-CU-121572 filed on or about April 4, 1997, by Meditrust Healthcare Inc. as a Statement of Claim naming Shoppers Drug Mart et al. as defendants;
- (viii) Superior Court of Quebec, bearing Action No.: 500-06-000070-983 filed on or about September 3, 1998, by Christine Fortin, Cécilia Létourneau and Joseph Mandelman as a Statement of Claim naming ITCAN et al. as defendants;
- (ix) Superior Court of Quebec, bearing Action No.: 500-06-000076-980 filed on or about November 19, 1998,

by Conseil Québécois sur le Tabac et la Santé as a Statement of Claim naming ITCAN et al. as defendants;

- (x) Supreme Court of British Columbia, bearing Action No.: C985776 filed on or about November 12, 1998, by Her Majesty the Queen in right of British Columbia as a Statement of Claim naming Imperial Tobacco Limited et al. as defendants;
- (xi) Supreme Court of British Columbia, bearing Action No.: S010421 filed on or about January 24, 2001, by Her Majesty the Queen in right of British Columbia as a Statement of Claim naming ITCAN et al. as defendants;
- (xii) Superior Court of the State of California, bearing Action No.: 307006 filed on or about April 26, 1999, by James Robert Middlekauff, individually and as successor-in-interest to the Estate of Deborah Less Middlekauff, decedent, Andrew Jacob Middlekauff, Katherine Elizabeth Middlekauff, by and through her Guardian ad Litem, James Robert Middlekauff et al. as a Statement of Claim naming British American Tobacco Industries et al. as defendants;
- (xiii) Superior Court of Justice of Ontario, bearing Action No.: 00-CV-183165 CP filed on or about January 11, 2000, by Jasmine Ragoonanan and Philip Ragoonanan, by their representative, Davina Ragoonanan et al. as a Statement of Claim naming ITCAN as defendant;

- (xiv) Court of Queen's Bench of Alberta, bearing Action No.: 0001-05941 filed on or about April 10, 2000, by Janos Kardos and Janos Kardos as administrator of the Estate of Shirley Kardos, deceased as a Statement of Claim naming Imperial Tobacco Limited et al. as defendants;
- (xv) Ontario Superior Court of Justice, bearing Action No.: 00-CV-196070 filed on or about August 23, 2000, by Ronald McIntyre, by his estate representative, Maureen McIntyre as a Statement of Claim naming ITCAN et al. as defendants;
- (xvi) Supreme Court of Nova Scotia, bearing Action No.: 177663 filed on or about March 5, 2002, by Peter Stright as a Statement of Claim naming ITCO as defendant;
- (xvii) Supreme Court of Newfoundland and Labrador, bearing Action No.: 2002 01 H0087 filed on or about October 18, 2002, by the Attorney General of Newfoundland and Labrador as a Constitutional Reference regarding the *Tobacco Health Care Costs Recovery Act*;
- (xviii) Supreme Court of British Columbia, bearing Action No.: L 031300 filed on or about May 8, 2003, by Kenneth Knight as a Statement of Claim naming ITCAN as defendant;
- (xix) Ontario Superior Court of Justice Small Claims Court, bearing Action No.: 1442/03 filed on or about June 30,

2003, by Scott Donald Landry as a Statement of Claim naming Imperial Brands Limited as defendant;

- (xx) Supreme Court of Newfoundland and Labrador, bearing Action No.: 2004 01 T 2716CP filed on or about July 1, 2004, by Victor Todd Sparkes as a Statement of Claim naming ITCAN et al. as defendants;
- (xxi) Superior Court of Quebec, bearing Action No.: 500-06-000278-057 filed on or about February 21, 2005, by Yves Gagnon as a Statement of Claim naming Imperial Tobacco Limited as defendant;
- (xxii) Superior Court of Quebec, bearing Action No.: 505-17-003095-074 filed on or about November 20, 2007, by Sylvie Lévesque and Nytia Lévesque as a Statement of Claim naming Vincent Chagnon as defendant and ITCAN as impleaded party;
- (xxiii) Court of Queen's Bench of New Brunswick, bearing Action No.: F/C/88/08 filed on or about March 13, 2008, by Her Majesty the Queen in right of the Province of New Brunswick as a Statement of Claim naming ITCAN et al. as defendants;
- (xxiv) Manitoba Court of Queen's Bench, bearing Action No.: CI09-01-61479 filed on or about June 11, 2009, by Deborah Kunka as a Statement of Claim naming ITCAN et al. as defendants;
- (xxv) Saskatchewan Court of Queen's Bench, bearing Action No.: 916 of 2009 filed on or about June 12,

2009, by Thelma Adams as a Statement of Claim naming ITCAN et al. as defendants;

- (xxvi) Saskatchewan Court of Queen's Bench, bearing Action No.: 1036 of 2009 filed on or about July 10, 2009, by Thelma Adams as a Statement of Claim naming ITCAN et al. as defendants;
- (xxvii) Court of Queen's Bench of Alberta, bearing Action No.: 0901-08964 filed on or about June 15, 2009, by Linda Dorion as a Statement of Claim naming ITCAN et al. as defendants;
- (xxviii) Supreme Court of Nova Scotia, bearing Action No.: 312869 2009 filed on or about June 18, 2009, by Ben Semple as a Statement of Claim naming ITCAN et al. as defendants;
- (xxix) Ontario Superior Court of Justice, bearing Action No.: CV-09-387984 filed on or about September 29, 2009, by Her Majesty the Queen in right of Ontario as a Statement of Claim naming ITCAN et al. as defendants;
- (xxx) Ontario Superior Court of Justice, bearing Action No.: 64757 filed on or about December 2, 2009, by The Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler and Arpad Dobrentey as a Statement of Claim naming ITCAN as defendant;
- (xxxi) Supreme Court of British Columbia, bearing Action No.: 10-2780 filed on or about June 25, 2010, by Barbara Bourassa on behalf of the Estate of Mitchell

David Bourassa as a Statement of Claim naming ITCAN et al. as defendants;

- (xxxii) Supreme Court of British Columbia, bearing Action No.: 10-27-69 filed on or about June 25, 2010, by Roderick Dennis McDermid as a Statement of Claim naming ITCAN et al. as defendants;
- (xxxiii) Supreme Court of Newfoundland and Labrador Trial Division (General), bearing Action No.: 2011 01G. No. 0826 filed on or about February 8, 2011, by Attorney General of Newfoundland and Labrador as a Statement of Claim naming ITCAN et al. as defendants;
- (xxxiv) Court of Queen's Bench of Manitoba, Winnipeg Centre, bearing Action No.: CI 12-01-78127 filed on or about May 31, 2012, by Her Majesty the Queen in right of the Province of Manitoba as a Statement of Claim naming ITCAN et al. as defendants;
- (xxxv) Superior Court of Québec bearing Action No.: 500-17-072363-123 filed on or about June 8, 2012, by Procureur général du Québec as a Statement of Claim naming ITCAN et al. as defendants;
- (xxxvi) Ontario Superior Court of Justice, bearing Action No.: 53794/12 filed on or about June 27, 2012, by Suzanne Jacklin as a Statement of Claim naming ITCAN et al. as defendants;
- (xxxvii) Supreme Court of Prince Edward Island, General Section, bearing Action No.: S1-GS-25019 filed on or about September 10, 2012, by Her Majesty the Queen

in right of the Province of Prince Edward Island as a Statement of Claim naming ITCAN et al. as defendants;

(xxxviii) Alberta Court of Queen's Bench, bearing Action No.: 1201-07314 filed on or about June 8, 2012, by Her Majesty the Queen in right of the Province of Alberta as a Statement of Claim naming ITCAN et al. as defendants;

(xxxix) Saskatchewan Court of Queen's Bench, Judicial Centre of Saskatoon, bearing Action No.: Q.B. 871 of 2012 filed on or about June 8, 2012, by The Government of the Province of Saskatchewan as a Statement of Claim naming ITCAN et al. as defendants;

(xl) Supreme Court of Nova Scotia, bearing Action No.: 434868 filed on or about January 2, 2015, by Her Majesty the Queen in right of the Province of Nova Scotia as a Statement of Claim naming ITCAN et al. as defendants.

“Agreement”

This Settlement Agreement and Release, inclusive of all schedules hereto, as applicable.

“Approval Order”

The Final Order issued by the Court in accordance with Section 4.6 of this Agreement substantially in the form attached hereto as Schedule 1.

“CCAA”

Companies' Creditors Arrangement Act, RSC 1985, c C-36, as amended.

“Claimants”

Collectively: (i) the plaintiffs in the Actions; (ii) any Government of a Province or Territory of Canada and the

Government of Canada insofar as they assert or may assert a Claim for, or in relation to, Tobacco Health Care Cost/Damage Recovery; and (iii) any other Person deemed to be a claimant in the Imperial Plan.

“Claims”

Any and all Actions, allegations, disputes, demands, claims, causes of action, whether legal, statutory or equitable, damages, fines, penalties, civil, administrative or regulatory proceedings, actions of any kind, rights, injuries, liabilities, obligations, debts, accounts, covenants, contracts, complaints, charges, costs, expenses, fees, judgments, court orders, executions, suits or requests or claims for relief, action, indemnity, liabilities, monies, losses, restitution, disgorgement, penalties, fines, costs, interest, legal fees or disbursements, expenses or forbearance of any kind or for damages whether compensatory, punitive, contractual, extra-contractual, liquidated, unliquidated or otherwise, including without limitation, any and all known or unknown claims of personal, economic and non-economic injuries or loss and the consequences thereof, any and all claims seeking extra-contractual damages, covenants, contracts any and all claims for loss of service or earnings, unfair or deceptive trade practices, improper defence or settlement practices, violations of any insurance code or other statutory provision, bad faith, breach of fiduciary duty, fraud, malice, or oppression, and whether past, present or future, known or unknown, asserted or unasserted, suspected or unsuspected, disclosed or undisclosed, and any expenditure, costs, expenses, fees and/or any other monies howsoever paid or incurred in connection therewith whether relating to counsel, experts or otherwise.

“Common Service List”

Service List in the CCAA Proceedings.

“Confidential Compromise Material”	Draft documentation setting out the terms of this Agreement and documentation regarding the negotiation of this Agreement and communications and documents generated for or in connection therewith or thereafter.
“Court”	The Ontario Superior Court of Justice (Commercial List), exercising its jurisdiction under the CCAA.
“Coverage Claim”	Any and all demands, requests, claims or entitlement made or asserted by Imperial, or that could be made or asserted by Imperial, to or against the Insurer under or in respect of the Policies for Claims (and investigation of Claims) respecting tobacco related bodily injury or property damage including/or tobacco related health care costs, and/or for payment of defence costs and/or for indemnification for any judgment, including any award of plaintiffs’ costs and/or prejudgment interest and/or post judgment interest, with respect to the Actions and/or for indemnification for any settlement entered into with one or more Claimants and/or for damages whether compensatory, punitive, contractual, extra-contractual, liquidated, unliquidated or otherwise, any and all claims seeking extra-contractual damages, covenants, contracts any and all claims for unfair or deceptive trade practices, improper defence or settlement practices, violations of any insurance code or other statutory provision, bad faith, breach of fiduciary duty, fraud, malice, or oppression, and whether past, present or future, known or unknown, asserted or unasserted, suspected or unsuspected, disclosed or undisclosed, and any expenditure, costs, expenses, fees and/or any other monies howsoever paid or incurred in connection therewith whether relating to counsel, experts or otherwise.

“Coverage Dispute”	Any potential disagreement that could exist or have existed between Imperial and the Insurer with respect to the existence and extent of the Insurer’s Coverage Obligations, if any, to Imperial under the Policies with respect to the Actions, Tobacco Health Care Cost/Damage Recovery, the Notice, the Potential Tobacco Exposure and/or the Coverage Claim.
“Coverage Obligations”	The extent of the Insurer’s obligations, if any, under the Policies, including the obligation to investigate Claims with respect to tobacco related bodily injury or property damage including/or tobacco related health care costs, to provide indemnification to Imperial with respect to the Actions, Tobacco Health Care Cost/Damage Recovery or Potential Tobacco Exposure for defence costs and/or any damage award, including any award of plaintiffs’ costs and/or pre-judgment interest and/or post-judgment interest, incurred by or against Imperial resulting from the Actions and/or any settlement entered into with one or more Claimants.
“Final Order”	An order of the Court that is not subject to appeal or that has not been appealed and cannot, by virtue of the expiry of time delays or binding agreement in writing, be appealed.
“Imperial”	Collectively ITCAN and ITCO.
“Imperial Plan”	The plan of compromise or arrangement pursuant to the CCAA proposed in respect of Imperial (including all schedules thereto), as may be amended and restated from time to time in accordance with the terms thereof.
“Imperial Releasors”	Collectively ITCAN, ITCO, ITCAN Subsidiaries and all other predecessors, including without limitation Imasco Limited and

Imperial Tobacco Limited, and affiliates and subsidiaries of the foregoing, as well as others insured under the Policies.

“Initial Order”

The order pursuant to the CCAA issued by the Court on March 12, 2019, as amended and restated pursuant to that Amended and Restated Initial Order issued by the Court on April 5, 2019, the Second Amended and Restated Initial Order issued by the Court on April 25, 2019, and as may be further amended, restated, amended and restated, or varied from time to time.

“Insurer”

Collectively, **[Insurer]**, and its reinsurers and their retrocessionaires (both in their capacity as such), subsidiaries, divisions, branches, related, associated and affiliated companies, trusts, joint ventures, principals, partners, dealers, agents, brokers, officers, executives, directors, employees, and any and all predecessors and predecessors in interest including **[predecessors]**, successors and/or assigns of each of them, including but not limited to any receivers, liquidators or trustees, in all capacities. The term “Insurer” does not include any of the Other Carriers irrespective of whether an Other Carrier presently or in the future falls within the meaning of the term “Insurer”.

“ITCAN”

Imperial Tobacco Canada Limited.

“ITCAN Subsidiaries”

Imperial Tobacco Services Inc., Imperial Tobacco Products Limited, Marlboro Canada Limited, Cameo Inc., Medallion Inc., Allan Ramsay and Company Limited, John Player & Sons Ltd., Imperial Brands Ltd., 2004969 Ontario Inc., Construction Romir Inc., Genstar Corporation, Imasco Holdings Group, Inc., ITL (USA) Limited, Genstar Pacific Corporation, Imasco Holdings Inc., Southward Insurance Ltd., and Liggett & Myers Tobacco Company of Canada Limited.

“ITCO”	Imperial Tobacco Company Limited.
“Meeting”	The meeting of Affected Creditors pursuant to the Meeting Order called and held for the purpose of considering and voting on the Imperial Plan.
“Meeting Order”	The order pursuant to the CCAA issued by the Court on October 31, 2024, among other things, directing the calling and holding of a meeting of Affected Creditors to consider and vote on the Imperial Plan, as may be amended, restated, amended and restated, or varied from time to time.
“Monitor”	FTI Consulting Canada Inc., in its capacity as the Court-appointed monitor appointed pursuant to the Initial Order in the CCAA Proceedings.
“Monitor Directed Account”	An account designated in writing by the Monitor, for which wire instructions are set out at Schedule [●] hereto.
“Notice”	Notice provided by Imperial to the Insurer of the Actions.
“Other Carriers”	Include collectively the following insurance companies as well as any and all other insurance companies that issued policies of general liability insurance or form of general insurance whatsoever (but specifically excluding liability policies that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess to Imperial: [Other Carriers], and each of their respective reinsurers and their retrocessionaires (both in their capacity as such), subsidiaries, divisions, branches, related, associated and affiliated companies, trusts, joint ventures, principals, partners, dealers, agents, brokers, officers, executives, directors, employees, and any and all

predecessors, successors and/or assigns of each of them, including but not limited to any receivers, liquidators or trustees, in all capacities.

“Other Policies”

Include collectively the policies of insurance identified in paragraph C of the Recitals hereto and without limitation any and all other policies of general liability insurance or form of general liability insurance coverage whatsoever (but specifically excluding liability policies not listed in paragraph C of the Recitals to this Agreement that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of any of the Other Carriers to Imperial.

“Parties”

Collectively Imperial and the Insurer.

“Party”

One of Imperial or the Insurer.

“Person”

Any and all persons and entities, including without limitation natural persons, firms, corporations, limited liability companies, joint ventures, joint stock companies, unincorporated associations, agencies, bodies, associations, partnerships, trusts, Governments of Canadian Provinces and Territories and the Government of Canada and their predecessors, successors, administrators, executors, heirs and assigns.

**“Plan Implementation
Outside Date”**

June 30, 2026

“Policies”

Include collectively the policies of insurance identified in paragraph B of the Recitals hereto and without limitation any and all other policies of general liability insurance or form of

general liability insurance coverage whatsoever (but specifically excluding liability policies not listed in paragraph B of the Recitals to this Agreement that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of the Insurer to Imperial.

“Potential Tobacco Exposure”

The Insurer’s exposure under the Policies to or with respect to, or in any way connected with, the Actions, including direct rights of action, the Tobacco Health Care Cost/Damage Recovery, the Notice, the Coverage Claim, the Coverage Dispute, the Coverage Obligations, any and all other alleged past, present or future tobacco related bodily injury or property damage or unfair or deceptive practices including/or tobacco related health care costs/damages whatsoever, and/or any and all alleged future obligations of the Insurers to investigate such Claims against Imperial, defend Imperial or pay or reimburse defence costs incurred by Imperial with respect to such Claims or pay the cost of or indemnify Imperial for any and all such Claims or any and all other obligations which might be said to be owing under the Policies with respect to the foregoing.

“Sanction Hearing”

The hearing before the Court in respect of the Sanction Order.

“Sanction Order”

The order pursuant to the CCAA issued by the Court on March 6, 2025, approving and sanctioning the Imperial Plan.

“Settlement Amount”

The sum of CAD \$[●] (● Canadian Dollars).

“Tobacco Health Care Cost/Damage Recovery”

Any Claim for and/or recovery, either by judgment against or settlement with Imperial, of tobacco related health care costs

made or obtained by the Government of a Canadian Province or Territory or by the Government of Canada.

**SECTION 3
RECITALS**

- A. **WHEREAS** the definitions set out in Section 2 above hereof apply when the first letter of a word is capitalized;
- B. **AND WHEREAS** the Policies that are subject to this Agreement include:

Policy Number	Type	Coverage Period
[●]	[●]	[●]
[●]	[●]	[●]
[●]	[●]	[●]

- C. **AND WHEREAS** the Other Carriers issued the following policies that are not the subject of this Agreement:

Policy No.	Other Carrier
[●]	[●]
[●]	[●]
[●]	[●]
[●]	[●]
[●]	[●]

- D. **AND WHEREAS** Imperial (and/or various predecessors, affiliates and subsidiaries), have been named as defendants in the Actions;
- E. **AND WHEREAS** Imperial (and/or various predecessors, affiliates and subsidiaries), provided Notice and have asserted a Coverage Claim;
- F. **AND WHEREAS** a Coverage Dispute may have existed in the past;
- G. **AND WHEREAS** it is now the desire of the Parties to enter into this Agreement in order to fully and finally settle any Coverage Dispute that may exist or have existed between the Parties and all Claims or liability arising out of or related in any way to the Policies;
- H. **AND WHEREAS** neither Imperial nor the Insurer is aware of any other policies of general liability insurance or form of general liability insurance coverage whatsoever (but specifically excluding liability policies that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued by the Insurer to Imperial other than those listed in paragraph B of these Recitals;
- I. **AND WHEREAS** the Insurer has asserted that it has valid coverage defences and has concluded that it will enter into this Agreement, among other reasons, in order to avoid the further expense, inconvenience, burden, distractions, uncertainty and risk of litigation and any other present or future litigation arising out of the facts that gave rise to the Actions, the Notice, Tobacco Health Care Cost/Damage Recovery, the Coverage Claim, any potential Coverage Dispute, any potential Coverage Obligations and/or the Potential Tobacco Exposure;
- J. **AND WHEREAS** Imperial has asserted that it has a valid Coverage Claim and has concluded that it will enter into this Agreement, among other reasons, in order to avoid the further expense, inconvenience, burden, distractions, uncertainty and risk of litigation and any other present or future litigation arising out of the facts that gave rise to the Actions, the Notice, the Tobacco Health Care Cost/Damage Recovery, the Coverage Claim, any Coverage Dispute, any Coverage Obligations and/or the Potential Tobacco Exposure and/or any Claims of any nature arising out of or in any way related to the Policies;

- K. AND WHEREAS** Imperial sought and obtained protection from its creditors by commencing the CCAA Proceedings and obtaining the Initial Order from the Court on March 12, 2019;
- L. AND WHEREAS** on October 31, 2024, the Court issued the Meeting Order that, among other things, accepted the filing of the Imperial Plan under the CCAA;
- M. AND WHEREAS** the Monitor held the Meeting on December 12, 2024, at which the Imperial Plan was approved by the majorities required by the CCAA;
- N. AND WHEREAS** the Court held the Sanction Hearing on January 29-31, 2025;
- O. AND WHEREAS** the Court issued the Sanction Order on March 6, 2025;
- P. AND WHEREAS** the Insurer and Imperial wish to settle any Claims by Imperial and any Claims by Claimants within the CCAA Proceedings pursuant to this Agreement, subject to the Court issuing the Approval Order;
- Q. AND WHEREAS** each of the Parties have concluded, after investigation of the facts, that this Agreement is a fair, reasonable and adequate resolution of any Coverage Dispute.

SECTION 4 COVENANTS

NOW, THEREFORE, THIS AGREEMENT WITNESSES that in consideration of the mutual covenants contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree and covenant as follows:

4.1. Recitals

The Recitals are true and correct and constitute an integral and fundamental part of this Agreement.

4.2. Binding Resolution

Subject to all of the terms of this Agreement and, in particular, subject to the Court issuing the Approval Order, as particularized herein, this Agreement is a permanent, complete and binding

accord and resolution of all of the rights, Claims, questions, differences and obligations of the Parties, including the Coverage Dispute, existing and which may exist in the future with respect to any and all matters which are the subject of this Agreement.

4.3. Insurer's Payment

- (a) Imperial will make commercially reasonable efforts to serve and file a motion seeking the Approval Order promptly following execution of this Agreement, as further detailed in Section 4.6 hereof, it being understood that Imperial may seek the Approval Order at the same time as seeking approval by the Court of settlement agreements entered into by Imperial with some or all of the Other Carriers.
- (b) Within ten (10) days of the Approval Order becoming a Final Order, the Insurer will pay the Settlement Amount directly to the Monitor Directed Account by wire transfer.
- (c) Delivery of the Settlement Amount to the Monitor Directed Account shall constitute valid and effective payment under this Agreement. For greater certainty, such payment shall be deemed to have been made as of the date on which the Court grants the Approval Order.
- (d) Alternatively:
 - (i) If on the date of the delivery of the Settlement Amount, the Plan the Plan Implementation Date has not yet occurred, the Monitor shall hold the Settlement Amount in trust in the Monitor Directed Account, which shall be non-interest-bearing, until the Plan Implementation Date. Effective on the Plan Implementation Date, pursuant to the Approval Order, Imperial shall direct the Monitor to contribute the Settlement Amount to the Global Settlement Amount on behalf of Imperial with such amount constituting a Contribution by Imperial under the Imperial Plan; or
 - (ii) If on the date of the delivery of the Settlement Amount, the Plan Implementation Date is occurring or has already occurred, effective on the business day following the delivery of the Settlement Amount, Imperial

shall direct the Monitor to contribute the Settlement Amount to the Global Settlement Amount on behalf of Imperial with such amount constituting a Contribution by Imperial under the Imperial Plan, pursuant to the Approval Order.

- (e) If the Plan Implementation Date does not occur on or prior to the Plan Implementation Outside Date, then, unless the Insurer and Imperial agree otherwise in writing, without delay thereafter the Monitor will return the Settlement Amount to the Insurer and this Agreement will be null and void (including any releases set forth herein).
- (f) The payment of the Settlement Amount will be considered to have been made in full and complete satisfaction of, among other things, each and every past, present and future obligation, if any, which may have been or might be owed by the Insurer to any Person, including in particular Imperial, directly or indirectly, in whole or in part, concurrently or in sequence, under or in respect of the Policies, resulting from, arising out of, respecting, relating to or directly or indirectly in connection with any Coverage Dispute.

4.4. No Waiver or Estoppel Prior to Agreement

By negotiating and entering into this Agreement, the Insurer does not waive and has not waived or purported to waive, nor did or will such conduct result in the Insurer being estopped from relying on, any coverage defences arising out of, respecting, relating to or directly or indirectly in connection with any Coverage Dispute and/or any Claims of any nature arising out of or in any way related to the Policies.

