



Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE ) Toronto, the 15<sup>th</sup> day  
 ) of August, 2025  
CHIEF JUSTICE MORAWETZ )

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.**

## **SIGNING AUTHORIZATION ORDER**

**THIS MOTION** made by the Quebec Class Action Plaintiffs pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “**CCAA**”) for a Signing Authorization Order was made this day in Toronto, Ontario.

**ON READING** the Notice of Motion of the Quebec Class Action Plaintiffs, the Affidavit of André Lespérance dated August 8, 2025 (the “**Lespérance Affidavit**”), and on hearing the submissions of Quebec Class Counsel and other such counsel requesting to be heard, all parties having been duly served with the Motion Record as appears from the Affidavit of Service of Tina Silverstein sworn August 8, 2025.

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that all capitalized terms used herein, unless herein otherwise defined, shall have the meanings ascribed to them in the CCAA Plans and the Lespérance Affidavit.
3. **THIS COURT ORDERS** that (i) Quebec Class Counsel is hereby authorized to execute and deliver on behalf of the Quebec Class Action Plaintiffs, (ii) PCC Representative Counsel is hereby authorized to execute and deliver on behalf of the Pan-Canadian Claimants, (iii) *Knight* Class Counsel is hereby authorized to execute and deliver on behalf of the *Knight* Class Action Plaintiffs, and (iv) Counsel for the Tobacco Producers is hereby authorized to execute and deliver on behalf of the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans including, as applicable and without limitation, the following documents:
  - a. Claimant Contractual Releases;
  - b. Plan Implementation Certificates;
  - c. Collateral Agency Agreements; and
  - d. Flow of Funds Agreement.

#### AID AND RECOGNITION

4. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body or agency having jurisdiction in Canada or in any other foreign jurisdiction, to give effect to this Order. All courts, tribunals, regulatory and administrative bodies and agencies are hereby respectfully requested to make such Orders and to provide such assistance, as may be necessary or desirable to give effect to this Order.



Chief Justice Geoffrey B. Morawetz

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.**

**IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED**  
**ROTHMANS, BENSON & HEDGES INC.**

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ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)  
Proceeding commenced at Toronto

**SIGNING AUTHORIZATION ORDER**

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**(Québec Class Action Plaintiffs)**