

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**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 **JTI-MACDONALD CORP.**

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.**

Applicants

**JOINT FACTUM OF THE MONITORS AND CCAA PLAN ADMINISTRATORS**

**Motions for CCAA Plan Amendment Orders  
(Returnable August 7, 2026)**

July 31, 2026

**DENTONS CANADA LLP**  
77 King Street West, Suite 400  
Toronto-Dominion Centre  
Toronto, Ontario M5K 0A1

**Natasha MacParland (LSO# 42383G)**  
Email: [natasha.macparland@dentons.com](mailto:natasha.macparland@dentons.com)  
Tel: 416.863.4686

**DAVIES WARD PHILLIPS & VINEBERG LLP**  
155 Wellington Street West  
Toronto, ON M5V 3J7

**Chanakya A. Sethi (LSO #63492T)**  
Email: [csethi@dwpv.com](mailto:csethi@dwpv.com)  
Tel: 416.863.5516

**Rui Gao (LSO# 75470W)**  
Email: [rgao@dwpv.com](mailto:rgao@dwpv.com)  
Tel: 416.367.7613

**Benjamin Jarvis (LSO# 799990)**

Email: [bjarvis@dwpv.com](mailto:bjarvis@dwpv.com)

Tel: 514.807.0621

*Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor and CCAA Plan Administrator of Imperial*

**CASSELS BROCK & BLACKWELL LLP**

Bay Adelaide Centre, North Tower

40 Temperance St., Suite 3200

Toronto, ON M5H 0B4

**R. Shayne Kukulowicz (LSO# 30729S)**

Email: [skukulowicz@us.cassels.com](mailto:skukulowicz@us.cassels.com)

Tel: 416-860-6463

**Monique Sassi (LSO# 63638L)**

Email: [msassi@cassels.com](mailto:msassi@cassels.com)

Tel: 416-860-6886

**Alec Hoy (LSO# 85489K)**

Email: [ahoy@cassels.com](mailto:ahoy@cassels.com)

Tel: 416-860-2976

*Lawyers for Ernst & Young Inc, in its capacity as Monitor and CCAA Plan Administrator of RBH*

**BLAKE, CASSELS & GRAYDON LLP**

199 Bay Street, Suite 4000

Toronto, ON, M5L 1A9

**Linc Rogers (LSO #: 43562N)**

Email: [linc.rogers@blakes.com](mailto:linc.rogers@blakes.com)

Tel: 416-863-4168

**Jake Harris (LSO #: 85481T)**

Email: [jake.harris@blakes.com](mailto:jake.harris@blakes.com)

Tel: 416-863-2523

*Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor and CCAA Plan Administrator of JTIM*

## PART I – INTRODUCTION<sup>1</sup>

1. The Monitors and CCAA Plan Administrators bring these motions to address certain deferred matters related to the Cy-Près Foundation not specifically addressed in the Fourth A&R CCAA Plans (as defined below) or Sanction Orders. All stakeholders were aware at the time of the Sanction Hearing that the Monitors would need to seek further Orders to address these deferred matters.

2. The additions and necessary amendments to Article 9 and certain related provisions (the “**Amendments**”) of the Fourth A&R CCAA Plans govern the establishment and administration of the Cy-près Foundation. The Amendments, in each case, are required to implement the Fourth A&R CCAA Plans and are consistent with the compromise and settlement contemplated in the Fourth A&R CCAA Plans, as approved by the voting creditors and sanctioned by this Court.

3. Pursuant to section 20.4(a) of the Fourth A&R CCAA Plans, the Monitors and CCAA Plan Administrators now move for an Order in each of the CCAA Proceedings (the “**CCAA Plan Amendment Orders**”) to approve the Amendments. In the view of the

---

<sup>1</sup> This Factum is jointly filed by (i) FTI Consulting Canada Inc. (“**FTI**”) in its capacity as Court-appointed Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited (“**ITCAN**”) and Imperial Tobacco Company Limited (together with ITCAN, “**Imperial**”); (ii) Ernst & Young Inc. (“**EY**”) in its capacity as Court-appointed Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc. (“**RBH**”); and (iii) Deloitte Restructuring Inc. (“**Deloitte**”) in its capacity as Court-appointed Monitor and CCAA Plan Administrator of JTI-Macdonald Corp. (“**JTIM**” and, together with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”). FTI, EY, and Deloitte are hereinafter referred to as the “**Monitors**” and the “**CCAA Plan Administrators**” in the above-captioned coordinated proceedings (the “**CCAA Proceedings**”) under the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended (the “**CCAA**”). Capitalized terms not defined herein have the meanings given to them in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitors’ Plans of Compromise or Arrangement in respect of each Applicant dated August 27, 2025 (the “**Fourth A&R CCAA Plans**”), as amended by the Amendments. References to the “**CCAA Plans**” in this factum refer either to the initial plans of compromise or arrangement in respect of each Applicant dated October 17, 2024 or the Fourth A&R CCAA Plans, as the context requires.

Monitors and CCAA Plan Administrators, no Affected Creditor will be prejudiced by the Amendments. Accordingly, the Monitors and CCAA Plan Administrators respectfully ask this Court to issue a separate, but substantially identical, CCAA Plan Amendment Order in each of the CCAA Proceedings.

## **PART II – SUMMARY OF FACTS**

### **A. Background on the CCAA Plans**

4. The CCAA Plans were unanimously approved by voting creditors at three separate, sequential meetings of Affected Creditors of Imperial, RBH, and JTIM (the “**Meetings**”) on December 12, 2024. The CCAA Plans were amended and restated on December 5, 2024 and January 27, 2025, respectively and, in each case, the amendments were not materially adverse to the interests of the Affected Creditors. The CCAA Plans were further amended and restated pursuant to an Order of the Court issued on March 3, 2025 in each of the CCAA Proceedings.<sup>2</sup>

5. The Third Amended and Restated CCAA Plans in respect of each Tobacco Company (together, the “**Third A&R CCAA Plans**”) were sanctioned pursuant to an Order of the CCAA Court issued on March 6, 2025 in each of the CCAA Proceedings.<sup>3</sup>

---

<sup>2</sup> [CCAA Plan Amendment Order #1](#) dated March 3, 2025; [CCAA Plan Amendment Order](#) dated March 3, 2025; [CCAA Plan Amendment Order](#) dated March 3, 2025.

<sup>3</sup> [Sanction Order \(Imperial\)](#) dated March 6, 2025; [Sanction Order \(RBH\)](#) dated March 6, 2025; [Sanction Order \(JTIM\)](#) dated March 6, 2025.

6. On August 27, 2025, this Court approved amendments to the Third A&R CCAA Plans, resulting in the Fourth A&R CCAA Plans in respect of each Tobacco Company.<sup>4</sup> The Fourth A&R CCAA Plans were implemented on August 29, 2025.

**B. The CCAA Plans Require and Permit the Amendments**

7. Pursuant to section 20.4(a) of the CCAA Plans, the Court-Appointed Mediator and the Monitors are permitted to make amendments, restatements, modifications, or supplementations to the CCAA Plans following the Meeting Order (issued on October 31, 2024) on notice to the Affected Creditors and the Tobacco Companies, subject to the approval of this Court.<sup>5</sup>

8. The Monitors and CCAA Plan Administrators each provided notice to the Common Service List, including the Affected Creditors and the Tobacco Companies, on July 28, 2026 by serving a Report, in each case attaching the Amendments and a blackline of the Amendments as against the relevant provisions of the applicable Fourth A&R CCAA Plan as appendices thereto.<sup>6</sup>

9. In the view of the Monitors and CCAA Plan Administrators, no Affected Creditor will be prejudiced by the Amendments.<sup>7</sup>

---

<sup>4</sup> [CCAA Plan Amendment Order #2](#) dated August 27, 2025; [CCAA Plan Amendment Order #2](#) dated August 27, 2025; [CCAA Plan Amendment Order #2](#) dated August 27, 2025.

<sup>5</sup> [FTI 34<sup>th</sup> Report](#) at para. 22; [EY 32<sup>nd</sup> Report](#) at para. 27; [Deloitte 32<sup>nd</sup> Report](#) at para. 23.

<sup>6</sup> [FTI 34<sup>th</sup> Report](#), including Appendices A and B; [EY 32<sup>nd</sup> Report](#), including Appendices A and B; [Deloitte 32<sup>nd</sup> Report](#), including Appendices A and B.

<sup>7</sup> [FTI 34<sup>th</sup> Report](#) at para. 24; [EY 32<sup>nd</sup> Report](#) at para. 29; [Deloitte 32<sup>nd</sup> Report](#) at para. 25.

### C. The Amendments

10. The Court-Appointed Mediator and the Monitors and CCAA Plan Administrators have identified the Amendments as being required to implement the Fourth A&R CCAA Plans. The Impacted Claimants and the Tobacco Companies were consulted with respect to the Amendments.<sup>8</sup>

11. In summary and as detailed below, the Amendments:<sup>9</sup>

- (a) address administrative matters;
- (b) provide for the establishment of the Cy-près Foundation management team (the “**Foundation Management Team**”);
- (c) establish an independent executive search process to identify candidates for the Foundation Directors (including the Cy-près Foundation Chair) and the Foundation Management Team;
- (d) establish the process for selecting the proposals that will receive grants from the Cy-près Fund;
- (e) address the Cy-près Foundation Chair proposed in the Fourth A&R CCAA Plans; and
- (f) set out the use of capital and income of the Cy-près Fund.

---

<sup>8</sup> [FTI 34<sup>th</sup> Report](#) at para. 23; [EY 32<sup>nd</sup> Report](#) at para. 28; [Deloitte 32<sup>nd</sup> Report](#) at para. 24.

<sup>9</sup> [FTI 34<sup>th</sup> Report](#) at para. 8; [EY 32<sup>nd</sup> Report](#) at para. 13; [Deloitte 32<sup>nd</sup> Report](#) at para. 9.

**(i) Administrative Matters**

12. To address certain administrative and deferred matters, the Amendments, among other things:<sup>10</sup>

- (a) name the Cy-près Foundation: “Tobacco Cy-Près Research Foundation of Canada / Fondation canadienne cy-près de recherche sur le tabac”;
- (b) provide additional detail regarding the purpose and terms of reference of the Cy-près Foundation;
- (c) provide additional detail on the process for the establishment of the Cy-près Foundation and its approval by the CCAA Court;
- (d) establish various administrative and day-to-day operational requirements for the Cy-près Foundation; and
- (e) establish the duties of the Cy-près Foundation Board, the Cy-près Foundation Chair and the Cy-près Foundation Chief Executive Officer.

**(ii) Establishment of the Foundation Management Team**

13. Due to certain restrictions on remuneration of directors of not-for-profit corporations, the Amendments provide for the Foundation Management Team to oversee and ensure the effective and efficient management, administration, and operation of the Cy-près Foundation.<sup>11</sup>

---

<sup>10</sup> [FTI 34<sup>th</sup> Report](#) at para. 9; [EY 32<sup>nd</sup> Report](#) at para. 14; [Deloitte 32<sup>nd</sup> Report](#) at para. 10.

<sup>11</sup> [FTI 34<sup>th</sup> Report](#) at para. 10; [EY 32<sup>nd</sup> Report](#) at para. 15; [Deloitte 32<sup>nd</sup> Report](#) at para. 11.

