



Court File No. CV-19-615862-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF

)

MONDAY, THE 15th

JUSTICE MORAWETZ

)

DAY OF DECEMBER, 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 **JTI-MACDONALD CORP.**

CCAA PLAN ADMINISTRATOR REPORT ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as CCAA Plan Administrator (the "**CCAA Plan Administrator**") of JTI-Macdonald Corp. (the "**Applicant**") pursuant to the CCAA Plan Administrator Appointment Order of this Court dated March 6, 2019 for an Order, among other things, approving the Second Report of the CCAA Plan Administrator dated December 8, 2025 (the "**Second Report**") and the activities of the CCAA Plan Administrator described therein (the "**Activities**") was heard virtually on this day in Toronto, Ontario.

ON READING the Motion Record of the CCAA Plan Administrator dated December 8, 2025, including the Second Report, and the Supplement to the Second Report of the CCAA Plan Administrator dated December 12, 2025 (the "**Supplemental Report**"), and upon hearing the submissions of counsel to the CCAA Plan Administrator, counsel to the Applicant, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Common Service List, although properly served with the CCAA Plan Administrator's Motion

Record and the Supplemental Report, as appears from the Lawyer's Certificates of Service of Jake Harris, dated December 9, 2025 and December 12, 2025;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and that further service thereof 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 Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement concerning, affecting and involving JTI-Macdonald Corp. dated August 27, 2025.

APPROVAL OF THE SECOND REPORT AND ACTIVITIES

3. **THIS COURT ORDERS** that the Second Report, with the exception of the second sentence of paragraph 30, the Activities and the Supplemental Report are hereby approved.

GENERAL PROVISIONS

4. **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.

5. **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.

 C.J.

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 JTI-MACDONALD CORP.

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

Proceeding Commenced at Toronto

**CCAA PLAN ADMINISTRATOR REPORT
ORDER**

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