4.5. Releases

- (a) **Release by the Imperial Releasors.** Upon the payment and in consideration of the Settlement Amount:
 - (i) the Imperial Releasors irrevocably remise, release, quit, forgive and forever discharge the Insurer of and from any and all Coverage Claims under or in respect of the Policies:

- (A) arising out of, resulting from, with respect to, relating to or connected directly or indirectly with any Coverage Dispute or with Potential Tobacco Exposure; and
 - (B) for any action, inaction, representation or omission that predates this Agreement; and
 - (C) any Claims of any nature arising out of or in any way related to the Policies; and
- (ii) the Imperial Releasors are estopped from asserting directly or indirectly, in whole or in part, concurrently or in sequence any and all Coverage Claims under or in respect of the Policies:
 - (A) arising out of, resulting from, with respect to, relating to or connected directly or indirectly with any Coverage Dispute or with Potential Tobacco Exposure; and
 - (B) for any action, inaction, representation or omission that predates this Agreement; and
 - (C) any Claims of any nature arising out of or in any way related to the Policies.
- (b) **Release by the Insurer.** Upon the payment of the Settlement Amount by the Insurer, in consideration of, among other things, the provision of a release by the Imperial Releasors, the Insurer irrevocably remises, releases, quits, forgives and forever discharges the Imperial Releasors, and the directors, officers, employees, agents, and representatives of the Imperial Releasors, of and from any and all claims that could result in an obligation to pay or repay the Settlement Amount, or any part thereof, to the Insurer and for any action, inaction, representation or omission that predates this Agreement, subject to clause 4.10 below.
- (c) **Future Claims.** In the event that any Coverage Claim or Claim with respect to, as a result of, or in connection with the matters released in this Agreement is brought by any releasor against any releasee contrary to Section 4.5(a) or Section 4.5(b)

above, the Parties agree that the release set out in those paragraphs may be pleaded as a complete defence and reply to such Coverage Claim or Claim and may be relied upon in such a proceeding as a complete and irrevocable estoppel of any releasor's right to initiate said proceeding as against such releasee.

- (d) **Costs.** In the event of a future claim contemplated in Section 4.5(c) above, the releasor that initiated the proceeding shall be liable for all reasonable costs, legal fees, disbursements and expenses incurred by the releasee as a result of such proceeding.
- (e) **Waiver.** The Insurer hereby waives any rights of subrogation, unjust enrichment, contribution, and indemnity, based in law or in equity or otherwise, that it may have, that it may obtain now or in the future, or that may accrue to it now or in the future, as against any other insurer of Imperial in respect of the Settlement Amount. Nothing in this paragraph is intended to limit the Insurer's rights against its own reinsurers or retrocessionnaires (both in their capacity as such).

4.6. **Court Approval**

- (a) This Agreement is expressly subject to and conditional upon the Approval Order having been issued by the Court, and the Approval Order having become a Final Order.
- (b) Each Party will cooperate with the other Party in pursuing the Approval Order.
- (c) Imperial shall deliver to the Insurer draft copies of any and all applications, motions, factums, aide memoires, memorandums, reports and other Court documents to be filed or submitted by Imperial in connection with or related to this Agreement, for Insurer's review with as much opportunity for review and comment as is practically possible in the circumstances). Imperial acknowledges and agrees that any such applications, motions, factums, aide memoires, memorandums, reports and other Court documents in respect of the Approval Order shall be in form and substance satisfactory the Insurer, acting reasonably.

- (d) Notice of the motion seeking the Approval Order shall be given to the Common Service List and any other Person that the Insurer may determine requires such notice, acting reasonably.

4.7. No Admissions

No Party shall be deemed to have made, and no Party has made, any admission of any kind either express or implied in this Agreement. In particular:

- (a) The Insurer has not admitted that any Coverage Obligation is owed to Imperial under the Policies;
- (b) The Insurer has not admitted that the Policies are not void *ab initio*, or that there exists or existed any liability, error, omission or breach of any contractual, common law, civil law, equitable or statutory duty on the part of the Insurer, or that there is or has been any waiver or purported waiver of or any estoppel from relying on any and all coverage defences available under the Policies, nor shall anything contained herein or in any Confidential Compromise Material be deemed to be an admission, acknowledgement or evidence that any Party hereto has breached any obligation, engaged in any wrongdoing or misconduct, or incurred any liability of any kind; and
- (c) Imperial has not admitted that the Insurer does not owe Coverage Obligations to Imperial under the Policies.

4.8. Non-Assignment

- (a) Imperial represents and warrants that it has not assigned any of the rights it may have under or in respect of the Policies.
- (b) The Insurer represents and warrants that it is the lawful assignee of any and all Policies issued by [predecessors] to Imperial or any predecessor as applicable, as listed in paragraph B of the Recitals.
- (c) The Insurer represents and warrants that it has not assigned any of the rights it may have under or in respect of the Policies.

4.9. Limitation on Imperial Claims

- (a) If:
 - (i) Imperial asserts a Claim against any Person other than the Insurer for insurance coverage directly or indirectly, in whole or in part, concurrently or in sequence, resulting from, under, arising out of, respecting, relating to or directly or indirectly in connection with the Potential Tobacco Exposure and/or any claim of any nature arising out of or in any way related to the Policies;
 - (ii) the defendant or respondent in such a Claim asserts that Imperial suffered a shortfall under the Policies as a result of this Agreement; and
 - (iii) the Court adjudicating such Claim finally decides that there was a shortfall;then Imperial shall not claim for such shortfall or any other amount which may be awarded or agreed to as against the other Person and shall assume any such shortfall or any other amount as its own obligation but shall not be limited in any way from claiming for amounts over and above the shortfall.
- (b) If Imperial breaches its obligations as set out in Section 4.9(a) above, and as a consequence a Claim is made by any other Person seeking recovery against the Insurer for or because of any obligation or alleged obligations of the Insurer under the Policies, whether by way of equitable contribution or otherwise, Imperial shall indemnify the Insurer for its reasonable costs in defending such Claim and any other amount that the Insurer may have to pay further to such Claim.

4.10. Termination and Repayment

- (a) For greater certainty, and without limiting the terms of Section 4.3 of this Agreement, in the event that:
 - (i) A Final Order, or a judgment or endorsement which has become final, is rendered declining to issue the Approval Order; or

- (ii) the Plan Implementation Date does not occur on or prior to the Plan Implementation Outside Date,

then unless the Insurer and Imperial agree otherwise in writing, this Agreement will be terminated.

- (b) If the Insurer does not pay the Settlement Amount as required pursuant to Section 4.3 of this Agreement, Imperial shall have the right for a period of sixty (60) days thereafter to: (i) terminate this Agreement; or (ii) enforce this Agreement.
- (c) If this Agreement is terminated:
 - (i) no Party to this Agreement shall be bound by any of its terms except the terms of this paragraph and except as otherwise specified in this Agreement;
 - (ii) the Agreement and all negotiations, statements, documents, and proceedings relating thereto shall be without prejudice to the rights of all Parties, all of whom shall be restored to their respective positions existing immediately before this Agreement was entered into;
 - (iii) this Agreement and the fact of its negotiation and execution shall not constitute any admission by any of the Parties or be used against any of them for any purpose in any proceeding and, without limiting the generality of the foregoing, shall not constitute an admission or be used by any Person in an effort to create, prove or interpret the obligations of the Insurer under, or the terms and conditions of, any applicable contract of insurance or otherwise;
 - (iv) subject to an order of the Court, only the following sections of this Agreement will survive and continue to have effect: Section 2 (Definitions), Section 4.7 (No Admissions), Section 4.10 (Termination and Repayment), Section 4.11 (Confidentiality), Section 4.13 (No Admissibility), Section 4.14 (No Precedential Value), Section 4.15 (Prescription), Section 4.16 (Authorship), Section 4.17 (Solicitors' Fees), Section 4.18 (Independent Legal Advice), Section 4.19 (Entire Agreement), Section 4.20

(No Third Party Rights), Section 4.22 (Warranty of Authority), Section 4.23 (Binding Effect), Section 4.25 (Amendment), Section 4.26 (Counterparts), Section 4.27 (Law and Jurisdiction), Section 4.28 (Remedies for Breach), Section 4.29 (Language), Section 4.30 (Transaction), Section 4.31 (Headings for Convenience only), Section 4.32 (Invalidity/Severability), Section 4.33 (Notices).