**(iii) Executive Search Process**

14. To ensure a comprehensive search process which identifies qualified individuals and avoids potential conflicts of interest, the Amendments provide for the retention of an independent executive search firm.<sup>12</sup>

15. The Executive Search Firm will identify potential candidates to serve as the Foundation Directors, including the Cy-près Foundation Chair, and the Foundation Management Team. The Executive Search Firm will then make recommendations to the PCC Representative Counsel and the CCAA Plan Administrators.<sup>13</sup>

16. The Executive Search Firm has been selected and its engagement will be finalized if the CCAA Plan Amendment Orders are granted.<sup>14</sup>

17. The Amendments also specifically set out the requirements for the members of the Cy-près Foundation Board who individually or collectively will have certain knowledge, training or experience to govern, administer and manage the Cy-près Foundation and fulfil their primary duty and responsibility to select the research, programs and/or initiatives that will be approved for funding from the Cy-près Fund each year.<sup>15</sup>

18. The Amendments establish that the appointment of all Foundation Directors is subject to the approval of the CCAA Court.<sup>16</sup>

---

<sup>12</sup> [FTI 34<sup>th</sup> Report](#) at para. 11; [EY 32<sup>nd</sup> Report](#) at para. 16; [Deloitte 32<sup>nd</sup> Report](#) at para. 12.

<sup>13</sup> [FTI 34<sup>th</sup> Report](#) at para. 12; [EY 32<sup>nd</sup> Report](#) at para. 17; [Deloitte 32<sup>nd</sup> Report](#) at para. 13.

<sup>14</sup> [FTI 34<sup>th</sup> Report](#) at para. 13; [EY 32<sup>nd</sup> Report](#) at para. 18; [Deloitte 32<sup>nd</sup> Report](#) at para. 14.

<sup>15</sup> [FTI 34<sup>th</sup> Report](#) at para. 14; [EY 32<sup>nd</sup> Report](#) at para. 19; [Deloitte 32<sup>nd</sup> Report](#) at para. 15.

<sup>16</sup> [FTI 34<sup>th</sup> Report](#) at para. 15; [EY 32<sup>nd</sup> Report](#) at para. 20; [Deloitte 32<sup>nd</sup> Report](#) at para. 16.

**(iv) Selection Process for Cy-près Fund Grants**

19. The Amendments establish a process to be administered by the Foundation Management Team and overseen by the Foundation Board. Proposals may be submitted to the Cy-près Foundation for funding from the Cy-près Fund and any Proposals received through this process will be reviewed by the Foundation Management Team in accordance with the guiding principles of Rational Connection, Materiality, Proportionality and Conflict of Interest, which are set out in greater detail in the Amendments.<sup>17</sup>

20. The Amendments provide for a process for the recruitment of Peer Reviewers by the Foundation Management Team to review Proposals and submit summaries, assessments and ratings of such Proposals. After the Peer Review process, Proposals will be reviewed and selected by the Foundation Board.<sup>18</sup>

21. Details of successful Proposals will be published on the website of the Cy-près Foundation and included in an annual written report to be submitted to the CCAA Plan Administrators and the CCAA Court.<sup>19</sup>

**(v) Cy-près Foundation Chair**

22. The existing Fourth A&R CCAA Plans proposes Dr. Bell as the Chair of the Cy-près Foundation. Given the establishment of the independent search process, it is appropriate for the integrity of that process to include the search for the Chair of the Cy-près Foundation.<sup>20</sup> Accordingly, the Amendments remove the proposal of Dr. Bell as the

---

<sup>17</sup> [FTI 34<sup>th</sup> Report](#) at para. 16; [EY 32<sup>nd</sup> Report](#) at para. 21; [Deloitte 32<sup>nd</sup> Report](#) at para. 17.

<sup>18</sup> [FTI 34<sup>th</sup> Report](#) at para. 17; [EY 32<sup>nd</sup> Report](#) at para. 22; [Deloitte 32<sup>nd</sup> Report](#) at para. 18.

<sup>19</sup> [FTI 34<sup>th</sup> Report](#) at para. 18; [EY 32<sup>nd</sup> Report](#) at para. 23; [Deloitte 32<sup>nd</sup> Report](#) at para. 19.

<sup>20</sup> [FTI 34<sup>th</sup> Report](#) at para. 19; [EY 32<sup>nd</sup> Report](#) at para. 24; [Deloitte 32<sup>nd</sup> Report](#) at para. 20.

Cy-près Foundation Chair; however, Dr. Bell will be included as a candidate in the search process.<sup>21</sup>

**(vi) *Cy-près Fund Capital***

23. The Amendments establish that Grants are intended to be distributed to Grant Recipients from the income of the Cy-près Fund. However, Grants may be funded from the capital of the Cy-près Fund, provided that this Court has approved the use of capital in advance.<sup>22</sup>

**PART III – STATEMENT OF ISSUES, LAW & ARGUMENT**

24. The sole issue on this motion is whether this Court should grant the CCAA Plan Amendment Orders. The Monitors and CCAA Plan Administrators respectfully submit that the answer is “yes”.

**A. The CCAA Plan Amendment Orders Should be Granted**

**(i) *The CCAA Plans Require Court Approval of the Amendments***

25. As noted above, section 20.4(a) of the Fourth A&R CCAA Plans requires the Monitors to notify Affected Creditors and the Tobacco Companies and obtain Court approval of amendments, restatements, modifications, or supplementations to be made following the Meeting Orders.

---

<sup>21</sup> [FTI 34<sup>th</sup> Report](#) at para. 20; [EY 32<sup>nd</sup> Report](#) at para. 25; [Deloitte 32<sup>nd</sup> Report](#) at para. 21.

<sup>22</sup> [FTI 34<sup>th</sup> Report](#) at para. 21; [EY 32<sup>nd</sup> Report](#) at para. 26; [Deloitte 32<sup>nd</sup> Report](#) at para. 22.

26. All stakeholders were provided notice at the time of the Sanction Hearing that the Monitors would need to seek one or more further Orders in the future in respect of Article 9 and certain related provisions of the Fourth A&R CCAA Plans.<sup>23</sup>

27. The Amendments are intended to provide a comprehensive framework for the establishment, governance, and operation of the Cy-près Foundation as contemplated in the CCAA Plans. As such, the Amendments are required to implement the Fourth A&R CCAA Plans. They are also consistent with the compromise and settlement contemplated in the Fourth A&R CCAA Plans, as approved by the voting creditors and sanctioned by this CCAA Court.<sup>24</sup>

28. The Amendments are not adverse to the interests of the Affected Creditors.<sup>25</sup>

**(ii) This Court Should Exercise its Discretion to Approve the Amendments Without Requiring a Further Creditors' Meeting**

29. Section 7 of the CCAA provides this Court authority to alter or modify the terms of a plan.<sup>26</sup> When amendments are proposed **after** the creditors' meeting, section 7 of the CCAA gives this Court the discretion to sanction an amended plan without convening an additional creditors' meeting if this Court is satisfied that the creditors or shareholders are not adversely affected by the Amendments.<sup>27</sup>

---

<sup>23</sup> [FTI 34<sup>th</sup> Report](#) at para. 23; [EY 32<sup>nd</sup> Report](#) at para. 28; [Deloitte 32<sup>nd</sup> Report](#) at para. 24.

<sup>24</sup> [FTI 34<sup>th</sup> Report](#) at para. 25; [EY 32<sup>nd</sup> Report](#) at para. 30; [Deloitte 32<sup>nd</sup> Report](#) at para. 26.

<sup>25</sup> [FTI 34<sup>th</sup> Report](#) at para. 24; [EY 32<sup>nd</sup> Report](#) at para. 29; [Deloitte 32<sup>nd</sup> Report](#) at para. 25.

<sup>26</sup> *Ontario v. Canadian Airlines Corp.*, 2001 ABQB 983 at para. 56 [**Canadian Airlines**]; *Algoma Steel Corp. v. Royal Bank of Canada*, 1992 CanLII 7413 (ONCA); *Ball Machinery Sales Ltd.*, Re, 2002 CarswellOnt 2742.

<sup>27</sup> *Canadian Airlines Corp.*, *supra* at para. 56.

30. This Court should exercise its discretion under section 7 of the CCAA to approve the Amendments without requiring further creditors' meetings in these CCAA Proceedings.

31. No Affected Creditor will be prejudiced by the Amendments.<sup>28</sup>

32. Each of the Monitors and CCAA Plan Administrators has filed a report recommending that this Court approve the Amendments and grant the CCAA Plan Amendment Orders.<sup>29</sup>

33. Each of the Monitors and CCAA Plan Administrators has complied with section 20.4(a) of the CCAA Plans in providing notice to the Common Service List, which includes all Affected Creditors and each Tobacco Company, and moving for this Court's approval of the Amendments. Section 20.4(a) was included in the CCAA Plans that were approved unanimously by Affected Creditors, voting in person or by proxy on the applicable CCAA Plan.

34. The Impacted Claimants and the Tobacco Companies were consulted with respect to the Amendments. The Amendments are consistent with the compromise and settlement contemplated in the CCAA Plans and are intended to permit the implementation of the establishment of the Cy-près Foundation as contemplated in the

---

<sup>28</sup> [FTI 34<sup>th</sup> Report](#) at para. 24; [EY 32<sup>nd</sup> Report](#) at para. 29; [Deloitte 32<sup>nd</sup> Report](#) at para. 25.

<sup>29</sup> [FTI 34<sup>th</sup> Report](#) at para. 27; [EY 32<sup>nd</sup> Report](#) at para. 31; [Deloitte 32<sup>nd</sup> Report](#) at para. 27.

CCAA Plans, as unanimously approved by the voting creditors and sanctioned by this CCAA Court.<sup>30</sup>

35. For the foregoing reasons, the Monitors and CCAA Plan Administrators submit that granting the CCAA Plan Amendment Orders is appropriate in the circumstances of these complex and coordinated CCAA Proceedings.

#### **PART IV – ORDERS REQUESTED**

36. For the above reasons, the Monitors and CCAA Plan Administrators respectfully request that this Court grant, in each CCAA Proceeding, the CCAA Plan Amendment Order in the form attached at Tab 3 to each of the Motion Records of the Monitors and CCAA Plan Administrators dated July 28, 2026.

**ALL OF WHICH IS RESPECTFULLY SUBMITTED** this 31<sup>st</sup> day of July, 2026.

|                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| For:                                                                                                                                                                                                                                            | For:                                                                                                                                                               | For:                                                                                                                                   |
| <b>DENTONS CANADA LLP</b><br>Natasha MacParland (LSO# 42383G)<br><b>DAVIES WARD PHILLIPS &amp; VINEBERG LLP</b><br>Chanakya A. Sethi (LSO# 63492T)<br>Rui Gao (LSO# 75470W)<br>Benjamin Jarvis (LSO# 79999O)<br><br><i>Lawyers for FTI Consulting Canada Inc., its capacity as Monitor and CCAA Plan Administrator of Imperial</i> | <b>CASSELS BROCK &amp; BLACKWELL LLP</b><br>R. Shayne Kukulowicz (LSO# 30729S)<br>Monique Sassi (LSO# 63638L)<br>Alec Hoy (LSO# 85489K)<br><br><i>Lawyers for Ernst &amp; Young Inc, in its capacity as Monitor and CCAA Plan Administrator of RBH</i> | <b>BLAKE, CASSELS &amp; GRAYDON LLP</b><br>Linc Rogers (LSO #: 43562N)<br>Jake Harris (LSO #: 85481T)<br><br><i>Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor and CCAA Plan Administrator of JTIM</i> |

---

<sup>30</sup> [FTI 34<sup>th</sup> Report](#) at paras. 23, 25; [EY 32<sup>nd</sup> Report](#) at paras. 28, 30; [Deloitte 32<sup>nd</sup> Report](#) at paras. 24, 26.

