

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 NOTICE OF MOTION
(SANCTION PROTOCOL ORDER)**

The “**Monitors**” being Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. (“**RBH**”), Deloitte Restructuring Inc. in its capacity as court-appointed monitor of JTI-Macdonald Corp. (“**JTIM**”) and FTI Consulting Canada Inc. in its capacity as court-appointed monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**” and together with RBH and JTIM, the “**Applicants**” or the “**Tobacco Companies**”) will make a joint motion for orders, among other things, setting the date for the Sanction Hearing (as defined below) and granting certain ancillary relief, before Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on December 23, 2024 at 9:00 a.m. (Eastern Time) or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard by video conference.

THE JOINT MOTION IS FOR

1. Orders substantially in the forms attached hereto as **Schedule “A”**, **Schedule “B”**, and **Schedule “C”** in respect of RBH, JTIM and Imperial, respectively (collectively, the **“Sanction Protocol Orders”**), *inter alia*:
 - a. setting the time and date for the hearing for approval and sanction of the CCAA Plans (as defined below), the CCAA Plan Administrators’ Order (as defined in the CCAA Plans) and certain fee approval motions, together with any other related motions (the **“Sanction Hearing”**);
 - b. ratifying the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials (the **“Litigation Timetable”**);
 - c. approving the dissemination of the agenda including the procedure for the Sanction Hearing (the **“Sanction Hearing Agenda”**);
 - d. approving the Omnibus Sanction Hearing Notice (as described below); and
 - e. setting the date for the delivery of any Sanction Hearing Objection Notices (as described below).
2. Such further and other relief as counsel may advise and this Court may permit.

THE GROUNDS FOR THE MOTION ARE:¹

Background

3. In March 2019, JTIM, Imperial and RBH each applied for and obtained an initial order (as amended from time to time) under the CCAA, which among other things, appointed Deloitte Restructuring Inc. as the court-appointed monitor for JTIM (the “**JTIM Monitor**”), FTI Consulting Canada Inc. as the court-appointed monitor for Imperial (the “**Imperial Monitor**”) and Ernst & Young Inc. as the court-appointed monitor for RBH (the “**RBH Monitor**”).
4. The Honourable Warren K. Winkler, K.C. was appointed in each of the CCAA Proceedings as the mediator (the “**Court-Appointed Mediator**”), with a mandate to oversee and coordinate a multiparty, comprehensive mediation.
5. On October 5, 2023, Chief Justice Morawetz issued an endorsement in the CCAA Proceedings directing the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise or arrangement for each Tobacco Company. Accordingly, the Court-Appointed Mediator and the Monitors developed plans of compromise or arrangement in respect of each Applicant.
6. On October 31, 2024, the Court granted, among other Orders, the Meeting Orders pursuant to which the plans of compromise or arrangement in respect of each Applicant dated October 17, 2024 were accepted for filing and creditors’ meetings in respect of each

¹ All capitalized terms not otherwise defined herein shall have the meanings set forth in the CCAA Plans or the Twenty-Second Report of the RBH Monitor, the Twenty-Fourth Report of the Imperial Monitor, and the Twenty-First Report of the JTIM Monitor all to be filed (collectively, the “**Monitors’ Reports**”)

Applicant for Affected Creditors to consider and vote on each of the CCAA Plans (the “**Meetings**”) were scheduled for December 12, 2024.

7. During a case conference on November 18, 2024, Chief Justice Morawetz approved the Litigation Timetable leading up to the Sanction Hearing. The Litigation Timetable was served on the Common Service List the same day.
8. On December 5, 2024, the Monitors served amended and restated plans of compromise or arrangement in respect of each Applicant (the “**CCAA Plans**”) on the Common Service List, together with reports of the Monitors describing the amendments.
9. On December 12, 2024, the Meetings were held and conducted in compliance with the CCAA and the Meeting Orders. Each of the CCAA Plans was approved by the Required Majority at the Meetings.
10. The Monitors have filed a joint submission in support of this joint motion for the Sanction Protocol Orders, which is included in each of the Monitors’ Reports.

The CCAA Plans

11. The CCAA Plans provide that if the CCAA Plans receive the affirmative vote of the Required Majority, then the Monitors are required to bring a motion to, among other things: (i) set the date of the Sanction Hearing; (ii) establish the litigation timetable leading up to the Sanction Hearing; (iii) establish an agenda and procedure for the Sanction Hearing; (iii) approve the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program; and (iv) set the deadline for any Putative Miscellaneous Claimants to file any Sanction Hearing Objection Notices with the Monitors.

12. The CCAA Plans also provide that (i) the Omnibus Sanction Hearing Notice Program should be designed to effectively reach as many Persons across Canada as possible, including any Putative Miscellaneous Claimants; and (ii) the Monitors are required to send the Omnibus Sanction Hearing Notice by no later than the 30th calendar day prior to the Sanction Hearing.

Sanction Hearing, Litigation Timetable and Sanction Agenda

13. The Sanction Protocol Orders, if granted, set the date for the Sanction Hearing to take place at 10:00 a.m. Eastern time on January 29, 30 and 31, 2025 in a hybrid format, in person and via Zoom video conference for hearing participants and YouTube live stream for members of the public.
14. The Sanction Protocol Orders, if granted, ratify the Litigation Timetable and require parties wishing to file materials in connection with the Sanction Hearing or make submissions at the Sanction Hearing, including without limitation in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies, related party issues and any unresolved issues related to the CCAA Plans, to advise the Monitors and the Common Service List by January 3, 2024: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and estimated time for such submissions so that the Monitors may prepare a draft Sanction Hearing Agenda.
15. The Sanction Protocol Orders provide that prior to the Sanction Hearing the Monitors will circulate the Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025.

16. The Sanction Protocol Orders require any Person who wishes to attend the Sanction Hearing to register by Monday, January 27, 2024 and advise if they intend to make submissions or plan to attend in person or virtually.