4.11. Confidentiality

- (a) The Confidential Compromise Material will be treated as confidential, private and proprietary and shall not be disclosed to any Person or invoked by any of the Parties except as provided in this Agreement or as required by order of the Court or otherwise by compulsion of law.
- (b) Until the time when Imperial serves its motion seeking the Approval Order on the Common Service List, this Agreement and its terms will be:
 - (i) treated as confidential, private and proprietary and shall not be disclosed to any Person or invoked by any of the Parties; and
 - (ii) kept in a secure place and not viewed or copied or its contents disseminated or disclosed in any way to any Person, entity or media representative other than to a Party to this Agreement.
- (c) Notwithstanding Section 4.11(b), this Agreement and its terms may be disclosed by each Party:
 - (i) in an action, application or other proceeding for breach of, or otherwise to enforce the terms of, this Agreement;
 - (ii) in response to a request from the Canada Revenue Agency, or other appropriate taxing authority;
 - (iii) to the Insurer's reinsurers (both in their capacity as such);
 - (iv) to parent companies, subsidiaries, and affiliates of the Parties;

- (v) to the regulators, auditors or accountants of, advisors or counsel to, the Parties upon their request;
 - (vi) to counsel for and to the plaintiffs in the Actions, to counsel for and to the Governments of Canadian Provinces and Territories and the Government of Canada, and to the court in any such Action;
 - (vii) to any other insurer of Imperial and its counsel;
 - (viii) to its creditors and their counsel;
 - (ix) to any court; and
 - (x) as required by law.
- (d) If the Parties or their agents are contacted by any media representative about this Agreement, and only if they are contacted, they will advise the media that they cannot provide any comments, and will not comment “off the record”, on a without attributes basis, or on any other basis.
- (e) If practicable in the circumstances, notice of any intended disclosure to be made under Section 4.11(c) above shall be provided by the disclosing Party to the other Parties at least three (3) days before any such disclosure is made.
- (f) Any breach of this covenant of confidentiality shall be a material breach of this Agreement entitling any Party not in breach, at its option, to recover its reasonable legal fees and costs incurred in any attempt to enforce this covenant of confidentiality or recover damages.

4.12. Effective Date

Although this Agreement will be binding on the Parties once it has been fully executed, the effective date of the releases set out in Section 4.5 of this Agreement shall be the date upon which the Settlement Amount has been contributed by the Monitor to the Global Settlement Amount on behalf of Imperial.

4.13. No Admissibility

In addition to the confidentiality provisions contained in Section 4.11 herein and not by way of limitation thereof, this Agreement and any and all statements or covenants herein shall be deemed subject to any and all legal and/or statutory protections afforded to compromises and offers to compromise.

4.14. No Precedential Value

Except as otherwise provided in this Agreement, this Agreement is without value as precedent and shall not be used or referred to either expressly or by implication in any proceeding or Claim between Imperial, the Insurer or any other Person not a Party to this Agreement to create, prove, or interpret the obligations of the Insurer under, or the terms and conditions of any applicable contract of insurance or otherwise. Moreover, this Agreement is not a contract of insurance, and the Parties do not intend that this Agreement will be interpreted as such and do not, therefore, in any way vary the Terms, Conditions or Exclusions of any potentially applicable policy of insurance.

4.15. Prescription

The Parties agree that:

- (a) this Agreement does not pertain to or affect any statute of limitations, laches or other doctrine related to the passage of time, which has already expired;
- (b) by entering into this Agreement, no Party has waived or limited any policy provision, rights, Claims, causes of action or defences, except as expressly stated herein.

This Agreement shall not, in any manner, revive any rights, Claims or causes of action that were barred as of, or limit in any way the assertion of any defence available as of the day immediately preceding the date of this Agreement by any applicable provision of law or policy term.

4.16. Authorship

The Parties acknowledge that this Agreement reflects the joint drafting efforts of legal counsel for all Parties. In the event that any dispute, disagreement or controversy arises regarding this Agreement the Parties shall be considered joint authors and no provision shall be interpreted against any Party because of authorship. There shall be no presumption or construction against any Party. Each Party expressly waives reliance on the doctrine of *contra proferentem* with respect to this Agreement.

4.17. Solicitors' Fees

Each Party shall bear its own solicitors' fees and costs incurred in connection with the Notice, the Coverage Claim, the Coverage Dispute, the Coverage Obligations, the Potential Tobacco Exposure and the negotiation and drafting of this Agreement.

4.18. Independent Legal Advice

Each of the Parties hereto warrants and represents that it has fully and carefully read and understood this Agreement, knows the contents thereof and has received the advice of independent legal counsel of its own choosing in connection with the Agreement or has had the opportunity to obtain such advice. The Parties acknowledge and assume all risk, chance or hazard that the Claims, injuries or damages to which this Agreement pertain may be or become different in nature, scope or character from those that are now known, anticipated, alleged or expected and that they may be mistaken as to the character and extent of those Claims, injuries or damages. The Parties are not executing this Agreement as a result of financial disadvantage.

4.19. Entire Agreement

This Agreement embodies the entire agreement between the Parties in respect of the Policies, the Potential Tobacco Exposure and the resolution of the Coverage Dispute, and no representations, promises or inducements of any kind have been made by any Party or officer, employee or agent of any Party, other than those appearing in writing in those agreements. Each Party acknowledges that it has not executed this Agreement in reliance upon any promise, representation or warranty, if any, not contained in the agreements set out in this section. Any and all prior negotiations,

representations and promises made by one Party to another, whether orally or in writing, are merged in the agreements set out in this section.

4.20. No Third Party Rights

Except for the releasees who are conferred a benefit under Sections 4.5(a) and 4.5(b) of this Agreement, this Agreement does not and is not intended to confer any rights or benefits on any Person not a Party hereto. No Person, other than the Parties and those releasees, shall have any legally enforceable rights hereunder.

4.21. Implementation

From time to time, at the request of any Party and without further consideration, at such Party's expense and within reasonable time after a request hereunder is made, the Parties hereby agree to execute and deliver any and all further documents and instruments and do any acts, as any Party may reasonably request, which may be necessary or appropriate to implement fully the provisions of this Agreement.

4.22. Warranty of Authority

Each corporation and individual executing this Agreement warrants and represents that he, she or it has full authority to execute the same on behalf of the Party on whose behalf he, she or it so signs and that all actions taken are within the scope of such authority, that such authority has not been revoked, rescinded, or withheld by law and that he, she or it have not sold, assigned, granted or transferred to any person or entity any Claim, demand, action or cause of action, or any part thereof, or right, duty, obligation or other interest which could affect their right to execute this Agreement and grant each other the considerations set forth herein or which are the subject matter of this Agreement that all necessary corporate and legal actions duly to approve in making an enforcement of this Agreement has been taken and no further action is required, and that the making of this Agreement does not violate any provision of law or their respective articles of incorporation or by-laws.

4.23. Binding Effect

This Agreement shall be binding upon and inure to the benefit of the Parties and their respective officers, directors, agents, employees, heirs, successors, transferees, assigns and legal representatives.

4.24. Tax Consequences

Imperial acknowledges that the Insurer does not warrant or represent any tax consequences of this Agreement and that Imperial is relying on its own legal and/or tax advisors and not on the Insurer in that regard. Imperial expressly acknowledges and understands that it shall be solely liable for, and shall pay, any and all taxes, costs, interest, assessments, penalties or other losses related to any tax obligations or liabilities to which it may be subject by reason of the payment of the Settlement Amount or any benefit received by it pursuant to this Agreement.

4.25. Amendment

This Agreement and any and all documents and instruments executed in connection herewith or in furtherance hereof may not be amended, modified or supplemented except by an instrument in writing signed by all Parties hereto. No breach hereof can be waived unless done in writing. Waiver of one breach shall not be deemed to be waiver of any other breach of the same or any other provision hereof.

4.26. Counterparts

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. This Agreement may be executed and delivered by facsimile or e-mail (PDF). Such execution and delivery shall be legal and binding as if the facsimile copy or the e-mail contained the original signature of the Parties.

4.27. Law and Jurisdiction

The interpretation and enforcement of this Agreement shall be governed by the laws of Québec and any applicable Federal legislation and, except as otherwise specified in this Agreement, any proceedings arising out of or relating in any manner whatsoever to this Agreement shall be

conducted in the Court. The Parties hereby consent and submit to the exclusive jurisdiction of the Court.

4.28. Remedies for Breach

Each of the Parties hereto accepts responsibility for the performance of this Agreement by itself, its representatives, agents, servants or employees. No remedy shall be exclusive and claims may be asserted individually and cumulatively. Subject to the expiry of any applicable limitation period, no failure to exercise and no delay in exercising any right, power or remedy under this Agreement shall impair any right, power or remedy which any Party may have, nor shall any such delay be construed to be a waiver of any such rights, powers or remedies or an acquiescence in any breach or default under the Agreement, nor shall any waiver of any breach or default of any Party be deemed a waiver of any default or breach subsequently appearing.

