



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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE
CHIEF JUSTICE MORAWETZ

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WEDNESDAY, THE 27TH
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 Swiss Re Corporate Solutions America Insurance Corporation, Canadian Branch, as successor in interest to Westport Insurance Corporation, Canadian Branch as assumption reinsurer for select policies of Reliance Insurance Company, Canada Branch ("**Westport**"); and (v) the Applicants and Zurich Insurance Company Ltd

(Canadian Branch) (“**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 26, 2025 (the “**NHRAE Group Settlement Agreement**”), (ii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Aviva dated August 26, 2025 (the “**Aviva Settlement Agreement**”), (iii) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Lloyd’s dated August 26, 2025 (the “**Lloyd’s Settlement Agreement**”), (iv) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Westport dated August 26, 2025 (the “**Westport Settlement Agreement**”), and (v) an agreement entitled “Settlement Agreement and Release” by and between the Applicants and Zurich dated August 26, 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.



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 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
TGL 7001361	Excess	1990-04-01 to 1991-04-01
TGL 7001645	Excess	1991-04-01 to 1992-04-01
TGL 7001994	Excess	1992-04-01 to 1993-04-01
TGL 7002396	Excess	1993-04-01 to 1994-04-01
TGL 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
TXL0003731	Excess	2000-04-01 to 2000-06-30

(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

First Named Insured	Policy Number	Other Carrier
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
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

Policy Number	Type	Coverage Period
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 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

Policy Number	Type	Coverage Period
		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

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

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APPLICANTS

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

Proceeding commenced at Toronto

ORDER

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