

**SCHEDULE “A”**  
**CLAIMS PACKAGE**

---

**A-1 - MISCELLANEOUS CLAIMS INSTRUCTION LETTER**

**IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (collectively, the “APPLICANT”)**

**PLEASE TAKE NOTICE** that this Instruction Letter is being provided pursuant to an order of the Honourable Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated October 31, 2024 (the “**Claims Procedure Order**”). All capitalized terms not otherwise defined in this Instruction Letter shall bear the meaning given to them in the Claims Procedure Order, which is posted on the website of the Monitor at <http://cfcanada.fticonsulting.com/imperialtobacco/> (the “**Monitor’s Website**”).

**Claims Procedure**

This Claims Procedure only applies to Persons, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim to be able to attend and vote on the Applicant’s CCAA Plan.

“**Miscellaneous Claims**” means collectively:

- (a) any Pre-Implementation Miscellaneous Claim;
- (b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;
- (c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of Imperial explicitly provides for the Section 19(2) Claim’s compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and
- (d) any other Claim in respect of Imperial (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

“**Claimants**” means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers.

“**Individual Claimants**” means all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class Action Plaintiffs and are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

**If you wish to assert a Miscellaneous Claim to be entitled to vote on the Applicant’s CCAA Plan at the Meeting, you must file a Miscellaneous Claimant Proof of Claim by 5:00 p.m. (Eastern Time) on the Miscellaneous Claims Bar Date, being December 5, 2024.**

**Any Person that does not file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date as provided in the Claims Procedure Order shall not be entitled to attend or vote on the CCAA Plan at the Meeting.**

Please note that the filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be entitled to assert a Miscellaneous Claim for a period of two years following the issuance of the Sanction Order and to do so shall be obliged to follow the Miscellaneous Claims Procedure set forth in the CCAA Plan to prove the existence, validity and value of such Miscellaneous Claim.

If you have any questions regarding the Claims Procedure, please contact the Monitor at the following address:

FTI Consulting Canada Inc.  
Attn: Imperial Tobacco Monitor  
TD South Tower  
79 Wellington Street West  
Suite 2010, P.O. Box 104  
Toronto, Ontario M5K 1G8  
Email: [imperialtobacco@fticonsulting.com](mailto:imperialtobacco@fticonsulting.com)

Additional Miscellaneous Claimant Proof of Claim forms can be found on the Monitor’s Website or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, a Miscellaneous Claimant Proof of Claim form.

The Miscellaneous Claimant Proof of Claim form must include a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claims), and support for the amount of the Miscellaneous Claim asserted.

If you are submitting your Miscellaneous Claimant Proof of Claim electronically, please submit it to the email address provided above in PDF format and ensure the name of the file is **[legal name of Putative Miscellaneous Claimant]poc.pdf**.

**A-2 - MISCELLANEOUS CLAIMANT PROOF OF CLAIM**

(See Miscellaneous Claims Instruction Letter for instructions)

**IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED** (collectively, the “**APPLICANT**”)

Regarding the Miscellaneous Claim of \_\_\_\_\_  
(referred to in this form as the “**Putative Miscellaneous Claimant**”).

All notices or correspondence regarding this claim to be forwarded to the Putative Miscellaneous Claimant at the following address:

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

Representative: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

*(All future correspondence will be delivered to the designated email address unless the Putative Miscellaneous Claimant specifically requests that hardcopies be provided by checking the box below)*

Please provide hardcopies of materials to the address above.

I, \_\_\_\_\_ (name of the representative of the Putative Miscellaneous Claimant), of \_\_\_\_\_ (City, Province) do hereby certify that:

1. I am \_\_\_\_\_ (*state position/title*) of the Putative Miscellaneous Claimant.
2. I have knowledge of the circumstances connected with the Miscellaneous Claim referred to in this form.

3. The Putative Miscellaneous Claimant asserts that it holds a Miscellaneous Claim (as defined in the Claims Procedure Order) in the amount of CDN\$\_\_\_\_\_ (*insert CDN \$ value of claim*).<sup>1</sup>

4. Provide a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claim), and support for the amount of the Miscellaneous Claim asserted:

---

---

---

---

**Please attach any documentation supporting your Miscellaneous Claim. You may also attach a separate schedule if more space is required to describe your claim. Please clearly mark all attachments as schedules to your Miscellaneous Claimant Proof of Claim.**

DATED in \_\_\_\_\_ (*city*) this \_\_\_\_\_ (*date*) day of \_\_\_\_\_ (*month*), 2024

I hereby certify that: <ol style="list-style-type: none"><li>1. I am a duly authorized representative of the Putative Miscellaneous Claimant;</li><li>2. I have knowledge of the circumstances connected with the Miscellaneous Claim; and</li><li>3. All information and/or documents submitted herewith are true, accurate and complete.</li></ol>	
<i>Name of Putative Miscellaneous Claimant:</i>	Witness:
Signature: _____	_____ (Signature)
Name: _____	_____ (Print Name)
Title: _____	

<sup>1</sup> Amounts in foreign currency will be converted to Canadian Dollars by the Monitor at the rate set out in the Claims Procedure Order.