



Court File No. CV-19-00616077-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE	)	THURSDAY, THE 13 TH
	)	
CHIEF JUSTICE MORAWETZ	)	DAY OF NOVEMBER, 2025

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985 c. C-36, AS AMENDED

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

Applicants

PENDING LITIGATION DISMISSAL ORDER

THIS MOTION, made by FTI Consulting Canada Inc. (in its capacity as CCAA Plan Administrator and Monitor, "**FTI**"), in its capacity as Monitor (the "**Monitor**") and CCAA Plan Administrator of Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited (together with ITCAN, "**Imperial**"), for an order providing for the termination of the Pending Litigation listed hereto in **Schedule "A"**, made on notice, was heard on November 13, 2025, via videoconference.

ON READING the Notice of Motion of FTI, the Monitor's Thirty-Third Report, dated November 4, 2025, filed, the materials filed by those other parties listed on the Participant Information Form, and **ON HEARING** the submissions of respective counsel for FTI, Imperial, and such other counsel as were present and listed on the Participation Information Form, no one appearing for any other person on the Common Service List or on behalf of certain parties to the Pending Litigation, although properly served with FTI's

Motion Record dated November 4, 2025 (the "**Motion Record**"), as appears from the Affidavit of Service of Nicole Fedak sworn November 4, 2025, filed:

SERVICE AND DEFINITIONS

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

2. **THIS COURT ORDERS** that any capitalized terms used and not defined herein shall have the meanings ascribed thereto in the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement concerning, affecting and involving Imperial, dated August 27, 2025, including all schedules thereto (the "**CCAA Plan**").

DISMISSAL OF PENDING LITIGATION

3. **THIS COURT ORDERS** that effective from the Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member, and defendant therein, shall be deemed to have given all consents necessary to effect the termination and dismissal with prejudice and without costs of the Pending Litigation.

4. **THIS COURT HEREBY REQUESTS** that each applicable court before which the Pending Litigation was commenced and/or is continuing,

- (a) aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, being August 29, 2025, the CCAA Plan,

as sanctioned by this Court pursuant to the sanction order dated March 6, 2025 and as amended pursuant to the CCAA Plan Amendment Order #2 dated August 27, 2025 (collectively, the "**Previous Orders**"), has fully and finally resolved and definitively settled the Pending Litigation; and

- (b) issue such orders and do all such things as may be necessary or appropriate to terminate and dismiss all of the Pending Litigation on a with prejudice and without costs basis (the "**Dismissals**") upon the filing of the appropriate documents with each applicable court in each jurisdiction.

5. **THIS COURT ORDERS** that the Monitor and/or the CCAA Plan Administrator, as the case may be, shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, and do all things as may be necessary or appropriate for the recognition of this Order and/or the Previous Orders, the issuance of the Dismissals, and for assistance in carrying out the terms of this Order and/or the Previous Orders.

6. **THIS COURT ORDERS** that the rights, protections, indemnities, charges, priorities and other provisions in favour of the Monitor and/or the CCAA Plan Administrator set out in any Order granted in these proceedings, the CCAA Plans, the CCAA or other applicable legislation shall continue to apply and extend to FTI in its capacities as Monitor and/or CCAA Plan Administrator in connection with its carrying out the provisions of this Order, including the provisions of paragraphs 28-33 of the CCAA Plan Administrator Appointment Order.

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in the Provinces and Territories, in the United States, or elsewhere to give effect to this Order and to assist the CCAA Court, the Applicant, the Monitor, the CCAA Plan Administrator, and any party applying for the issuance of the Dismissals and their respective agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant, to any party applying for the issuance of the Dismissals and to the Monitor and/or CCAA Plan Administrator, as an officer of this Court, as may be necessary or desirable to give effect to this Order.

GENERAL

8. **THIS COURT ORDERS** that this Order shall have full force and effect in all Provinces and Territories and elsewhere against all Persons against whom it may apply.

9. **THIS COURT ORDERS** that any interested Person may, from time to time, apply to this Court on notice to all affected parties to amend, vary, supplement or replace this Order or for advice and directions concerning the discharge of its powers and duties under this Order, the interpretation or application of this Order, or any matters relevant to the Pending Litigation.

10. **THIS COURT ORDERS** that this Order and all of its provisions shall be effective as of 12:01 a.m. Eastern Time on the date of this Order without the need for issuance or entry.

A handwritten signature in blue ink, appearing to read "G.B. Morawetz C.J.", is written over a horizontal line.