Sanction Hearing Notice Materials

17. In accordance with the terms of the CCAA Plans, the proposed Sanction Protocol Orders provide that no later than December 30, 2024, each Monitor will send the Omnibus Sanction Hearing Notice, Sanction Hearing Objection Notice and a copy of the applicable Sanction Protocol Order to:
 - a. each Person that appears on the Common Service List including any Affected Creditor with a Negative Notice Claim; and
 - b. any Putative Miscellaneous Claimant that has identified itself in writing by the Miscellaneous Claims Bar Date.
18. The proposed Sanction Protocol Orders also provide that the Monitors will (i) issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice; and (ii) publish, by no later than January 10, 2025, a copy of the Omnibus Sanction Hearing Notice in *The Globe and Mail* (National Edition), *National Post* (National Edition) and *Le Devoir* newspapers.
19. In accordance with the CCAA Plans, the Omnibus Sanction Hearing Notice provides a link to each Monitor's Website and the CCAA Plans, specifies the date, time and mode of the Sanction Hearing and advises that if a Putative Miscellaneous Claimant intends to object to the Sanction Order, such Person must:

- a. deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form attached to the applicable Sanction Protocol Order that must be received by the applicable Monitor no later than January 15, 2025 at 5:00 pm (Eastern time); and
 - b. file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).
20. In accordance with the Litigation Timetable, any Person, other than a Putative Miscellaneous Claimant who intends to object to the Sanction Order, must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).
21. The Sanction Protocol Orders, including the Omnibus Sanction Hearing Notice Program and Litigation Timetable, will provide sufficient and clear notice to stakeholders and Putative Miscellaneous Claimants about the Sanction Hearing and adequate opportunity to file any Sanction Hearing Objection Notices.

Additional Grounds

22. Paragraph 66 of the Initial Order of JTIM, paragraph 59 of the Initial Order of Imperial and paragraph 63 of the Initial Order of RBH.
23. The provisions of the CCAA and the inherent and equitable jurisdiction of this Court.
24. Rules 1.04, 1.05, 2.03, 3.02, 10.01, 16, 37 and 59 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended and the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended.
25. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of this motion:

26. The Monitors' Reports; and
27. Such further and other evidence as counsel may advise and this Court may permit.

December 13, 2024

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Lawyers for the JTIM Monitor

TO: COMMON SERVICE LIST

SCHEDULE “A”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF) MONDAY, THE 23rd
)
JUSTICE MORAWETZ) DAY OF DECEMBER, 2024.

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 **ROTHMANS, BENSON & HEDGES INC.**

SANCTION PROTOCOL ORDER

THIS JOINT MOTION made by the “**Monitors**” being Ernst & Young Inc. in its capacity as court-appointed monitor (the “**Monitor**”) of Rothmans, Benson & Hedges Inc. (“**RBH**” or the “**Applicant**”), Deloitte Restructuring Inc. in its capacity as court-appointed monitor of JTI-Macdonald Corp. (“**JTIM**”) and FTI Consulting Canada Inc. in its capacity as court-appointed monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), pursuant to the *Companies' Creditors Arrangement Act* (“**CCAA**”), for an Order, among other things:

- (a) setting the time and date for the Sanction Hearing (as defined below) for approval and sanction of the RBH CCAA Plan (as defined below);
- (b) ratifying the Litigation Timetable (as defined below);
- (c) approving the Omnibus Sanction Hearing Notice (as defined below) and the timetable and procedure for the Sanction Hearing;

- (d) setting the date for the delivery of any Sanction Hearing Objection Notices (as defined below); and
- (e) approving the procedure for the dissemination of the Sanction Hearing Agenda (as defined below);

was heard on this day at Toronto, Ontario.

ON READING the Joint Notice of Motion of the Monitors dated December 13, 2024 (the “**Joint Notice of Motion**”) and the Twenty-Second Report of the Monitor dated December 13, 2024 (the “**Monitor’s Report**”) filed, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the “**Court-Appointed Mediator**”), counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, and upon being advised by counsel to the Monitor that no one is appearing for any other person on the Common Service List although properly served with the Joint Notice of Motion and the Monitor’s Report, as appears from the Affidavit of Service of ●, sworn December ●, 2024:

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 this Court hereby dispenses with further service of this motion.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meanings given to them in the Monitor’s Report, the RBH CCAA Plan or shall have the following meanings:

- a. **“CCAA Plans”**, or **“Plans”**, means, collectively: (i) the RBH CCAA Plan; (ii) the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving JTIM dated December 5, 2024, including all Schedules thereto; and (iii) the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving Imperial dated December 5, 2024, including all Schedules thereto;
- b. **“Litigation Timetable”** means the litigation timetable leading up to the Sanction Hearing, substantially in the form attached hereto as **Schedule “A”**, including the dates for the filing of motion records, factums and any reply motion materials;
- c. **“Omnibus Sanction Hearing Notice”** means the notice, substantially in the form attached hereto as **Schedule “B”**, which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program;
- d. **“Omnibus Sanction Hearing Notice Program”** means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories as described in this Sanction Protocol Order;
- e. **“RBH CCAA Plan”**, or **“Plan”**, means the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving RBH dated December 5, 2024, including all Schedules thereto;

- f. “**Sanction Hearing**” means the hearing before the CCAA Court in respect of the Sanction Order, the sanction orders of JTIM and Imperial, the CCAA Plan Administrators’ Order, certain fee approval motions, and any other related motions;
- g. “**Sanction Hearing Agenda**” means the agenda and procedure for the Sanction Hearing;
- h. “**Sanction Hearing Objection Notice**” means the notice, substantially in the form attached hereto as **Schedule “C”**, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection; and
- i. “**Website**” means the website maintained by the Monitor located at:
www.ey.com/ca/rbh.

SANCTION HEARING

3. **THIS COURT ORDERS** that the Sanction Hearing shall take place at 10:00 a.m. (Eastern time) on January 29, 30 and 31, 2025 in a hybrid format, in person and via Zoom video conference for hearing participants and YouTube live stream for members of the public, in accordance with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List and posted on the Monitors’ Websites.

