



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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF

)

MONDAY, THE 3RD

JUSTICE MORAWETZ

)

DAY OF MARCH, 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 PLAN OF COMPROMISE OR ARRANGEMENT OF
**IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY
LIMITED**

CCAA PLAN AMENDMENT ORDER #1

THIS MOTION made by FTI Consulting Canada Inc. in its capacity as court-appointed Monitor (the "**Monitor**") of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Applicant**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an Order, among other things, approving the amendments to the Second Amended and Plan of Compromise and Arrangement in respect of the Applicant dated January 27, 2025 attached as Appendix "A" to the Twenty-Eighth Report (as defined below), was heard virtually on this day in Toronto, Ontario.

ON READING the Motion Record of the Monitor dated February 27, 2025, including the Twenty-Eighth Report of the Monitor dated February 27, 2025 (the "**Twenty-Eighth Report**"), and upon hearing the submissions of counsel to the Honourable Warren K. Winkler, K.C., counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Common Service List, although

properly served with the Monitor's Motion Record, as appears from the Lawyer's Certificate of Service of Anisha Visvanatha signed February 27, 2025:

SERVICE

1. **THIS COURT ORDERS** that the timing and method of service and filing of this motion is hereby abridged and validated such that the motion is properly returnable today and that further service of this motion is hereby dispensed with.

INTERPRETATION

2. **THIS COURT ORDERS** that capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Third Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated February 27, 2025 (the "**Third A&R Imperial Plan**"), attached as Appendix "B" to the Twenty-Eighth Report.

APPROVAL OF THE CCAA PLAN AMENDMENTS

3. **THIS COURT ORDERS** that the Amendments (as defined in the Twenty-Eighth Report), as reflected in the Third A&R Imperial Plan are hereby approved.

GENERAL PROVISIONS

4. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

5. **THIS COURT ORDERS** that the Applicant and the Monitor are authorized to seek an order of any court of competent jurisdiction to recognize this Order and to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

6. **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, or abroad, including but not limited to the courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Order and to assist the Applicant, 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 Applicant 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 Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

7. **THIS COURT ORDERS** that the Applicant and the Monitor shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

8. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.



Chief Justice G.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 IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

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

Proceeding commenced at Toronto

**CCAA PLAN AMENDMENT
ORDER #1**

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Lawyers for FTI Consulting Canada Inc., in its capacity as the Court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited