CITATION: Imperial Tobacco Companies Limited, 2026 ONSC 1081
COURT FILE NO.: CV-19-616077-00CL; CV-19-616779-00CL; CV-19-615862-00CL
DATE: 2026-02-20

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: **RE: 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**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP.

BEFORE: Chief Justice Geoffrey B. Morawetz

COUNSEL: *Mark E. Meland, Tina Silverstein and Philippe H. Trudel,* for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)

Anne de Ravinel, for Santé Québec

Kate Boyle, Representative Counsel for the Plan-Canadian Claimants

Robert Cunningham, for the Canadian Cancer Society

Natasha MacParland, Faiz Lalani and Benjamin Jarvis, for FTI Consulting Canada Inc., in its capacity as court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

R. Shayne Kukulowicz, Monique Sassi and Gerry Apostolatos and Marc-Alexandre Hudon, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

Linc Rogers and Jake Harris, for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.

Marleigh Dick, for Imperial Tobacco Canada Limited and Imperial Tobacco Companies Limited

Trevor Courtis, for Rothmans, Benson & Hedges Inc.

Rebecca O'Hare, for JTI-Macdonald Corp.

Jacqueline Wall, for the Province of Ontario

Eric Cantin, for the Attorney General of Québec

Julie Rosenthal and Sarah Stothart, for Epiq Class Action Services Canada Inc.

Joint Hearing before the Superior Court of Québec (Montreal) and the Superior Court of Justice (Ontario)

HEARD: February 20, 2026

ENDORSEMENT

[1] This hearing was held in accordance with the provisions of the Court-to-Court Communication Protocol dated October 15, 2025 (the "Protocol").

[2] The relief requested by the Québec Class Action Plaintiffs ("QCAPs") was not opposed and supporting submissions were made by counsel for Santé Québec, Representative Counsel for the Pan-Canadian Claimants, and by counsel for The Canadian Cancer Society.

[3] The submissions of counsel to the QCAPs provided the factual background leading to this motion, as well as the legal basis to grant the requested relief.

[4] In accordance with paragraph 5(e) of the Protocol, at the conclusion of the hearing, Justice Piché and I communicated with each other. We agreed that it was appropriate to grant the motion.

[5] In arriving at this conclusion, I accepted the submissions made by counsel for the QCAPs. I also accepted that it was appropriate to establish a process to enable healthcare institutions under the auspices of Santé Québec to provide medical records directly, and only, to the official agents and/or Claim Administrator (depending on the authorized party to which the claim was being submitted) prior to the succession status of the requesting party being verified.

[6] I am also of the view that the requested relief can, in conjunction with the relief being granted by the Québec Superior Court, be granted pursuant to the provisions of s.11 of the *Companies' Creditors Arrangement Act*.

[7] An order giving effect to the foregoing has been signed.



Chief Justice Geoffrey B. Morawetz

Date: February 20, 2026