4. **THIS COURT ORDERS** that the Litigation Timetable is hereby ratified with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary. Any parties wishing to file materials in connection with the Sanction Hearing or make submissions at the Sanction Hearing, including without limitation in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies, and any other unresolved issues related to the

CCAA Plans, must advise the Monitors by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and estimated time for such submissions so that the Monitors may prepare the Sanction Hearing Agenda. Notwithstanding any time estimates, the time allocated for submissions remains in the discretion of the Court.

5. **THIS COURT ORDERS** that the Monitors shall circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025. The Sanction Hearing Agenda may be amended prior to the Sanction Hearing as the Monitors and the Court-Appointed Mediator may deem necessary.

6. **THIS COURT ORDERS** that any Person who wishes to attend the Sanction Hearing must register by 4:00 p.m. two (2) business days in advance of the Sanction Hearing (Monday, January 27, 2024), by emailing Veritext Litigation Solutions Canada, Inc. at scheduling@neesonsreporting.com and copying each Monitor's counsel at aperley@dwpv.com, sfernandes@cassels.com, nancy.thompson@blakes.com. All participants must provide: (i) contact information, including their name, the party they are acting for, their email address and phone number; (ii) a statement regarding whether they intend to make submissions; and (iii) whether they will attend in person or virtually. To the extent participants are participating in the hearing by Zoom Video Conference, participants must further comply with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List.

APPROVAL OF OMNIBUS SANCTION HEARING NOTICE MATERIALS

7. **THIS COURT ORDERS** that the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice are hereby approved with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary.
8. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 cause this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice, in both French and English, to be posted to the Website.
9. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 email the Omnibus Sanction Hearing Notice, the Sanction Hearing Objection Notice, and a copy of this Order to: (i) each Person that appears on the Common Service List, including any Affected Creditor with a Negative Notice Claim; (ii) any Person known to RBH or the Monitor as having a potential Affected Claim based on the books and records of RBH that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; and (iii) any Putative Miscellaneous Claimant that has identified itself in writing to the Monitor by the Miscellaneous Claims Bar Date.
10. **THIS COURT ORDERS** that the Monitors shall issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice.
11. **THIS COURT ORDERS** that the Monitors shall publish, no later than January 10, 2025, a copy of the Omnibus Sanction Hearing Notice in the Globe and Mail (National Edition), National Post (National Edition), and Le Devoir newspapers.
12. **THIS COURT ORDERS** that the steps described herein in paragraphs 7 to 11, shall constitute the Omnibus Sanction Hearing Notice Program as contemplated in the RBH CCAA Plan and the

execution of the steps therein, shall constitute (i) compliance with the Omnibus Sanction Hearing Notice Program as well as the RBH CCAA Plan, and (ii) good and sufficient service and delivery of notice of this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice on all Persons that may be entitled to receive notice and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

13. **THIS COURT ORDERS** that the accidental failure to transmit or deliver this Order, the Omnibus Sanction Hearing Notice, or the Sanction Hearing Objection Notice by the Monitor in accordance with this Sanction Protocol Order, or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the RBH CCAA Plan or any other proceedings taken at the Sanction Hearing.

14. **THIS COURT ORDERS** that if a Putative Miscellaneous Claimant intends to object to the Sanction Order, such Person must (i) deliver to the Monitor a Sanction Hearing Objection Notice and it must be received by the Monitor no later than January 15, 2025 at 5:00 pm (Eastern time); and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later January 20, 2025 at 5:00 p.m. (Eastern time).

GENERAL PROVISIONS

15. **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.

16. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or elsewhere to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order

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

Chief Justice G.B. Morawetz

SCHEDULE “A”

LITIGATION TIMETABLE

2024	
Mon., Dec. 16	Responding Records to Motion for Sanction Protocol Orders, if any
Wed., Dec. 18	Factum of the Monitors for Sanction Protocol Motion
Thurs., Dec. 19	Responding Factums to Sanction Protocol Motion, if any
Fri., Dec. 20	Reply Factum of the Monitors, if necessary
Mon., Dec. 23	Sanction Protocol Order Hearing
2025	
Mon., Jan. 13	Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)
Wed., Jan. 15	Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)
Wed., Jan. 15	Notice of motion for Plan Sanction Orders, CCAA Plan Administrators’ Orders and Monitors’ (and Counsel) Fee Approval
Wed., Jan. 15	Monitors’ Reports re: Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Thurs., Jan. 16	Responding Records to Class Counsel fees
Mon., Jan. 20	Responding Records to Motion for Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Mon., Jan. 20	Responding Records to Motion for Stay Extension
Wed., Jan. 22	Factum for Plan Sanction Order, CCAA Plan Administrators’ Order, and Monitors’ (and Counsel) Fee Approval
Wed., Jan. 22	Factums for Stay Extension Orders
Wed., Jan. 22	Monitors’ Reports re: Stay Extensions
Wed., Jan. 22	Factums in support of Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Fri., Jan. 24	Responding Factums for Motion for Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Stay Extension
Mon., Jan. 27	Reply Factum of the Monitors for Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval, if necessary

SCHEDULE “B”

OMNIBUS NOTICE FOR SANCTION HEARING

IN THE MATTER OF THE COMPANIES’ CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED
ROTHMANS, BENSON AND HEDGES INC.
JTI-MACDONALD CORP.

NOTICE OF SANCTION HEARING

IMPORTANT NOTE: The Court hearing for approval and sanction of the CCAA Plans will be heard on January 29-31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.

PLEASE TAKE NOTICE that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**” and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”) and FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”), and Deloitte Restructuring Inc. (“**Deloitte**”), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the “**Monitors**”), filed plans of compromise and arrangement in respect of each of the Tobacco Companies as amended and restated as of December 5, 2024 (the “**CCAA Plans**”) under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”).

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

- Claims procedure orders (the “**Claims Procedure Orders**”) which, *inter alia*, establish the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the “**Meetings**”) and vote on the CCAA Plans; and
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the “**Meeting Orders**”).

