



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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE 31ST DAY
) OF OCTOBER, 2024
CHIEF JUSTICE MORAWETZ)

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**

CLAIMS PROCEDURE ORDER

THIS MOTION made by FTI Consulting Canada Inc., in its capacity as Court-appointed monitor to the Applicant (the "**Monitor**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "**CCAA**") for an Order, *inter alia* establishing a claims procedure for the identification of Affected Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, the "**Applicant**" or "**Imperial**") was heard this day by judicial video-conference via Zoom in Toronto, Ontario.

ON READING the Notice of Motion of the Monitor, the Twenty-First Report of the Monitor dated October 25, 2024, and on hearing the submissions of respective counsel for the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator in the CCAA Proceedings of the Applicant (the "**Court-Appointed Mediator**"), the Monitor, the Applicant and such other counsel as were present, no one else appearing although duly served as appears from the Affidavit of Service of Nancy Thompson sworn October 17, 2024;

SERVICE

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

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** that any capitalized term used and not defined herein shall have the meaning ascribed thereto in the Court-Appointed Mediator's and Monitor's Plan of Compromise and Arrangement in respect of the Applicant dated October 17, 2024, as such plan may be hereafter amended or modified in accordance with the terms thereof, (the "**CCAA Plan**").

3. **THIS COURT ORDERS** that for the purposes of this Order, the following terms shall have the following meanings:

"**Affected Claim**" means any Claim, other than an Unaffected Claim, against Imperial. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

"**Affected Creditor**" means a Creditor who holds an Affected Claim.

"**Affected Creditor Class**" means the single class of creditors comprised solely of Affected Creditors grouped for the purpose of considering and voting on the CCAA Plan.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**Claimant Allocation**" has the meaning given in Article 16, Section 16.1 of the CCAA Plan.

"**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers, and "**Claimant**" means any one of them.

"**Claims Package**" means the documents attached to this Order as **Schedule "A"**, including the Instruction Letter and the Miscellaneous Claimant Proof of Claim form.

"**Claims Procedure**" means the claims procedure contemplated by this Order for (i) disputing the value and number of votes attributed to the Claims of the Claimants, and (ii) identifying Miscellaneous Claims for voting purposes.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitor may determine and designate.

"**Individual Claimants**" means all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class

Action Plaintiffs and are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

“**Instruction Letter**” means the letter included in the Claims Package.

“**ITCAN**” means Imperial Tobacco Canada Limited.

“**ITCO**” means Imperial Tobacco Company Limited.

“**Meeting**” means the meeting of Affected Creditors to be called and held pursuant to the Meeting Order for the purpose of considering and voting on the CCAA Plan, and includes any adjournment, extension, postponement or other rescheduling of such meeting.

“**Meeting Order**” means the order of this CCAA Court directing the calling and holding of the Meeting of Affected Creditors to vote on the CCAA Plan, as such order may be amended, restated or varied from time to time.

“**Miscellaneous Claimant Proof of Claim**” means the proof of claim form included as part of the Claims Package.

“**Miscellaneous Claims**” means collectively:

- (a) any Pre-Implementation Miscellaneous Claim;
- (b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;
- (c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of Imperial explicitly provides for the Section 19(2) Claim’s compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and
- (d) any other Claim in respect of Imperial (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

“**Miscellaneous Claims Bar Date**” means 5:00 pm (Eastern Time) on December 5, 2024.

“**Miscellaneous Claims Fund**” means the trust account established to address, resolve and fully compromise any Miscellaneous Claims that may be asserted in respect of the CCAA Proceedings of the Tobacco Companies, the amount of which shall be held for a period of three (3) years from the Effective Time, the whole in accordance with Article 18, Section 18.2.1 of the CCAA Plan.

“**Miscellaneous Claims Procedure**” means the procedure pursuant to which a Putative Miscellaneous Claimant can assert a Miscellaneous Claim as established in Article 18, Section 18.2 of the CCAA Plan.

“**Negative Notice Bar Date**” means 5:00 p.m. (Eastern Time) on the date that is twenty-one (21) days following the Negative Notice Issuance Date.

“**Negative Notice Claim**” means the value (for voting purposes only) of the Affected Claims of each Claimant and the number of votes associated therewith as set forth in a Statement of Negative Notice Claim to be sent to each Claimant in accordance with the following:

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Quebec Class Action Plaintiffs (QCAPs)	99,958	\$13,706,891,279
Pan-Canadian Claimants (PCCs)	186,003	\$5,041,088,110
<i>Knight</i> Class Action Plaintiffs	1	\$484,000,000
Tobacco Producers	3,930	\$29,043,876
British Columbia	1	\$136,681,344,490
Alberta	1	\$119,266,303,168
Saskatchewan	1	\$27,189,868,453
Manitoba	1	\$42,741,373,788
Ontario	1	\$271,795,731,959
Quebec	1	\$253,365,332,712
New Brunswick	1	\$22,778,964,723
Nova Scotia	1	\$29,979,033,060
Prince Edward Island	1	\$6,238,547,995
Newfoundland and Labrador	1	\$20,279,767,449
Yukon	1	\$3,752,573,987
Northwest Territories	1	\$6,865,708,611
Nunavut	1	\$3,584,449,605
Canada	1	\$333,535,110

“**Negative Notice Claims Package**” means the Claimant’s Statement of Negative Notice Claim and the form of Notice of Dispute of Negative Notice Claim to be used in the event that the Claimant wishes to raise a dispute in accordance with paragraph 8 of this Order, copies of which documents are attached to this Order as **Schedule “B”**.

“**Negative Notice Issuance Date**” means the date that the Statement of Negative Notice Claim is sent to a Claimant.

“**Non-Released Claims**” means all Claims that are not Released Claims and, for greater certainty, includes all Unaffected Claims.

“**Notice of Dispute of Negative Notice Claim**” means the notice, substantially in the form included in the Negative Notice Claims Package, which may be delivered to the Monitor by a Claimant disputing a Statement of Negative Notice Claim and providing reasons for such dispute.

“**Omnibus Notice**” means the notice which the Monitor shall cause to be published regarding this Claims Procedure Order and the Meeting, in accordance with the Omnibus Notice Program, a copy of which notice is attached hereto as **Schedule “C”**.

“**Omnibus Notice Program**” means the plan to publish comprehensive legal notice regarding this Claims Procedure Order and the Meeting to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories, as set forth on the document attached hereto as **Schedule “D”**.

“**Pan-Canadian Claimants**”, or “**PCCs**”, means Individuals, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. In the CCAA Plan, the terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule “A” to the Orders issued in the Tobacco Companies’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.

“**PCC Representative Counsel**” means The Law Practice of Wagner & Associates, Inc.

“**Person**” means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, a Government, or any other group, entity or body.

“**Pre-Implementation Miscellaneous Claim**” means an Affected Claim by a Person who is not an Individual Claimant and which Affected Claim is not a: (a) Provincial HCCR Claim, (b) Territorial HCCR Claim, (c) QCAP Claim, (d) PCC Claim, (e) Tobacco Producers Claim, or (f) *Knights* Claim.

“**Putative Miscellaneous Claimant**” means a Person, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim.

“**Quebec Class Action Plaintiffs**” or “**QCAPs**” means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

“**Quebec Class Counsel**” means collectively, the law practices of Trudel Johnston & Lespérance, Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

“**Released Claims**” means collectively any and all of the following Claims, excluding Unaffected Claims:

- (a) any Tobacco Claims; and
- (b) any Claims:
 - (i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of Imperial, anywhere else in the world, relating to Tobacco Products, which are based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability,

obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter);

- (ii) in respect of the CCAA Proceeding and the Chapter 15 Proceedings up to the Effective Time, provided that such Released Party is not determined by (A) a final order of the CCAA Court to have committed fraud in the CCAA Proceeding, or (B) a final order of the US Bankruptcy Court to have committed fraud in the Chapter 15 Proceedings;
- (iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and
- (iv) released as against the Monitors, CCAA Plan Administrators, Court-Appointed Mediator and Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5 and 18.1.6 of the CCAA Plan.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Releases.

“Secured Claim” means any Claim of a creditor to the extent that it is secured by a valid Encumbrance that is duly and properly registered or otherwise perfected in accordance with Applicable Law in the appropriate jurisdiction as of the Filing Date or thereafter pursuant to an Order, to the extent of the value of such Encumbrance as at the Filing Date (having regard to the value of the assets subject to such Encumbrance and the priority of such Encumbrance) and which Claim is entitled to be proven as a secured claim pursuant to the provisions of the CCAA.

“Statement of Negative Notice Claim” means the respective statements to be prepared by the Monitor, each of which shall contain, for voting purposes, the amount and number of votes ascribed to the Negative Notice Claim of each Claimant.

“Tobacco Claim” means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person’s own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

- (a) any Provincial HCCR Claim;
- (b) any Territorial HCCR Claim;
- (c) any QCAP Claim;
- (d) any PCC Claim;
- (e) any *Knight* Claim; and
- (f) any Tobacco Producers Claim.

“**Tobacco Companies**” means, collectively, Imperial, RBH and JTIM, and “**Tobacco Company**” means any one of them.

“**Tobacco Company Group**” means, in respect of Imperial, its Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of Imperial and their respective indemnitees.

“**Tobacco Producers**” means, collectively, the Ontario Flue-Cured Tobacco Growers’ Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers, including any successors or assigns, who sold their tobacco through the Ontario Flue-Cured Tobacco Growers’ Marketing Board pursuant to the annual Heads of Agreement made with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and “**Tobacco Producer**” means any one of them.

“**Unaffected Claims**” means, collectively:

- (a) any Alternative Product Claim;
- (b) any Claim by a Person relating to the right to enforce against any Released Party its obligations under any of the Definitive Documents;
- (c) any Claim secured by the CCAA Charges;
- (d) any Cash Management Bank Claim;
- (e) any Employee Priority Claim;
- (f) any Government Priority Claim;
- (g) any Claim in respect of CCAA Plan Administration Reserve Costs;
- (h) any Claim in respect of the PCC Compensation Plan Reserve Costs;
- (i) any Secured Claim that is not a Tobacco Claim;
- (j) any Claim for Costs by the Monitor, the CCAA Plan Administrator, the Claims Administrator, the Administrative Coordinator, the Court-Appointed Mediator,

including their respective legal or other advisors, or counsel to Imperial, subject to the applicable terms in connection therewith under the CCAA Plan;

- (k) any Claim by any Director under any directors' or officers' indemnity policy or agreement with Imperial to the extent not otherwise covered by the CCAA Charges;
- (l) any Intercompany Services Claim;
- (m) any Intercompany Claim, subject to the terms of Article 5, Section 5.16;
- (n) any Claim by a supplier against Imperial for the supply of goods or services other than a Tobacco Claim;
- (o) any Claim against Imperial relating to environmental remediation pursuant to Applicable Law;
- (p) any Claim by Canada or any Province or Territory against any Released Party relating in any manner to:
 - (i) any applicable federal, provincial or territorial sales taxes, federal excise taxes and customs and import duties, federal, provincial and territorial tobacco taxes, and any other taxes of any kind whatsoever applicable to any Released Party, and
 - (ii) such Released Party's compliance with any Applicable Law and statutes and the regulations made thereunder, except for liability for actions or omissions occurring prior to the Effective Time in respect of a Tobacco Claim;
- (q) any Claim in respect of ITCAN's obligation to pay the balance owed under the Comprehensive Agreement dated July 31, 2008 between ITCAN, Canada and the Provinces which settled the claims by Canada and the Provinces against ITCAN regarding the trade of contraband products in Canada and related tax collection matters; and
- (r) any Claim by any Person under any contract with Imperial that has not been disclaimed and which Claim is not a Tobacco Claim;

and, for greater certainty, shall include any Unaffected Claim arising through subrogation.

"Unaffected Creditor" means a Person who has an Unaffected Claim.

4. **THIS COURT ORDERS** that, except where otherwise specified herein, all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. (Eastern Time) on such Business Day unless otherwise indicated herein, and any reference to an event occurring on a day that is not a Business Day shall mean the next following day that is a Business Day.

5. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”, all references to the singular herein include the plural, the plural include the singular, and any gender include all genders.

CLAIMS PROCEDURE FOR NEGATIVE NOTICE CLAIMS

6. **THIS COURT ORDERS** that the Negative Notice Claims Package attached to this Order as Schedule “B” is hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with the Court-Appointed Mediator, may make minor non-substantive changes to the Negative Notice Claims Package as they may consider necessary or desirable.

7. **THIS COURT ORDERS** that as soon as practicable after the date of this Order, the Monitor shall cause a Negative Notice Claims Package to be sent to each Claimant, which shall be deemed to have been received by such Claimant on the Negative Notice Issuance Date.

8. **THIS COURT ORDERS** that if a Claimant wishes to dispute the amount of its Affected Claim for voting purposes and/or the number of votes associated therewith as set forth in the relevant Statement of Negative Notice Claim, the Claimant shall deliver to the Monitor a Notice of Dispute of Negative Notice Claim by no later than the Negative Notice Bar Date, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for the purpose of voting on the CCAA Plan at the Meeting.

9. **THIS COURT ORDERS** that the Monitor, in consultation with the Court-Appointed Mediator, shall review any Notice of Dispute of Negative Notice Claim received and shall attempt to resolve such dispute with the relevant Claimant following receipt of the Notice of Dispute of Negative Notice Claim. In the event that the dispute is not settled, the Monitor shall refer the dispute to the CCAA Court, and provide timely notice of such hearing date to the disputing Claimant.

10. **THIS COURT ORDERS** that unless any dispute of a Statement of Negative Notice Claim results in a revision to the value or number of votes associated with the relevant Affected Claim pursuant to the terms of this Order, each of the Claimants shall be entitled to vote at the Meeting in accordance with the value and number of votes set forth on the applicable Statements of Negative Notice Claim.

11. **THIS COURT ORDERS** that, except as may be required by the Meeting Order, no further steps shall be required to be taken by any of the Claimants in order for to them to be able to be present and vote at the Meeting.

CLAIMS PROCEDURE FOR PERSONS, OTHER THAN CLAIMANTS OR INDIVIDUAL CLAIMANTS, TO ASSERT A CLAIM

12. **THIS COURT ORDERS** that the Claims Procedure described hereafter shall apply to allow any Person, other than a Claimant or an Individual Claimant, that files a Miscellaneous Claimant Proof of Claim to be able to attend and vote at the Meeting in accordance with the Meeting Order.

13. **THIS COURT ORDERS** that, save for establishing the entitlement of certain Persons to vote on the CCAA Plan, the Claims Procedure shall not constitute, nor may it be construed as, an acceptance by the CCAA Court, the Court-Appointed Mediator, the Monitor and/or the Applicant of the existence, validity or value of any Claim asserted in a Miscellaneous Claimant Proof of Claim filed thereunder, including for distribution purposes under the CCAA Plan which shall be determined in accordance with the Miscellaneous Claims Procedure.

A. Notification Procedure

14. **THIS COURT ORDERS** that the Claims Package, Omnibus Notice and Omnibus Notice Program, attached to this Order as Schedule "A", Schedule "C" and Schedule "D" respectively, are hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with the Court-Appointed Mediator, may, from time to time, make minor non-substantive changes to these documents as they may consider necessary or desirable.

15. **THIS COURT ORDERS** that the Monitor shall cause this Order, the Omnibus Notice and the Claims Package to be posted to the Monitor's Website within five (5) Business Days following the date of this Order.

16. **THIS COURT ORDERS** that the Monitor shall send the Omnibus Notice, the Claims Package and a copy of this Order to: (i) each Person that appears on the Common Service List within five (5) Business Days following the date of this Order; and (ii) any Person that has identified itself in writing to the Monitor prior to the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter.

17. **THIS COURT ORDERS** that the execution of the steps described herein in paragraphs 14 to 16, as well as reasonable compliance with the notice program set forth in the Omnibus Notice Program, shall constitute good and sufficient service and delivery of notice of this Order and the Miscellaneous Claims Bar Date 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.

B. Miscellaneous Claims Bar Date

18. **THIS COURT ORDERS** that in order for a Person, other than a Claimant or an Individual Claimant, to assert a Claim and be permitted to attend the Meeting and vote thereat, such Person must file a Miscellaneous Claimant Proof of Claim with the Monitor by the Miscellaneous Claims Bar Date.

19. **THIS COURT ORDERS** that only such Persons who have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date shall be entitled to attend and vote on the CCAA Plan at the Meeting as a Putative Miscellaneous Claimant.

20. **THIS COURT ORDERS** that if a Person holding any Pre-Implementation Miscellaneous Claim fails to file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date, in addition to being barred from attending the Meeting and voting on the CCAA Plan, such Person:

- i. shall be forever barred, estopped and enjoined from asserting any Pre-Implementation Miscellaneous Claim under the Miscellaneous Claims Procedure;
- ii. shall not be entitled to receive any distribution under the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim, including from the Miscellaneous Claims Fund; and
- iii. shall be bound by and subject to the Release and injunctions set forth in Article 18, Section 18.1 of the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim.

21. **THIS COURT ORDERS** that the filing by any Person of a Miscellaneous Claimant Proof of Claim as provided herein shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, subject to paragraph 20 of this Order, provided that the CCAA

Plan is approved by the Affected Creditor Class, sanctioned by the CCAA Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be obliged to follow the procedure set forth in the Miscellaneous Claims Procedure to prove the existence, validity and value of such Miscellaneous Claim.

22. **THIS COURT ORDERS** that all dollar amounts herein are in Canadian currency. Any Miscellaneous Claimant Proof of Claim in a foreign currency that is filed with the Monitor shall be converted by the Monitor to Canadian dollars at the applicable Bank of Canada exchange rate at 12:00 pm on March 8, 2019.

MONITOR'S ROLE FOR PURPOSES OF THE MEETING AND THE VOTE

23. **THIS COURT ORDERS** that, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other Orders of the Court in these CCAA Proceedings, the Monitor shall administer the Claims Procedure and is hereby authorized, directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order or incidental thereto.

