

Court File No. CV-19-615682-00CL

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

**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.**

**Applicant**

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Court File No. 500-06-000076-980

**PROVINCE DE QUÉBEC  
DISTRICT DE MONTRÉAL**

**COUR SUPÉRIEURE  
(Chambre des actions collectives)**

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTE et JEAN-YVES BLAIS**

Demandeurs

c.

**JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITEE et  
ROTHMANS, BENSON & HEDGES INC.**

Défendeurs

- et -

**FTI CONSULTING INC., ERNST & YOUNG INC. et DELOITTE RESTRUCTURING  
INC.**

Intervenants

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**MOTION RECORD  
(Clarification Order (Claim Form))  
In-Writing**

June 9, 2026

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**TO: COMMON SERVICE LIST**

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

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

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.**

**Applicants**

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

**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.**

**Applicant**

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**PROVINCE DE QUÉBEC  
DISTRICT DE MONTRÉAL**

**COUR SUPÉRIEURE  
(Chambre des actions collectives)**

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTE et JEAN-YVES BLAIS**

Demandeurs

c.

**JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITEE et  
ROTHMANS, BENSON & HEDGES INC.**

Défendeurs

- et -

**FTI CONSULTING INC., ERNST & YOUNG INC. et DELOITTE RESTRUCTURING  
INC.**

Intervenants

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**MOTION RECORD**

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Tab	Description	Page
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**TAB 1**

Court File No. CV-19-615682-00CL

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

**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.**

**Applicant**

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Court File No. 500-06-000076-980

**PROVINCE DE QUÉBEC  
DISTRICT DE MONTRÉAL**

**COUR SUPÉRIEURE  
(Chambre des actions collectives)**

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTE et JEAN-YVES BLAIS**

Demandeurs

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**JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITEE et  
ROTHMANS, BENSON & HEDGES INC.**

Défendeurs

- et -

**FTI CONSULTING INC., ERNST & YOUNG INC. et DELOITTE RESTRUCTURING  
INC.**

Intervenants

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**NOTICE OF MOTION  
(CLARIFICATION ORDER (CLAIM FORM))**

Deloitte Restructuring Inc. (“**Deloitte**”), in its capacity as Court-appointed CCAA Plan Administrator of the Fourth A&R JTIM Plan (as defined below) (in such capacity, the “**CCAA Plan Administrator**”), will make a motion jointly before Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”) and Justice Piché of the Superior Court of Québec (District of Montreal) (the “**Quebec Court**” and together with the CCAA Court, the “**Courts**”) in writing.

**PROPOSED METHOD OF HEARING:** The motion is to be heard in writing.

**THE MOTION IS FOR:**<sup>1</sup>

1. An Order from each of the CCAA Court and the Quebec Court (collectively, the “**Clarification Order (Claim Form)**”), substantially in the forms included at Tabs 3 and 4 of the Motion Record, respectively, removing the requirement for a Claim Form (as defined below) to be sworn or confirmed before a Commissioner of Oaths or Notary Public to be validly completed and such further and other relief as counsel may advise and the Courts may permit.

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<sup>1</sup> All capitalized terms used but not defined herein have the meanings given to them in the Fourth A&R JTIM Plan.

**THE GROUNDS FOR THE MOTION ARE:**Background

2. The plan of compromise or arrangement in respect of JTIM dated October 17, 2024 (the “**JTIM Plan**”), developed by the Court-Appointed Mediator and the Monitor, was accepted for filing and approved by the requisite majorities of voting creditors.

3. The JTIM Plan was amended and restated on December 5, 2024, and then further amended and restated on January 27, 2025, and February 27, 2025 (such amended and restated version, the “**Third A&R JTIM Plan**”).

4. On March 6, 2025, the CCAA Court: (i) approved and sanctioned the Third A&R JTIM Plan pursuant to the Sanction Order; and (ii) appointed Deloitte as the CCAA Plan Administrator pursuant to the CCAA Plan Administrator Appointment Order.

5. The Sanction Order also, among other things, appointed Epiq Class Actions Services Canada, Inc. as the Claims Administrator in respect of the Third A&R JTIM Plan (in such capacity, the “**Claims Administrator**”).

6. On August 27, 2025, the CCAA Court granted an Order, approving an amended and restated version of the Third A&R JTIM Plan (such amended and restated version, the “**Fourth A&R JTIM Plan**”).

7. Also on August 27, 2025, the CCAA Court granted the Claims Administrator Order that, other things: (i) appointed Epiq Class Actions Services Canada, Inc. as agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (in such capacity the “**PCC Agent**”, and together in its capacity as Claims Administrator “**Epiq**”); and (ii) approved the Global

Notice Plan (as defined in the Claims Administrator Order) attached as Schedule “A” thereto, including the Claim Forms (as defined below) included in the Global Notice Plan.

8. The Fourth A&R JTIM Plan was implemented on August 29, 2025.

The Clarification Order (Claim Form)

9. Pursuant to the Fourth A&R JTIM Plan and Claims Administrator Order, 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**”).

10. 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.

11. 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.

12. 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 be

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.

Additional Grounds

13. Section 11 of the CCAA and the inherent and equitable jurisdiction of the Courts.
14. Rules 1.04, 1.05, 2.03, 3.02, 10.01, 16, 37 and 59 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended and the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended.
15. Article 49 of the *Code of Civil Procedure*, CQLR c C-25.01.
16. Such further and other grounds as counsel may advise and the Courts may permit.

**THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of this motion:

17. The Third Report of the CCAA Plan Administrator dated June 8, 2026; and
18. Such further and other evidence as counsel may advise and the Courts may permit.

June 9, 2026

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*Lawyers for Deloitte Restructuring Inc., in its capacity  
as the Court-appointed CCAA Plan Administrator of the  
JTIM CCAA Plan*

**TO: COMMON SERVICE LIST**

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.

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

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**NOTICE OF MOTION**  
**(CLARIFICATION ORDER (CLAIM FORM))**

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appointed CCAA Plan Administrator of the JTIM CCAA Plan*

# TAB 2

Court File No. CV-19-615682-00CL

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

**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 AND ARRANGEMENT OF  
JTI-MACDONALD CORP.**

**Applicant**

**THIRD REPORT OF THE CCAA PLAN ADMINISTRATOR  
June 8, 2026**

**INTRODUCTION<sup>1</sup>**

1. On March 8, 2019, JTI-Macdonald Corp. (“**JTIM**”, the “**Company**” or the “**Applicant**”) applied for and obtained an initial order (the “**Initial Order**”) under the *Companies' Creditors Arrangement Act* that, amongst other things, (i) granted a stay of proceedings in favour of the Applicant and a limited stay of proceedings in favour of certain affiliates of the Applicant in relation to certain proceedings, and (ii) appointed Deloitte Restructuring Inc. as monitor (in such capacity, the “**Monitor**”) of the Applicant in this CCAA proceeding (the “**CCAA Proceeding**”).
2. On April 25, 2019, this Court (the “**CCAA Court**”) issued a further amended and restated Initial Order (the “**Second Amended and Restated Initial Order**”) that, amongst other things, extended a limited stay of proceedings to the Other Defendants (as defined in the Second Amended and Restated Initial Order).
3. Pursuant to Orders dated October 31, 2024, this Court among other things, approved the filing of a plan of compromise or arrangement dated October 17, 2024 (as further amended and restated on December 5, 2024, January 27, 2025 and February 27, 2025 the “**CCAA**

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<sup>1</sup> Capitalized terms used but not otherwise defined have the meanings ascribed to them in the Court-Appointed Mediator’s and Monitor’s Fourth Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated August 27, 2025 (the “**Fourth A&R JTIM Plan**”).

**Plan**”) in respect of the Applicant, set the meeting of creditors for December 12, 2024 (the “**JTIM Meeting**”) for affected creditors to vote on the CCAA Plan (such creditors, the “**Eligible Voting Creditors**”) and approved a claims procedure to identify affected claims against the Applicant for purposes of voting on the CCAA Plan.

4. On March 6, 2025, the CCAA Court issued:
  - (i) an Order sanctioning the CCAA Plan and appointing Epiq Class Actions Services Canada, Inc. as the Claims Administrator (in such capacity, the “**Claims Administrator**”) in respect of the CCAA Plan and the Pan Canadian Claimants’ Compensation Plan (the “**PCC Claims Administration**”) and the Quebec Class Action Administration (the “**QCAP Claims Administration**”); and
  - (ii) an Order appointing Deloitte Restructuring Inc. as the CCAA Plan Administrator in respect of JTIM (the “**CCAA Plan Administrator**”).
5. On August 27, 2025, the CCAA Court issued an Order approving the Fourth A&R JTIM Plan, which further amended the CCAA Plan. The Fourth A&R JTIM Plan was implemented on August 29, 2025.
6. Also on August 27, 2025, the CCAA Court issued an Order (the “**Claims Administrator Order**”) that, among other things, appointed Epiq Class Actions Services Canada, Inc. as agent for the Pan Canadian Claimants Representative Counsel in respect of the PCC Compensation Plan (in such capacity, the “**PCC Agent**” and, together in its capacity as Claims Administrator, “**Epiq**”).

## **PURPOSE**

7. The purpose of this third report of the CCAA Plan Administrator (the “**Third Report**”) is to provide information to this Court with respect to the CCAA Plan Administrator’s motion for an Order (the “**Clarification Order (Claim Form)**”) removing the requirement for a Claim Form (as defined below) to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed (the “**Notarial Requirement**”).

## TERMS OF REFERENCE

8. In preparing this Third Report and making the comments herein, the CCAA Plan Administrator has relied upon information provided by, and discussions held with, the Applicant and Epiq (collectively, the “**Information**”).
9. Unless otherwise indicated, the CCAA Plan Administrator’s understanding of factual matters expressed in this Third Report concerning the Applicant and its business and the PCC Claims Administration and QCAP Claims Administration is based on the Information, and not independent factual determinations made by the CCAA Plan Administrator.
10. Copies of the Monitor/CCAA Plan Administrator’s prior reports and all motion records and Orders in the CCAA Proceeding are available on the Monitor/CCAA Plan Administrator’s website at <http://www.insolvencies.deloitte.ca/en-ca/JTIM>. The Monitor/CCAA Plan Administrator has also established a toll-free phone number that is referenced on the Monitor/CCAA Plan Administrator’s website so that parties may contact the CCAA Plan Administrator if they have questions with respect to the CCAA Proceeding.
11. This Third Report was prepared in coordination with the CCAA Plan Administrators of the other Tobacco Companies. The CCAA Plan Administrator understands that the reports to be filed by such other CCAA Plan Administrators will be substantially the same as this Third Report.

## REMOVING THE NOTARIAL REQUIREMENT

12. Pursuant to the Fourth A&R JTIM Plan and Claims Administrator Order, 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 applicable Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and does not include false claims (the “**Claimant Declaration**”); and (ii) satisfy the Notarial Requirement.
13. Based on their experience working with prospective Pan-Canadian Claimants and prospective *Blais* Class Members, Epiq and Raymond Chabot Administrateur Provisoire Inc.

(“**Raymond Chabot**”), in its capacity as the QCAP agent, have identified a common difficulty faced by these individuals in submitting a validly completed Claim Form. In particular, Epiq and Raymond Chabot report that the Notarial Requirement causes significant delay, and uncertainty for individuals or their successors who want to file a claim.

14. Both Epiq and Raymond Chabot anticipate that removing the Notarial Requirement would create significant efficiencies.
15. The proposed Clarification Order (Claim Form) provides that any Claim Form that has already been submitted but does not meet the Notarial Requirement will not be deemed ineligible, invalid or deficient solely because it did not meet this requirement. This will ensure that Claimants who have already submitted claims which do not meet the Notarial Requirement will not need to submit a new Claim Form.
16. While the CCAA Plan Administrator understands there are likely to be cost savings if the Notarial Requirement is removed, improving access to direct compensation for qualified individuals is the primary reason for seeking this relief. The CCAA Plan Administrator believes that dispensing with the Notarial Requirement, while maintaining the Claimant Declaration, is appropriate to ensure Claimants are able to efficiently access compensation they qualify for, where maintaining an additional administrative requirement might otherwise constitute a barrier.
17. For these reasons, the CCAA Plan Administrator supports granting the Clarification Order (Claim Form).

All of which is respectfully submitted this 8<sup>th</sup> day of June, 2026.

