



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

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE CHIEF ) THURSDAY, THE 31<sup>ST</sup>  
 )  
JUSTICE MORAWETZ ) DAY OF OCTOBER, 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**

**MEETING ORDER**

**THIS MOTION**, made by FTI Consulting Canada Inc. (in its capacity as court-appointed Monitor of the Applicants, the "**Monitor**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "**CCAA**") for an Order to, among other things:

- (i) accept the filing of the Plan (as defined below) of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**" or the "**Applicants**") under the CCAA;
- (ii) authorize and direct the Monitor to call, hold and conduct a meeting of Affected Creditors to vote on the Plan Resolution (as defined below) (the "**Meeting**");
- (iii) authorize, pursuant to section 22 of the CCAA, the classification of creditors into a single class for the purposes of the Meeting and voting on the Plan;

- (iv) approve the procedures to be followed at the Meeting, including voting procedures;
- (v) authorize, approve and direct the mailing, posting and distribution of certain Meeting Materials and other procedures to be followed to provide notice of the Meeting; and
- (vi) authorizes the Monitor to make a motion (the “**Sanction Motion**”) for the Sanction Hearing where the Court will decide whether to grant an order approving and sanctioning the Plan (the “**Sanction Order**”).

**ON READING** the Notice of Motion of the Monitor, the Twentieth Report of the Monitor dated October 25, 2024, 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 Applicants, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Service List, although properly served with the Monitor’s Motion Record dated October 17, 2024 (the “**Motion Record**”), as appears from the Affidavit of Service of Nancy Thompson, sworn October 17, 2024;

#### **SERVICE AND DEFINITIONS**

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

#### **DEFINITIONS AND INTERPRETATION**

2. **THIS COURT ORDERS** all capitalized terms not otherwise defined in this Meeting Order shall have the meanings ascribed to them in the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement of Imperial attached to the Motion Record (the "**Plan**"), and, in addition to the terms otherwise defined herein or in the Plan, the following terms in this Meeting Order shall have the following meanings:

- a. "**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers.
- b. "**Eligible Voting Creditor**" means the Claimants and, if applicable, any Putative Miscellaneous Claimants that have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date in accordance with the terms of the Claims Procedure Order.
- c. "**Filing Date**" means March 12, 2019.
- d. "**Meeting Date**" means December 12, 2024, provided that the Monitor may extend or adjourn the date on which the Meeting will be held in accordance with this Meeting Order.
- e. "**Meeting Materials**" means:
  - (i) the Proxy and Proxy Instructions attached hereto;
  - (ii) a copy of this Meeting Order;
  - (iii) the Plan;
  - (iv) the Omnibus Notice; and

- (v) any other materials the Monitor may wish to include.
- f. **“Miscellaneous Claimant Proof of Claim”** means the proof of claim form included as part of the Claims Package.
- g. **“Miscellaneous Claims Bar Date”** means 5:00 p.m. on December 5, 2024.
- h. **“Omnibus Notice”** means the notice which the Monitor shall cause to be published regarding the Claims Procedure Order and the Meeting, in accordance with the Omnibus Notice Program, a copy of which notice is attached as Schedule “C” to the Claims Procedure Order and as Schedule “C” to the Plan.
- i. **“Plan Resolution”** means the resolution to approve the Plan and the transactions contemplated thereby, which will be voted on by the Eligible Voting Creditors at the Meeting.
- j. **“Proxy”** means the form of proxy for all Eligible Voting Creditors, substantially in the form attached hereto as **Schedule “A”**.
- k. **“Proxy Instructions”** means the proxy completion instructions, attached hereto as **Schedule “B”**.
- l. **“Website”** means the website maintained by the Monitor located at:  
<http://cfcanada.fticonsulting.com/imperialtobacco/>.
3. **THIS COURT ORDERS** that all references to time herein shall mean Eastern time and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

4. **THIS COURT ORDERS** that all references to the word “including” or “includes” shall mean “including without limitation” or “includes without limitation” as the case may be.
5. **THIS COURT ORDERS** that, unless the context otherwise requires, words importing the singular shall include the plural and *vice versa*, and words importing any gender shall include all genders.

