



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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) WEDNESDAY, THE 18TH
)
CHIEF JUSTICE MORAWETZ) DAY OF JUNE, 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

APPLICANTS

**ORDER
(CRA/RQ Settlement Approval)**

THIS MOTION, made by the Applicants, for an order, *inter alia*, approving and giving effect to the settlement agreement (the "**CRA/RQ Settlement Agreement**") attached as Exhibit "A" to the Affidavit of Eric Thauvette sworn June 13, 2025 (the "**Thauvette Affidavit**") was heard by videoconference on June 18, 2025.

ON READING the Motion Record of the Applicants, the Thauvette Affidavit, and on hearing the submissions of counsel for the Applicants, counsel for the Monitor, counsel for the Canada Revenue Agency, counsel for Revenu Québec and those other parties present, no one else appearing although duly served as appears from the Affidavit of Service of Marleigh Dick affirmed June 16, 2025,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

SETTLEMENT APPROVAL

2. **THIS COURT ORDERS** that the CRA/RQ Settlement Agreement, including the amounts to be paid in accordance with the terms thereof, is hereby approved, with such minor amendments as the parties to the CRA/RQ Settlement Agreement may agree upon in writing, and that Imperial Tobacco Canada Limited is hereby authorized and empowered to execute the CRA/RQ Settlement Agreement, *nunc pro tunc*, and to comply with the terms thereof, as applicable.

3. **THIS COURT ORDERS** that Imperial Tobacco Canada Limited is hereby authorized and empowered to take such additional steps and execute such additional documents as may be necessary or desirable for the implementation of the CRA/RQ Settlement Agreement.

4. **THIS COURT ORDERS** that the releases granted pursuant to paragraph 7 of the CRA/RQ Settlement Agreement are hereby approved.

GENERAL

5. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

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, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying

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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 Applicants and the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

7. **THIS COURT ORDERS** that each of the Applicants and the Monitor 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, and that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

8. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order without the need for entry or filing.



Chief Justice Geoffrey B. Morawetz

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO
COMPANY LIMITED**

APPLICANTS

Ontario
**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER
(CRA/RQ Settlement Approval)

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