**Deloitte Restructuring Inc.**  
**In its capacity as CCAA Plan Administrator of**  
**JTI-Macdonald Corp.**

Per:



Phil Reynolds, LIT  
Senior Vice President

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

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**THIRD REPORT OF THE CCAA PLAN**  
**ADMINISTRATOR**

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*Lawyers for Deloitte Restructuring Inc., in its capacity as  
Court-appointed CCAA Plan Administrator of the JTIM CCAA  
Plan*

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**TAB 3**

Court File No.: CV-19-615682-00CL

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

THE HONOURABLE	)	
	)	●DAY, THE ●TH
JUSTICE KIMMEL	)	DAY OF ●, 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.

**CLARIFICATION ORDER  
(Claim Form)**

**THIS MOTION**, made by Deloitte Restructuring Inc., in its capacity as CCAA Plan Administrator of the JTIM CCAA Plan (as defined below) (in such capacity, the “**CCAA Plan Administrator**”), 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 Record of the CCAA Plan Administrator, including the Third Report of the CCAA Plan Administrator dated June 8, 2026, and the appendices thereto, and upon reading the submissions of counsel for the CCAA Plan Administrator, counsel for Epiq Class Actions Services Canada, Inc. (“**Epiq**”) and counsel for such other parties as wished to be heard, with no one else appearing 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 Notice of Motion and the Motion Record 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 the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement in respect of JTI-Macdonald Corp. dated August 27, 2025, as such plan may be amended, amended and restated, supplemented or otherwise modified from time to time (the "**JTIM CCAA Plan**").

## **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 Order dated August 27, 2025 (as may be amended and/or amended and restated, the "**Claims Administrator Order**"), including paragraph 5 thereof or the Global Notice Plan (as defined in the Claims Administrator Order) attached as Schedule "A" thereto, the JTIM CCAA Plan, 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 Order, 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 Order and (iii) the JTIM CCAA Plan, 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 Administrator 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 Administrator as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrator 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.

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Court File No. CV-19-615682-00CL

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

---

**CLARIFICATION ORDER**  
**(Claim Form)**

---

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*Lawyers for Deloitte Restructuring Inc., in its capacity as  
Court-appointed CCAA Plan Administrator of the JTIM CCAA  
Plan*

---

**TAB 4**

**SUPERIOR COURT**  
(Class Action Division)

CANADA  
PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL

N.: 500-06-000076-980

DATE: \_\_\_\_\_

---

**PRESIDING THE HONOURABLE CATHERINE PICHÉ J.S.C.**

---

**In the matter of the implementation of the Quebec Class Action Administration Plan**

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET AL SANTÉ AND AL.**

-and-

**JEAN-YVES BLAIS**

Plaintiffs

-and-

**JTI-MACDONALD CORP.**

-and-

**IMPERIAL TOBACCO CANADA LIMITED**

-and-

**ROTHMANS, BENSON & HEDGES INC.**

Defendants

**FTI CONSULTING CANADA INC.**

-and-

**ERNST & YOUNG INC.**

-and-

**DELOITTE RESTRUCTURING INC.**

Interveners

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**CLARIFICATION ORDER**  
**(Claim Form)<sup>1</sup>**

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<sup>1</sup> All capitalized terms used but not defined herein have the meanings given to them in the CCAA Plans dated August 27, 2025. Tous les termes commençant par une majuscule et non autrement définis aux présentes font référence à la définition anglaise qui leur est attribuée dans les Plans LACC datés du 27 août 2025.

[1] **ATTENDU** que conformément au Quatrième plan amendé et reformulé de transaction et d'arrangement en vertu de la LACC du médiateur et du contrôleur nommés par le tribunal daté du 27 août 2025, à l'égard de JTI-Macdonald Corp (le « **Plan LACC de JTIM** »), d'Imperial Tobacco Canada Limitée et d'Imperial Tobacco Company Limited (le « **Plan d'Imperial** ») et de Rothmans, Benson & Hedges Inc. (le « **Plan LACC de RBH** »), tels que ces plans peuvent être amendés, amendés et reformulés, complétés ou autrement modifiés de temps à autre (collectivement les « **Plans LACC** ») et les Ordonnances de l'Administrateur des réclamations émises en lien avec chacun des Plans LACC, chacune datée du 27 août 2025 (telles que pouvant être amendées et/ou amendées et reformulées, les « **Ordonnances de l'Administrateur des réclamations** »), pour être valablement rempli, chacun des Formulaire de réclamation d'un réclamant RPC [Claim Form for PCC-Claimant], Formulaire de réclamation du représentant légal d'un réclamant RPC [Claim Form for the Legal Representative of a PCC-Claimant], Formulaire de réclamation d'une victime du

[Tapez ici]

[1] **CONSIDERING** that pursuant to 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 each of JTI Macdonald Corp (the "**JTIM CCAA Plan**"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (the "**Imperial 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**") and 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**"), 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

tabac et Formulaire de réclamation au titre d'une succession [Tobacco-Victim Claim Form and Succession Claim Form] (chacun un « **Formulaire de réclamation** ») doit (i) être accompagné d'une déclaration du Réclamant [Claimant] confirmant, entre autres, que les renseignements fournis dans le Formulaire de réclamation sont véridiques et exacts et qu'ils ne contiennent pas de fausses réclamations (la « **Déclaration du Réclamant** »); et (ii) être assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire (l'« **Exigence notariale** »);

[2] **ATTENDU** qu'Epiq Class Actions Services Canada, Inc. (« **Epiq** »), en sa qualité d'Administrateur des réclamations et d'Agent des RPC [Claims Administrator and PCC Agent], les Avocats des groupes du Québec [Quebec Class Counsel] et Raymond Chabot, en sa qualité d'agent des Avocats des groupes au Québec [Quebec Class Counsel] pour le compte des DRCQ [QCAPs], ont exprimé des préoccupations auprès des Administrateurs des Plans LACC [CCAA Plan Administrators] selon lesquelles l'Exigence notariale est trop contraignante, nuisant à l'efficacité du dépôt d'une réclamation;

true and correct and 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**”);

[2] **CONSIDERING** that Epiq Class Actions Services Canada, Inc. (“**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;

[3] **ATTENDU** que le processus de réclamation avait pour but de mettre en œuvre un moyen efficace de soumettre un Formulaire de réclamation sans décourager les Réclamants [Claimants] de soumettre une réclamation et que la présente Ordonnance vise à supprimer l'Exigence notariale afin de s'assurer que cet objectif se concrétise;

[4] **ATTENDU** que chaque Réclamant [Claimant] fera une Déclaration du Réclamant lors de la soumission d'un Formulaire de réclamation, la présente Ordonnance assurera un processus efficace et facile d'utilisation en prévoyant qu'il n'est pas requis de satisfaire à l'Exigence notariale pour qu'un Formulaire de réclamation soit valablement rempli et soumis à l'Administrateur des réclamations [Claims Administrator]. De plus, tout Formulaire de réclamation déjà soumis et qui ne satisfait pas à l'Exigence notariale ne sera pas réputé inadmissible, invalide, déficient ou autrement incomplet du seul fait qu'il ne satisfait pas à l'Exigence notariale;

**POUR CES MOTIFS, LA COUR :**

[5] **ACCUEILLE** l'Ordonnance recherchée dans les Requêtes;

[Tapez ici]

[3] **CONSIDERING** that the Claims process was intended to provide an efficient means to submit a Claim Form without discouraging Claimants from submitting a claim and that the purpose of this Order is to remove the Notarial Requirement to ensure these intentions are borne out;

[4] **CONSIDERING** that given that each Claimant will make the Claimant Declaration when submitting a Claim Form, this Order will ensure an efficient and user-friendly process by providing that a Claim Form does not need to meet the Notarial Requirement to be 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;

**FOR THESE REASONS, THE COURT:**

[5] **GRANTS** the Order sought in the Motions;

[6] **DÉCLARE** que la signification des Requêtes est valide et suffisante;

[7] **ORDONNE** que, sauf indication contraire aux présentes, tous les termes commençant par une majuscule et non autrement définis aux présentes auront le sens qui leur est attribué dans les Plans LACC;

**Formulaire de réclamation – Aucune exigence de signature d'un commissaire à l'assermentation / notaire**

[8] **ORDONNE** que, puisque chacun des Formulaire de réclamation doivent être accompagné d'une déclaration du Réclamant confirmant, entre autres, que les renseignements fournis dans le Formulaire de réclamation sont véridiques et exacts et qu'il ne contient pas de fausses réclamations et nonobstant toute disposition contenue dans les Ordonnances de l'Administrateur des réclamations , y compris le paragraphe 5 de celles-ci ou le Plan de notification global [Global Notice Plan] (tel que défini dans les Ordonnances de l'Administrateur des réclamations ) joint en tant qu'annexe « A » à celles-ci, les Plans LACC, le Plan d'indemnisation des RPC [PCC Compensation Plan] ou le Plan d'administration du Québec [Quebec