Chief Justice G.B. Morawetz

Schedule "A"

List of Pending Litigation

See attached

SCHEDULE A

PENDING LITIGATION FOR DISMISSAL

Case Name	Court File No.	Court
HCCR Actions—Provincial Claimants (CCAA Plan section 18.3.1(a) Schedule “U”)		
<i>His Majesty in right of Alberta v. Altria Group, Inc. et al.</i>	1201-07314	Alberta Court of King’s Bench
<i>His Majesty the King in right of British Columbia v. Imperial Tobacco Canada Limited et al.</i>	S010421	Supreme Court of British Columbia
<i>His Majesty the King in right of the Province of Manitoba v. Rothmans, Benson & Hedges Inc. et al.</i>	CI 12-01-78127	Manitoba Court of King’s Bench
<i>His Majesty the King in right of the Province of New Brunswick v. Rothmans Inc. et al.</i>	F/C/88/08	New Brunswick Court of King’s Bench
<i>Attorney General of Newfoundland and Labrador v. Rothmans Inc. et al.</i>	201101G0826	Supreme Court of Newfoundland and Labrador, Trial Division (General)
<i>His Majesty the King in right of the Province of Nova Scotia v. Rothmans, Benson & Hedges Inc. et al.</i>	434868/737868	Supreme Court of Nova Scotia
<i>His Majesty the King in right of Ontario v. Rothmans Inc. et al.</i>	CV-09-387984	Ontario Superior Court of Justice
<i>Procureur général du Québec v. Impérial Tobacco Canada Limitée et al.</i>	500-17-072363-123	Superior Court of Québec
<i>His Majesty the King in right of the Province of Prince Edward Island v. Rothmans, Benson & Hedges Inc. et al.</i>	S1-GS-25019	Supreme Court of Prince Edward Island
<i>The Government of Saskatchewan v. Rothmans, Benson & Hedges Inc. et al.</i>	K. B. 8712012	Saskatchewan Court of King’s Bench
Tobacco Producers’ Actions (CCAA Plan section 18.3.1(d))		
<i>The Ontario Flue-Cured Tobacco Growers’ Marketing Board et al. v. JTI-Macdonald Corp.</i>	1056/10CP	Ontario Superior Court of Justice

Case Name	Court File No.	Court
<i>The Ontario Flue-Cured Tobacco Growers' Marketing Board et al. v. Rothmans, Benson & Hedges, Inc.</i>	64462 CP	Ontario Superior Court of Justice
<i>The Ontario Flue-Cured Tobacco Growers' Marketing Board et al. v. Imperial Tobacco Canada Limited</i>	64757 CP	Ontario Superior Court of Justice
<i>Knight Class Action (CCAA Plan section 18.3.1(b))</i>		
<i>Kenneth Knight v. Imperial Tobacco Canada Limited</i>	L031300	Supreme Court of British Columbia
<i>Class Actions (CCAA Plan section 18.3.1(c) Schedule "V")</i>		
<i>Linda Dorion v. Canadian Tobacco Manufacturers' Council et al.</i>	0901-08964	Alberta Court of King's Bench
<i>Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. Imperial Tobacco Canada Limited et al.</i>	10-2780 and 14-4722	Supreme Court of British Columbia
<i>Roderick Dennis McDermid v. Imperial Tobacco Canada Limited et al.</i>	10-2769	Supreme Court of British Columbia
<i>Deborah Kunta v. Canadian Tobacco Manufacturers' Council et al.</i>	CI09-01-61479	Manitoba Court of King's Bench
<i>Victor Todd Sparkes v. Imperial Tobacco Canada Limited</i>	200401T2716 CP	Newfoundland and Labrador Supreme Court – Trial Division
<i>Ben Semple v. Canadian Tobacco Manufacturers' Council et al.</i>	312869 2009	Supreme Court of Nova Scotia
<i>Suzanne Jacklin v. Canadian Tobacco Manufacturers' Council et al.</i>	53794/12	Ontario Superior Court of Justice
<i>Thelma Adams v. Canadian Tobacco Manufacturers' Council et al.</i>	1036 of 2009 and 916 of 2009	Saskatchewan Court of King's Bench
<i>Individual Actions (CCAA Plan section 18.3.1(e) Schedule "W")</i>		
<i>Peter Stright v. Imperial Tobacco Company Limited</i>	177663	Supreme Court of Nova Scotia
<i>Joseph Battaglia v. Imperial Tobacco Canada Limited</i>	21513/97	Ontario Superior Court of Justice
<i>Ljubisa Spasic as estate trustee of Mirjana Spasic v. Imperial Tobacco</i>	C17773/97	Ontario Superior Court of Justice

Case Name	Court File No.	Court
<i>Limited and Rothmans, Benson & Hedges Inc.</i>		
<i>Ljubisa Spasic as estate trustee of Mirjana Spasic v. B.A.T. Industries P.L.C.</i>	C18187/97	Ontario Superior Court of Justice
<i>Ragoonanan v. Imperial Tobacco Canada Limited</i>	00-CV-183165- CP00	Ontario Superior Court of Justice
<i>Scott Landry v. Imperial Tobacco Canada Limited</i>	1442/03	Ontario Superior Court of Justice
<i>Gilles Couture and Marie-Claude Couture v. Rothmans, Benson & Hedges Inc.</i>	200-17-026259-176	Quebec Superior Court
<i>Roland Bergeron v. Imperial Tobacco Canada</i>	750-32-700014-163	Court of Québec, Civil Division, Small Claims Division

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COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

ORDER

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