24. **THIS COURT ORDERS** that the Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, the Applicant and the Claimants, as applicable, to carry out the terms of this Order.

25. **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 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 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.

26. **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 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 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.

27. **THIS COURT ORDERS** that the Monitor shall receive and keep a record of all Miscellaneous Claimant Proofs of Claim filed in order to prepare a list of Persons, in addition to the Claimants, entitled to attend and vote at the Meeting, but the Monitor shall not be required to make any inquiry or assessment as to the validity or quantification of any such Miscellaneous Claimant Proofs of Claim that it may receive, provided that the Monitor shall be entitled, in its sole discretion, to seek further direction from this Court with respect to any Miscellaneous Claimant Proof of Claim filed if the Monitor considers such direction necessary, including for the conduct of the Meeting.

28. **THIS COURT ORDERS** that, notwithstanding the foregoing, the Monitor shall not take into consideration any Miscellaneous Claimant Proof of Claim filed either by an Individual Claimant or on behalf of any group of Individual Claimants, as all Individual Claimants are represented by either the PCC Representative Counsel or the Quebec Class Counsel, as the case may be. For greater certainty, no Individual Claimant nor any Person purporting to represent any Individual Claimants (other than PCC Representative Counsel and Quebec Class Counsel) shall be permitted to attend or vote at the Meeting.

29. **THIS COURT ORDERS** that at the Meeting, the Monitor shall keep distinct ledgers in order to tally the votes of all Persons that file a Miscellaneous Claimant Proof of Claim separately from the votes of the Claimants, and it shall report to the CCAA Court on the results recorded on each such ledger at the Sanction Hearing.

30. **THIS COURT ORDERS** that notwithstanding the foregoing, and without accepting the existence, validity or value of any Miscellaneous Claimant Proof of Claim received, any votes recorded by the Monitor for such Persons shall be deemed to be included in the Affected Creditor Class in accordance with the Meeting Order.

GENERAL PROVISIONS

31. **THIS COURT ORDERS** that notwithstanding any other provisions of this Order, the solicitation of Miscellaneous Claimant Proofs of Claim, and the filing by any Person of any Miscellaneous Claimant Proof of Claim, shall not grant such Person any rights, including without limitation, in respect of the nature, quantum and priority of its Claims or its standing in the CCAA Proceeding, except the rights specifically set out in this Order.

32. **THIS COURT ORDERS** that any notice or other communication (including, without limitation, Miscellaneous Claimant Proofs of Claim) to be filed under this Order with the Monitor will be sufficiently filed only if delivered by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed to:

FTI Consulting Canada Inc.
Attn: Imperial Tobacco Monitor
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8
Email: imperialtobacco@fticonsulting.com

33. **THIS COURT ORDERS** that the Monitor, in consultation with the Court-Appointed Mediator, is hereby authorized to use its reasonable discretion as to the adequacy of compliance with respect to the manner and timing in which forms delivered hereunder are completed and executed, and may, where it is satisfied that a Miscellaneous Claimant Proof of Claim has been adequately filed, waive strict compliance with the requirements of this Order as to completion and execution of such forms. Notwithstanding any other provision of this Order, any Miscellaneous Claimant Proof of Claim filed with the Monitor after the Miscellaneous Claims Bar Date but prior to the Meeting may, in the reasonable discretion of the Monitor or subject to further Order of the Court, be deemed to have been filed before the Miscellaneous Claims Bar Date, and may be treated by the Monitor in accordance with the process set out in this Order.

AID AND RECOGNITION

34. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body or agency having jurisdiction in Canada or in any other foreign jurisdiction, to give effect to this Order and to assist the Court-Appointed Mediator and the Monitor, in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies

and agencies are hereby respectfully requested to make such Orders and to provide such assistance, as may be necessary or desirable to give effect to this Order or to assist the Court-Appointed Mediator and the Monitor and their respective agents in carrying out the terms of this Order.



Chief Justice Geoffrey B. Morawetz

SCHEDULE "A"
CLAIMS PACKAGE

A-1 - MISCELLANEOUS CLAIMS INSTRUCTION LETTER

IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (collectively, the "APPLICANT")

PLEASE TAKE NOTICE that this Instruction Letter is being provided pursuant to an order of the Honourable Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated October 31, 2024 (the "**Claims Procedure Order**"). All capitalized terms not otherwise defined in this Instruction Letter shall bear the meaning given to them in the Claims Procedure Order, which is posted on the website of the Monitor at <http://cfcanada.fticonsulting.com/imperialtobacco/> (the "**Monitor's Website**").

Claims Procedure

This Claims Procedure only applies to Persons, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim to be able to attend and vote on the Applicant's CCAA Plan.

"**Miscellaneous Claims**" means collectively:

- (a) any Pre-Implementation Miscellaneous Claim;
- (b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;
- (c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of Imperial explicitly provides for the Section 19(2) Claim's compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and
- (d) any other Claim in respect of Imperial (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

“**Claimants**” means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers.

“**Individual Claimants**” means all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class Action Plaintiffs and are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

If you wish to assert a Miscellaneous Claim to be entitled to vote on the Applicant’s CCAA Plan at the Meeting, you must file a Miscellaneous Claimant Proof of Claim by 5:00 p.m. (Eastern Time) on the Miscellaneous Claims Bar Date, being December 5, 2024.

Any Person that does not file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date as provided in the Claims Procedure Order shall not be entitled to attend or vote on the CCAA Plan at the Meeting.

Please note that the filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be entitled to assert a Miscellaneous Claim for a period of two years following the issuance of the Sanction Order and to do so shall be obliged to follow the Miscellaneous Claims Procedure set forth in the CCAA Plan to prove the existence, validity and value of such Miscellaneous Claim.

If you have any questions regarding the Claims Procedure, please contact the Monitor at the following address:

FTI Consulting Canada Inc.
Attn: Imperial Tobacco Monitor
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8
Email: imperialtobacco@fticonsulting.com

Additional Miscellaneous Claimant Proof of Claim forms can be found on the Monitor’s Website or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, a Miscellaneous Claimant Proof of Claim form.

The Miscellaneous Claimant Proof of Claim form must include a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claims), and support for the amount of the Miscellaneous Claim asserted.

