

SCHEDULE “C”

OMNIBUS NOTICE FOR NON-INDIVIDUAL CLAIMANTS

**IN THE MATTER OF THE COMPANIES’ CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT
OF:**

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

ROTHMANS, BENSON AND HEDGES INC.

JTI-MACDONALD CORP.

**NOTICE FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND
CREDITORS’ MEETINGS**

IMPORTANT NOTE FOR INDIVIDUALS: Individuals who have suffered damages resulting from the use or consumption of Tobacco Products, including cigarettes, do not need to do anything at this time to preserve their rights. If the CCAA Plans are approved, separate claims processes will commence at a later date for individuals to file claims for compensation. Accordingly, this notice is solely for non-Individual Claimant.

PLEASE TAKE NOTICE that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**”) and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”) and FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”), and Deloitte Restructuring Inc. (“**Deloitte**”), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the “**Monitors**”), filed plans of compromise and arrangement in respect of each of the Tobacco Companies (the “**CCAA Plans**”) under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”).

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

- A claims procedure order (the “**Claims Procedure Order**”) which, *inter alia*, establishes the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the “**Meetings**”) and vote on the CCAA Plans; and
- A meeting order that, *inter alia*, accepts the filing of the CCAA Plans, approves the meeting materials, and directs the Monitors as to the conduct of the Meetings (the “**Meeting Order**”).

The CCAA Plans, Claims Procedure Order and Meeting Order are available for review on the Monitors’ websites, at the links referenced at the end of this Notice in section (v) hereof: *Questions and Contact Information* (the “**Monitors’ Websites**”).

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors’ Websites).

(i) **Key information**

a. **Dates**

In accordance with the Claims Procedure Order, the Miscellaneous Claims Bar Date, being the date on which Persons other than Claimants and Individual Claimants, must file their Miscellaneous Claimant Proof of Claim in order to be able to attend and vote at the Meetings, is December 5, 2024.

Claimants who receive a Statement of Negative Notice Claim and wish to dispute same must file a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, which is twenty-one (21) days following the Issuance Date of the Statement of Negative Notice Claim.

In accordance with the Meeting Order, the Meetings shall be held on December 12, 2024.

Only Claimants, as well as Persons who file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date, shall be entitled to attend the Meetings and vote on the CCAA Plans.

b. **Information for Individuals**

All individuals with a Tobacco Claim against one or more Applicants (collectively, the “**Individual Claimants**”) are already represented in this matter either by the Quebec Class Counsel, in the case of the Quebec Class Action Plaintiffs (the “**QCAPs**”), or by the PCC Representative Counsel, in the case of the Pan-Canadian Claimants (the “**PCCs**”). If you are an Individual Claimant, such counsel will attend the Meetings and vote on the CCAA Plans on your behalf. **Accordingly, Individual Claimants cannot file proofs of claim, attend the Meetings, nor vote on the CCAA Plans.**

Please note that Individual Claimants are not required to take any actions at this time to preserve their rights.

If the CCAA Plans are approved at the Meetings and sanctioned by the CCAA Court, there will be separate administrative processes for QCAPs and PCCs to file claims for the purpose of receiving the distributions provided for in the CCAA Plans. New notices will be issued and publicized in the future before these claims processes for Individual Claimants will commence.

(ii) Background and Overview of the CCAA Plans

In March 2019, the Tobacco Companies each sought and obtained protection from their creditors pursuant to Initial Orders rendered by the CCAA Court.

Following a lengthy mediation process involving the Tobacco-Companies and the Claimants (the “**Mediation**”), and in accordance with an Order of the CCAA Court, the Court-Appointed Mediator and the Monitors developed CCAA Plans in respect of each Tobacco Company.

The CCAA Plans provide for the payment by the Tobacco Companies of a global amount of \$32.5 billion over time (the “**Global Settlement Amount**”).

Subject to the aforementioned approvals, and in accordance with the terms of the CCAA Plans, the Global Settlement Amount will be allocated to and among eligible Individual Claimants (comprising QCAPs and PCCs), Provinces and Territories, a public charitable foundation (Cy-près Foundation) and certain Tobacco Producers.

In respect of Individual Claimants, there will be two separate claims processes established pursuant to the CCAA Plans; namely, the Quebec Class Action Administration Plan and the PCC Compensation Plan (each schedules to the CCAA Plans).

A Miscellaneous Claims Fund will also be established pursuant to the CCAA Plans to provide potential distributions to any other Persons who may purport to have a Miscellaneous Claim (the “**Putative Miscellaneous Claimants**”).