## **SCHEDULE “A”**

### **LIST OF AUTHORITIES**

1. *Ontario v. Canadian Airlines Corp.*, [2001 ABQB 983](#).
2. *Algoma Steel Corp. v. Royal Bank of Canada*, [1992 CanLII 7413 \(ONCA\)](#).
3. *Ball Machinery Sales Ltd., Re*, 2002 CarswellOnt 2742.

## SCHEDULE “B”

### TEXT OF STATUTES, REGULATIONS & BY-LAWS

#### *Companies’ Creditors Arrangement Act* ([R.S.C., 1985, c. C-36](#))

##### **Court may give directions**

**7** Where an alteration or a modification of any compromise or arrangement is proposed at any time after the court has directed a meeting or meetings to be summoned, the meeting or meetings may be adjourned on such term as to notice and otherwise as the court may direct, and those directions may be given after as well as before adjournment of any meeting or meetings, and the court may in its discretion direct that it is not necessary to adjourn any meeting or to convene any further meeting of any class of creditors or shareholders that in the opinion of the court is not adversely affected by the alteration or modification proposed, and any compromise or arrangement so altered or modified may be sanctioned by the court and have effect under section 6.

[...]

##### **General power of court**

**11** Despite anything in the [Bankruptcy and Insolvency Act](#) or the [Winding-up and Restructuring Act](#), if an application is made under this Act in respect of a debtor company, the court, on the application of any person interested in the matter, may, subject to the restrictions set out in this Act, on notice to any other person or without notice as it may see fit, make any order that it considers appropriate in the circumstances.

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 **JTI-MACDONALD CORP.**  
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.**

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**JOINT FACTUM OF THE MONITORS AND CCAA PLAN ADMINISTRATORS  
Motions for CCAA Plan Amendment Orders  
(Returnable August 7, 2026)**

**DENTONS CANADA LLP**  
77 King Street West, Suite 400  
Toronto-Dominion Centre  
Toronto, Ontario M5K 0A1  
**Natasha MacParland (LSO# 42383G)**  
Email: [natasha.macparland@dentons.com](mailto:natasha.macparland@dentons.com)

**DAVIES WARD PHILLIPS & VINEBERG LLP**  
155 Wellington Street West  
Toronto, ON M5V 3J7  
**Chanakya A. Sethi (LSO #63492T)**  
Email: [csethi@dwpv.com](mailto:csethi@dwpv.com)  
**Rui Gao (LSO# 75470W)**  
Email: [rgao@dwpv.com](mailto:rgao@dwpv.com)  
**Benjamin Jarvis (LSO# 799990)**  
Email: [bjarvis@dwpv.com](mailto:bjarvis@dwpv.com)

*Lawyers for FTI Consulting Canada Inc., in  
its capacity as Monitor and CCAA Plan  
Administrator of Imperial*

**CASSELS BROCK & BLACKWELL LLP**  
Bay Adelaide Centre, North Tower  
40 Temperance St., Suite 3200  
Toronto, ON M5H 0B4  
**R. Shayne Kukulowicz (LSO# 30729S)**  
Email: [skukulowicz@us.cassels.com](mailto:skukulowicz@us.cassels.com)  
**Monique Sassi (LSO# 63638L)**  
Email: [msassi@cassels.com](mailto:msassi@cassels.com)  
**Alec Hoy (LSO# 85489K)**  
Email: [ahoy@cassels.com](mailto:ahoy@cassels.com)

*Lawyers for Ernst & Young Inc, in its capacity  
as Monitor and CCAA Plan Administrator of  
RBH*

**BLAKE, CASSELS & GRAYDON LLP**  
199 Bay Street, Suite 4000  
Toronto, ON, M5L 1A9  
**Linc Rogers (LSO #: 43562N)**  
Email: [linc.rogers@blakes.com](mailto:linc.rogers@blakes.com)  
**Jake Harris (LSO #: 85481T)**  
Email: [jake.harris@blakes.com](mailto:jake.harris@blakes.com)

*Lawyers for Deloitte Restructuring Inc.,  
in its capacity as Monitor and CCAA  
Plan Administrator of JTIM*