If you are submitting your Miscellaneous Claimant Proof of Claim electronically, please submit it to the email address provided above in PDF format and ensure the name of the file is **[legal name of Putative Miscellaneous Claimant]poc.pdf**.

A-2 - MISCELLANEOUS CLAIMANT PROOF OF CLAIM

(See Miscellaneous Claims Instruction Letter for instructions)

IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (collectively, the "APPLICANT")

Regarding the Miscellaneous Claim of _____
(referred to in this form as the "Putative Miscellaneous Claimant").

All notices or correspondence regarding this claim to be forwarded to the Putative Miscellaneous Claimant at the following address:

Representative: _____

Telephone Number: _____

Email Address: _____

(All future correspondence will be delivered to the designated email address unless the Putative Miscellaneous Claimant specifically requests that hardcopies be provided by checking the box below)

Please provide hardcopies of materials to the address above.

I, _____ (name of the representative of the Putative Miscellaneous Claimant), of _____ (City, Province) do hereby certify that:

1. I am _____ (*state position/title*) of the Putative Miscellaneous Claimant.
2. I have knowledge of the circumstances connected with the Miscellaneous Claim referred to in this form.

3. The Putative Miscellaneous Claimant asserts that it holds a Miscellaneous Claim (as defined in the Claims Procedure Order) in the amount of CDN\$ _____ (*insert CDN \$ value of claim*).¹

4. Provide a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claim), and support for the amount of the Miscellaneous Claim asserted:

Please attach any documentation supporting your Miscellaneous Claim. You may also attach a separate schedule if more space is required to describe your claim. Please clearly mark all attachments as schedules to your Miscellaneous Claimant Proof of Claim.

DATED in _____ (*city*) this _____ (*date*) day of _____ (*month*), 2024

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 Miscellaneous Claim; and
3. All information and/or documents submitted herewith are true, accurate and complete.

Name of Putative Miscellaneous Claimant: _____

Witness: _____

Signature: _____

(Signature)

Name: _____

Title: _____

(Print Name)

¹ Amounts in foreign currency will be converted to Canadian Dollars by the Monitor at the rate set out in the Claims Procedure Order.

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SCHEDULE "B"

NEGATIVE NOTICE CLAIMS PACKAGE

B-1 - STATEMENT OF NEGATIVE NOTICE CLAIM

For Negative Notice Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**")

Issuance Date: [●], 2024

In accordance with the Claims Procedure Order,² the present Statement sets forth the value and number of votes associated with the Claimant's Affected Claim, for the sole purpose of establishing the Claimant's right to vote at the Meeting of Affected Creditors (the "**Meeting**"), the whole as set forth in the CCAA Plan:³

Name of Claimant: _____
Number of Votes: _____
Value of Claim: _____

The above determinations do not affect any other right or entitlement accruing to the Claimant in respect of the CCAA Plan.

In accordance with the Claims Procedure Order, the Claimant shall have twenty-one (21) days from the Issuance Date hereof (referenced above) to file a Notice of Dispute of Negative Notice Claim, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted, solely for voting purposes at the Meeting, the value and number of votes associated with its Affected Claim.

UNLESS THE MONITOR RECEIVES A NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM WITHIN THE PRESCRIBED TIME-PERIOD, THE CLAIMANT WILL HAVE NO FURTHER RIGHT TO DISPUTE THE DETERMINATIONS MADE HEREIN FOR VOTING PURPOSES.

FTI Consulting Canada Inc., in its capacity as
Monitor to Imperial

² Capitalized terms used but not defined in this Statement of Negative Notice Claim (the "**Statement**") 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 dated October 31, 2024 (the "**Claims Procedure Order**").

³ The Court-Appointed Mediator and Monitor's Plan of Compromise and Arrangement in respect of Imperial dated October 17, 2024.

B-2 - NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM

For Negative Notice Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Capitalized terms used but not defined in this Notice of Dispute of Negative Notice Claim 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 October 31, 2024 (the “**Claims Procedure Order**”).

You can obtain a copy of the Claims Procedure Order on the Monitor’s website at <http://cfcanada.fticonsulting.com/imperialtobacco/>

1. Particulars of the Claimant:

Name of Claimant: _____

Representative: _____

Telephone Number: _____

Email Address: _____

2. Dispute of Negative Notice Claim:

The Claimant refers to the Statement of Negative Notice Claim issued to it by the Monitor on _____ (the “**Statement**”).

The Claimant disagrees with the Statement, in respect of the:

Value of the Claim stipulated in the Statement, which the Claimant asserts should be \$_____.

Number of votes attributed to the Claim stipulated in the Statement, which the Claimant asserts should be _____.

[Check the box or boxes that apply to your dispute, and fill in the blank space indicated with the value and/or number of votes the Claimant is asserting, as applicable]

3. Reasons for Dispute:

Describe the reasons and basis for your dispute of the Statement. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your dispute. Any particulars provided should support the number of votes and/or value of the Claim as asserted by you in section 2, above.

DATED in _____ (city) this _____ (date) day of _____ (month), 2024

I hereby certify that:

1. I am a duly authorized representative of the Claimant;
2. I have knowledge of the circumstances connected with the Claim; and
3. All information and/or documents submitted by the Claimant in support of its Notice of Dispute of Negative Notice Claim are true, accurate and complete.

Name of Claimant:

Signature: _____

Name: _____

Title: _____

Witness:

(Signature)

(Print Name)

This Notice of Dispute of Negative Notice Claim MUST be received by the Monitor no later than 5:00 p.m. (Eastern Time) on the Negative Notice Bar Date, being twenty-one (21) days following the Issuance Date of the Statement.

The Notice of Dispute of Negative Notice Claim must be delivered to the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

FTI Consulting Canada Inc.
Attn: Imperial Tobacco Monitor
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8
Email: imperialtobacco@fticonsulting.com

IF A NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM IS NOT RECEIVED BY THE MONITOR WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIMANT SHALL BE CONCLUSIVELY AND IRREVOCABLY DEEMED TO HAVE ACCEPTED THE STATEMENT OF NEGATIVE NOTICE AND THE VALUE AND NUMBER OF VOTES ASSOCIATED WITH ITS AFFECTED CLAIM SOLELY FOR THE PURPOSE OF VOTING AT THE MEETING.

