

**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.

**MOTION RECORD
(Pending Litigation Dismissal and QCC Reserve Protocol)
Returnable November 13, 2025**

November 4, 2025

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

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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
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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.**

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
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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.

MOTION RECORD

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TAB 1

Court File No. CV-19-00615862-00CL

**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

**NOTICE OF MOTION
(Pending Litigation Dismissal Order and QCC Reserve Protocol Order)**

Deloitte Restructuring Inc. (in its capacity as Monitor and CCAA Plan Administrator, “**Deloitte**”), in its capacities as Monitor (the “**Monitor**”) and CCAA Plan Administrator (the “**CCAA Plan Administrator**”) in respect of JTI-Macdonald Corp. (“**JTIM**”), will make a motion before Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on November 13, 2025 at 9:30 a.m., or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard by video conference. Please refer to the Virtual Hearing Protocol attached as **Schedule “A”** hereto for details on attending the motion.

THE MOTION IS FOR:¹

1. An Order (the “**Pending Litigation Dismissal Order**”), substantially in the form included at Tab 3 of the Motion Record, which, among other things, authorizes the Monitor and/or the

¹ All capitalized terms used but not defined herein have the meanings given to them in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise and Arrangement in respect of JTIM dated August 27, 2025 (the “**Fourth A&R JTIM Plan**”).

CCAA Plan Administrator to apply to each applicable court before which the Pending Litigation was commenced and/or is continuing to seek orders, and take any other steps, as necessary or appropriate, to terminate and dismiss the Pending Litigation on a with prejudice and without costs basis;

2. An Order (the “**QCC Reserve Protocol Order**”), substantially in the form included at Tab 4 of the Motion Record, which, among other things, approves the proposed Quebec Class Counsel reserve protocol (the “**QCC Reserve Protocol**”), in the form attached as Schedule “A” to the QCC Reserve Protocol Order;
3. An Order dispensing with service on any person other than those served; and
4. Such further and other relief as counsel may advise and this CCAA Court may permit.

THE GROUNDS FOR THE MOTION ARE

Background

5. The plan of compromise or arrangement in respect of the Applicant 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.
6. 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**”).
7. On March 6, 2025, pursuant to the Sanction Order, this CCAA Court approved and sanctioned the Third A&R JTIM Plan and appointed Deloitte as the CCAA Plan Administrator pursuant to the CCAA Plan Administrator Appointment Order.

8. The Third JTIM Plan was further amended and restated, as reflected in the Fourth A&R JTIM Plan. On August 27, 2025, the CCAA Court approved the amendments in the Fourth A&R JTIM Plan.

9. Pursuant to Section 19.3 of the Fourth A&R JTIM Plan, upon satisfaction of the Plan Implementation Conditions, the Fourth A&R JTIM Plan was implemented on August 29, 2025, and the Monitor served the Plan Implementation Date Certificate on the Common Service List in accordance with Section 19.4 thereof.

Status of Pending Litigation

10. One of the purposes of the CCAA Plans, including the Fourth A&R JTIM Plan, is to provide for the disposition and resolution of all Pending Litigation. To this end, section 18.3.1 of the CCAA Plans provides that, as soon as possible after the Plan Implementation Date, the Parties shall take all steps and actions that are necessary and appropriate to dismiss, with prejudice and without costs, the Pending Litigation. The Pending Litigation is pending in courts in certain of the Provinces against the Tobacco Companies, certain members of their respective Tobacco Company Groups, and the Canadian Tobacco Manufacturers' Council.

11. The Initial Order issued by this Court in this CCAA Proceeding provided for a broad stay of proceedings in favour of JTIM and certain of its affiliates. Specifically, under paragraph 18, the Initial Order stayed all Pending Litigation, which was defined as “any and all actions, applications and other lawsuits existing at the time of this Order in which any of the Applicants is a named defendant or respondent [...] relating in any way whatsoever to a Tobacco Claim.”

12. While the Sanction Order authorizes the Monitor and the CCAA Plan Administrator to take any steps that may be necessary or appropriate to implement the CCAA Plan, the Sanction Order does not explicitly authorize the Monitor or the CCAA Plan Administrator to seek orders necessary to terminate the Pending Litigation, nor does the Sanction Order explicitly identify the Pending Litigation in a manner that would readily facilitate a receiving court's understanding of specific actions to be dismissed.

13. Thus, the Pending Litigation Dismissal Order clarifies, consolidates, and explicitly incorporates all relevant provisions under the Fourth A&R JTIM Plan and Sanction Order necessary to terminate the Pending Litigation.

14. The Pending Litigation Dismissal Order is necessary and appropriate and will facilitate the Monitors and the CCAA Plan Administrators in securing the aid and cooperation of courts having jurisdiction over the Pending Litigation, as necessary, to terminate all Pending Litigation.

15. A comprehensive list of the Pending Litigation is set out in Schedule "A" to the Pending Litigation Dismissal Order.

The QCC Reserve Protocol²

16. In accordance with Section 14.9(f) of the CCAA Plans, Quebec Class Counsel sought CCAA Court approval of the Quebec Class Counsel Fee concurrently with the Sanction Hearing.

17. On August 25, 2025, the CCAA Court issued the Quebec Class Counsel Fee Approval Order and a related endorsement. Pursuant to paragraphs 5 and 7 of the Quebec Class Counsel Fee

² Unless otherwise defined in the Fourth A&R JTIM Plan, capitalized terms in this section shall have the meaning attributed thereto under the Quebec Class Counsel Fee Approval Order or QCC Reserve Protocol, as the case may be.

Approval Order and the related endorsement, the QCC Reserve, in the amount of \$50,000,000, was required to be withheld from the Quebec Class Counsel Fee and retained in the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account (collectively, the “**QCAP Trust Accounts**”), pending release in accordance with the terms and timing determined by the Monitors, in consultation with the Court-Appointed Mediator and Quebec Class Counsel.

18. The total aggregate Quebec Class Counsel Fee payable at the time of implementation of the CCAA Plans, including Sales and Excise Taxes thereon, is \$978,641,807.77, this being \$851,177,915 (\$901,177,915 less the \$50,000,000 QCC Reserve) plus applicable Sales and Excise Taxes thereon of \$127,463,892.77. To the extent any such Sales and Excise Taxes are refunded, credited or reimbursed to, or otherwise recovered by, Quebec Class Counsel or otherwise not remitted to the applicable tax authority, such amounts are to be returned by Quebec Class Counsel to the QCAP Trust Accounts, including any interest paid by the relevant tax authority on an after-tax basis (the “**Recovered Tax Amounts**”).

19. Sales and Excise Taxes on the QCC Reserve in the aggregate amount of \$7,487,500 (the “**Reserve Taxes**”), payable in respect of the QCC Reserve in the event the QCC Reserve is released to Quebec Class Counsel, will also be reserved in each of the QCAP Trust Accounts pursuant to the proposed QCC Reserve Protocol.

20. The QCC Reserve may accrue investment income in the QCAP Trust Accounts following its deposit on the Plan Implementation Date. Any such investment income (including the amount of such investment income that is accumulated or capitalized in the QCAP Trust Account), net of applicable investment expenses and taxes (“**Net Income**”), shall be added to the QCC Reserve pursuant to the proposed QCC Reserve Protocol. The QCC Reserve, inclusive of potential Net

Income earned on such amounts, and potential Reserve Taxes, is referred to as the “**Total QCC Reserve**”.

21. The Monitors have, in consultation with the Court-Appointed Mediator and Quebec Class Counsel, developed the proposed QCC Reserve Protocol, which governs the treatment of the Total QCC Reserve and the Recovered Tax Amounts. The form of the QCC Reserve Protocol is attached as Schedule “A” to the proposed QCC Reserve Protocol Order and is more fully described in the Thirty-First Report of the Monitor dated November 4, 2025.

Additional Grounds

22. Section 11 of the CCAA and the inherent and equitable jurisdiction of this CCAA Court.

23. 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.

24. Such further and other grounds as counsel may advise and this CCAA Court may permit.

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

- (a) The Thirty-First Report of the Monitor; and
- (b) Such further and other evidence as the lawyers may advise and this CCAA Court may permit.

November 4, 2025

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in its capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp.

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AND TO: SUPPLEMENTAL SERVICE LIST

Schedule “A”
Virtual Hearing Protocol

PROTOCOL FOR MOTION BY ZOOM VIDEO CONFERENCE

Scheduling and Specific Requirements

1. Any person on the Service List that wishes to appear virtually on the motion(s) (“**Participants**”) must register by 4:00 p.m. on Tuesday, November 11th, 2025 for the motion(s) scheduled for Thursday, November 13th, 2025, by emailing Veritext Litigation Solutions Canada, Inc. (scheduling@neesonsreporting.com) and copying each Monitor’s counsel (aperley@dwpv.com, ehyderman@cassels.com, nancy.thompson@blakes.com). In their email, Participants should provide contact information, including their name, the party they are acting for, their email address and phone number for the counsel slip, along with a statement regarding whether they intend to make submissions.
2. Subject to the Court’s overriding discretion over all matters, Monitors’ counsel will coordinate with Participants and the Court to develop an agenda for the hearing.
3. All material for use on the motion(s) is to be posted on Case Center, as more fully described in Appendix “B”.
4. Participants will appear by video. Veritext will distribute the Zoom link to registered Participants. Participants are not permitted to forward or share the Zoom link. No person should have access to the hearing on Zoom other than Participants. If a Participant is unable to attend by video, they should contact Monitors’ counsel. Participants should carefully review the technical requirements below.
5. Counsel are required to gown for the hearing.
6. For access by the general public, a YouTube link will be posted on each of the Monitors’ websites by 10:00 a.m. not less than two (2) business days prior to the hearing. The YouTube link will allow the general public to view a livestream of the hearing, but not participate in the hearing. For greater clarity, individuals viewing the livestream via YouTube will not be heard or seen by the Court, Judge or Participants.
7. No recording of any part of the hearing (including audio) may be made unless authorized in advance by the Court.
8. For greater certainty, notice and service requirements are set out in the Rules of Civil Procedure and the various orders and endorsements in the proceedings. For ease of reference, we have included paragraphs 58-63 of the Second Amended and Restated Initial Order dated March 8, 2019 in the JTIM proceedings, attached as Appendix “A”. It should be noted that similar

notice and service requirements have been set out in various orders and endorsements in the parallel proceedings of Imperial and RBH. Nothing in this protocol modifies or amends Orders of the Court related to service requirements, the Rules of Civil Procedure, any Commercial List Practice Direction or other applicable rules.

9. Participants will be placed into a virtual waiting room upon entering the Zoom meeting.

Technical Requirements for Zoom Participants

10. Participants will require a device with a working microphone and camera. The device can be a computer (desktop or laptop), tablet or smartphone. The device must be connected to an internet connection that is sufficient to send and receive video and audio.

11. Each Participant is responsible for ensuring that they have suitable equipment to participate in the hearing and that such equipment works properly. Participants must test such equipment well in advance of the scheduled hearing to ensure:

- (a) that they are familiar with how to use such equipment;
- (b) the compatibility and functioning of such equipment; and
- (c) that the remote location has adequate internet bandwidth to support the use of Zoom without interruption.

12. Each Participant is also responsible for ensuring that they are familiar with the features and operation of Zoom. Participants must ensure that they have downloaded any necessary software, and practiced using Zoom, well in advance of the scheduled hearing.

13. Counsel on Zoom should identify their display name in the following format: [First Name] [Last name], for [Client].

14. Participants should log on using the Zoom link provided approximately 30 minutes before the hearing is scheduled to begin. During this time, Participants should speak to each other to determine if there are any audio/visual/connection issues.

15. It is suggested that Participants use the “gallery view” mode, rather than the “active speaker” mode, available on Zoom.

16. It is suggested that only counsel who are making submissions turn on their cameras during the hearing.

17. Should a Participant become disconnected from Zoom or experience technical difficulties during the hearing, they should immediately inform the Court by sending an email to Veritext Litigation Solutions Canada, Inc. (scheduling@neesonsreporting.com).

18. Further participant information is included in Appendix “B.”

APPENDIX "A"

58. **THIS COURT ORDERS** that, subject to paragraph 59, all motions in this proceeding are to be brought on not less than seven (7) calendar days' notice to all persons on the Service List. Each Notice of Motion shall specify a date (the "**Return Date**") and time for the hearing.

59. **THIS COURT ORDERS** that motions for relief on an urgent basis need not comply with the notice protocol described herein.

60. **THIS COURT ORDERS** that any interested Person wishing to object to the relief sought in a motion must serve responding motion material or, if they do not intend to file material, a notice in all cases stating the objection to the motion and the grounds for such objection in writing (the "**Responding Material**") to the moving party, the Applicant and the Monitor, with a copy to all Persons on the Service List, no later than 5 p.m. on the date that is four (4) calendar days prior to the Return Date (the "**Objection Deadline**").

61. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the judge having carriage of the motion (the "**Presiding Judge**") may determine:

- (a) whether a hearing is necessary;
- (b) whether such hearing will be in person, by telephone or by written submissions only; and
- (c) the parties from whom submissions are required

(collectively, the "**Hearing Details**"). In the absence of any such determination, a hearing will be held in the ordinary course.

62. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the Monitor shall communicate with the Presiding Judge regarding whether a determination has been made by the Presiding Judge concerning the Hearing Details. The Monitor shall thereafter advise the Service List of the Hearing Details and the Monitor shall report upon its dissemination of the Hearing Details to the Court in a timely manner, which may be contained in the Monitor's next report in the proceeding.

63. **THIS COURT ORDERS** that if any party objects to the motion proceeding on the Return Date or believes that the Objection Deadline does not provide sufficient time to respond to the motion, such objecting party shall, promptly upon receipt of the Notice of Motion and in any event prior to the Objection Deadline, contact the moving party and the Monitor (together with the objecting party and any other party who has served Responding Materials, the "**Interested Parties**") to advise of such objection and the reasons therefor. If the Interested Parties are unable to resolve the objection to the timing and schedule for the motion following good faith consultations, the Interested Parties may seek a scheduling appointment before the Presiding Judge to be held prior to the Return Date or on such other date as may be mutually agreed by the Interested Parties or as directed by the Presiding Judge to establish a schedule for the motion. At the scheduling appointment, the Presiding Judge may provide directions including a schedule for the delivery of any further materials and the hearing of the contested motion, and may address such other matters, including interim relief, as the Court may see fit. Notwithstanding the foregoing, the Presiding Judge may require the Interested Parties to proceed with the contested motion on the Return Date or on any other date as may be directed by the Presiding Judge or as may be mutually agreed by the Interested Parties, if otherwise satisfactory to the Presiding Judge.

APPENDIX “B”

1. All Participants will have their microphones muted and may only unmute their own microphones when they are addressing the Court. When parties are not muted, they must avoid making extraneous noise (including for example, typing and shuffling papers) as these noises may interfere with the hearing.
2. Participants must ensure that they participate in the Zoom hearing from a well-lit room so that they are easily visible. Participants must also ensure that no filters are active that may distort or otherwise conceal their appearance.
3. Participants must ensure that they participate in the Zoom hearing from a quiet location where they (and the Court) will not be interrupted or disturbed during the hearing.
4. All mobile devices must be turned off or put on silent mode during the hearing.
5. Participants must refrain from speaking over other Participants.
6. Participants should make submissions in accordance with the order set out in the agenda. If there is a need to make submissions out of sequence, Participants should make a request in a manner directed by the Court. The Court may ask Participants to signal when they intend to address the Court by raising their hand (either by physically raising their hand or by using the virtual “raise hand” feature in Zoom).
7. Participants must state their name and who they represent before addressing the Court.
8. Upon entry into the virtual waiting room, each Participant joining by video should identify themselves, including any person off camera that may be viewing the video feed. This also allows any audio or visual issues to be identified. Each Participant is obligated to immediately notify the presiding judge if any additional person joins them in viewing the video feed.
9. If a Participant intends to rely on any documents, the materials you intend to rely on must be served and shared on the relevant Case Center bundle and all references during the hearing should reference the Case Center page numbering associated with such Case Center bundle.
10. If a party wishes to share certain documents during the hearing, the documents should be provided to the Monitors in advance so that it can be added to the agenda and a method for sharing can be set up.

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

**NOTICE OF MOTION
(Pending Litigation Dismissal Order and
QCC Reserve Protocol Order)
Returnable November 13, 2025**

BLAKE, CASSELS & GRAYDON LLP

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Lawyers for Deloitte Restructuring Inc.,
in its capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp.

TAB 2

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

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.

THIRTY-FIRST REPORT OF THE MONITOR
November 4, 2025

INTRODUCTION¹

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 (ii) appointed Deloitte Restructuring Inc. (“**Deloitte**”) as monitor (in such capacity, the “**Monitor**”) of the Applicant in this CCAA proceeding (the “**CCAA Proceeding**”).
2. On March 6, 2025, the CCAA Court issued an Order (the “**Sanction Order**”) and endorsement sanctioning the Third Amended and Restated Court-Appointed Mediator and Monitor’s Plan of Compromise and Arrangement in respect of JTIM dated February 27, 2025 (the “**Third A&R JTIM Plan**”). On the same day, the Court issued an Order appointing Deloitte as the CCAA Plan Administrator in respect of JTIM (the “**CCAA Plan Administrator**”).
3. On August 27, 2025, the CCAA Court issued an order approving the amendments to the Third A&R JTIM Plan as reflected in the Fourth Amended and Restated Court-Appointed

¹ Capitalized terms used but not otherwise defined have the meanings ascribed to them in the Fourth Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated August 27, 2025.

Mediator and Monitor's Plan of Compromise and Arrangement in respect of JTIM dated August 27, 2025 (the "**Fourth A&R JTIM Plan**").

4. Further information regarding the CCAA Proceeding of JTIM have been provided in previous reports of the Monitor.
5. All CCAA Court materials filed and orders issued in the CCAA Proceeding and the related JTIM Chapter 15 Proceedings are available on the Monitor's website at: www.insolvencies.deloitte.ca/en-ca/JTIM.

PURPOSE

6. The purpose of this thirty-first report of the Monitor (the "**Thirty-First Report**") is to:
 - i) provide an update to the CCAA Court on the activities of the Monitor and the CCAA Plan Administrator in connection with the implementation of the Fourth A&R JTIM Plan;
 - ii) provide information to the CCAA Court with respect to the motion brought by Deloitte in its capacities as Monitor and CCAA Plan Administrator for:
 - a) an Order (the "**Pending Litigation Dismissal Order**") authorizing the Monitor and/or CCAA Plan Administrator to seek orders, and take any other steps, as necessary or appropriate, to terminate and dismiss the Pending Litigation on a with prejudice and without costs basis; and
 - b) an Order (the "**QCC Reserve Protocol Order**") approving the proposed Quebec Class Counsel reserve protocol (the "**QCC Reserve Protocol**") prescribed by the Quebec Class Counsel Fee Approval Order dated August 25, 2025 (the "**QCAP Fee Order**"); and
 - iii) provide the Court with the Monitor's recommendations in respect of the proposed Pending Litigation Dismissal Order and QCC Reserve Protocol Order.

ACTIVITIES OF THE MONITOR AND CCAA PLAN ADMINISTRATOR

Plan Implementation

7. On March 6, 2025, following the unanimous approval of voting Affected Creditors, the CCAA Court sanctioned the CCAA Plans of each Tobacco Company, which CCAA Plans were subsequently amended and restated, most recently on August 27, 2025.
8. The Fourth A&R JTIM Plan was successfully implemented on August 29, 2025 (the “**Plan Implementation Date**”), and the Monitor served and filed the Certificate of Plan Implementation on that date. On the same date, each of the Tobacco Companies funded their Upfront Contributions (other than certain cash collateral, in the case of Imperial and JTIM, and certain insurance settlement proceeds, in the case of Imperial, each of which were required to be transferred to the Trustees as soon as possible after the Plan Implementation Date (collectively, the “**Residual Upfront Contributions**”)) into their respective Global Settlement Trust Accounts.
9. On the Plan Implementation Date, each of the initial distributions required under the CCAA Plans was transferred to the respective entitled Claimant (adjusted pro rata based on the Residual Upfront Contributions remaining to be paid), and the funds required to be held in trust (i) pending disbursement or (ii) as reserves were allocated to the appropriate trust accounts. A summary of the initial Upfront Contributions and their distribution to the entitled Claimants is attached hereto as Appendix “A”.
10. The contribution and distribution of JTIM and Imperial’s Residual Upfront Contributions is now complete. On September 12, 2025, JTIM’s Residual Upfront Contribution in the amount of \$11,000,000 was deposited into the JTIM Global Settlement Trust Account. On September 15, 2025, such amounts were distributed to the respective entitled Claimants and the funds required to be held in trust pending disbursement were allocated to the appropriate trust accounts by the Trustee.

11. On October 24, 2025, Imperial's Residual Upfront Contribution in the amount of \$123,374,310 was deposited into Imperial's Global Settlement Trust Account. On October 27, 2025, such amounts were distributed to the respective entitled Claimants and the funds required to be held in trust pending disbursement were allocated to the appropriate trust accounts by the Trustee.
12. A summary of the distributions and trust account allocations in connection with the Residual Upfront Contributions is attached hereto as Appendix "B".

Activities Since Plan Implementation

13. Since the Plan Implementation Date, Deloitte, in its capacities as Monitor and CCAA Plan Administrator, and its counsel have held numerous meetings and discussions with JTIM and its counsel to:
 - i) evaluate a variety of legal and operational issues related to the implementation of the Fourth A&R JTIM Plan;
 - ii) address various stakeholder inquiries; and
 - iii) discuss terms of the Fourth A&R JTIM Plan and sharing of financial information and reporting requirements.
14. Deloitte has also regularly attended meetings with the Court-Appointed Mediator and attended its first *ad hoc* Interface Meeting with the Provincial and Territorial Liaison Committee on October 3, 2025.
15. The Monitors and CCAA Plan Administrators of the three Tobacco Companies and their counsel have met regularly to discuss ongoing implementation matters, including the establishment of the Cy-près Foundation, the claims processes under the Quebec Administration Plan and the PCC Compensation Plan, and other matters related to the implementation and administration of the CCAA Plans.

16. On a voluntary basis, and notwithstanding paragraph 55 of the Sanction Order, Deloitte has continued to provide to certain parties, on a monthly basis, the amount of restructuring fees incurred by Deloitte and its counsel after the Plan Implementation Date.

BACKGROUND & STATUS OF PENDING LITIGATION

17. The CCAA Plans, including the Fourth A&R JTIM Plan, contemplate, at Section 2.1(e), the resolution of all Pending Litigation. To this end, Section 18.3.1 provides that, as soon as possible after the Plan Implementation Date, the Parties shall take all steps and actions that are necessary and appropriate to dismiss, with prejudice and without costs, the Pending Litigation. The Pending Litigation is pending in courts in certain of the Provinces (and includes claims and causes of action of the Northwest Territories and Nunavut under HCCR Legislation which is not yet in force or for health care cost recovery in the absence of HCCR Legislation in respect of the Yukon), against the Tobacco Companies, certain members of their respective Tobacco Company Groups, and the Canadian Tobacco Manufacturers' Council.
18. The Initial Order issued by the CCAA Court in this CCAA Proceeding provided for a broad stay of proceedings in favour of JTIM and certain of its affiliates. Specifically, under paragraph 18, the Initial Order stayed all Pending Litigation, which was defined "as any and all actions, applications and other lawsuits existing at the time of this Order in which the Applicant is a named defendant or respondent [...] relating in any way whatsoever to a Tobacco Claim."
19. Pending Litigation under the Fourth A&R JTIM Plan includes:
 - i) the actions which the Provinces commenced pursuant to the HCCR Legislation claiming the recovery of expenditures for certain Health Care Benefits resulting from the Tobacco Companies' tobacco-related wrongs, including any related motions, applications, leave applications or appeals, that are listed in Schedule "X" to the CCAA Plan;
 - ii) the *Knight* Class Action;

- iii) the actions commenced by Individuals under the class proceedings legislation in certain Provinces, that are listed in Schedule “Y” to the CCAA Plan;
 - iv) the Tobacco Producers’ Actions; and
 - v) any action, other than the Quebec Class Actions, commenced by Individuals in Canada relating to Tobacco Claims or the subject matter of the CCAA Plan, that are listed in Schedule “Z” to the CCAA Plan.
20. A comprehensive list of all Pending Litigation is set out in Schedule “A” to the Pending Litigation Dismissal Order.
21. Pursuant to the Court-to-Court Communications Order issued by the CCAA Court on July 9, 2019, counsel to FTI Consulting Canada Inc., in its capacity as monitor of Imperial, on behalf of the Monitors in each of the CCAA Proceedings, has regularly delivered letters to each court in Canada in which the Pending Litigation was commenced or appealed (the “**Pending Litigation Courts**”) informing such courts of the extension of the Stay Period and the issuance of the Sanction Order.
22. To facilitate the dismissal of the Pending Litigation, the Fourth A&R JTIM Plan contemplates that the Sanction Order provide that:
- i) effective from the Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member, and defendant therein, shall be deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation;
 - ii) the Sanction Order shall have full force and effect in all Provinces and Territories, the United States and elsewhere, and as against all Persons against whom it may apply; and
 - iii) the Pending Litigation Courts are requested to, among other things:
 - a) aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Pending Litigation; and

- b) issue such orders as may be necessary to terminate all of the Pending Litigation by a with prejudice dismissal without costs. Such dismissals shall be effected by the filing of the appropriate documents with each applicable court in each jurisdiction.
23. While the Sanction Order includes language reflecting the above,² it does not explicitly authorize the CCAA Plan Administrator or the Monitor to seek orders necessary to terminate the Pending Litigation nor does the Sanction Order explicitly identify the Pending Litigation in a manner that would readily facilitate a receiving court's understanding of specific actions to be dismissed.
24. Accordingly, the Monitor and CCAA Plan Administrator believe that the Pending Litigation Dismissal Order is necessary and appropriate. The Pending Litigation Dismissal Order clarifies, consolidates, and explicitly incorporates all relevant provisions under the Fourth A&R JTIM Plan and/or Sanction Order necessary to terminate the Pending Litigation.
25. Given the foregoing, the Pending Litigation Dismissal Order will be of substantial assistance to the Monitors and the CCAA Plan Administrators for the purposes of coordinating and securing the aid and cooperation of courts, tribunals, and administrative bodies having jurisdiction over the Pending Litigation, as necessary, to terminate such Pending Litigation.
26. With the exception of the Pending Litigation involving the Mediation Participants (as defined below), the Monitor and CCAA Plan Administrator intend to coordinate with the other Monitors and CCAA Plan Administrators to deliver a single communication to each Pending Litigation Court to avoid duplication of efforts.
27. The Monitors and CCAA Plan Administrators do not intend to seek the termination of the Pending Litigation matters brought by each of the Provinces, *Knight* Class Counsel and Counsel for the Tobacco Producers (the "**Mediation Participants**"). Instead, counsel to the Monitors and CCAA Plan Administrators have requested that the Mediation Participants

² See Sanction Order, paras. 64-65.

take steps necessary to seek with prejudice dismissals without costs of each of the Pending Litigation matters brought by such parties.

NECESSITY AND OPERATION OF THE QCC RESERVE PROTOCOL

28. Pursuant to paragraphs 5 and 7 of the Quebec Class Counsel Fee Approval Order dated August 25, 2025, and the CCAA Court's endorsement related thereto, the QCC Reserve,³ in the amount of \$50,000,000, was required to be withheld from the Quebec Class Counsel Fee and retained in the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account (collectively, the "**QCAP Trust Accounts**") pending release in accordance with the terms and timing to be determined by the Monitors, in consultation with the Court-Appointed Mediator and Quebec Class Counsel.
29. The total aggregate Quebec Class Counsel Fee, including Sales and Excise Taxes thereon, is \$978,641,807.77, this being \$851,177,915 (\$901,177,915 less the \$50,000,000 QCC Reserve) plus applicable Sales and Excise Taxes thereon of \$127,463,892.77. To the extent any such Sales and Excise Taxes are refunded, credited or reimbursed to, or otherwise recovered by, Quebec Class Counsel or otherwise not remitted to the applicable tax authority, such amounts are to be returned by Quebec Class Counsel to the QCAP Trust Accounts, including any interest paid by the relevant tax authority on an after-tax basis (the "**Recovered Tax Amounts**").
30. Sales and Excise Taxes on the QCC Reserve in the aggregate amount of \$7,487,500 (the "**Reserve Taxes**") payable in respect of the QCC Reserve in the event the QCC Reserve is released to Quebec Class Counsel will also be reserved in each of the QCAP Trust Accounts pursuant to the proposed QCC Reserve Protocol.
31. As of the Plan Implementation Date, the QCC Reserve, inclusive of potential Reserve Taxes⁴ was fully funded and is held in the following accounts:

³ Unless otherwise defined in the Fourth A&R JTIM Plan, capitalized terms in this Section shall have the meaning attributed thereto under the Quebec Class Counsel Fee Approval Order or QCC Reserve Protocol, as the case may be.

⁴ The Reserve Taxes will only continue to be reserved as a component of the QCC Reserve if the QCC Reserve Protocol Order is issued.

- i) Imperial QCAP Trust Account - \$24,997,462.68 (being \$21,741,650.51 plus \$3,255,812.17 of Reserve Taxes);
 - ii) RBH QCAP Trust Account - \$24,826,307.01 (being \$21,592,787.14 plus \$3,233,519.87 of Reserve Taxes); and
 - iii) JTIM QCAP Trust Account - \$7,663,730.31 (being \$6,665,562.35 plus \$998,167.96 of Reserve Taxes).
32. The QCC Reserve may accrue investment income in the QCAP Trust Accounts following its deposit on the Plan Implementation Date. Any such investment income (including the amount of such investment income that is accumulated or capitalized in the QCAP Trust Account), net of applicable investment expenses and taxes (“**Net Income**”), shall be added to the QCC Reserve pursuant to the proposed QCC Reserve Protocol. The QCC Reserve, inclusive of potential Net Income earned on such amounts, and potential Reserve Taxes, is referred to herein as the “**Total QCC Reserve**”.
33. The Monitors have, in consultation with the Court-Appointed Mediator and Quebec Class Counsel, developed the proposed QCC Reserve Protocol, which governs the treatment of the Total QCC Reserve and the Recovered Tax Amounts. The form of the QCC Reserve Protocol is attached as Schedule “A” to the proposed QCC Reserve Protocol Order.
34. The proposed QCC Reserve Protocol provides as follows:
- i) the application deadline by which all Tobacco-Victim Claimants and Succession Claimants (each as defined in the Quebec Administration Plan) are required to submit their completed Proofs of Claim (as defined in the Quebec Administration Plan) to the Claims Administrator is 5:00 p.m. Eastern Time on August 31, 2026 (the “**Application Deadline**”). The Application Deadline is subject to extension jointly by the CCAA Court and the Quebec Superior Court, if it is deemed necessary and expedient to do so;
 - ii) following the Application Deadline, subject to the claimant response timelines set forth in paragraph 22.4 of the Quebec Administration Plan, the Claims Administrator, in consultation with the CCAA Plan Administrators, will determine the final aggregate

- amount payable to all Eligible Blais Class Members (the “**Compensation Payments**”). The determination of the Compensation Payments will occur no later than the earlier of (i) the date by which all Proofs of Claim have either been accepted or rejected by the Claims Administrator following the Application Deadline (the “**Determination Date**”) and (ii) the date that is 180 days after the Application Deadline (the “**Outside Date**”);
- iii) if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is greater than the aggregate balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is equal to or greater than the Total QCC Reserve, all of the Total QCC Reserve will be allocated and paid to the Eligible Blais Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan;
 - iv) if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is greater than the balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is less than the Total QCC Reserve, the portion of the Total QCC Reserve required to satisfy the Compensation Payments will be allocated to the Eligible Blais Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan, and the remainder of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter;
 - v) all such allocations and payments in iii and iv will be made pro rata from each QCAP Trust Account; and
 - vi) if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is less than the balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve), all of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter.

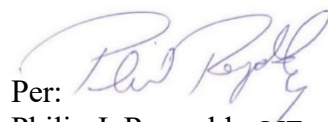
35. The proposed QCC Reserve Protocol also provides that Quebec Class Counsel shall, on receipt or benefit of any Recovered Tax Amounts, immediately inform the CCAA Plan Administrators in writing of the quantum thereof and deposit such Recovered Tax Amounts into the QCAP Trust Accounts in the proportionate shares of the Upfront Contributions made by each of Imperial, RBH and JTIM.
36. Finally, the proposed QCC Reserve Protocol provides that any Recovered Tax Amounts and any Net Income earned thereon shall be applied towards the satisfaction of the Compensation Payments or paid to the Provinces and Territories in accordance with paragraph 55.1 of the Quebec Administration Plan and shall not be returned to the Quebec Class Counsel under any circumstances.
37. The Monitor believes that the form of the proposed QCC Reserve Protocol is fair and reasonable and necessary to implement and administer the Fourth A&R JTIM Plan and gives full effect to the provisions of the Quebec Class Counsel Fee Approval Order.

CONCLUSION AND RECOMMENDATION

38. The Monitor is not aware of any party which currently intends to oppose the granting of the Pending Litigation Dismissal Order or the QCC Reserve Protocol Order.
39. For the reasons outlined in this Thirty-First Report, the Monitor supports (i) the granting of the Pending Litigation Dismissal Order and (ii) the granting of the QCC Reserve Protocol Order.

All of which is respectfully submitted this 4th day of November, 2025.