#### **THE MONITOR**

6. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under (i) the CCAA, (ii) the Initial Order, (iii) the Claims Procedure Order, and (iv) any further and other Order of this Court, is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Meeting Order.
7. **THIS COURT ORDERS** that the Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, the Applicants and the Claimants, as applicable, to carry out the terms of this Order.
8. **THIS COURT ORDERS** that the Monitor shall incur no liability or obligation whatsoever arising from or out of in whole or in part any act, omission, duty, responsibility, obligation, dealing or other occurrence in any way connected to its actions as an officer of the CCAA Court carrying out its mandate in this CCAA Proceeding, including without limitation the carrying out of the provisions of this Meeting Order. The Monitor shall have all of the protections given to it by the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, the Initial Order, this Meeting Order and any other orders of the CCAA Court made in this CCAA Proceeding. All Claims

arising out of the Monitor's actions or omissions shall be forever waived and released to the fullest extent permitted by applicable law.

9. **THIS COURT ORDERS** that the Court-Appointed Mediator shall incur no liability or obligation whatsoever arising from or out of in whole or in part any act, omission, duty, responsibility, obligation, dealing or other occurrence in any way connected to his actions as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in this CCAA Proceeding, including without limitation the carrying out of the provisions of this Meeting Order. The Court-Appointed Mediator shall have all of the protections given to him by the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, the Initial Order, this Meeting Order and any other orders of the CCAA Court made in this CCAA Proceeding. In particular, the Court-Appointed Mediator shall have the immunity of a Judge of a Superior Court in Canada. All Claims arising out of the Court-Appointed Mediator's actions or omissions shall be forever waived and released to the fullest extent permitted by applicable law.

10. **THIS COURT ORDERS** that the Monitor is hereby authorized to retain such agents as it deems to be advisable to assist it in connection with calling and conducting the Meeting, including with respect to the distribution of the Meeting Materials, the identification of the applicable Eligible Voting Creditors, and the solicitation of Proxies from Eligible Voting Creditors.

#### **THE CCAA PLAN AND MEETING AUTHORIZATION**

11. **THIS COURT ORDERS** that the Plan is hereby accepted for filing and the Monitor is hereby authorized and directed to call the Meeting for the purposes of seeking the approval of the Plan

Resolution by the Eligible Voting Creditors at the Meeting in the manner set forth herein and of transacting such other business as may be properly brought before the Meeting.

12. **THIS COURT ORDERS** that the Court-Appointed Mediator and the Monitor are hereby authorized to amend, restate, modify and/or supplement the Plan in accordance with the terms of the Plan (each, a “**Plan Modification**”), in which case any such Plan Modification shall, for all purposes, be and be deemed to form part of and be incorporated into the Plan.

#### **NOTICE OF CLAIMS PROCESS AND CREDITORS’ MEETING AND DELIVERY OF MATERIALS TO AFFECTED CREDITORS**

13. **THIS COURT ORDERS** that the Monitor is hereby authorized to convene, hold and conduct the Meeting at 11:00 a.m. on the Meeting Date, which Meeting shall be held virtually by way of videoconference, for the purpose of considering and, if deemed advisable, passing the Plan Resolution unless the Monitor, in accordance with paragraph 28 hereof, or the chair of the Meeting (the “**Chair**”), in accordance with paragraph 36 hereof, decides to adjourn, postpone or otherwise reschedule the Meeting.
14. **THIS COURT ORDERS** that by no later than November 29, 2024 the Monitor shall publish the Meeting Materials on the Website.
15. **THIS COURT ORDERS** that the Monitor is hereby authorized to:
  - a. at any time prior to or at the Meeting, amend, restate, modify or supplement any of the Meeting Materials, subject to the terms of the Plan, provided that:
    - i. the Monitor or the Chair shall communicate the details of any such

amendments, restatements, modifications or supplements to the Eligible Voting Creditors present at the Meeting prior to any vote being taken at the Meeting;

- ii. the Monitor shall forthwith provide notice to the Common Service List of such amendments, restatements, modifications or supplements; and,
  - iii. the Monitor shall forthwith post an electronic copy of any such amendments, restatements, modifications or supplements on the Website.
16. **THIS COURT ORDERS THAT** by no later than five (5) Business Days following the Miscellaneous Claims Bar Date, the Monitor shall send to each Eligible Voting Creditor copies of the Meeting Materials by e-mail to the e-mail address appearing on the Eligible Voting Creditor's Statement of Negative Notice Claim or Miscellaneous Claimant Proof of Claim, as the case may be, in accordance with the Claims Procedure Order.
17. **THIS COURT ORDERS** that the Monitor shall, as soon as practicable following the issuance of this Meeting Order, post on its Website a notice directing all Persons to a URL with the Meeting Materials and an information bulletin advising of the Meeting Order and Plan.
18. **THIS COURT ORDERS** that the noticing and publication and transmission and delivery of the Meeting Materials in accordance with paragraphs 14, 16 and 17 hereof, shall constitute good and sufficient service of the Meeting Materials on all Persons who may be entitled to receive notice thereof, or of these proceedings, who may wish to be present in person or represented by proxy at the Meeting, or who may wish to appear in these proceedings, and no