SCHEDULE “C”

OMNIBUS NOTICE FOR NON-INDIVIDUAL CLAIMANTS

**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 FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND
CREDITORS’ MEETINGS**

IMPORTANT NOTE FOR INDIVIDUALS: Individuals who have suffered damages resulting from the use or consumption of Tobacco Products, including cigarettes, do not need to do anything at this time to preserve their rights. If the CCAA Plans are approved, separate claims processes will commence at a later date for individuals to file claims for compensation. Accordingly, this notice is solely for non-Individual Claimant.

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 (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**”):

- A claims procedure order (the “**Claims Procedure Order**”) which, *inter alia*, establishes 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

- A meeting order that, *inter alia*, accepts the filing of the CCAA Plans, approves the meeting materials, and directs the Monitors as to the conduct of the Meetings (the “**Meeting Order**”).

The CCAA Plans, Claims Procedure Order and Meeting Order are available for review on the Monitors’ websites, at the links referenced at the end of this Notice in section (v) hereof: *Questions and Contact Information* (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**

a. Dates

In accordance with the Claims Procedure Order, the Miscellaneous Claims Bar Date, being the date on which Persons other than Claimants and Individual Claimants, must file their Miscellaneous Claimant Proof of Claim in order to be able to attend and vote at the Meetings, is December 5, 2024.

Claimants who receive a Statement of Negative Notice Claim and wish to dispute same must file a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, which is twenty-one (21) days following the Issuance Date of the Statement of Negative Notice Claim.

In accordance with the Meeting Order, the Meetings shall be held on December 12, 2024.

Only Claimants, as well as Persons who file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date, shall be entitled to attend the Meetings and vote on the CCAA Plans.

b. Information for Individuals

All individuals with a Tobacco Claim against one or more Applicants (collectively, the “**Individual Claimants**”) are already represented in this matter either by the Quebec Class Counsel, in the case of the Quebec Class Action Plaintiffs (the “**QCAPs**”), or by the PCC Representative Counsel, in the case of the Pan-Canadian Claimants (the “**PCCs**”). If you are an Individual Claimant, such counsel will attend the Meetings and vote on the CCAA Plans on your behalf. **Accordingly, Individual Claimants cannot file proofs of claim, attend the Meetings, nor vote on the CCAA Plans.**

Please note that Individual Claimants are not required to take any actions at this time to preserve their rights.

If the CCAA Plans are approved at the Meetings and sanctioned by the CCAA Court, there will be separate administrative processes for QCAPs and PCCs to file claims for the purpose of receiving the distributions provided for in the CCAA Plans. New notices will be issued and publicized in the future before these claims processes for Individual Claimants will commence.

(ii) Background and Overview of the CCAA Plans

In March 2019, the Tobacco Companies each sought and obtained protection from their creditors pursuant to Initial Orders rendered by the CCAA Court.

Following a lengthy mediation process involving the Tobacco-Companies and the Claimants (the “**Mediation**”), and in accordance with an Order of the CCAA Court, the Court-Appointed Mediator and the Monitors developed CCAA Plans in respect of each Tobacco Company.

The CCAA Plans provide for the payment by the Tobacco Companies of a global amount of \$32.5 billion over time (the “**Global Settlement Amount**”).

Subject to the aforementioned approvals, and in accordance with the terms of the CCAA Plans, the Global Settlement Amount will be allocated to and among eligible Individual Claimants (comprising QCAPs and PCCs), Provinces and Territories, a public charitable foundation (Cy-près Foundation) and certain Tobacco Producers.

In respect of Individual Claimants, there will be two separate claims processes established pursuant to the CCAA Plans; namely, the Quebec Class Action Administration Plan and the PCC Compensation Plan (each schedules to the CCAA Plans).

A Miscellaneous Claims Fund will also be established pursuant to the CCAA Plans to provide potential distributions to any other Persons who may purport to have a Miscellaneous Claim (the “**Putative Miscellaneous Claimants**”).

(iii) The Claims Procedure

The Claims Procedure sets forth the process pursuant to which (i) Claimants and (ii) Putative Miscellaneous Claimants, if any, may attend and vote at the Meetings.

For greater certainty, no Individual Claimants or Unaffected Creditors in respect of Unaffected Claims shall be entitled to attend the Meetings or vote on the CCAA Plans.

a. Claimants

The Claimants consist of the (i) QCAPs, (ii) PCCs, (iii) Provinces and Territories, (iv) Tobacco Producers, and, in the case of Imperial only, (v) Knight Class Action Plaintiffs.

In accordance with the Claims Procedure Order, the Monitors will send to each of the Claimants a Statement of Negative Notice Claim, and the Claimants will have until the Negative Notice Bar Date to dispute the determinations set forth therein by filing a Notice of Dispute of Negative Notice

Claim. Failing receipt of a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, a Claimant will be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for voting at the Meetings.

Please note that these determinations in respect of the Claimants are for voting purposes only. All entitlements to distributions from the Global Settlement Amount are governed by the CCAA Plans.

b. *Putative Miscellaneous Claimants*

In order to give Putative Miscellaneous Claimants, if any, the opportunity to vote on the CCAA Plans, the Claims Procedure Order also sets forth the process by which any Person (excluding any Individual Claimant or group of Individual Claimants), may file a Miscellaneous Claimant Proof of Claim. A copy of the Claims Package (including an Instruction Letter and the form of Miscellaneous Claimant Proof of Claim) is available on the Monitors' Websites.

The Miscellaneous Claims Bar Date is 5:00 pm (Eastern Time) on December 5, 2024.

In accordance with the Claims Procedure Order, all Persons, other than Claimants or Individual Claimants, who wish to assert a Claim must file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date in order to be permitted to attend the Meetings and vote on the CCAA Plans.