4.29. Language

The Parties hereto have requested that this Agreement (as well as all notices to be sent pursuant thereto) be drafted in the English Language. *Les parties ont demandé que la présente entente (ainsi que tous les avis à notifier en vertu de celle-ci) soient rédigés en anglais.*

4.30. Transaction

This Agreement is a transaction pursuant to section 2631 and following of the *Civil Code of Quebec*.

4.31. Headings for Convenience only

The headings in this Agreement are for the convenience of the reader only and shall not affect the meaning or interpretation of this Agreement.

4.32. Invalidity/Severability

If any provision of this Agreement is later held to be unlawful, invalid, or unenforceable under present or future laws, such provision shall be fully severable only if the Parties agree that it shall be severed. If the Parties do not agree to severance, this Agreement shall be declared null and void in which case only those sections set out in Section 4.10(c)(iv) hereto will survive. If a provision

is severed, the Parties may, upon the agreement of them all, add in the place of the severed provision a substitute provision.

4.33. Notices

Any and all statements, communications, or notices to be provided pursuant to this Agreement shall be in writing and sent by certified mail, return receipt requested, by courier or by email to the attention of the persons indicated below, until such time as notice of any change of the persons to be notified or change of address is given in writing, in accordance with this paragraph, to all other Parties. Such statements, communications, or notices shall be deemed received if delivered on delivery of the same to the addresses set out below. If sent by certified mail, delivery shall be deemed to be received three business days after mailing of the same unless there is a strike or other slowdown of work of the entity providing the service for mail, in which event the same shall be deemed to be received when received at the addresses set out below and, if given by courier or by email, shall be deemed to be received on the business day immediately following receipt of same at the addresses set out below:

- (a) Imperial:

Osler, Hoskin & Harcourt LLP

1000 De La Gauchetière Street West, Suite 1100

Montréal, Québec H3B 4W5

Attention:

Deborah Glendinning

Telephone: (416) 862-4714

Email: dglendinning@osler.com

Julien Morissette

Telephone: (514) 904-5818

Email: jmorissette@osler.com

(b) The Insurer:

[Law firm]

[●]

[●]

Attention:

[Counsel]

Telephone: [●]

Email: [●]

[Signatures on the following pages]

**IMPERIAL TOBACCO CANADA
LIMITED**

By: _____
Name:
Title:
Date:

By: _____
Name:
Title:
Date:

**IMPERIAL TOBACCO COMPANY
LIMITED**

By: _____
Name:
Title:
Date:

By: _____
Name:
Title:
Date:

[INSURER]

By: _____

Name:

Title:

Date:

By: _____

Name:

Title:

Date:

FTI Consulting Canada Inc., in its capacity as the Monitor of Imperial in the CCAA Proceedings, hereby acknowledges Imperial entering into and performing its obligations under this Agreement.

FTI CONSULTING CANADA INC., in its
capacity as the Monitor of Imperial and not in
its personal or corporate capacity

By: _____

Name:

Title:

Date:

**IN THE MATTER OF the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36,
as amended**

Court File No: CV-1960677-00CL
106

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

APPLICANTS

***Ontario*
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF ERIC THAUVETTE
(sworn August 22, 2025)

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place, P.O. Box 50
Toronto, ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
Craig Lockwood (LSO# 46668M)
Martino Calvaruso (LSO# 57359Q)
Marleigh Dick (LSO# 79390S)

Tel: 416.362.2111
Fax: 416.862.6666

Lawyers to the Applicants, Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited

TAB 3

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE)	WEDNESDAY, THE 27TH
)	
CHIEF JUSTICE MORAWETZ)	DAY OF AUGUST, 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 PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT
 OF **IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO**
COMPANY LIMITED

Applicants

ORDER
(Second Imperial Insurance Settlement and Bar Order)

THIS MOTION, made by Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**” or the “**Applicants**”) pursuant to the *Companies' Creditors Arrangement Act* (Canada), as amended, for an order approving the terms of settlements by and among: (i) the Applicants and La Nordique Compagnie d'Assurance du Canada, The Halifax Insurance Company, Royal & Sun Alliance Insurance Company of Canada and Aetna Casualty Company of Canada (collectively, the “**NHRAE Group**”); (ii) the Applicants and Aviva Insurance Company of Canada (“**Aviva**”); (iii) the Applicants and Certain Underwriters at Lloyd's of London (“**Lloyd's**”), (iv) the Applicants and Westport Insurance Corporation – Canada Branch (“**Westport**”); and (v) the Applicants and Zurich Insurance Company (“**Zurich**”, and together with the NHRAE Group, Aviva, Lloyd's and Westport, the “**Insurers**” and each an “**Insurer**”) to finalize settlements set out in the following settlement agreements: (i) an agreement entitled

“Settlement Agreement and Release” by and between the Applicants and the NHRAE Group dated August [●], 2025 (the “**NHRAE Group Settlement Agreement**”), (ii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Aviva dated August [●], 2025 (the “**Aviva Settlement Agreement**”), (iii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Lloyd’s dated August [●], 2025 (the “**Lloyd’s Settlement Agreement**”), (iv) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Westport dated August [●], 2025 (the “**Westport Settlement Agreement**”), and (v) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Zurich dated August [●], 2025 (together with the NHRAE Group Settlement Agreement, the Aviva Settlement Agreement, the Lloyd’s Settlement Agreement, and the Westport Settlement Agreement, the “**Insurance Settlement Agreements**”) in relation to the Imperial Policies (as defined below) and related relief, was heard this day by judicial videoconference via Zoom in Toronto, Ontario.

ON READING the Notice of Motion of the Applicants dated August 22, 2025, the Affidavit of Eric Thauvette sworn August 22, 2025, and on hearing the submissions of counsel for the Applicants, FTI Consulting Canada Inc. in its capacity as court-appointed monitor of the Applicants (the “**Monitor**”), and such other counsel as were present as listed on the participant sheet, no one else appearing although duly served as appears from the affidavit of service, filed:

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record of the Applicants herein is hereby abridged and validated such that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that all capitalized terms used but not defined herein shall have the meanings given to them in Appendix “A” hereto.
3. **THIS COURT ORDERS** that in the event of any inconsistency between this Order and the Imperial Insurance Settlement and Bar Order issued by this Court on June 18, 2025, in respect of the Previously Settled Policies (the “**Imperial Insurance Settlement and Bar Order**”), this Order shall prevail.

INSURANCE SETTLEMENT APPROVAL

4. **THIS COURT ORDERS** that the Insurance Settlement Agreements be and are hereby approved in their entirety, with such minor amendments as the parties to the Insurance Settlement Agreements may agree upon in writing, with the consent of the Monitor.
5. **THIS COURT ORDERS** that the Applicants are hereby authorized to enter into the Insurance Settlement Agreements and the Applicants and Monitor are hereby authorized to comply with all of their respective obligations under the Insurance Settlement Agreements, including the following:
 - (a) the Applicants are authorized and directed to provide a direction to the Monitor to hold the Settlement Payments (defined below) in trust in a non-interest-bearing account pending the Plan Implementation Date or the business day following Payment Delivery (as defined below), whichever is later (the “**Trigger Date**”);
 - (b) effective on the Trigger Date, the Settlement Payments held by the Monitor shall be released to and become property of the Applicants and the Applicants are authorized and directed to direct the Monitor to contribute the Settlement Payments to the Global Settlement Trust Account on behalf of the Applicants, with such amounts constituting a Contribution by the Applicants towards the Global Settlement Amount; and,
 - (c) the Monitor is authorized and directed to comply with the directions of the Applicants as described above and is authorized and directed to return the Settlement Payments to the applicable Insurer without delay if the Plan Implementation Date does not occur prior to June 30, 2026, without further order of this Court or directions from the Applicants unless the Insurers and Applicants agree otherwise.
6. **THIS COURT ORDERS** that the Settlement Payments made pursuant to the Insurance Settlement Agreements shall consist of the following payments (each a “**Settlement Payment**” and, collectively, the “**Settlement Payments**”) to be delivered to the Monitor within ten (10) business days of this order becoming a final order (“**Payment Delivery**”)

by the following Insurers, which shall be deemed to have been made on the date of this Order:

- (a) \$1,950,000 to be paid by the NHRAE Group;
- (b) \$395,000 to be paid by Aviva;
- (c) \$85,000 to be paid by Lloyd's;
- (d) \$375,000 to be paid by Westport; and
- (e) \$100,000 to be paid by Zurich.

