ONTARIO SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

COUNSEL/ENDORSEMENT SLIP

COURT FILE NO.: **DATE: Friday June 19, 2026**

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

NO. ON LIST:

TITLE OF PROCEEDING: 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.

BEFORE: JUSTICE KIMMEL

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party:

Name of Person Appearing	Name of Party	Contact Info
Natasha MacParland	Lawyers for FTI Consulting Canada Inc., in its capacity as the Court-appointed CCAA Plan Administrator of the Imperial CCAA Plan	natasha.macparland@dentons.com
Shayne Kuklowicz	Ernst & Young Inc., in its capacity as Court-appointed CCAA Plan Administrator of Rothmans, Benson & Hedges	skukulowicz@cassels.com

	Inc.	
Linc Rogers	Deloitte Restructuring Inc., in its capacity as CCAA Plan Administrator of the JTIM CCAA Plan	linc.rogers@blakes.com

For Defendant, Respondent, Responding Party:

Name of Person Appearing	Name of Party	Contact Info

ENDORSEMENT OF JUSTICE KIMMEL:

[1] Identical motions were brought by the CCAA Administrators in these three CCAA proceedings in Ontario as well as in the Superior Court of Quebec Class Action under Court File No. 500-06-000076-980.

[2] These in-writing motions seek to clarify the Claims Form under the CCAA Plans and the Quebec Administration Plan. The motions before this court in respect of the CCAA Plans were served on the Service List on June 9, 2026. The Plan Administrators confirmed at the end of the day on June 19, 2026 that there had been no submissions or objections received in connection with these motions in-writing. Given the nature of the Service List, the absence of any opposition or request for an oral hearing is deemed sufficient and the requirement for formal notice of non-opposition is not practical or required in the circumstances. The motions proceeded on an unopposed basis.

[3] The CCAA Administrators explain in their motions that:

a. Pursuant to the Claims Administrator Orders, 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 Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and it does not include false claims (the "Claimant Declaration"); and (ii) be sworn or affirmed before a Commissioner of Oaths or Notary Public (the "Notarial Requirement").

b. Epiq, in its capacity as Claims Administrator and PCC Agent, Quebec Class Counsel and Raymond Chabot, in its capacity as agent for Quebec Class Counsel

on behalf of the QCAPs, have expressed concerns to the CCAA Plan Administrators that the Notarial Requirement is too cumbersome, interfering with the efficiency of submitting a claim.

c. The Claims process was intended to provide an efficient means to submit a Claim Form without discouraging Claimants from submitting a claim. The purpose of this motion is to remove the Notarial Requirement to ensure these intentions are borne out.

d. Given that the Claimant will make the Claimant Declaration when submitting a Claim Form, the proposed Clarification Order (Claim Form) will ensure an efficient and user-friendly process by providing that a Claim Form does not need to meet the Notarial Requirement to been validly completed and submitted to the Claims Administrator. Further, any Claim Form that has already been submitted but does not satisfy the Notarial Requirement will not be deemed ineligible, invalid, deficient or otherwise incomplete solely as a result of such Claim Form not meeting the Notarial Requirement.

[4] This is an appropriate circumstance in which to exercise the court's discretion under s. 11 of the CCAA to grant the requested relief.

[5] It is my understanding, pursuant to the Court-to-Court Communication Protocol approved by both the Ontario and Quebec Superior Courts on October 15, 2025, that a similar order has been or will be signed by the Quebec Superior Court supervising the Quebec Administration Plan.

[6] The draft orders dated and signed by me Friday June 19, 2026 were effective that day. Although entry and filing is not required, they may be entered in the normal course.

[7] The Plan Administrators shall provide copies to the service list and post the orders and this endorsement on their website.

June 19, 2026