PLEASE ALSO TAKE NOTICE that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the “**Sanction Protocol Orders**”) which, *inter alia*, set January 29, 30 and 31, 2025 as the dates for a court hearing to approve and sanction the CCAA Plans (the “**Sanction Hearing**”).

The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each Tobacco Company are available for review on the Monitors’ websites, at the links referenced at the end of this Notice (the “**Monitors’ Websites**”).

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) **Key information**

In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard on January 29, 30 and 31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference.

At the Sanction Hearing, orders of the Court (the “**Sanction Orders**”) approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **Questions and Contact Information**

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
 - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
 - Phone Number: 1-844-707-7558
 - Email Address: imperialtobacco@fticonsulting.com

- RBH: Monitor: Ernst & Young Inc.
 - Website: www.ey.com/ca/rbh
 - Phone Number: 1-866-943-2280
 - Email Address: rbh@ca.ey.com

- JTIM: Monitor: Deloitte Restructuring Inc.
 - Website: www.insolvencies.deloitte.ca/en-ca/JTIM
 - Phone Number: 1-833-765-1452
 - Email Address: jtim@deloitte.ca

SCHEDULE “C”

SANCTION HEARING OBJECTION NOTICE
FOR PUTATIVE MISCELLANEOUS CLAIMANTS

Capitalized terms used but not defined in this Sanction Hearing Objection Notice shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Rothmans, Benson & Hedges Inc. dated December 23, 2024 (the “**Sanction Protocol Order**”).

You can obtain a copy of the Sanction Protocol Order on the Monitor’s website at www.ey.com/ca/rbh.

1. Particulars of the Putative Miscellaneous Claimant:

Name of Putative Miscellaneous Claimant: _____
Representative: _____
Telephone Number: _____
Email Address: _____

2. Reasons for Objection:

Describe the reasons and basis for your objection to the Sanction Order. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your objection.

DATED in _____ (city) this ____ (date) day of _____ (month), 202__

I hereby certify that: 1. I am a duly authorized representative of the Putative Miscellaneous Claimant; 2. I have knowledge of the circumstances connected with the objection described herein; and 3. All information and/or documents submitted by the Putative Miscellaneous Claimant in support of its objection are true, accurate and complete.	
<i>Name of Putative Miscellaneous Claimant:</i> Signature: _____ Name: _____ Title: _____	Witness: _____ (Signature) _____ (Print Name)

This Sanction Hearing Objection Notice MUST be received by the Monitor no later than January 15, 2025 at 5:00 p.m. (Eastern time) and such person MUST file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).

The Sanction Hearing Objection Notice must be received by the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

Ernst & Young Inc., as Monitor of RBH
100 Adelaide Street West
Toronto, ON M5H 0B3
Attention: Matt Kaplan
Email: rbh@ca.ey.com

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 ROTHMANS, BENSON & HEDGES INC.

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

Proceeding commenced at Toronto

**SANCTION PROTOCOL ORDER
Dated December 23, 2024**

Cassels Brock & Blackwell LLP

Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance St.
Toronto, ON M5H 0B4

R. Shayne Kukulowicz LSO# 30729S

Tel: 416-860-6463

Email: skukulowicz@cassels.com

Joseph Bellissimo LSO# 46555R

Tel: 416-860-6572

Email: jbellissimo@cassels.com

Monique Sassi LSO# 63638L

Tel: 416-860-6886

Email: msassi@cassels.com

*Lawyers for Ernst & Young Inc., in its capacity as the Court-appointed
Monitor of Rothmans, Benson & Hedges Inc*

SCHEDULE “B”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF) MONDAY, THE 23rd
)
JUSTICE MORAWETZ) DAY OF DECEMBER, 2024.

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.**

SANCTION PROTOCOL ORDER

THIS JOINT MOTION made by the “**Monitors**” being Deloitte Restructuring Inc. in its capacity as court-appointed monitor (the “**Monitor**”) of JTI-Macdonald Corp. (“**JTIM**” or the “**Applicant**”), Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. (“**RBH**”) and FTI Consulting Canada Inc. in its capacity as court-appointed monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), pursuant to the *Companies' Creditors Arrangement Act* (“**CCAA**”), for an Order, among other things:

- (a) setting the time and date for the Sanction Hearing (as defined below) for approval and sanction of the JTIM CCAA Plan (as defined below);
- (b) ratifying the Litigation Timetable (as defined below);
- (c) approving the Omnibus Sanction Hearing Notice (as defined below) and the timetable and procedure for the Sanction Hearing;

- (d) setting the date for the delivery of any Sanction Hearing Objection Notices (as defined below); and
- (e) approving the procedure for the dissemination of the Sanction Hearing Agenda (as defined below);

was heard on this day at Toronto, Ontario.

ON READING the Joint Notice of Motion of the Monitors dated December 13, 2024 (the “**Joint Notice of Motion**”) and the Twenty-First Report of the Monitor dated December 13, 2024 (the “**Monitor’s Report**”) filed, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the “**Court-Appointed Mediator**”), counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, and upon being advised by counsel to the Monitor that no one is appearing for any other person on the Common Service List although properly served with the Joint Notice of Motion and the Monitor’s Report, as appears from the Affidavit of Service of ●, sworn December ●, 2024:

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 this Court hereby dispenses with further service of this motion.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meanings given to them in the Monitor’s Report, the JTIM CCAA Plan or shall have the following meanings:

- a. **“CCAA Plans”**, or **“Plans”**, means, collectively: (i) the JTIM CCAA Plan; (ii) the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving RBH dated December 5, 2024, including all Schedules thereto; and (iii) the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving Imperial dated December 5, 2024, including all Schedules thereto;
- b. **“Litigation Timetable”** means the litigation timetable leading up to the Sanction Hearing, substantially in the form attached hereto as **Schedule “A”**, including the dates for the filing of motion records, factums and any reply motion materials;
- c. **“Omnibus Sanction Hearing Notice”** means the notice, substantially in the form attached hereto as **Schedule “B”**, which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program;
- d. **“Omnibus Sanction Hearing Notice Program”** means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories as described in this Sanction Protocol Order;
- e. **“JTIM CCAA Plan”**, or **“Plan”**, means the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving JTIM dated December 5, 2024, including all Schedules thereto;

- f. “**Sanction Hearing**” means the hearing before the CCAA Court in respect of the Sanction Order, the sanction orders of JTIM and Imperial, the CCAA Plan Administrators’ Order, certain fee approval motions, and any other related motions;
- g. “**Sanction Hearing Agenda**” means the agenda and procedure for the Sanction Hearing;
- h. “**Sanction Hearing Objection Notice**” means the notice, substantially in the form attached hereto as **Schedule “C”**, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection; and
- i. “**Website**” means the website maintained by the Monitor located at:
www.insolvencies.deloitte.ca/en-ca/JTIM

SANCTION HEARING

3. **THIS COURT ORDERS** that the Sanction Hearing shall take place at 10:00 a.m. (Eastern time) on January 29, 30 and 31, 2025 in a hybrid format, in person and via Zoom video conference for hearing participants and YouTube live stream for members of the public, in accordance with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List and posted on the Monitors’ Websites.

4. **THIS COURT ORDERS** that the Litigation Timetable is hereby ratified with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary. Any parties wishing to file materials in connection with the Sanction Hearing or make submissions at the Sanction Hearing, including without limitation in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies, and any other unresolved issues related to the

CCAA Plans, must advise the Monitors by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and estimated time for such submissions so that the Monitors may prepare the Sanction Hearing Agenda. Notwithstanding any time estimates, the time allocated for submissions remains in the discretion of the Court.

5. **THIS COURT ORDERS** that the Monitors shall circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025. The Sanction Hearing Agenda may be amended prior to the Sanction Hearing as the Monitors and the Court-Appointed Mediator may deem necessary.

6. **THIS COURT ORDERS** that any Person who wishes to attend the Sanction Hearing must register by 4:00 p.m. two (2) business days in advance of the Sanction Hearing (Monday, January 27, 2024), by emailing Veritext Litigation Solutions Canada, Inc. at scheduling@neesonsreporting.com and copying each Monitor's counsel at aperley@dwpv.com, sfernandes@cassels.com, nancy.thompson@blakes.com. All participants must provide: (i) contact information, including their name, the party they are acting for, their email address and phone number; (ii) a statement regarding whether they intend to make submissions; and (iii) whether they will attend in person or virtually. To the extent participants are participating in the hearing by Zoom Video Conference, participants must further comply with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List.

APPROVAL OF OMNIBUS SANCTION HEARING NOTICE MATERIALS

7. **THIS COURT ORDERS** that the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice are hereby approved with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary.
8. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 cause this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice, in both French and English, to be posted to the Website.
9. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 email the Omnibus Sanction Hearing Notice, the Sanction Hearing Objection Notice, and a copy of this Order to: (i) each Person that appears on the Common Service List, including any Affected Creditor with a Negative Notice Claim; (ii) any Person known to JTIM or the Monitor as having a potential Affected Claim based on the books and records of JTIM that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; and (iii) any Putative Miscellaneous Claimant that has identified itself in writing to the Monitor by the Miscellaneous Claims Bar Date.
10. **THIS COURT ORDERS** that the Monitors shall issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice.
11. **THIS COURT ORDERS** that the Monitors shall publish, no later than January 10, 2025, a copy of the Omnibus Sanction Hearing Notice in the Globe and Mail (National Edition), National Post (National Edition), and Le Devoir newspapers.
12. **THIS COURT ORDERS** that the steps described herein in paragraphs 7 to 11, shall constitute the Omnibus Sanction Hearing Notice Program as contemplated in the JTIM CCAA Plan and the

execution of the steps therein, shall constitute (i) compliance with the Omnibus Sanction Hearing Notice Program as well as the JTIM CCAA Plan, and (ii) good and sufficient service and delivery of notice of this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice on all Persons that may be entitled to receive notice and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

13. **THIS COURT ORDERS** that the accidental failure to transmit or deliver this Order, the Omnibus Sanction Hearing Notice, or the Sanction Hearing Objection Notice by the Monitor in accordance with this Sanction Protocol Order, or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the JTIM CCAA Plan or any other proceedings taken at the Sanction Hearing.

14. **THIS COURT ORDERS** that if a Putative Miscellaneous Claimant intends to object to the Sanction Order, such Person must (i) deliver to the Monitor a Sanction Hearing Objection Notice and it must be received by the Monitor no later than January 15, 2025 at 5:00 pm (Eastern time); and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later January 20, 2025 at 5:00 p.m. (Eastern time).

GENERAL PROVISIONS

15. **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.

16. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or elsewhere to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order

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

Chief Justice G.B. Morawetz

SCHEDULE "A"

LITIGATION TIMETABLE

2024	
Mon., Dec. 16	Responding Records to Motion for Sanction Protocol Orders, if any
Wed., Dec. 18	Factum of the Monitors for Sanction Protocol Motion
Thurs., Dec. 19	Responding Factums to Sanction Protocol Motion, if any
Fri., Dec. 20	Reply Factum of the Monitors, if necessary
Mon., Dec. 23	Sanction Protocol Order Hearing
2025	
Mon., Jan. 13	Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)
Wed., Jan. 15	Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)
Wed., Jan. 15	Notice of motion for Plan Sanction Orders, CCAA Plan Administrators' Orders and Monitors' (and Counsel) Fee Approval
Wed., Jan. 15	Monitors' Reports re: Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Thurs., Jan. 16	Responding Records to Class Counsel fees
Mon., Jan. 20	Responding Records to Motion for Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Mon., Jan. 20	Responding Records to Motion for Stay Extension
Wed., Jan. 22	Factum for Plan Sanction Order, CCAA Plan Administrators' Order, and Monitors' (and Counsel) Fee Approval
Wed., Jan. 22	Factums for Stay Extension Orders
Wed., Jan. 22	Monitors' Reports re: Stay Extensions
Wed., Jan. 22	Factums in support of Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval
Fri., Jan. 24	Responding Factums for Motion for Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Stay Extension
Mon., Jan. 27	Reply Factum of the Monitors for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval, if necessary

SCHEDULE “B”

OMNIBUS NOTICE FOR SANCTION HEARING

IN THE MATTER OF THE COMPANIES’ CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED
ROTHMANS, BENSON AND HEDGES INC.
JTI-MACDONALD CORP.