(iii) The Claims Procedure

The Claims Procedure sets forth the process pursuant to which (i) Claimants and (ii) Putative Miscellaneous Claimants, if any, may attend and vote at the Meetings.

For greater certainty, no Individual Claimants or Unaffected Creditors in respect of Unaffected Claims shall be entitled to attend the Meetings or vote on the CCAA Plans.

a. Claimants

The Claimants consist of the (i) QCAPs, (ii) PCCs, (iii) Provinces and Territories, (iv) Tobacco Producers, and, in the case of Imperial only, (v) *Knight* Class Action Plaintiffs.

In accordance with the Claims Procedure Order, the Monitors will send to each of the Claimants a Statement of Negative Notice Claim, and the Claimants will have until the Negative Notice Bar Date to dispute the determinations set forth therein by filing a Notice of Dispute of Negative Notice Claim. Failing receipt of a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, a Claimant will be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for voting at the Meetings.

Please note that these determinations in respect of the Claimants are for voting purposes only. All entitlements to distributions from the Global Settlement Amount are governed by the CCAA Plans.

b. Putative Miscellaneous Claimants

In order to give Putative Miscellaneous Claimants, if any, the opportunity to vote on the CCAA Plans, the Claims Procedure Order also sets forth the process by which any Person (excluding any Individual Claimant or group of Individual Claimants), may file a Miscellaneous Claimant Proof of Claim. A copy of the Claims Package (including an Instruction Letter and the form of Miscellaneous Claimant Proof of Claim) is available on the Monitors' Websites.

The Miscellaneous Claims Bar Date is 5:00 pm (Eastern Time) on December 5, 2024.

In accordance with the Claims Procedure Order, all Persons, other than Claimants or Individual Claimants, who wish to assert a Claim must file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date in order to be permitted to attend the Meetings and vote on the CCAA Plans.

Please take note that this Claims Procedure is for no purpose other than to determine eligibility to vote at the Meetings and, as such, the Monitors will not make any inquiry or assessment as to the validity or quantification of any Miscellaneous Claimant Proof of Claim that they may receive. Putative Miscellaneous Claimants, if any, that file a Miscellaneous Claimant Proof of Claim will be permitted to attend the Meetings and vote on the CCAA Plans in the Affected Creditor Class of each Applicant for the value referenced on their Miscellaneous Claimant Proof of Claim. Such votes, if any, will be recorded by the Monitors on a separate ledger from the votes of the Claimants.

Pursuant to the CCAA Plans, any Person purporting to have a Miscellaneous Claim will still be required to follow the Miscellaneous Claims Procedure outlined in Section 18.2 of the CCAA Plans in order to make a claim for compensation, including, without limitation, the requirement of first obtaining leave from the CCAA Court in order to assert a Miscellaneous Claim. Any

compensation that may be determined to be due in respect of a Miscellaneous Claim will be payable exclusively from the Miscellaneous Claims Fund.

(iv) The Meeting Order

The Meeting Order stipulates, *inter alia*, that:

- the Meetings will be held by videoconference as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

- PCC Representative Counsel are authorized to vote on behalf of all PCCs, Quebec Class Counsel are authorized to vote on behalf of all QCAPs, Counsel for the Tobacco Producers are authorized to vote on behalf of all Tobacco Producers, and *Knight* Class Counsel are authorized to vote on behalf of all *Knight* Class Action Plaintiffs;
- there will be a single Affected Creditor Class for each Applicant and the Monitors shall record the Claimants' votes and the Putative Miscellaneous Claimants' votes, if any, on separate ledgers;
- the Monitors will report on the results of the votes to the CCAA Court prior to the Sanction Hearing; and
- in the event that the CCAA Plans are approved by the Affected Creditor Class, the Sanction Hearing will be scheduled on a date to be approved by the CCAA Court.

(v) Questions and Contact Information

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
 - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
 - Phone Number: 1-844-707-7558
 - Email Address: imperialtobacco@fticonsulting.com

- RBH: Monitor: Ernst & Young Inc.
 - Website: www.ey.com/ca/rbh
 - Phone Number: 1-866-943-2280
 - Email Address: rbh@ca.ey.com

- JTI: Monitor: Deloitte Restructuring Inc.
 - Website: www.insolvencies.deloitte.ca/en-ca/JTIM
 - Phone Number: 1-833-765-1452
 - Email Address: jtim@deloitte.ca