



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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF)
) WEDNESDAY, THE 18th
JUSTICE MORAWETZ)
) DAY OF JUNE, 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**

**QUEBEC CASH SECURITY DEPOSIT
ORDER**

THIS JOINT MOTION made by the "**Imperial and RBH Monitors**", being FTI Consulting Canada Inc. in its capacity as court-appointed monitor (the "**Monitor**") of Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited (together with ITCAN, "**Imperial**" or the "**Applicant**") and Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc., pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an Order, among other things, partially lifting the stay of proceedings to allow the Monitor, with the support of ITCAN and the Quebec Class Action Plaintiffs, to commence an application in the Quebec Court of Appeal to release the funds paid by ITCAN into the Quebec Court of Appeal as a Cash Security Deposit pursuant to the Order dated October 27, 2015 in Court File No. 550-09-025384-154 (2015 QCCA 1737) to be deposited into the Global Settlement Trust Account (as defined in the Imperial CCAA Plan, defined below) (the "**Quebec Application**")

was heard on June 18, 2025.

ON READING the Joint Motion Record of the Imperial and RBH Monitors dated June 11, 2025, the Twenty-Ninth Report of the Monitor dated June 11, 2025 (the “**Twenty-Ninth Report**”) and the Joint Factum of the Imperial and RBH Monitors dated June 11, 2025:

SERVICE

1. **THIS COURT ORDERS** that the timing and method of service and filing of this motion is hereby abridged and validated such that this motion is properly determined in writing and that further service of this motion is hereby dispensed with.

INTERPRETATION

2. **THIS COURT ORDERS** that capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Third Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated February 27, 2025 (the “**Imperial CCAA Plan**”).

PARTIAL LIFT OF THE STAY OF PROCEEDINGS

3. **THIS COURT ORDERS** that the stay of proceedings granted in paragraph 18 of Second Amended and Restated Initial Order dated April 25, 2019 and extended to the Effective Time (as defined in the Imperial CCAA Plan) by paragraph 54 of the Sanction Order dated March 6, 2025 (the “**Stay of Proceedings**”), is hereby partially lifted, solely to the extent required to allow the Monitor, with the support of ITCAN and the Quebec Class Action Plaintiffs, to commence the Quebec Application for the purpose of depositing the funds of

the Cash Security Deposit into the Global Settlement Trust Account in accordance with the provisions of the Imperial CCAA Plan.

4. **THIS COURT ORDERS** that, apart from the partial lift of the Stay of Proceedings as set forth in paragraph 3, the Stay of Proceedings remains in full force and effect, subject to further Order of this Court.

GENERAL PROVISIONS

5. **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.

6. **THIS COURT ORDERS** that the Applicant and the Monitor are authorized to seek an order of any court of competent jurisdiction to recognize this Order and to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, including but not limited to the courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Order and to assist the Applicant, the Monitor and their respective 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 Applicant and 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 Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

8. **THIS COURT ORDERS** that the Applicant and the Monitor shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

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



Chief Justice Geoffrey B. Morawetz

IN THE MATTER OF THE COMPANIES CREDITORS ARRANGEMENT ACT, R.S.O. 1990, c. 37, s. 33, 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

**QUEBEC CASH SECURITY
DEPOSIT ORDER**

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the Court-appointed Monitor of Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited*