Court File No. CV-19-615862-00CL
Court File No. CV-19-616077-00CL
Court File No. CV-19-616779-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	FRIDDAY, THE 19TH
	)	
JUSTICE KIMMEL	)	DAY OF JUNE, 2026

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.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.

CLARIFICATION ORDER
(Claim Form)

THIS MOTION, made by Ernst & Young Inc., in its capacity as CCAA Plan Administrator of the RBH CCAA Plan (as defined below), FTI Consulting Canada Inc., in its capacity as CCAA Plan Administrator of the Imperial CCAA Plan (as defined below), and Deloitte Restructuring Inc., in its capacity as CCAA Plan Administrator of the JTIM CCAA Plan (as defined below) (in such capacities, the "**CCAA Plan Administrators**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day in writing.

ON READING the Motion Records of the CCAA Plan Administrators (the "**Motion Records**"), and upon reading the submissions of counsel for the CCAA Plan Administrators, counsel for Epiq Class Actions Services Canada, Inc. ("**Epiq**") and counsel for such other parties as wished to be heard, with no one else responding or requesting to appear although duly served as appears from the certificates of service, filed:

Service and Definitions

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

2. **THIS COURT ORDERS** that, unless otherwise stated herein, all capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in each of the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of JTI Macdonald Corp (the "**JTIM CCAA Plan**"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Imperial CCAA Plan**"), and Rothmans, Benson & Hedges Inc. (the "**RBH CCAA Plan**"), as such plans may be amended, amended and restated, supplemented or otherwise modified from time to time (collectively the "**CCAA Plans**").

Claim Forms – No Requirement for Signature of Commissioner of Oaths/ Notary Public

3. **THIS COURT ORDERS AND DECLARES** that, given that each of a (i) Claim Form for PCC-Claimant; (ii) Claim Form for the Legal Representative of a PCC-Claimant; (iii) Tobacco-Victim Claim Form; or (iv) Succession Claim Form (each a "**Claim Form**") must be accompanied by a declaration by the Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and it does not include false claims and notwithstanding anything contained in the Claims Administrator Orders issued in connection with each of the CCAA Plans, each dated August 27, 2025 (as may be amended and/or amended and restated, the "**Claims Administrator Orders**"), including paragraph 5 thereof or the Global Notice Plan (as defined in the Claims Administrator Orders) attached as Schedule "A" thereto, the CCAA Plans, the PCC Compensation Plan or the Quebec Administration Plan, none of the Claim Forms shall be required to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed and submitted to the Claims Administrator and, for greater certainty, no such forms shall be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such form not being sworn or affirmed before a Commissioner of Oaths or Notary Public, regardless of whether such Claim Form was submitted to the Claims Administrator prior to, on or after the date hereof.

4. **THIS COURT ORDERS** that notwithstanding anything to the contrary in the Claims Administrator Orders, the PCC Compensation Plan or the Quebec Administration Plan, the Claims Administrator is authorized to make such amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the affidavit of Michael O'Connor sworn on August 22, 2025, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan as the Claims Administrator determines appropriate to reflect the provisions of paragraph 3 of this Order.

General

5. **THIS COURT ORDERS** that in the event of a conflict between (i) this Order, (ii) the Claims Administrator Orders and (iii) the CCAA Plans, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern.

6. **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.

7. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order. All courts, tribunals, judicial, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq and the CCAA Plan Administrators as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrators and their respective agents in carrying out the terms of this Order.

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

Jessica Kimmel

Digitally signed by Jessica Kimmel
Date: 2026.06.19 20:52:53 -04'00'

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ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceeding commenced at Toronto

ORDER
(CLARIFICATION ORDER (CLAIM FORM))

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