7. **THIS COURT ORDERS** that effective upon the Trigger Date:

- (a) the Settlement Payments shall be and shall be deemed to be (i) a full, complete and final satisfaction of each and every past, present and future obligation, if any, which might have been or might be owed by each of the Insurers under the Imperial Policies, (ii) a full, complete and final exhaustion of the Imperial Policies and (iii) a full, complete and final exhaustion of the Imperial Policies in relation to the Other Policies and Previously Settled Policies;
- (b) any and all Claims (collectively, a “**Released Insurance Claim**”) of any and all Claimants, Other Carriers, insurance companies that issued Previously Settled Policies, executors, administrators and personal representatives of deceased Claimants, including and without limiting the generality of the foregoing, pursuant to the direct action provisions of the Civil Code of Québec or any other statutory provisions granting direct rights of recovery, against any and all Imperial Policies be and are forever fully, finally and completely barred and released; and
- (c) all Persons shall be and shall be deemed to be permanently and forever barred, estopped, stayed and enjoined from: (i) commencing, conducting, continuing or making in any manner or forum, 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

Insurers with respect to any and all Released Insurance Claims; (ii) 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 Insurers or their property with respect to any and all Released Insurance Claims; (iii) commencing, conducting, continuing or making against any other Person in any manner or forum, 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 a Released Insurance Claim if such other Person commences, conducts, continues or makes a claim or might reasonably be expected to commence, conduct, continue or make, 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), including by way of contribution or indemnity or other relief, against one or more of the Insurers unless such claim of such other Person is itself a Released Insurance Claim; and (iv) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any encumbrance of any kind against any of the Insurers or their property or assets with respect to any and all Released Insurance Claims; and (v) any action, suit, claim, demand or other proceeding of any nature or kind whatsoever relating to the Released Insurance Claims is inadmissible and void.

8. **THIS COURT ORDERS** that the Monitor and the Court-Appointed Mediator shall have all of the protections given to it by the CCAA, the Initial Order and any further order issued by the Court in the CCAA Proceedings, that the Monitor, the Court-Appointed Mediator, and their respective representatives shall not incur any liability or obligation as a result of carrying out their obligations under, or exercising any authority or discretion granted by, this Order, and that nothing in this Order or in the Insurance Settlement Agreements shall limit or impair the releases or protections provided by the CCAA, the CCAA Plan or any further order issued in the CCAA Proceedings.
9. **THIS COURT ORDERS** that the contribution of the Settlement Payments to the Global Settlement Trust Account or returning of the Settlement Payments shall not constitute a

“distribution” for the purposes of section 107 of the *Corporations Tax Act* (Ontario), section 22 of the *Retail Sales Tax Act* (Ontario), section 117 of the *Taxation Act*, 2007 (Ontario), section 14 of the *Tax Administration Act* (Québec), section 159 of the *Income Tax Act* (Canada), section 270 of the *Excise Tax Act* (Canada), section 86 of the *Employment Insurance Act* (Canada), or any other similar applicable federal, provincial or territorial tax legislation (collectively, the “**Tax Statutes**”), and the Monitor is merely a disbursing agent and is not exercising any discretion in connection with the Settlement Payments, and no Person is “distributing” such funds for the purpose of the Tax Statutes, and the Applicants and the Monitor shall not incur any liability under the Tax Statutes in respect of the Settlement Payments and the Monitor is hereby forever released, remised and discharged from any claims against it under or pursuant to the Tax Statutes or otherwise at law, arising in respect of or as a result of the Settlement Payments in accordance with this Order and any claims of this nature are hereby forever barred.

GENERAL

10. **THIS COURT ORDERS** that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.
11. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.
12. **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 to give effect to this Order and to assist the Applicants and the Monitor, and their respective 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 Applicants and 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 Applicants and the Monitor, and their respective agents, in carrying out the terms of this Order.

APPENDIX “A” – DEFINITIONS

“**Actions**” means any and all proceedings in which the Claimant seeks compensation, including but not limited to damages, for tobacco related health care costs or for tobacco-related injury (including bodily injury) or property damage arising out of, resulting from, with respect to, relating to or connected directly or indirectly with, the use of tobacco products, and/or the manufacture sale or distribution of tobacco products by Imperial, now existing or which may be brought at any time in the future against Imperial.

“**CCAA**” means the *Companies’ Creditors Arrangement Act*, RSC 1985, c C-36, as amended.

“**CCAA Plan**”, or “**Plan**”, means the Court-Appointed Mediator’s and Monitor’s plan of compromise or arrangement pursuant to the CCAA concerning, affecting and involving Imperial, including all schedules thereto, or any other plan of compromise or arrangement pursuant to the CCAA concerning, affecting, and including Imperial that is approved by the requisite majorities of Claimants and the court and is implemented.

“**CCAA Proceedings**” means, in respect of each tobacco company, the proceeding commenced by such tobacco company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, Application No. CV-19-616779-00CL in respect of Rothmans, Benson & Hedges Inc., and Application No. CV-19-615862-00CL in respect of JTI-Macdonald Corp., collectively the “**CCAA Proceedings**”.

“**Claimants**” means collectively: (i) the plaintiffs in the Actions; (ii) any Government of a Province or Territory of Canada and the Government of Canada insofar as they assert or may assert a Claim for, or in relation to, Tobacco Health Care Cost/Damage Recovery; and (iii) any other Person deemed to be a claimant in the Plan.

“**Claims**” means any and all Actions, allegations, disputes, demands, claims, causes of action, whether legal, statutory or equitable, damages, fines, penalties, civil, administrative or regulatory proceedings, actions of any kind, rights, injuries, liabilities, obligations, debts, accounts, covenants, contracts, complaints, charges, costs, expenses, fees, judgments, court orders, executions, suits or requests or claims for relief, action, indemnity, liabilities, monies, losses,

restitution, disgorgement, penalties, fines, costs, interest, legal fees or disbursements, expenses or forbearance of any kind or for damages whether compensatory, punitive, contractual, extra-contractual, liquidated, unliquidated, or otherwise, including without limitation, any and all known or unknown claims of personal, economic and non-economic injuries or loss and the consequences thereof, any and all claims seeking extra-contractual damages, covenants, contracts any and all claims for loss of service or earnings, unfair or deceptive trade practices, improper defence or settlement practices, violations of any insurance code or other statutory provision, bad faith, breach of fiduciary duty, fraud, malice, or oppression, and whether past, present or future, known or unknown, asserted or unasserted, suspected or unsuspected, disclosed or undisclosed, and any expenditure, costs, expenses, fees and/or any other monies howsoever paid or incurred in connection therewith whether relating to counsel, experts or otherwise.

“Contribution” means the contributions required to be made by Imperial pursuant to the CCAA Plan to fund, among other things, distributions to Claimants.

“Court-Appointed Mediator” has the meaning given to it in the CCAA Plan.

“Global Settlement Amount” means the global settlement amount contemplated by the CCAA Plan to be contributed by Imperial and the other tobacco companies pursuant to their respective plans of compromise or arrangement in the CCAA Proceedings.

“Global Settlement Trust Account” means the trust account established pursuant to the CCAA Plan to which contributions by Imperial will be made and from which distributions to Claimants will be made.

“Imperial Policies” means the following policies of insurance and without limitation any other policies of general liability insurance or form of general liability insurance coverage whatsoever but specifically excluding liability policies not listed below that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of the NHRAE Group, Aviva, Lloyd’s, Westport or Zurich (and/or predecessors, affiliates and/or subsidiaries, as applicable) to Imperial (and/or predecessors, affiliates and/or subsidiaries, as applicable):

(a) The following NHRAE Group policies:

Policy Number	Type	Coverage Period
XS8400896WCC	Excess	1979-03-31 to 1980-03-31
XN8426497WCC	Excess	1984-08-01 to 1985-04-01
4049147	Primary	1971-02-04 to 1980-03-31
4178547	Excess	1987-04-01 to 1991-04-01
4300538	Excess	1991-04-01 to 1992-04-01
GO12317	Excess	1984-04-01 to 1985-04-01
GO12317	Excess	1985-04-01 to 1986-04-01
5877999	Primary	1983-04-01 to 1984-04-01
5916372	Primary	1984-04-01 to 1986-04-01
5915902	Primary	1986-04-01 to 1987-04-01
5915901	Excess	1986-04-01 to 1995-04-01
5916359	Primary	1984-04-01 to 1986-04-01

(b) The following Aviva policies:

Policy Number	Type	Coverage Period
1040281	Primary	1946-12-31 to 1958-12-31
2430612	Primary	1962-01-01 to 1963-01-01
6-851-001	Primary	1963-12-31 to 1969-12-31