Please take note that this Claims Procedure is for no purpose other than to determine eligibility to vote at the Meetings and, as such, the Monitors will not make any inquiry or assessment as to the validity or quantification of any Miscellaneous Claimant Proof of Claim that they may receive. Putative Miscellaneous Claimants, if any, that file a Miscellaneous Claimant Proof of Claim will be permitted to attend the Meetings and vote on the CCAA Plans in the Affected Creditor Class of each Applicant for the value referenced on their Miscellaneous Claimant Proof of Claim. Such votes, if any, will be recorded by the Monitors on a separate ledger from the votes of the Claimants.

Pursuant to the CCAA Plans, any Person purporting to have a Miscellaneous Claim will still be required to follow the Miscellaneous Claims Procedure outlined in Section 18.2 of the CCAA Plans in order to make a claim for compensation, including, without limitation, the requirement of first obtaining leave from the CCAA Court in order to assert a Miscellaneous Claim. Any compensation that may be determined to be due in respect of a Miscellaneous Claim will be payable exclusively from the Miscellaneous Claims Fund.

(iv) The Meeting Order

The Meeting Order stipulates, *inter alia*, that:

- the Meetings will be held by videoconference as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

- PCC Representative Counsel are authorized to vote on behalf of all PCCs, Quebec Class Counsel are authorized to vote on behalf of all QCAPs, Counsel for the Tobacco Producers are authorized to vote on behalf of all Tobacco Producers, and *Knight* Class Counsel are authorized to vote on behalf of all *Knight* Class Action Plaintiffs;
- there will be a single Affected Creditor Class for each Applicant and the Monitors shall record the Claimants' votes and the Putative Miscellaneous Claimants' votes, if any, on separate ledgers;
- the Monitors will report on the results of the votes to the CCAA Court prior to the Sanction Hearing; and
- in the event that the CCAA Plans are approved by the Affected Creditor Class, the Sanction Hearing will be scheduled on a date to be approved by the CCAA Court.

(v) 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 "D"

OMNIBUS NOTICE PROGRAM

1. The purpose of the Omnibus Notice Program (the "**Notice Program**") is to provide Persons⁴ in the Provinces and Territories with notice of: (a) the Claims Procedure to be conducted by the Monitors in accordance with the Claims Procedure Order to invite Putative Miscellaneous Claimants, if any, to file Miscellaneous Claimant Proofs of Claim for the purpose of attending and voting at the Meetings, and (b) the schedule of the Meetings to be convened to vote on the CCAA Plans in accordance with the Meeting Order.
2. The Notice Program shall include the dissemination of information and instructions contained in the Omnibus Notice approved by the CCAA Court pursuant to the Claims Procedure Order.
3. The Notice Program is intended to provide Persons in Canada, including notably Putative Miscellaneous Claimants, with reasonable information regarding the filing of Miscellaneous Claimant Proofs of Claim as well as notice of the Miscellaneous Claims Bar Date by which time such Miscellaneous Claimant Proofs of Claim must be filed, failing which no Person purporting to have a Miscellaneous Claim shall be entitled to attend or vote at the Meetings.
4. The Notice Program is also intended to communicate, in easy to understand language, that individuals with Tobacco Claims (or Persons representing groups of such individuals) shall not be entitled to participate in the Claims Procedure nor attend or vote at the Meetings. Furthermore, the Notice Program shall inform individuals that they will be represented at the Meetings by PCC Representative Counsel or Quebec Class Counsel, as the case may be, who will vote on their behalf, and that the claims processes in respect of distributions of compensation to eligible QCAPs or PCCs will only be conducted at a future date after new notice has been provided in connection therewith.

⁴ All capitalized terms used herein shall have the meanings given to them in the form of Omnibus Notice attached as Schedule "C" to the Claims Procedure Order, including by cross-reference.

5. The Omnibus Notice shall be available and published in both French and English.
6. The Notice Program shall include the following steps and initiatives to reach as many targeted Persons as reasonably possible in a cost effective manner:
 - i) Within five (5) Business Days following the issuance of the Claims Procedure Order, the Monitors shall send by email to all Persons on the Common Service List a copy of (a) the Claims Procedure Order, (b) the Meeting Order, and (c) the Omnibus Notice (collectively, the “**Claims Procedure Documents**”). To avoid duplication, the Monitors, acting together, will only send one set of the Claims Procedure Documents to each such Person;
 - ii) The Monitors shall also use their best efforts to send a copy of the Claims Procedure Documents to any Person, other than those on the Common Service List, that has identified itself in writing to a Monitor prior to the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter; and
 - iii) The Monitors shall include on each of their websites, *inter alia*, copies of the Claims Procedure Documents, including the form of Miscellaneous Claimant Proof of Claim and the Instruction Letter, as well as any other documents deemed appropriate by the Monitors, in their discretion, to publicize the Claims Procedure, the Miscellaneous Claims Bar Date and the scheduling of the Meetings.
7. The Monitors, acting together, shall publish, within five (5) Business Days of the Claims Procedure Order or as soon as practical thereafter, and then one week later, a condensed version of the Omnibus Notice substantially in the form as set out in Appendix “A” attached hereto, in the Globe and Mail (National Edition), National Post (National Edition) and in Le Devoir newspapers. They shall also publish once, within ten (10) Business Days of the Claims Procedure Order or as soon as practical thereafter, the condensed version of the Omnibus Notice in the regional newspapers in each Province and Territory as set out in Appendix “B” attached hereto.

8. Each of the Monitor's websites shall be updated to include relevant and easy to understand information regarding the Claims Procedure, including prominent warnings that any Miscellaneous Claimant Proof of Claim must be filed with the Monitor prior to the Miscellaneous Claims Bar Date.
9. The Monitors, acting reasonably, may, but shall not be obliged to, utilize such other methods that they deem appropriate and cost effective, to inform Persons in Canada of the Claims Procedure and the scheduling of the Meetings.

Appendix "A"

Condensed Omnibus Notice

NOTICE FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND CREDITORS' MEETINGS

IN THE CCAA PROCEEDINGS OF:

IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (together, "Imperial"); ROTHMANS, BENSON AND HEDGES INC. ("RBH"); and JTI-MACDONALD CORP. ("JTIM")

IMPORTANT NOTE FOR INDIVIDUAL CLAIMANTS: Individuals who have suffered damages resulting from the use or consumption of Tobacco Products, including cigarettes, do not need to do anything at this time to preserve their rights. If the CCAA Plans are approved, separate claims processes will commence at a later date for individuals to file claims for compensation. Accordingly, this notice is solely for non-Individual Claimants.