**Deloitte Restructuring Inc.,
Solely in its capacity as Court-appointed Monitor
and CCAA Plan Administrator
of JTIM and not in its personal capacity**

Per: 
Philip J. Reynolds, LIT
Senior Vice-President

Appendix “A”

Initial Upfront Contributions, Distributions and Allocations

Appendix A

Initial Upfront Contributions and Initial Distributions to Claimants

<i>Allocation (In CAD\$)</i>	ITCAN	RBH	JTIM	Total Initial Upfront Contributions and Distributions
Initial Upfront Contributions	5,408,989,773.95	5,494,484,422.18	1,685,113,996.52	12,588,588,192.65
Less: Amicus Fee Payment	(69,889.52)	(69,889.52)	(69,889.52)	(209,668.56)
Initial Upfront Contributions - Cash Available for Initial Distributions	5,408,919,884.43	5,494,414,532.66	1,685,044,107.00	12,588,378,524.09
CCAA Plan Administration Reserve Payment	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(75,000,000.00)
PCC Compensation Plan Reserve Payment	(2,174,165.06)	(2,159,278.71)	(666,556.23)	(5,000,000.00)
Miscellaneous Claims Fund Payment	(10,870,825.26)	(10,796,393.57)	(3,332,781.17)	(25,000,000.00)
Cash Available for Initial Distributions After Fully Funded Payments	5,370,874,894.11	5,456,458,860.38	1,656,044,769.60	12,483,378,524.09
Initial Distributions to Claimants and Cy-Pres:				
QCAP Payment (Note 1)	(1,644,523,061.42)	(1,670,780,268.99)	(512,308,373.43)	(3,827,611,703.84)
PCC Direct Compensation Payment	(743,870,547.80)	(755,747,549.90)	(231,755,351.08)	(1,731,373,448.78)
Tobacco Producers Counsel Payment (Note 2)	(6,375,748.42)	(6,477,546.52)	(1,986,184.82)	(14,839,479.76)
Knight Class Action Payment - Paid to Knight (Note 2)	(6,511,983.28)	-	-	(6,511,983.28)
Knight Class Action Payment - Paid to Cy-Pres	(8,150,041.30)	-	-	(8,150,041.30)
Cy-Pres Payment - Pursuant to section 4.2(h) and 7.5 of CCAA Plan (QCAP)	(55,684,023.86)	(56,573,102.31)	(17,348,543.42)	(129,605,669.59)
Cy-Pres Payment - Pursuant to section 4.2(h), 6.4, 9.2 and 16.1 of CCAA Plan	(156,850,418.37)	(159,354,769.09)	(48,867,271.17)	(365,072,458.63)
Provinces & Territories Payments	(2,748,909,069.66)	(2,807,525,623.57)	(843,779,045.68)	(6,400,213,738.91)
Total Initial Distributions to Claimants	(5,370,874,894.11)	(5,456,458,860.38)	(1,656,044,769.60)	(12,483,378,524.09)
Note 1 - Payment of Quebec Class Counsel Fee from QCAP Trust Account:				
Quebec Class Counsel Fee	391,861,905.52	389,178,857.88	120,137,151.60	901,177,915.00
Less: Reserve Amount	(21,741,650.51)	(21,592,787.14)	(6,665,562.35)	(50,000,000.00)
Net Quebec Class Counsel Fees	370,120,255.01	367,586,070.74	113,471,589.25	851,177,915.00
GST on Applicable Fees (5.0%)	18,506,012.75	18,379,303.54	5,673,579.46	42,558,895.75
QST on Applicable Fees (9.975%)	36,919,495.44	36,666,710.55	11,318,791.03	84,904,997.02
Total Quebec Class Counsel Fees After Tax	425,545,763.20	422,632,084.83	130,463,959.74	978,641,807.77
Less: Amicus Fee Allocation	(68,452.55)	(69,599.90)	(69,599.90)	(207,652.35)
Quebec Class Counsel Fees Paid	425,477,310.65	422,562,484.93	130,394,359.84	978,434,155.42

Note 2 - Net of Amicus Fee Allocation: Tobacco Producers - \$864.09; and Knight - \$1,152.12

Appendix “B”**Residual Upfront Contributions Distributions and Allocations**

Appendix B
Residual Upfront Contributions and Subsequent Distributions to Claimants

<i>Allocation (In CAD\$)</i>	ITCAN	RBH	JTIM	Total Residual Upfront Contributions	Total Initial Upfront Contributions and Distributions (Appendix A)	Total Upfront Contributions and Distributions
Residual Upfront Contributions	123,374,310.00	-	11,000,000.00	134,374,310.00	12,588,588,192.65	12,722,962,502.65
Less: Amicus Fee Payment	-	-	-	-	(209,668.56)	(209,668.56)
Residual Upfront Contributions - Cash Available for Subsequent Distributions	123,374,310.00	-	11,000,000.00	134,374,310.00	12,588,378,524.09	12,722,752,834.09
CCAA Plan Administration Reserve Payment	-	-	-	-	(75,000,000.00)	(75,000,000.00)
PCC Compensation Plan Reserve Payment	-	-	-	-	(5,000,000.00)	(5,000,000.00)
Miscellaneous Claims Fund Payment	-	-	-	-	(25,000,000.00)	(25,000,000.00)
Cash Available for Subsequent Distributions After Fully Funded Payments	123,374,310.00	-	11,000,000.00	134,374,310.00	12,483,378,524.09	12,617,752,834.09
Subsequent Distributions to Claimants and Cy-Pres:						
QCAP Payment	(37,777,402.57)	-	(3,403,241.24)	(41,180,643.81)	(3,827,611,703.84)	(3,868,792,347.65)
PCC Direct Compensation Payment	(17,087,220.08)	-	(1,539,331.14)	(18,626,551.22)	(1,731,373,448.78)	(1,750,000,000.00)
Tobacco Producers Counsel Payment	(146,461.89)	-	(13,194.26)	(159,656.15)	(14,839,479.76)	(14,999,135.91)
Knight Class Action Payment - Paid to Knight	(149,611.22)	-	-	(149,611.22)	(6,511,983.28)	(6,661,594.50)
Knight Class Action Payment - Paid to Cy-Pres	(187,212.08)	-	-	(187,212.08)	(8,150,041.30)	(8,337,253.38)
Cy-Pres Payment - Pursuant to section 4.2(h) and 7.5 of CCAA Plan (QCAP)	(1,279,100.48)	-	(115,229.93)	(1,394,330.41)	(129,605,669.59)	(131,000,000.00)
Cy-Pres Payment - Pursuant to section 4.2(h), 6.4, 9.2 and 16.1 of CCAA Plan	(3,602,962.40)	-	(324,578.97)	(3,927,541.37)	(365,072,458.63)	(369,000,000.00)
Provinces & Territories Payments	(63,144,339.28)	-	(5,604,424.46)	(68,748,763.74)	(6,400,213,738.91)	(6,468,962,502.65)
Total Subsequent Distributions to Claimants	(123,374,310.00)	-	(11,000,000.00)	(134,374,310.00)	(12,483,378,524.09)	(12,617,752,834.09)

