

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

**Imperial Tobacco Canada Limited and
Imperial Tobacco Company Limited**

TWENTY-FOURTH REPORT OF THE MONITOR

December 13, 2024

**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
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY
LIMITED

**TWENTY-FOURTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

A. OVERVIEW

1. This report (this “**Report**”) was prepared in connection with the joint motion filed by FTI Consulting Canada Inc., in its capacity as court-appointed monitor (“**FTI**” or the “**Monitor**”) of Imperial Tobacco Canada Limited (“**ITCAN**”) and Imperial Tobacco Company Limited (together with ITCAN, “**Imperial**”), Ernst & Young Inc. (“**EY**”), in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. (“**RBH**”), and Deloitte Restructuring Inc. (“**Deloitte**” and together with the Monitor and EY, the “**Tobacco Monitors**”), in its capacity as court-appointed monitor of JTI-Macdonald Corp. (“**JTIM**” and together with Imperial and RBH, the “**Tobacco Companies**”) for orders in respect of each Tobacco Company (collectively, the “**Sanction Protocol Orders**”):
 - i. setting the time and date for the hearing for approval and sanction of the Imperial Plan (as defined below), the CCAA Plan Administrators’ Order and certain fee approval motions, together with any other related motions (the “**Sanction Hearing**”);
 - ii. approving the Omnibus Sanction Hearing Notice;
 - iii. setting the date for the delivery of any Sanction Hearing Objection Notices;

- iv. ratifying the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials (the “**Litigation Timetable**”); and
 - v. approving the dissemination of the agenda including the procedure for the Sanction Hearing.
2. On December 5, 2024, the Monitor served the First Amended and Restated Court-Appointed Mediator’s and Monitor’s plan of compromise or arrangement pursuant to the *Companies’ Creditors Arrangement Act*, as amended (the “**CCAA**”), concerning, affecting and involving Imperial (including all schedules thereto, the “**Imperial Plan**”), as may be further amended and restated in accordance with the terms thereof. In this Report, unless otherwise defined, all capitalized terms shall have the respective meanings specified in the Imperial Plan.
3. Further information regarding Imperial’s proceedings under the CCAA (these “**CCAA Proceedings**”) and a background on Imperial have been provided in previous reports of the Monitor.
4. All Court materials filed and orders issued in these CCAA Proceedings and the related Chapter 15 Proceedings are available on the Monitor’s website at: <http://cfcanada.fticonsulting.com/imperialtobacco> (the “**Monitor’s Website**”).

B. PURPOSE OF THIS REPORT

5. The purpose of this Report is to provide the Court with information regarding:
 - i. the results of the vote on the Imperial Plan at the Meeting (as defined below);
 - ii. an overview of the Sanction Protocol Orders; and
 - iii. the Monitor’s comments and recommendations in respect of the foregoing matters.

C. CLAIMS PROCEDURE UNDERTAKEN

6. This Court issued the Claims Procedure Order on October 31, 2024, which established the process (the “**Claims Procedure**”) for determining, among other things, the Eligible Voting Creditors (as defined in the Meeting Order) who are eligible to consider and vote on the resolution to approve the Imperial Plan at the Meeting.
7. In accordance with the Claims Procedure, the Monitor delivered Negative Notice Claims Packages to all Claimants on November 1 and 4, 2024. The Claimants had 21 days from such date to dispute their Statement of Negative Notice Claim by filing a Notice of Dispute of Negative Notice Claim with the Monitor.
8. In accordance with the Claims Procedure Order and the Omnibus Notice Program, the Monitor posted the Omnibus Notice, the Claims Procedure Order, the Meeting Order and the Claims Package (collectively, the “**Claims Procedure Documents**”) to the Monitor’s Website on November 1, 2024. On the same day, the Monitor delivered the Claims Procedure Documents to each person on the Common Service List.
9. On November 7 and 14, 2024, a condensed version of the Omnibus Notice was published in *The Globe and Mail* (National Edition), the *National Post* (National Edition) and in *Le Devoir* newspapers (the “**Major Newspapers**”).
10. Between November 7 and November 22, 2024, the same condensed version of the Omnibus Notice was also published in 36 regional newspapers in each Province and Territory, as required by the Omnibus Notice Program.
11. The Claims Procedure Order set a negative notice bar date of November 25, 2024 for Claimants and a Miscellaneous Claims Bar Date of December 5, 2024 for Putative Miscellaneous Claimants.
12. As of November 25, 2024, the Monitor had not received any Notices of Dispute of Negative Notice Claim from Claimants.
13. As of December 5, 2024, the Monitor had received Miscellaneous Claimant Proofs of Claim totalling \$525,938,855.