other form of notice or service needs to be made on such Persons, and no other document or material needs to be served on such Persons in respect of these proceedings, the Plan and the Meeting. Notice shall be effective, in the case of delivery by e-mail, on the day the e-mail was transmitted, unless such day is not a Business Day, or the e-mail transmission was made after 5:00 p.m., in which case, on the next Business Day.

19. **THIS COURT ORDERS** that the accidental failure to transmit or deliver the Meeting Materials by the Monitor in accordance with this Meeting Order or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the acceptance of the Plan Resolution or any other proceedings taken at the Meeting.

#### **CLASSIFICATION OF CREDITORS**

20. **THIS COURT ORDERS** that for the purposes of considering and voting on the Plan Resolution, the Affected Creditor Class, consisting of all Eligible Voting Creditors, shall be the only class of creditors.

#### **VOTING BY REPRESENTATIVES**

21. **THIS COURT ORDERS** that PCC Representative Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Pan-Canadian Claimants and is hereby authorized to vote the Voting Claims of all Pan-Canadian Claimants on their behalf at the Meeting.
22. **THIS COURT ORDERS** that Quebec Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Quebec Class Action

Plaintiffs and is hereby authorized to vote the Voting Claims of all Quebec Class Action Plaintiffs on their behalf at the Meeting.

23. **THIS COURT ORDERS** that Counsel for the Tobacco Producers, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all Tobacco Producers and is authorized to vote the Voting Claims of all Tobacco Producers on their behalf at the Meeting.
24. **THIS COURT ORDERS** that *Knight* Class Counsel, without the need to provide any Proxy or any other document to affect same, is hereby appointed as proxy for all *Knight* Class Action Plaintiffs and is authorized to vote the Voting Claims of all the *Knight* Class Action Plaintiffs on their behalf at the Meeting.

#### **CONDUCT OF MEETING AND DELIVERY OF PROXIES**

25. **THIS COURT ORDERS** that the amount of a Voting Claim which may be voted (or is deemed to have been voted) shall be the amount of that Voting Claim set out in the Statement of Negative Notice Claim or Miscellaneous Claimant Proof of Claim (each as may be modified in accordance with the Claims Procedure).
26. **THIS COURT ORDERS** that for purposes relating to voting on the Plan, Voting Claims denominated in currencies other than Canadian currency in any Miscellaneous Claimant Proof of Claim filed with the Monitor, shall be converted by the Monitor to Canadian Dollars at the applicable Bank of Canada exchange rate at 12:00 p.m. on the Filing Date.
27. **THIS COURT ORDERS** that a representative of the Monitor, as designated by the Monitor, shall preside as the Chair, and, subject to this Meeting Order or any further order of this Court,

- shall decide all matters relating to the conduct of the Meeting.
28. **THIS COURT ORDERS** that the Monitor may adjourn or postpone the Meeting on one or more occasions (whether or not a quorum is present, if applicable) and for such period or periods of time as the Monitor deems advisable, without the necessity of first convening the Meeting or first obtaining any vote of the Eligible Voting Creditors, in respect of the adjournment or postponement. Notice of such adjournment or postponement may be given by such method as the Monitor determines to be appropriate in the circumstances. If the Meeting is adjourned or postponed in accordance with this Meeting Order, the references to such Meeting and the Meeting Date in this Order shall be deemed to be the Meeting and the Meeting Date as adjourned or postponed, as the context requires.
29. **THIS COURT ORDERS** that the Monitor may appoint scrutineers for the supervision and tabulation of the attendance, quorum and votes cast at the Meeting and any Person to act as secretary at the Meeting.
30. **THIS COURT ORDERS** that the only Persons entitled to attend the Meeting are: (i) the Applicants and their legal counsel and advisors; (ii) the Directors and their legal counsel and advisors; (iii) the Monitor and the monitors of the other Tobacco Companies and their respective legal counsel; (iv) the Court-Appointed Mediator and his legal counsel; and, (v) Eligible Voting Creditors, including their Proxy holders, and their legal counsel and advisors. Any other Person may be admitted on invitation of the Monitor or the Chair. For certainty, individuals who have asserted or may be entitled to assert a Tobacco Claim shall not be permitted to file a Miscellaneous Proof of Claim, attend the Meeting or vote on the Plan.
31. **THIS COURT ORDERS** that in order to be voted at the Meeting, a Proxy, properly

completed in accordance with the Proxy Instructions, must be received by the Monitor on or before 5:00 p.m. on December 5, 2024 (the “**Proxy Voting Deadline**”) either by: (1) e-mail to imperialtobacco@fticonsulting.com; or, (2) delivery to the Monitor's office located at 79 Wellington Street West, Suite 2010, Toronto, ON M5K 1G8 (Attention: Kamran Hamidi).

