

**Court-Appointed Mediator’s and Monitors’ CCAA Plans
of Compromise or Arrangement for
Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited
Rothmans, Benson & Hedges Inc. and
JTI-Macdonald Corp.**

Amendment Number 1 dated October 29, 2024

ARTICLE 16. CLAIMANT ALLOCATION

16.1 Claimant Allocation

The Global Settlement Amount shall be allocated among the Claimants and the Cy-près Foundation (“**Claimant Allocation**”) as follows:

All amounts in CAD, billions

Provinces and Territories Settlement Amount:	24.725
QCAP Settlement Amount (\$4.250 minus \$0.131 allocated to Cy-près Foundation):	4.119
PCC Compensation Plan Amount:	2.521
Cy-près Fund (inclusive of \$0.131 QCAP Cy-près Contribution):	1.000
Tobacco Producers Settlement Amount:	0.015
<i>Knight</i> Class Action Plaintiffs Settlement Amount:	0.015
Miscellaneous Claims Amount <u>(may be increased to \$0.060 if the Tobacco Companies make an election pursuant to Section 18.2.1)</u> :	0.025
CCAA Plan Administration Reserve	0.075
PCC Compensation Plan Reserve	<u>0.005</u>
Total:	32.500

Estimated Upfront Contributions Available: **12.456** See calculation below, 2

Period ⁴	Upfront	Annual Contributions					Remainder to end of Contribution Period	Total
		Year 1 (2025)	Year 2 ('26)	Year 3 ('27)	Year 4 ('28)	Year 5 ('29)		
Amount Available ³	12.456	1.111	1.078	1.067	1.037	1.037	14.714	32.500
Provinces & Territories	6.2802	0.361	0.682	0.942	0.912	0.912	14.714	24.725
QCAPs ^{5, 6, 7, 8}	3.869	0.250						4.119
PCCs ^{6, 7, 8}	1.750	0.500	0.271					2.521
Cy-près Foundation ^{5, 6}	0.500		0.125	0.125	0.125	0.125		1.000
Tobacco Producers ⁸	0.015							0.015
<i>Knight</i> Class Action Plaintiffs ⁸	0.015							0.015
Miscellaneous Claims Fund ⁷	0.025							0.025
CCAA Plan Administration Reserve ⁷	0.075							0.075
PCC Compensation Plan Reserve ⁷	0.005							0.005
Total allocated	12.456	1.111	1.078	1.067	1.037	1.037	14.714	32.500

18.2.1 Miscellaneous Claims Fund

From the Upfront Contributions deposited into the Global Settlement Trust Account, the one-time aggregate sum of **\$25.0 million** (“**Miscellaneous Claims Amount**”) shall be transferred to and deposited into a segregated interest-bearing trust account held in the Bank (“**Miscellaneous Claims Fund**”). The Miscellaneous Claims Amount, and interest accrued thereon, shall be held in the Miscellaneous Claims Fund for a period of three years from the Effective Time (“**Miscellaneous Claims Fund Period**”).

The Tobacco Companies may unanimously elect to increase the Miscellaneous Claims Amount from \$25.0 million to \$60.0 million provided that:

(a) The \$35.0 million top-up of the Miscellaneous Claims Amount shall be paid by the Tobacco Companies and shall be on top of the \$32.5 billion Global Settlement Amount;

(b) The Tobacco Companies are in unanimous agreement regarding how they shall apportion payment of the \$35.0 million among themselves and the source of the top-up funds; and

(c) The sourcing of the additional sum of \$35.0 million shall not affect the amount nor the timing of the payments of the Upfront Contributions and the Global Settlement Amount.

If the Tobacco Companies make such election as aforesaid, this Section 18.2.1 shall be deemed to stipulate that the Miscellaneous Claims Amount is \$60.0 million.