All capitalized terms in this notice have the meanings ascribed to them in the CCAA Plans, which can be found on the Monitors' Websites, links for which are provided at the end of this notice. A more detailed version of this notice is also available on the Monitors' Websites.

PLEASE TAKE NOTICE that on October 17, 2024, the Court-Appointed Mediator in the CCAA Proceedings of Imperial, RBH and JTIM (the "**Tobacco Companies**"), together with the Monitors of the Tobacco Companies, filed a CCAA Plan in respect of each Tobacco Company.

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the CCAA Court issued (i) a Claims Procedure Order, which sets forth the process pursuant to which Claimants and Putative Miscellaneous Claimants, if any, may attend the Meetings and vote on the CCAA Plans; and (ii) a Meeting Order that, amongst other things, accepts the filing of the CCAA Plans and establishes the date and times of the Meetings of Affected Creditors to vote on such CCAA Plans.

(i) The CCAA Plans

The CCAA Plans provide for the payment over time by the Tobacco Companies of a Global Settlement Amount of \$32.5 billion, which is to be allocated between the Claimants (and the Miscellaneous Claims Fund); namely, the Quebec Class Action Plaintiffs (QCAPs), Pan-Canadian Claimants (PCCs), *Knight* Class Action Plaintiffs, the Provinces and Territories, certain Tobacco Producers, as well as a public charitable foundation (Cy-près Foundation).

The CCAA Plans also provide, from the Global Settlement Amount, for the establishment of a Miscellaneous Claims Fund to provide potential distributions to Putative Miscellaneous Claimants, being Persons other than Claimants or Individual Claimants, who purport to have a Miscellaneous Claim against one or more of the Tobacco Companies.

(ii) The Claims Procedure

The Claims Procedure Order sets forth the process pursuant to which (i) Claimants and (ii) Putative Miscellaneous Claimants, if any, may attend and vote at the Meetings. It provides that:

- Each Claimant shall be issued a Statement of Negative Notice Claim. Unless the statement is varied in accordance with the Claims Procedure Order, the Claimant shall be entitled to vote at the Meetings based on the value and number of votes set forth in the statement; and
- All Persons asserting a Miscellaneous Claim for the purpose of attending the Meetings and voting on the CCAA Plans must file a Miscellaneous Claimant Proof of Claim with the Monitor by no later than 5pm (Eastern Time) on December 5, 2024 (the Miscellaneous Claims Bar Date). The Claims Package for such Persons is available on each of the Monitors' Websites.

Please note that Individual Claimants are not required to take any actions at this time to preserve their rights.

Please note that the value of an Affected Claim as set forth in a Statement of Negative Notice or in a Miscellaneous Claimant Proof of Claim is for voting purposes only. All entitlements to distributions from the Global Settlement Amount shall be in accordance with the CCAA Plans.

(iii) The Meeting Order

The Meetings to vote on the CCAA Plans shall be held by videoconference as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

Please note that all Individual Claimants (or groups of Individual Claimants) will be represented at the Meetings by either the Quebec Class Counsel or the PCC Representative Counsel. **Accordingly, Individual Claimants may not file a Miscellaneous Claimant Proof of Claim, attend the Meetings, nor vote on their own behalf.**

(iv) Monitors' Contact Information

For further information, please consult the Monitors' Websites or contact them at:

Tobacco Company	Monitor's Contact Details
Imperial	FTI Consulting Canada Inc. Website: http://cfcanada.fticonsulting.com/imperialtobacco Phone Number: 1-844-707-7558 Email Address: imperialtobacco@fticonsulting.com
RBH	Ernst & Young Inc.

	Website: www.ey.com/ca/rbh Phone Number: 1-866-943-2280 Email Address: rbh@ca.ey.com
JTIM	Deloitte Restructuring Inc. Website: www.insolvencies.deloitte.ca/en-ca/JTIM Phone Number: 1-833-765-1452 Email Address: jtim@deloitte.ca

Appendix "B"

Regional Newspapers for the Omnibus Notice Program

Publication	Specific Region/Municipality
Chronicle Herald	Halifax, NS
Cape Breton Post	Cape Breton, NS
Saint John Telegraph-Journal	Saint John, New Brunswick
The Daily Gleaner	Fredericton, New Brunswick
Miramichi Leader	Miramichi, New Brunswick
The Guardian	Charlottetown, PEI
St. John's Telegram	St. John's, NFLD
Quebec Chronicle Telegraph	Quebec City, QC
Journal de Québec	Quebec City, QC
Montreal Gazette	Montreal, QC
La Sentinelle	Northern Quebec
Ottawa Citizen	Ottawa, Ontario
Chronicle-Journal	Thunder Bay/Northwest Ontario
North Bay Nugget	North Bay, Ontario
London Free Press	London, Ontario
Sudbury Star	Sudbury, Ontario

Publication	Specific Region/Municipality
Toronto Star	Toronto, Ontario
Winnipeg Free Press	Winnipeg, Manitoba
La Liberté	Winnipeg, Manitoba
Brandon Sun	Brandon, Manitoba
Flin Flon Reminder	Flin Flon, Manitoba
Thompson Citizen	Thompson, Manitoba
Regina Leader Post	Regina, Saskatchewan
Saskatoon Starphoenix	Saskatoon, Saskatchewan
Prince Albert Daily Herald	Prince Alberta, Saskatchewan
Calgary Herald	Calgary, AB
Edmonton Journal	Edmonton, AB
Lethbridge Herald	Lethbridge, AB
Alberta Native News	AB, MB, SK, Northern BC, YK, NU, NWT
Victoria Times Colonist	Victoria, BC
Vancouver Sun	Vancouver, BC
Prince George Citizen	Prince George, BC
Yukon News	Yukon
NWT News / North	NWT

Publication	Specific Region/Municipality
Nunatsiaq News	Nunavut
Nunavut News	Nunavut

*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*

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
(Claims Procedure
Order)**

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