NOTICE OF SANCTION HEARING

IMPORTANT NOTE: The Court hearing for approval and sanction of the CCAA Plans will be heard on January 29-31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.

PLEASE TAKE NOTICE that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**” and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”) and FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”), and Deloitte Restructuring Inc. (“**Deloitte**”), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the “**Monitors**”), filed plans of compromise and arrangement in respect of each of the Tobacco Companies as amended and restated as of December 5, 2024 (the “**CCAA Plans**”) under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”).

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

- Claims procedure orders (the “**Claims Procedure Orders**”) which, *inter alia*, establish the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the “**Meetings**”) and vote on the CCAA Plans; and
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the “**Meeting Orders**”).

PLEASE ALSO TAKE NOTICE that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the “**Sanction Protocol Orders**”) which, *inter alia*, set January 29, 30 and 31, 2025 as the dates for a court hearing to approve and sanction the CCAA Plans (the “**Sanction Hearing**”).

The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each Tobacco Company are available for review on the Monitors’ websites, at the links referenced at the end of this Notice (the “**Monitors’ Websites**”).

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) **Key information**

In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard on January 29, 30 and 31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference.

At the Sanction Hearing, orders of the Court (the “**Sanction Orders**”) approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **Questions and Contact Information**

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
 - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
 - Phone Number: 1-844-707-7558
 - Email Address: imperialtobacco@fticonsulting.com

- RBH: Monitor: Ernst & Young Inc.
 - Website: www.ey.com/ca/rbh
 - Phone Number: 1-866-943-2280
 - Email Address: rbh@ca.ey.com

- JTIM: Monitor: Deloitte Restructuring Inc.
 - Website: www.insolvencies.deloitte.ca/en-ca/JTIM
 - Phone Number: 1-833-765-1452
 - Email Address: jtim@deloitte.ca

SCHEDULE “C”

SANCTION HEARING OBJECTION NOTICE
FOR PUTATIVE MISCELLANEOUS CLAIMANTS

Capitalized terms used but not defined in this Sanction Hearing Objection Notice shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of JTI-Macdonald Corp. dated December 23, 2024 (the “**Sanction Protocol Order**”).

You can obtain a copy of the Sanction Protocol Order on the Monitor’s website at www.insolvencies.deloitte.ca/en-ca/JTIM

1. Particulars of the Putative Miscellaneous Claimant:

Name of Putative Miscellaneous Claimant: _____
Representative: _____
Telephone Number: _____
Email Address: _____

2. Reasons for Objection:

Describe the reasons and basis for your objection to the Sanction Order. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your objection.

DATED in _____ (city) this _____ (date) day of _____ (month), 202__

I hereby certify that: 1. I am a duly authorized representative of the Putative Miscellaneous Claimant; 2. I have knowledge of the circumstances connected with the objection described herein; and 3. All information and/or documents submitted by the Putative Miscellaneous Claimant in support of its objection are true, accurate and complete.	
<i>Name of Putative Miscellaneous Claimant:</i> Signature: _____ Name: _____	Witness: _____ (Signature)

Title: _____	(Print Name)
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This Sanction Hearing Objection Notice MUST be received by the Monitor no later than January 15, 2025 at 5:00 p.m. (Eastern time) and such person MUST file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).

The Sanction Hearing Objection Notice must be received by the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

Deloitte Restructuring Inc., as Monitor of JTIM
8 Adelaide Street West
Toronto, ON M5H 0A9
Attention: Warren Leung
Email: jtim@deloitte.ca

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.

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

Proceeding commenced at
Toronto

**SANCTION PROTOCOL
ORDER
Dated December 23, 2024**

Blake, Cassels & Graydon LLP
199 Bay Street
Suite 4000, Commerce Court West
Toronto, ON M5L 1A9

Pamela Huff, LSO #: 27344V
Tel: 416-863-2958
Email: pam.huff@blakes.com

Linc Rogers LSO # : 43562N
Tel: 416-863-4168
Email: linc.rogers@blakes.com

*Lawyers for Deloitte Restructuring Inc., in its capacity as the
Court-appointed Monitor of JTI-Macdonald Corp.*

SCHEDULE “C”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF) MONDAY, THE 23rd
)
JUSTICE MORAWETZ) DAY OF DECEMBER, 2024.

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**

SANCTION PROTOCOL ORDER

THIS JOINT MOTION made by the “**Monitors**” being Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. (“**RBH**”), Deloitte Restructuring Inc. in its capacity as court-appointed monitor of JTI-Macdonald Corp. (“**JTIM**”) and FTI Consulting Canada Inc. in its capacity as court-appointed monitor (the “**Monitor**”) of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**” or the “**Applicant**”), pursuant to the *Companies' Creditors Arrangement Act* (“**CCAA**”), for an Order, among other things:

- (a) setting the time and date for the Sanction Hearing (as defined below) for approval and sanction of the Imperial CCAA Plan (as defined below);
- (b) ratifying the Litigation Timetable (as defined below);
- (c) approving the Omnibus Sanction Hearing Notice (as defined below) and the

timetable and procedure for the Sanction Hearing;

- (d) setting the date for the delivery of any Sanction Hearing Objection Notices (as defined below); and
- (e) approving the procedure for the dissemination of the Sanction Hearing Agenda (as defined below);

was heard on this day at Toronto, Ontario.

