

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE) MONDAY, THE 11th
)
MR. JUSTICE MCEWEN) DAY OF JULY, 2022

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

ORDER

(New Excise Act Security)

THIS MOTION, made by Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Applicants**"), pursuant to the *Companies' Creditors Arrangement Act* (Canada), as amended, for an order, among other things, authorizing the Applicants to post the New Excise Act Security (defined below), notwithstanding any restrictions that may be contained in the initial order as amended and restated, including by a second amended and restated initial order dated April 26, 2019 (the "**Initial Order**"), was heard this day by judicial videoconference via Zoom in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Notice of Motion of the Applicants dated July 7, 2022, the Affidavit of George Rokas sworn July 7, 2022 (the "**Rokas Affidavit**"), the Twelfth Report of FTI Consulting Canada Inc. in its capacity as Monitor of the Applicants (the "**Monitor**"), and on hearing the submissions of counsel for the Applicants, the Monitor, and such other counsel as were present as listed on the participant sheet, no one else appearing although duly served as appears from the affidavit of service, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service and filing of the Motion Record of the Applicants herein and the Twelfth Report is hereby abridged and validated such that this motion is properly returnable today and hereby dispenses with further service thereof.

NEW EXCISE ACT SECURITY AUTHORIZATION

2. **THIS COURT ORDERS** that Imperial Tobacco Canada Limited is authorized to post security as required by the Excise Act Amendments (defined in the Rokas Affidavit) in an aggregate amount not exceeding \$5 million (the "**New Excise Act Security**"), and to take any steps necessary to otherwise comply with the requirements of the New Excise Act Security, notwithstanding any restrictions that might otherwise arise under the terms of the Initial Order.

3. **THIS COURT ORDERS** that except as specifically revised herein or in another order of this Court, the Initial Order continues in full force and effect.

GENERAL

4. **THIS COURT ORDERS** that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.



A handwritten signature in black ink, appearing to read "McIntosh", is written above a horizontal line.

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

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PROCEEDING COMMENCED AT TORONTO

ORDER

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