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

Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

SECOND REPORT OF THE CCAA PLAN ADMINISTRATOR

June 9, 2026

FTI CONSULTING

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

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 AND ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED** AND **IMPERIAL TOBACCO COMPANY LIMITED**

SECOND REPORT TO THE COURT SUBMITTED BY FTI CONSULTING CANADA INC., IN ITS CAPACITY AS CCAA PLAN ADMINISTRATOR

OVERVIEW

1. This report ("**Report**") is FTI Consulting Canada Inc.'s second report to the CCAA Court, in its capacity as CCAA Plan Administrator (the "**CCAA Plan Administrator**"), and is in respect of the CCAA Plan Administrator's motion for an order removing certain notarial or commissioning requirements in respect of the Claim Forms (as defined below).

2. In this Report, unless otherwise defined, all capitalized terms have the respective meanings specified in the Fourth Amended and Restated Court-Appointed Mediator and Monitor's Plan of Compromise and Arrangement in respect of Imperial dated August 27, 2025 (the "**Fourth A&R Imperial Plan**").

3. Additional information regarding these CCAA Proceedings and Imperial have been provided in the previous reports of FTI Consulting Canada Inc. in its capacity as Monitor and CCAA Plan Administrator.

4. All CCAA Court materials filed and Orders issued in these CCAA Proceedings and the related Imperial Chapter 15 Proceedings are available on the CCAA Plan Administrator's website at: http://cfcanada.fticonsulting.com/imperialtobacco.

5. This Report was prepared in coordination with the CCAA Plan Administrators of the other Tobacco Companies. The CCAA Plan Administrator understands that the reports to be filed by such other CCAA Plan Administrators will be substantially the same as this Report.

6. In preparing this Report and making the comments herein, the CCAA Plan Administrator has been provided with, and has relied upon, information provided by and discussions held with the Applicants and Epiq Class Action Services Canada, Inc. ("**Epiq**") (collectively, the "**Information**").

7. Unless otherwise indicated, the CCAA Plan Administrator's understanding of factual matters expressed in this Report concerning Imperial, its business, the PCC Claims Administration and the QCAP Claims Administration are based on the Information and not independent factual determinations made by the CCAA Plan Administrator.

A. PURPOSE

8. The purpose of this Report is to provide information to the Court with respect to the CCAA Plan Administrator's motion for a Clarification Order (Claim Form) removing the requirement for a Claim Form (as defined below) to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed (the "**Notarial Requirement**").

B. REMOVING THE NOTARIAL REQUIREMENT

9. Pursuant to the Fourth A&R Imperial Plan and Claims Administrator Order, to be validly completed, each of the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Tobacco-Victim Claim Form and Succession Claim Form (each, a "**Claim Form**") must (i) be accompanied by a declaration by the applicable Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and does not include false claims (the "**Claimant Declaration**"); and (ii) satisfy the Notarial Requirement.

10. Based on their experience working with prospective Pan-Canadian Claimants and prospective *Blais* Class Members, Epiq and Raymond Chabot Administrateur Provisoire Inc. ("**Raymond Chabot**"), in its capacity as the QCAP agent, have identified a common

difficulty faced by these individuals in submitting a validly completed Claim Form. In particular, Epiq and Raymond Chabot report that the Notarial Requirement causes significant delay, and uncertainty for individuals or their successors who want to file a claim.

11. Both Epiq and Raymond Chabot anticipate that removing the Notarial Requirement would create significant efficiencies.

12. The proposed Clarification Order (Claim Form) provides that any Claim Form that has already been submitted but does not meet the Notarial Requirement will not be deemed ineligible, invalid or deficient solely because it did not meet this requirement. This will ensure that Claimants who have already submitted claims which do not meet the Notarial Requirement will not need to submit a new Claim Form.

13. While the CCAA Plan Administrator understands there are likely to be cost savings if the Notarial Requirement is removed, improving access to direct compensation for qualified individuals is the primary reason for seeking this relief. The CCAA Plan Administrator believes that dispensing with the Notarial Requirement, while maintaining the Claimant Declaration, is appropriate to ensure Claimants are able to efficiently access compensation they qualify for, where maintaining an additional administrative requirement might otherwise constitute a barrier.

14. For these reasons, the CCAA Plan Administrator supports granting the Clarification Order (Claim Form).

All of which is respectfully submitted this 9th day of June, 2026.

FTI CONSULTING CANADA INC.

FTI Consulting Canada Inc.

In its capacity as CCAA Plan Administrator of the Imperial CCAA Plan

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ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

Proceeding commenced at Toronto

SECOND REPORT OF THE CCAA PLAN ADMINISTRATOR

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