ON READING the Joint Notice of Motion of the Monitors dated December 13, 2024 (the “**Joint Notice of Motion**”) and the Twenty-Fourth Report of the Monitor dated December 13, 2024 (the “**Monitor’s Report**”) filed, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the “**Court-Appointed Mediator**”), counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, and upon being advised by counsel to the Monitor that no one is appearing for any other person on the Common Service List although properly served with the Joint Notice of Motion and the Monitor’s Report, as appears from the Affidavit of Service of ●, sworn December ●, 2024:

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 this Court hereby dispenses with further service of this motion.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meanings given to them in the Monitor's Report, the Imperial CCAA Plan or shall have the following meanings:

- a. **"CCAA Plans"**, or **"Plans"**, means, collectively: (i) the Imperial CCAA Plan; (ii) the First Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving RBH dated December 5, 2024, including all Schedules thereto; and (iii) the First Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving JTIM dated December 5, 2024, including all Schedules thereto;
- b. **"Litigation Timetable"** means the litigation timetable leading up to the Sanction Hearing, substantially in the form attached hereto as **Schedule "A"**, including the dates for the filing of motion records, factums and any reply motion materials;
- c. **"Omnibus Sanction Hearing Notice"** means the notice, substantially in the form attached hereto as **Schedule "B"**, which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program;
- d. **"Omnibus Sanction Hearing Notice Program"** means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including

Putative Miscellaneous Claimants, situated in all the Provinces and Territories as described in this Sanction Protocol Order;

- e. “**Imperial CCAA Plan**”, or “**Plan**”, means the First Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement pursuant to the CCAA, concerning, affecting and involving Imperial dated December 5, 2024, including all Schedules thereto;
- f. “**Sanction Hearing**” means the hearing before the CCAA Court in respect of the Sanction Order, the sanction orders of RBH and JTIM, the CCAA Plan Administrators’ Order, certain fee approval motions, and any other related motions;
- g. “**Sanction Hearing Agenda**” means the agenda and procedure for the Sanction Hearing;
- h. “**Sanction Hearing Objection Notice**” means the notice, substantially in the form attached hereto as **Schedule “C”**, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection; and
- i. “**Website**” means the website maintained by the Monitor located at:
<http://cfcanada.fticonsulting.com/imperialtobacco/>.

SANCTION HEARING

3. **THIS COURT ORDERS** that the Sanction Hearing shall take place at 10:00 a.m. (Eastern time) on January 29, 30 and 31, 2025 in a hybrid format, in person and via Zoom video conference for hearing participants and YouTube live stream for members of the public, in accordance with the

Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List and posted on the Monitors' Websites.

4. **THIS COURT ORDERS** that the Litigation Timetable is hereby ratified with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary. Any parties wishing to file materials in connection with the Sanction Hearing or make submissions at the Sanction Hearing, including without limitation in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies, , and any other unresolved issues related to the CCAA Plans, must advise the Monitors by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and estimated time for such submissions so that the Monitors may prepare the Sanction Hearing Agenda. Notwithstanding any time estimates, the time allocated for submissions remains in the discretion of the Court.

5. **THIS COURT ORDERS** that the Monitors shall circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025. The Sanction Hearing Agenda may be amended prior to the Sanction Hearing as the Monitors and the Court-Appointed Mediator may deem necessary.

6. **THIS COURT ORDERS** that any Person who wishes to attend the Sanction Hearing must register by 4:00 p.m. two (2) business days in advance of the Sanction Hearing (Monday, January 27, 2024), by emailing Veritext Litigation Solutions Canada, Inc. at scheduling@neesonsreporting.com and copying each Monitor's counsel at aperley@dwpv.com, sfernandes@cassels.com, nancy.thompson@blakes.com. All participants must provide: (i) contact information, including their name, the party they are acting for, their email address and phone number; (ii) a statement regarding

whether they intend to make submissions; and (iii) whether they will attend in person or virtually. To the extent participants are participating in the hearing by Zoom Video Conference, participants must further comply with the Protocol for Motions by Zoom Video conference to be served by the Monitors on the Common Service List.

APPROVAL OF OMNIBUS SANCTION HEARING NOTICE MATERIALS

7. **THIS COURT ORDERS** that the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice are hereby approved with such minor amendments as the Monitors and the Court-Appointed Mediator may deem necessary.

8. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 cause this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice, in both French and English, to be posted to the Website.

9. **THIS COURT ORDERS** that the Monitor shall no later than December 30, 2024 email the Omnibus Sanction Hearing Notice, the Sanction Hearing Objection Notice, and a copy of this Order to: (i) each Person that appears on the Common Service List, including any Affected Creditor with a Negative Notice Claim; (ii) to any Person known to Imperial or the Monitor as having a potential Affected Claim based on the books and records of Imperial that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; and (iii) any Putative Miscellaneous Claimant that has identified itself in writing to the Monitor by the Miscellaneous Claims Bar Date.

10. **THIS COURT ORDERS** that the Monitors shall issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice.

11. **THIS COURT ORDERS** that the Monitors shall publish, no later than January 10, 2025, a copy of the Omnibus Sanction Hearing Notice in the Globe and Mail (National Edition), National Post (National Edition), and Le Devoir newspapers.

12. **THIS COURT ORDERS** that the steps described herein in paragraphs 7 to 11, shall constitute the Omnibus Sanction Hearing Notice Program as contemplated in the Imperial CCAA Plan and the execution of the steps therein, shall constitute (i) compliance with the Omnibus Sanction Hearing Notice Program as well as the Imperial CCAA Plan, and (ii) good and sufficient service and delivery of notice of this Order, the Omnibus Sanction Hearing Notice and the Sanction Hearing Objection Notice on all Persons that may be entitled to receive notice and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

13. **THIS COURT ORDERS** that the accidental failure to transmit or deliver this Order, the Omnibus Sanction Hearing Notice, or the Sanction Hearing Objection Notice by the Monitor in accordance with this Sanction Protocol Order, or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the Imperial CCAA Plan or any other proceedings taken at the Sanction Hearing.

14. **THIS COURT ORDERS** that if a Putative Miscellaneous Claimant intends to object to the Sanction Order, such Person must (i) deliver to the Monitor a Sanction Hearing Objection Notice and it must be received by the Monitor no later than January 15, 2025 at 5:00 pm (Eastern time); and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later January 20, 2025 at 5:00 p.m. (Eastern time).

GENERAL PROVISIONS

15. **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.

16. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or elsewhere to give effect to this Order and to assist the Monitor and its 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 Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order

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

Chief Justice G.B. Morawetz

SCHEDULE “A”

LITIGATION TIMETABLE

2024	
Mon., Dec. 16	Responding Records to Motion for Sanction Protocol Orders, if any
Wed., Dec. 18	Factum of the Monitors for Sanction Protocol Motion
Thurs., Dec. 19	Responding Factums to Sanction Protocol Motion, if any
Fri., Dec. 20	Reply Factum of the Monitors, if necessary
Mon., Dec. 23	Sanction Protocol Order Hearing
2025	
Mon., Jan. 13	Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)
Wed., Jan. 15	Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)
Wed., Jan. 15	Notice of motion for Plan Sanction Orders, CCAA Plan Administrators’ Orders and Monitors’ (and Counsel) Fee Approval
Wed., Jan. 15	Monitors’ Reports re: Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Thurs., Jan. 16	Responding Records to Class Counsel fees
Mon., Jan. 20	Responding Records to Motion for Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Mon., Jan. 20	Responding Records to Motion for Stay Extension
Wed., Jan. 22	Factum for Plan Sanction Order, CCAA Plan Administrators’ Order, and Monitors’ (and Counsel) Fee Approval
Wed., Jan. 22	Factums for Stay Extension Orders
Wed., Jan. 22	Monitors’ Reports re: Stay Extensions
Wed., Jan. 22	Factums in support of Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval
Fri., Jan. 24	Responding Factums for Motion for Class Counsel fees
Fri., Jan. 24	Responding Factums for Motion for Stay Extension
Mon., Jan. 27	Reply Factum of the Monitors for Plan Sanction Orders, CCAA Plan Administrators’ Orders, and Monitors’ (and Counsel) Fee Approval, if necessary

SCHEDULE “B”

OMNIBUS NOTICE FOR SANCTION HEARING

IN THE MATTER OF THE COMPANIES’ CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED
ROTHMANS, BENSON AND HEDGES INC.
JTI-MACDONALD CORP.

NOTICE OF SANCTION HEARING

IMPORTANT NOTE: The Court hearing for approval and sanction of the CCAA Plans will be heard on January 29-31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.

PLEASE TAKE NOTICE that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**” and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”) and FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”), and Deloitte Restructuring Inc. (“**Deloitte**”), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the “**Monitors**”), filed plans of compromise and arrangement in respect of each of the Tobacco Companies as amended and restated as of December 5, 2024 (the “**CCAA Plans**”) under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”).

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

- Claims procedure orders (the “**Claims Procedure Orders**”) which, *inter alia*, establish the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the “**Meetings**”) and vote on the CCAA Plans; and
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the “**Meeting Orders**”).

PLEASE ALSO TAKE NOTICE that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the “**Sanction Protocol Orders**”) which, *inter alia*, set January 29, 30 and 31, 2025 as the dates for a court hearing to approve and sanction the CCAA Plans (the “**Sanction Hearing**”).

The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each Tobacco Company are available for review on the Monitors’ websites, at the links referenced at the end of this Notice (the “**Monitors’ Websites**”).

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) **Key information**

In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard on January 29, 30 and 31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference.

At the Sanction Hearing, orders of the Court (the “**Sanction Orders**”) approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **Questions and Contact Information**

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
 - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
 - Phone Number: 1-844-707-7558
 - Email Address: imperialtobacco@fticonsulting.com

- RBH: Monitor: Ernst & Young Inc.
 - Website: www.ey.com/ca/rbh
 - Phone Number: 1-866-943-2280
 - Email Address: rbh@ca.ey.com

- JTI: Monitor: Deloitte Restructuring Inc.
 - Website: www.insolvencies.deloitte.ca/en-ca/JTIM
 - Phone Number: 1-833-765-1452
 - Email Address: jtim@deloitte.ca

SCHEDULE "C"

SANCTION HEARING OBJECTION NOTICE
FOR PUTATIVE MISCELLANEOUS CLAIMANTS

Capitalized terms used but not defined in this Sanction Hearing Objection Notice shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited dated December 23, 2024 (the "Sanction Protocol Order").

You can obtain a copy of the Sanction Protocol Order on the Monitor's website at <http://cfcanada.fticonsulting.com/imperialtobacco/>.

1. Particulars of the Putative Miscellaneous Claimant:

Name of Putative Miscellaneous Claimant: _____
Representative: _____
Telephone Number: _____
Email Address: _____

2. Reasons for Objection:

Describe the reasons and basis for your objection to the Sanction Order. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your objection.

DATED in _____ (city) this _____ (date) day of _____ (month), 202__

I hereby certify that: 1. I am a duly authorized representative of the Putative Miscellaneous Claimant; 2. I have knowledge of the circumstances connected with the objection described herein; and 3. All information and/or documents submitted by the Putative Miscellaneous Claimant in support of its objection are true, accurate and complete.	
<i>Name of Putative Miscellaneous Claimant:</i> Signature: _____ Name: _____	Witness: _____ (Signature)

Title: _____	_____ (Print Name)
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This Sanction Hearing Objection Notice MUST be received by the Monitor no later than January 15, 2025 at 5:00 p.m. (Eastern time) and such person MUST file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than January 20, 2025 at 5:00 p.m. (Eastern time).

The Sanction Hearing Objection Notice must be received by the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

FTI Consulting Canada Inc., as Monitor of Imperial
79 Wellington Street West
Suite 2010
Toronto, ON M5K 1G8
Attention: Kamran Hamidi
Email: imperialtobacco@fticonsulting.com

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

**SANCTION PROTOCOL ORDER
Dated December 23, 2024**

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

Natasha MacParland LSO#: 42383G

Tel: (416) 863-5567

Email: nmacparland@dwpv.com

Chanakya A. Sethi LSO#: 63492T

Tel: (416) 863-5516

Email: csethi@dwpv.com

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

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

NOTICE OF MOTION
(SANCTION PROTOCOL ORDER)

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Lawyers for the JTIM Monitor