14. Among these Miscellaneous Claimant Proofs of Claim, proxies were received in connection with Miscellaneous Claimant Proofs of Claim representing \$182,883,924 in total value. The Attorney General of Canada, whose Miscellaneous Claimant Proofs of Claim represent \$9,519,822 in value, indicated his intention to abstain from voting at the Meeting. Similarly, the Minister of National Revenue, whose Miscellaneous Claimant Proof of Claim represents \$333,535,110 in value, indicated his intention to abstain from voting at the Meeting.
15. In accordance with the Claims Procedure Order, the Monitor has not made any inquiry or assessment as to the validity or value assigned to the Miscellaneous Claims.

D. MEETING RESULTS

16. The Monitor delivered proxy forms to Claimants on November 29, 2024 and to Putative Miscellaneous Claimants on December 5, 2024. Following the completion of the Claims Procedure, the Monitor delivered (or re-delivered, in certain cases) to Eligible Voting Creditors on December 10, 2024: (i) the Omnibus Notice, (ii) confirmation of proxies, (iii) the Meeting Order, (iv) the Imperial Plan to be voted on at the Meeting, and (v) additional information with respect to the conduct of the Meeting.
17. The Monitor held the meeting of Affected Creditors for the purpose of voting on the Imperial Plan on December 12, 2024 (the “**Meeting**”).
18. Approval of the Imperial Plan required the affirmative vote of a majority in number of the Affected Creditors holding Voting Claims representing at least two-thirds in value of the Voting Claims of the Affected Creditors who were entitled to vote at the Meeting in accordance with the Meeting Order and who were present and voted in person or by proxy at the Meeting (the “**Required Majority**”).
19. The results of the voting conducted at the Meeting are summarized in the table below:

Number of Voting Claims	For	Against	Total
Claimants	289,905	-	289,905
Putative Miscellaneous Claimants	1	-	1
Total	289,906	-	289,906
Percentage of Voting Claims in number	100%	0%	100%

Value of Voting Claims	For	Against	Total
Claimants	\$963,780,023,265	-	\$963,780,023,265
Putative Miscellaneous Claimants	\$42,000,000	-	\$42,000,000
Total	\$963,822,023,265	-	\$963,822,023,265
Percentage of Voting Claims in value	100%	0%	100%

20. Based on the above voting results, the Imperial Plan was approved by the Required Majority. Attached as Appendix A to this Report is the scrutineer’s report outlining the detailed voting results.

E. PURPOSE OF SANCTION PROTOCOL

21. The Imperial Plan requires the Monitor to bring a motion for the Sanction Protocol Orders following the approval of the Imperial Plan at the Meeting. The Sanction Protocol Orders: (i) set the Sanction Hearing date, ratify the Litigation Timetable and approve the procedure for dissemination of the agenda for the Sanction Hearing; (ii) approve the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program; and (iii) set the deadline for any Putative Miscellaneous Claimants to file any Sanction Hearing Objection Notices with the Tobacco Monitors. Given the complexity of the proceedings and the number of stakeholders involved, the Sanction Protocol Orders will help to ensure a fair and orderly process for all stakeholders leading up to and during the Sanction Hearing.

F. SANCTION PROTOCOL ORDERS

22. Certain key terms of the Sanction Protocol Orders are summarized below. The summary does not address each and every provision of the Sanction Protocol Orders and, accordingly, reference should be made to the Sanction Protocol Orders in their entirety.

Sanction Hearing

23. The proposed Sanction Protocol Orders require parties wishing to file materials in connection with the Sanction Hearing or to make submissions at the Sanction Hearing including, without limitation, in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies and any unresolved issues related to the Imperial Plan, to advise the Monitor by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and the estimated time for such submissions, so that the Tobacco Monitors may prepare the agenda for the Sanction Hearing (the “**Sanction Hearing Agenda**”).
24. Pursuant to the Litigation Timetable, the Sanction Hearing will be held from January 29-31, 2025, starting at 10:00 a.m. (Eastern Time) via a hybrid in person/virtual hearing. The Sanction Protocol Orders will, if granted, ratify the Litigation Timetable and provide that the Tobacco Monitors will circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025.
25. The proposed Sanction Protocol Orders also require any Person who wishes to attend the Sanction Hearing to register by 4:00 p.m. (Eastern Time) on January 27, 2025 as provided for in the Sanction Protocol Orders, and to advise if they intend to make submissions or plan to attend in person or virtually.

Omnibus Sanction Hearing Notice Program

26. The proposed Sanction Protocol Orders establish the Omnibus Sanction Hearing Notice Program, which is designed to reach as many persons across Canada as possible, including any Putative Miscellaneous Claimants, and capture their attention with notice of the Sanction Hearing communicated in clear, concise and plain language in the Omnibus Sanction Hearing Notice.
27. The Imperial Plan mandates that the Omnibus Sanction Hearing Notice be delivered in accordance with the Omnibus Sanction Hearing Notice Program: (i) to each person that appears on the Common Service List; (ii) to any person known to Imperial or the

- Monitor as having a potential Affected Claim based on the books and records of Imperial that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; (iii) to any Putative Miscellaneous Claimant who has identified itself to Imperial and/or the Monitor prior to the publication of the Omnibus Sanction Hearing Notice; and (iv) by way of general notice to any other persons in Canada who may potentially be affected by the Imperial Plan as a Putative Miscellaneous Claimant.
28. The Omnibus Sanction Hearing Notice will be published in the Major Newspapers.
 29. Attached as Appendix B to this Report is the Litigation Timetable in connection with the Sanction Protocol Orders. This Litigation Timetable was approved by Chief Justice Morawetz on November 18, 2024.
 30. Pursuant to the Sanction Protocol Orders, the Monitors are required to (i) issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice; and (ii) send, no later than December 30, 2024, the Omnibus Sanction Hearing Notice, Sanction Hearing Objection Notice and a copy of the Sanction Protocol Orders to each Person that appears on the Common Service List and any Putative Miscellaneous Claimant. The Omnibus Sanction Hearing Notice will also be publicized in the Major Newspapers no later than January 10, 2025. Putative Miscellaneous Claimants will then have until (i) 5:00 p.m. (Eastern time) on January 15, 2025 to deliver notices of objection to the Sanction Hearing to the Monitor, and (ii) 5:00 p.m. (Eastern time) on January 20, 2025 to serve on the Common Service List and file with the Court the materials they intend to rely on in connection with such objection.
 31. Any person, other than a Putative Miscellaneous Claimant, who intends to object to the Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than 5:00 p.m. (Eastern time) on January 20, 2025.

32. The Monitor is of the view that the Omnibus Sanction Hearing Notice Program will provide sufficient (i) notice of the Sanction Hearing to relevant stakeholders, and (ii) time for such recipients to receive and review the applicable information and respond accordingly.

Omnibus Sanction Hearing Notice

33. Attached as Appendix C to this Report is a copy of the proposed Omnibus Sanction Hearing Notice. The proposed Omnibus Sanction Hearing Notice (i) specifies the date, time and mode of hearing of the Sanction Hearing; (ii) advises that at the Sanction Hearing, the Sanction Order sanctioning the Imperial Plan under the CCAA and ancillary relief relating to such sanction will be sought; and (iii) advises of the deadline by which any Putative Miscellaneous Claimant may oppose the granting of the Sanction Order by serving on all persons on the Common Service List and filing with this Court any relevant materials. The Monitor is of the view that the information provided in the Omnibus Sanction Hearing Notice is comprehensive and will provide good and sufficient notice to any person that may wish to oppose the granting of the Sanction Order.