32. **THIS COURT ORDERS** that if no name has been inserted in the space provided to designate the proxyholder on a Proxy, the applicable Eligible Voting Creditor shall be deemed to have appointed a representative of the Monitor as proxyholder.
33. **THIS COURT ORDERS** that in the absence of instructions to vote in favour of or against the Plan Resolution, any Proxy received by the Monitor in accordance with paragraph 31 hereof shall be deemed to include instructions to vote in favour of the Plan Resolution.
34. **THIS COURT ORDERS** that to the extent that the Monitor is in receipt of more than one Proxy in respect of the same Eligible Voting Creditor, the last submitted duly signed and returned Proxy shall be deemed to be such Eligible Voting Creditor's instructions with respect to the Plan.
35. **THIS COURT ORDERS** that, for the purposes of voting at the Meeting, the Monitor shall not be bound to recognize or acknowledge any transfer or assignment of a Voting Claim, in whole or in part, and the Monitor shall be entitled to give notices to and to otherwise deal with such Voting Claim only as a whole and in respect of the Eligible Voting Creditor holding such Voting Claim.
36. **THIS COURT ORDERS** that the quorum required at the Meeting shall be one Eligible Voting Creditor present in person or by Proxy and entitled to vote at the Meeting. If the

requisite quorum is not present at the Meeting, then the Meeting shall be adjourned by the Chair to such date, time and place as may be decided by the Chair in his or her sole discretion. The Chair shall decide on the manner of giving notice to the Eligible Voting Creditors of the rescheduled Meeting and may, if he or she deems it appropriate, restrict such notice to a notice posted on the Website.

## VOTING PROCEDURE

37. **THIS COURT ORDERS** that the only Persons entitled to vote at the Meeting shall be Eligible Voting Creditors and their Proxy holders.
38. **THIS COURT ORDERS** that, in order to be approved, the Plan Resolution must receive an affirmative vote by the Required Majority at the Meeting and any other matter submitted for a vote at the Meeting shall be decided by a simple majority of votes cast on a vote by a show of hands or by any other method as determined by the Chair.
39. **THIS COURT ORDERS** that the results of any vote conducted at the Meeting shall be binding on all Affected Creditors, whether or not any such Affected Creditor is present or voting at the Meeting.
40. **THIS COURT ORDERS** that any Eligible Voting Creditor may vote by: (a) attending the Meeting in person (electronically or virtually) and casting its vote in compliance with any voting instructions provided in the Meeting Materials or by the Chair at the Meeting; or (b) by Proxy, in accordance with paragraphs 30 and 31 of this Meeting Order.
41. **THIS COURT ORDERS** that the Monitor shall keep records and tabulations of all votes cast at the Meeting.

42. **THIS COURT ORDERS** that Voting Claims shall be rounded down to the nearest whole dollar amount without compensation.
43. **THIS COURT ORDERS** that no Eligible Voting Creditor shall be entitled to bifurcate or sub-divide a Voting Claim for purposes of voting.

#### **VOTING BY CLAIMANTS**

44. **THIS COURT ORDERS** that for the purposes of counting and tabulating the votes of the Claimants, and for the purposes of determining the Required Majority to approve the Plan Resolution, each Claimant shall have the number of votes and the value attributed to such votes that is set out in the definition of “Negative Notice Claim” in the Plan (as such numbers and values may be modified in accordance with the Claims Procedure Order).

#### **VOTING BY PUTATIVE MISCELLANEOUS CLAIMANTS**

45. **THIS COURT ORDERS** that for the purposes of counting and tabulating the votes of Putative Miscellaneous Claimants, and for the purposes of determining the Required Majority to approve the Plan Resolution, each Putative Miscellaneous Claimant holding a Voting Claim shall have one vote and the value attributed to such vote shall be equal to the aggregate CAD value of such Putative Miscellaneous Claimant’s Voting Claim.
46. **THIS COURT ORDERS** that the votes of Claimants and the votes of Putative Miscellaneous Claimants holding a Voting Claim, if any, will be tabulated on separate ledgers.