Policy Number	Type	Coverage Period
6642356	Primary	1982-04-01 to 1983-04-01
6643140	Primary	1983-04-01 to 1984-04-01
5220433494	Excess	1984-08-01 to 1985-12-01
CAA005907	Excess	1989-04-01 to 1990-04-01

(c) The following Lloyd's policies:

Policy Number	Type	Coverage Period
246-5154	Primary	2000-04-01 to 2002-04-01
246-5351	Primary	2002-04-01 to 2009-04-01
9900009C	Excess	2000-06-30 to 2001-04-01
B0716WCT112246875	Primary	2009-04-30 to 2011-12-31

(d) The following Westport policies:

Policy Number	Type	Coverage Period
7001361	Excess	1990-04-01 to 1991-04-01
7001645	Excess	1991-04-01 to 1992-04-01
7001994	Excess	1992-04-01 to 1993-04-01
7002396	Excess	1993-04-01 to 1994-04-01
7002872	Excess	1994-04-01 to 1995-04-01
TGL0000112	Excess	1995-04-01 to 1996-04-01

Policy Number	Type	Coverage Period
TGL0000113	Excess	1995-04-01 to 1996-04-01
TXL0000875	Excess	1996-04-01 to 1998-04-01
TXL00002374	Excess	1998-04-01 to 2000-04-01

(e) The following Zurich policies:

Policy Number	Type	Coverage Period
8903039	Primary	1980-03-31 to 1981-04-01
8177409	Excess	1984-04-01 to 1991-04-01
8800250	Excess	1986-04-01 to 1991-04-01
8802674	Excess	1988-04-01 to 1991-04-01
8815236	Excess	1992-04-01 to 1996-04-01

“**Initial Order**” means the initial order commencing the CCAA Proceedings of Imperial, as amended and restated from time to time.

“**Other Carriers**” means collectively the following insurance companies as well as any and all other insurance companies that issued policies of general liability insurance or form of general insurance whatsoever (but specifically excluding liability policies that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess to Imperial and its predecessors: American Home Assurance Company, Kansa General Insurance Company Ltd., Liberty International Canada, Liberty Mutual Insurance Company, and Old Republic Insurance Company, and each of their respective reinsurers and their retrocessionaires (both in their capacity as such), subsidiaries, divisions, branches, related, associated and affiliated companies, trusts, joint ventures, principals, partners, dealers, agents, brokers, officers, executives,

directors, employees, and any and all predecessors, successors and/or assigns of each of them, including but not limited to any receivers, liquidators or trustees, in all capacities.

“Other Policies” means collectively the policies of insurance identified below and without limitation any and all other policies of general liability insurance or form of general liability insurance coverage whatsoever (but specifically excluding liability policies not listed below that exclude coverage for, or do not provide coverage for, loss or damages for property damage or bodily injury including but not limited to directors and officers insurance policies) whether primary, umbrella or excess issued at any time by or on the authority of any of the Other Carriers to Imperial (and/or predecessors, affiliates and/or subsidiaries, as applicable):

The following policies issued by the Other Carriers:

First Named Insured	Policy Number	Other Carrier
Not certain	267-66-95	American Home Assurance Company
Imasco Limited	273-48-25	American Home Assurance Company
Imasco Limited	BE7718596	American Home Assurance Company
Imasco Limited	633-02-11	American Home Assurance Company
Imasco Limited	633-02-81	American Home Assurance Company
Imasco Limited	633-12-57	American Home Assurance Company
Imasco Limited	CE6331366	American Home Assurance Company
Imasco Limited	633-17-26	American Home Assurance Company
Imasco Limited	BE1921463	American Home Assurance Company
Imasco Limited	CE6332836	American Home Assurance Company
ITCAN	BE7015234	American Home Assurance Company
ITCAN	CE6333233	American Home Assurance Company
ITCAN	BE7408611	American Home Assurance Company

First Named Insured	Policy Number	Other Carrier
ITCAN	BE7408663	American Home Assurance Company
ITCAN	BE1397069	American Home Assurance Company
ITCAN	BE1397162	American Home Assurance Company
ITCAN	BE2911442	American Home Assurance Company
Imasco Limited	2500906	Kansa General Insurance Company Ltd.
Imasco Limited	2501920	Kansa General Insurance Company Ltd.
Imasco Limited	2502857	Kansa General Insurance Company Ltd.
Imasco Limited	KE1-B71-070286-015	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-016	Liberty International Canada
Imasco Limited	KE1-B71-070286-017	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-018	Liberty Mutual Insurance Company
Imasco Limited	KE1-B71-070286-019	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-056	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-057	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-058	Liberty Mutual Insurance Company
Imasco Limited	LQ1-B71-070286-059	Liberty Mutual Insurance Company
Hardee's Food Systems, Inc.	Z39410	Old Republic Insurance Company
Hardee's Food Systems, Inc.	Z39454	Old Republic Insurance Company

“**Person**” means any and all persons and entities, including without limitation natural persons, firms, corporations, limited liability companies, joint ventures, joint stock companies, unincorporated associations, agencies, bodies, associations, partnerships, trusts, Governments of

Canadian Provinces and Territories and the Government of Canada and their predecessors, successors, administrators, executors, heirs and assigns.

“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 Imperial and filed with the CCAA Court (with capitalized terms as defined in the CCAA Plan).

“Previously Settled Policies” means collectively the policies of insurance identified below, which were subject to the Imperial Insurance Settlement and Bar Order:

- (a) The following Northumberland General Insurance Company, in liquidation by PricewaterhouseCoopers Inc., liquidator, policies:

Policy Number	Type	Coverage Period
IVT-10451	Primary Insurance	1981-04-01 to 1982-04-01
IVX-2174	Excess Insurance	1981-04-01 to 1983-04-01

- (b) The following Northbridge General Insurance Corporation, Northbridge Commercial Insurance Corporation and Northbridge Personal Insurance Corporation policies:

Policy Number	Type	Coverage Period
MU200-117	Excess Insurance	1976-12-31 to 1979-03-31
CRX50622	Excess Insurance	1984-08-01 to 1985-12-01
CRX53580	Excess Insurance	1989-04-01 to 1995-04-01
LX3590382	Excess Insurance	1985-04-01 to 1991-04-01

Policy Number	Type	Coverage Period
HXL1640325	Excess Insurance	1985-04-22 to 1986-04-01

- (c) The following Employers Insurance Company of Wausau, Employers Insurance of Wausau A Mutual Company, Nationwide Mutual Insurance Company and Nationwide Indemnity Company policy:

Policy Number	Type	Coverage Period
2726-00-570249	Excess Insurance	1985-05-01 to 1986-04-01

- (d) The following Chubb Insurance Company of Canada (as successor in interest to ACE INA Insurance) policies:

Policy Number	Type	Coverage Period
XCP6975	Excess Insurance	1984-04-01 to 1985-04-01 and 1985-04-01 to 1986-04-01
XCP6982	Excess Insurance	1984-04-01 to 1985-04-01 and 1985-04-01 to 1986-04-01
XCP7072	Excess Insurance	1986-04-01 to 1987-04-01
AER1036	Excess Insurance	1986-04-01 to 1987-04-01
AER1036	Excess Insurance	1989-04-01 to 1990-04-01
XCP007153	Excess Insurance	1989-04-01 to 1990-04-01 and 1990-04-01 to 1991-04-01
XCB599502	Excess Insurance	1991-04-01 to 1992-04-01

Policy Number	Type	Coverage Period
XCB601520	Excess Insurance	1992-04-01 to 1993-04-01 and 1993-04-01 to 1994-04-01 and 1994-04-01 to 1995-04-01
XCB601520	Excess Insurance	1995-04-01 to 1998-04-01
XBC000707	Excess Insurance	1986-04-01 to 1987-04-01
XBC600642	Excess Insurance	1997-04-01 to 1998-04-01
XBC601250A	Excess Insurance	1995-04-01 to 1996-04-01 and 1996-04-01 to 1997-04-01 and 1997-04-01 to 1998-04-01

“Tobacco Health Care Cost/Damage Recovery” means any claim for and/or recovery, either by judgment against or settlement with Imperial, of tobacco related health care costs made or obtained by the Government of a Canadian Province or Territory or by the Government of Canada.

IN THE MATTER OF the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended

Court File No: CV-19-616074-00CL

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

APPLICANTS

Ontario
**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER
(Second Imperial Insurance Settlement
and Bar Order)

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IN THE MATTER OF the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36,
as amended

Court File No: CV-19-1257-00CL

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

APPLICANTS

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding Commenced at Toronto

MOTION RECORD
(Second Insurance Settlement Approval
Order, returnable August 27, 2025)

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