[6] **DECLARES** that service of the Motions is valid and sufficient;

[7] **ORDERS** that, unless otherwise stated herein, all capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the CCAA Plans;

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

[8] **ORDERS** that, given that each of the Claim Forms 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, 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

[Tapez ici]

Administration Plan], aucun des Formulaires de réclamation ne sera tenu d'être assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire pour être valablement rempli et soumis à l'Administrateur des réclamations [Claims Administrator] et, pour plus de certitude, aucun de ces formulaires ne sera réputé inadmissible, invalide, déficient ou autrement incomplet du seul fait que ce formulaire n'a pas été assermenté ou affirmé solennellement devant un commissaire à l'assermentation ou un notaire, que ce Formulaire de réclamation ait été soumis à l'Administrateur des réclamations [Claims Administrator] avant, à ou après la date des présentes;

[9] **ORDONNE** que nonobstant toute disposition contraire dans les Ordonnances de l'Administrateur des réclamations, le Plan d'indemnisation des RPC [PCC Compensation Plan] ou le Plan d'administration du Québec [Quebec Administration Plan], l'Administrateur des réclamations [Claims Administrator] est autorisé à apporter les modifications qu'il juge appropriées aux formulaires de notification, aux formulaires de réclamation et à tout autre formulaire constituant des pièces jointes au Plan de notification global

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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;

[9] **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

Global Notice Plan], des pièces à l'affidavit de Michael O'Connor assermenté le 22 août 2025, des annexes au Plan d'indemnisation des RPC [PCC Compensation Plan] et/ou des annexes au Plan d'administration du Québec [Quebec Administration Plan] comme l'Administrateur des réclamations [Claims Administrator] le détermine approprié afin de refléter les dispositions du paragraphe 7 de la présente Ordonnance;

### **Dispositions générales**

[10] **ORDONNE** qu'en cas de conflit entre (i) la présente Ordonnance, (ii) les Ordonnances de l'Administrateur des réclamations et (iii) les Plans LACC, y compris le Plan d'indemnisation des RPC [PCC Compensation Plan] et le Plan d'administration du Québec [Quebec Administration Plan], les dispositions de la présente Ordonnance prévaudront;

[11] **DEMANDE** l'aide et la reconnaissance de toute cour, tribunal, entité judiciaire, réglementaire ou administrative ayant compétence au Canada, aux États-Unis ou ailleurs pour donner effet à la présente Ordonnance, et pour aider Epiq et les Administrateurs des plans LACC [CCAA Plan Administrators] et leurs agents respectifs dans l'exécution des

Administration Plan as the Claims Administrator determines appropriate to reflect the provisions of paragraph 8 of this Order;

### **General**

[10] **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;

[11] **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,

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termes de la présente Ordonnance. Toutes les cours, les tribunaux, entités judiciaires, réglementaires et administratives sont par les présentes respectueusement priés de rendre les ordonnances et de fournir l'aide à Epiq et aux Administrateurs des plans LACC [CCAA Plan Administrators] qui peut être nécessaire ou souhaitable pour donner effet à la présente Ordonnance ou pour aider Epiq et les Administrateurs des plans LACC CCAA Plan Administrators] et leurs agents respectifs dans l'exécution des termes de la présente Ordonnance;

[12] **ORDONNE** que la présente Ordonnance et toutes ses dispositions sont exécutoires et prennent effet à compter de 0 h 01 à la date des présentes;

[13] **LE TOUT** sans frais.

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;

[12] **ORDERS** that this Order and all of its provisions are enforceable and effective as of 12:01 a.m. on the date hereof;

[13] **THE WHOLE** without costs.

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**CATHERINE PICHÉ, J.S.C.**

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.**

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

Proceeding commenced at Toronto

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**MOTION RECORD  
(Clarification Order (Claim Form))  
In-Writing**

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*Lawyers for Deloitte Restructuring Inc.,  
in its capacity as CCAA Plan Administrator of  
the JTIM CCAA Plan*