G. CONCLUSIONS & RECOMMENDATIONS

34. The Sanction Protocol Orders, Omnibus Sanction Hearing Notice Program and Omnibus Sanction Hearing Notice have all been developed in close collaboration among the Tobacco Monitors and the Court-Appointed Mediator.
35. The Omnibus Sanction Hearing Notice and Omnibus Sanction Hearing Notice Program have been developed to provide wide notice of the Sanction Hearing to ensure that all potential stakeholders will have an opportunity to inform themselves of their rights and options with respect to the Sanction Hearing.
36. For all the foregoing reasons, the Monitor recommends that the proposed Sanction Protocol Orders be granted.

The Monitor respectfully submits this Twenty-Fourth Report.

Dated this 13th day of December 2024

FTI Consulting Canada Inc.

FTI Consulting Canada Inc.

in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and not in its personal capacity.

APPENDIX A
SCRUTINEER'S REPORT

Please see attached.

CREDITORS' MEETING

of

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

December 12, 2024

REPORT OF SCRUTINEER ON VOTING

All terms used but not defined herein shall have the meanings ascribed to them in the First Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise or Arrangement dated December 5, 2024 (the "**Imperial Plan**"), and if not defined in the Imperial Plan, the Meeting Order of the Ontario Superior Court of Justice (Commercial List) dated October 31, 2024 (the "**Meeting Order**").

The undersigned scrutineer hereby reports on the results of voting by the Eligible Voting Creditors of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**"), who were present and voting, either in person or by proxy, at the meeting (the "**Meeting**") of Affected Creditors of Imperial to consider and vote on the Imperial Plan.

The Meeting Order requires that a separate ledger be kept to tabulate the results of the voting of Claimants and Putative Miscellaneous Claimants. Despite the separate ledgers required to be maintained, Claimants and Putative Miscellaneous Claimants are considered to be in same class of creditors for purposes of voting on the Imperial Plan.

Claimants:

1. The number of Voting Claims from Claimants that voted **FOR** the Imperial Plan pursuant to the *Companies Creditors' Arrangement Act* (the "**CCAA**") is set out below:

Claimant	Voting by Proxy	Number of Votes	Value of Claim	Votes in Favour
Quebec Class Action Plaintiffs	Yes	99,958	\$13,706,891,279	99,958
Pan-Canadian Claimants	Yes	186,003	\$5,041,088,110	186,003
<i>Knight</i> Class Action Plaintiffs	Yes	1	\$484,000,000	1
Ontario Flue-Cured Tobacco Growers Marketing Board	Yes	3,930	\$29,043,876	3,930
Province of British Columbia	Yes	1	\$136,681,344,490	1
Province of Alberta	Yes	1	\$119,266,303,168	1
Province of Saskatchewan	Yes	1	\$27,189,868,453	1
Province of Manitoba	Yes	1	\$42,741,373,788	1
Province of Ontario	Yes	1	\$271,795,731,959	1
Province of Quebec	Yes	1	\$253,365,332,712	1
Province of New Brunswick	Yes	1	\$22,778,964,723	1
Province of Nova Scotia	Yes	1	\$29,979,033,060	1
Province of Prince Edward Island	Yes	1	\$6,238,547,995	1
Province of Newfoundland & Labrador	Yes	1	\$20,279,767,449	1
Yukon	Yes	1	\$3,752,573,987	1
Northwest Territories	Yes	1	\$6,865,708,611	1
Nunavut	Yes	1	\$3,584,449,605	1
Total		289,905	\$963,780,023,265	289,905

Putative Miscellaneous Claimants:

2. The number of Voting Claims from Putative Miscellaneous Claimants that voted **FOR** the Imperial Plan pursuant to the CCAA is set out below:

Putative Miscellaneous Claimant	Voting by Proxy?	Number of Votes	Value of Claim	Votes in Favour
Genstar US Retiree Beneficiaries	Yes	1	\$42,000,000	1
Total		1	\$42,000,000	1

3. No Eligible Voting Creditor voted **AGAINST** the Imperial Plan.

4. The following table sets out the cumulative results of the vote for all Eligible Voting Creditors:

	Votes For	Votes Against	Total
Number of Voting Claims			
Claimants	289,905	-	289,905
Putative Miscellaneous Claimants	1	-	1
Total	289,906	-	289,906
Percentage of Voting Claims in number	100%	0%	100%

Value of Voting Claims

Claimants	\$963,780,023,265	-	\$963,780,023,265
Putative Miscellaneous Claimants	\$42,000,000	-	\$42,000,000
Total	\$963,822,023,265	-	\$963,822,023,265
Percentage of Voting Claims in value	100%	0%	100%

5. On the basis of the foregoing, a majority in number of the Voting Claims, which includes all votes cast by the Claimants and Putative Miscellaneous Claimants, or their duly appointed proxies, representing 100% of the value of Voting Claims present and voting at the Meeting have voted in favour of the resolution approving the Imperial Plan.

DATED this 12th day of December 2024.

Kamran Hamidi
Scrutineer

**APPENDIX B
LITIGATION TIMETABLE**

Target Date	Deliverable
Mon., Dec. 16	Responding Records to Motion for Sanction Protocol Orders, if any
Wed., Dec. 18	Factum of the Monitors for Sanction Protocol Motion
Thurs., Dec. 19	Responding Factums to Sanction Protocol Motion, if any
Fri., Dec. 20	Reply Factum of the Monitors, if necessary
Mon., Dec. 23 at 9 a.m.	Sanction Protocol Hearing
Mon., Jan. 13	Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)
Wed., Jan. 15	Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)
Wed., Jan. 15	Notice of motion for Plan Sanction Orders, CCAA Plan Administrators' Orders and Monitors' (and Counsel) Fee Approval
Wed., Jan. 15	Monitors' Reports re: Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Thurs., Jan. 16	Responding Records to Class Counsel fees
Mon., Jan. 20	Responding Records to Motion for Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Mon., Jan. 20	Responding Records to Motion for Stay Extension
Wed., Jan. 22	Factum for Plan Sanction Order, CCAA Plan Administrators' Order, and Monitors' (and Counsel) Fee Approval
Wed., Jan. 22	Factums for Stay Extension Orders
Wed., Jan. 22	Monitors' Reports re: Stay Extensions
Wed., Jan. 22	Factums in support of Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Fri., Jan. 24	Responding Factums for Motion for Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Stay Extension
Mon., Jan. 27	Reply Factum of the Monitors for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval, if necessary
Wed.-Fri., Jan. 29-31	Sanction/Fee Approval/Stay Extension/Ancillary Relief Hearing

APPENDIX C
FORM OF OMNIBUS SANCTION HEARING NOTICE

Please see attached.

OMNIBUS NOTICE FOR SANCTION HEARING

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 OF SANCTION HEARING

IMPORTANT NOTE: The Court hearing for approval and sanction of the CCAA Plans will be heard on January 29-31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.

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 as amended and restated as of December 5, 2024 (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**"):

- Claims procedure orders (the "**Claims Procedure Orders**") which, *inter alia*, establish 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
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the "**Meeting Orders**").

PLEASE ALSO TAKE NOTICE that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the "**Sanction Protocol Orders**") which, *inter alia*, set January 29, 30 and 31, 2025 as the dates for a court hearing to approve and sanction the CCAA Plans (the "**Sanction Hearing**").

The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each Tobacco Company are available for review on the Monitors' websites, at the links referenced at the end of this Notice (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**

In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard on January 29, 30 and 31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference.

At the Sanction Hearing, orders of the Court (the “**Sanction Orders**”) approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **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

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

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**TWENTY-FOURTH REPORT OF THE MONITOR
DECEMBER 13, 2024**

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