#### **SANCTION ORDER MOTION**

47. **THIS COURT ORDERS** that as soon as practicable following the Meeting, the Monitor shall report to this Court on: (i) the voting results on the separate ledgers of the Claimants and the Putative Miscellaneous Claimants with respect to the approval of the Plan Resolution; and (ii) any other matter the Monitor considers relevant with respect to the Meeting or the Sanction Motion.
48. **THIS COURT ORDERS** that if the Plan Resolution is approved by the Required Majority at the Meeting, the Monitor may make the Sanction Motion.

### **GENERAL PROVISIONS**

49. **THIS COURT ORDERS** that notwithstanding anything contained in this Meeting Order, the Monitor may decide not to call, hold and/or conduct the Meeting, provided that:
- a. if the decision is made to not further conduct the Meeting after the commencement of the Meeting, the Monitor or the Chair shall communicate such decision to Eligible Voting Creditors present at the Meeting prior to any vote being taken at the Meeting;
  - b. if the decision is made to not hold the Meeting prior to the Meeting being held, the Monitor shall provide notice to the Common Service List of any such decision; and
  - c. in either case of a. and b. above, the Monitor shall post an electronic copy of any such decision on the Website as soon as practicable following such decision.
50. **THIS COURT ORDERS** that any notice or other communication to be given pursuant to this

Order by or on behalf of any person to the Monitor shall be in writing and will be sufficiently given only if by courier, e-mail or hand-delivery addressed to:

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

51. **THIS COURT ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.
52. **THIS COURT ORDERS** that if any deadline set out in this Order falls on a day other than a Business Day, the deadline shall be extended to the next Business Day.
53. **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.
54. **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.



55. **THIS COURT ORDERS** that subject to further Order of this Court, in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Plan and this Meeting Order, the terms, conditions and provisions of the Plan shall govern and be paramount, and any such provision of this Meeting Order shall be deemed to be amended to the extent necessary to eliminate any such conflict, inconsistency, ambiguity or difference.
56. **THIS COURT ORDERS** that the Monitor may apply to this Court from time to time for directions from this Court with respect to this Meeting Order and the Plan, including with respect to the Meeting and Schedules to this Meeting Order, or for such further order(s) as either of them may consider necessary or desirable to amend, supplement or replace this Meeting Order or the Plan, including any Schedule hereto.



---

Chief Justice Geoffrey B. Morawetz

## SCHEDULE "A"

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

---

### CREDITOR PROXY

---

Before completing this proxy, please read carefully the accompanying "Proxy Completion Instructions".

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**") dated October 17, 2024 (as may be amended, restated or supplemented from time to time, the "**Plan**") or in the meeting order dated October 31, 2024 (as may be amended, restated or supplemented from time to time, the "**Meeting Order**").

**THIS FORM OF PROXY IS FOR USE BY ALL CREDITORS.** In accordance with the Meeting Order, this proxy may only be filed by the Claimants and, if applicable, any Putative Miscellaneous Claimants that have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date in accordance with the terms of the Claims Procedure Order (the "**Eligible Voting Creditors**").

**A PROXY ONCE DULY COMPLETED, DATED AND SIGNED, MUST BE SUBMITTED BY E-MAIL, COURIER OR PERSONAL DELIVERY TO THE MONITOR'S OFFICE BY NO LATER THAN 5:00 P.M. (EASTERN TIME) ON DECEMBER 5, 2024.** (Note: Delivery by e-mail is strongly recommended and preferred to ensure the proxy is received by the Monitor prior to the deadline.)

**PLEASE NOTE THAT THE MEETING WILL TAKE PLACE VIA VIDEOCONFERENCE.** All votes will be cast by the Eligible Voting Creditors (or their proxies) through the online platform provided by the Monitor, in accordance with the Meeting Order, and there shall be no ability to attend or cast a vote in person.

**THE UNDERSIGNED ELIGIBLE VOTING CREDITOR** hereby revokes all proxies previously given, if any, and nominates, constitutes and appoints the Person named below (or in the absence of a Person being named below, a representative of the Monitor) to attend on behalf of and act for the undersigned Eligible Voting Creditor at the Meeting to be held in connection with voting on the Plan and at any and all adjournments, postponements or other reschedulings of such Meeting, and to vote



Print Name of Nominee to act as proxyholder

E-mail address of Nominee to act as  
proxyholder

## SCHEDULE "B"

### PROXY COMPLETION INSTRUCTIONS

1. These instructions should be read in conjunction with the Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**") dated October 17, 2024 (as may be amended, restated, or supplemented from time to time, the "**Plan**") or in the meeting order dated October 31, 2024 (as may be amended, restated or supplemented from time to time, the "**Meeting Order**"). Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Plan or the Meeting Order.
2. The Meeting will be held via videoconference on a virtual meeting platform at 11:00 a.m. (Eastern Time) on December 12, 2024.
3. The Person named on the completed and submitted proxy as "Nominee" for the Eligible Voting Creditor shall be the Person that serves as proxyholder for the Eligible Voting Creditor to attend on behalf of and act for the Eligible Voting Creditor at the Meeting. If a Person is not named in the "Name of Nominee" space provided on a completed and submitted proxy, a representative of the Monitor shall be deemed to be the representative of that Eligible Voting Creditor to act for such Eligible Voting Creditor at the Meeting.
4. An Eligible Voting Creditor who has given a proxy may revoke it as to any matter on which a vote has not already been cast pursuant to its authority by delivering written notice to the Monitor at the contact details set out below prior to 5:00 p.m. (Eastern time) on December 5, 2024 (the "**Proxy Voting Deadline**"). Such written notice must be delivered by e-mail, courier or personal delivery in accordance with Paragraph 11 below.
5. If a completed and submitted proxy is not dated in the space provided, it shall be deemed to be dated as of the date on which it is received by the Monitor.
6. A valid proxy from the same Eligible Voting Creditor bearing, or deemed to bear, a later date shall revoke the earlier dated proxy. If more than one valid proxy from the same Eligible Voting Creditor in the same capacity and bearing, or deemed to bear, the same date are received with conflicting instructions, such proxies shall not be counted for the purposes of the vote.
7. The proxyholder shall vote the Voting Claim of the Eligible Voting Creditor in accordance with the direction of the Eligible Voting Creditor appointing them on any ballot that may be called for at the applicable Meeting or any adjournment or postponement of such Meeting.

**IF AN ELIGIBLE VOTING CREDITOR SUBMITS A PROXY AND FAILS TO INDICATE ON THE PROXY A VOTE FOR OR AGAINST APPROVAL OF THE PLAN, SUCH PROXY SHALL BE VOTED FOR APPROVAL OF THE PLAN, INCLUDING ANY AMENDMENTS, VARIATIONS OR SUPPLEMENTS THERETO.**

8. A completed and submitted proxy confers discretionary authority upon the proxy holder with respect to other matters that may properly come before the Meeting or any adjournment or postponement of the Meeting.

9. If the Eligible Voting Creditor is an individual, the proxy must be signed by the Eligible Voting Creditor or by a person duly authorized (by power of attorney) to sign on the Eligible Voting Creditor's behalf. If the Eligible Voting Creditor is a corporation, partnership, trust or other entity, the proxy must be signed by a duly authorized officer or attorney of the corporation, partnership, trust or other entity. A signatory may be required to provide documentation evidencing their power and authority to sign the proxy.
10. An electronic signature of the applicable signatory or a photo of the dated and signed signature page will be acceptable.
11. **A PROXY ONCE DULY COMPLETED, DATED AND SIGNED, MUST BE SUBMITTED BY E-MAIL, COURIER OR PERSONAL DELIVERY TO THE MONITOR SO THAT IT IS RECEIVED BY NO LATER THAN 5:00 P.M. (EASTERN TIME) ON THE PROXY VOTING DEADLINE.**

(Note: Delivery by e-mail is strongly recommended and preferred to ensure the proxy is received by the Monitor prior to the deadline.)

By e-mail: [imperialtobacco@fticonsulting.com](mailto:imperialtobacco@fticonsulting.com)

By courier or personal delivery: FTI Consulting Canada Inc., as Monitor of Imperial  
79 Wellington Street West  
Suite 2010,  
Toronto, ON M5K 1G8  
Attention: Kamran Hamidi

12. The Monitor is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any proxy is completed and executed and may waive strict compliance with the requirements in connection with the deadlines imposed by the Meeting Order.

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

Electronically issued / Délivré par voie électronique : 01-Nov-2024  
Toronto Superior Court of Justice / Cour supérieure de justice

**E-mail of the recipients:** See the Common Service List

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
Proceeding commenced at Toronto

**ORDER**  
**Dated October 31, 2024**  
**(Meeting Order)**

**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 the Monitor