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

**THIRTY-FIRST REPORT OF DELOITTE
RESTRUCTURING INC.**

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**Lawyers for Deloitte Restructuring Inc. in its capacity as
Monitor and CCAA Plan Administrator of JTI-Macdonald
Corp.**

TAB 3

Court File No. CV-19-00615862-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE	)	[•], THE [•] ^[TH]
	)	
CHIEF JUSTICE MORAWETZ	)	DAY OF [•], 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.

Applicant

PENDING LITIGATION DISMISSAL ORDER

THIS MOTION, made by Deloitte Restructuring Inc. (in its capacity as CCAA Plan Administrator and Monitor, "**Deloitte**"), in its capacity as Monitor (the "**Monitor**") and CCAA Plan Administrator of JTI-Macdonald Corp. ("**JTIM**"), for an order providing for the termination of the Pending Litigation listed hereto in **Schedule "A"**, made on notice, was heard on November 13, 2025, via videoconference.

ON READING the Notice of Motion of Deloitte, the Monitor's Thirty-First Report, dated November 4, 2025, filed, the materials filed by those other parties listed on the Participant Information Form, and **ON HEARING** the submissions of respective counsel for Deloitte, JTIM, and such other counsel as were present and listed on the Participation Information Form, no one appearing for any other person on the Common Service List or on behalf of parties to the Pending Litigation, although properly served with Deloitte's

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Motion Record dated November 4, 2025 (the “**Motion Record**”), as appears from the Lawyer’s Certificate of Service of Jake Harris, certified [•], 2025, filed:

SERVICE AND DEFINITIONS

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

2. **THIS COURT ORDERS** that any capitalized terms used and not defined herein shall have the meanings ascribed thereto in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement concerning, affecting and involving JTIM, dated August 27, 2025, including all schedules thereto (the “**CCAA Plan**”).

DISMISSAL OF PENDING LITIGATION

3. **THIS COURT ORDERS** that effective from the Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member, and defendant therein, shall be deemed to have given all consents necessary to effect the termination and dismissal, with prejudice and without costs, of the Pending Litigation.

4. **THIS COURT HEREBY REQUESTS** that each applicable court before which the Pending Litigation was commenced and/or is continuing:

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- (a) aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, being August 29, 2025, the CCAA Plan, as sanctioned by this Court pursuant to the sanction order dated March 6, 2025 and as amended pursuant to the CCAA Plan Amendment Order #2 dated August 27, 2025 (collectively, the “**Previous Orders**”) has fully and finally resolved and definitively settled the Pending Litigation; and
- (b) issue such orders and do all such things as may be necessary or appropriate to terminate and dismiss all of the Pending Litigation on a with prejudice and without costs basis (the “**Dismissals**”), upon the filing of the appropriate documents with each applicable court in each jurisdiction.

5. **THIS COURT ORDERS** that the Monitor and/or the CCAA Plan Administrator, as the case may be, shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, and do all things as may be necessary or appropriate for the recognition of this Order and/or the Previous Orders, the issuance of the Dismissals, and for assistance in carrying out the terms of this Order and/or the Previous Orders.

6. **THIS COURT ORDERS** that the rights, protections, indemnities, charges, priorities and other provisions in favour of the Monitor and/or the CCAA Plan Administrator set out in any Order granted in these proceedings, the CCAA Plans, the CCAA or other applicable legislation shall continue to apply and extend to Deloitte in its capacities as Monitor and/or CCAA Plan Administrator in connection with its carrying out the provisions of this Order,

including the provisions of paragraphs 27-32 of the CCAA Plan Administrator Appointment Order.

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in the Provinces and Territories, in the United States, or elsewhere to give effect to this Order and to assist the CCAA Court, the Applicant, the Monitor, the CCAA Plan Administrator, and any party applying for the issuance of the Dismissals and their respective agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant, to any party applying for the issuance of the Dismissals and to the Monitor and/or the CCAA Plan Administrator, as an officer of this Court, as may be necessary or desirable to give effect to this Order.

GENERAL

8. **THIS COURT ORDERS** that this Order shall have full force and effect in all Provinces and Territories and elsewhere against all Persons against whom it may apply.

9. **THIS COURT ORDERS** that any interested Person may, from time to time, apply to this Court on notice to all affected parties to amend, vary, supplement or replace this Order or for advice and directions concerning the discharge of its powers and duties under this Order, the interpretation or application of this Order, or any matters relevant to the Pending Litigation.

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10. **THIS COURT ORDERS** that this Order and all of its provisions shall be effective as of 12:01 a.m. Eastern Time on the date of this Order without the need for issuance or entry.

Chief Justice G.B. Morawetz

Schedule “A”**List of Pending Litigation**

See attached

SCHEDULE A

PENDING LITIGATION FOR DISMISSAL

Case Name	Court File No.	Court
HCCR Actions—Provincial Claimants (CCAA Plan section 18.3.1(a) Schedule “X”)		
<i>His Majesty in right of Alberta v. Altria Group, Inc. et al.</i>	1201-07314	Alberta Court of King’s Bench
<i>His Majesty the King in right of British Columbia v. Imperial Tobacco Canada Limited et al.</i>	S010421	Supreme Court of British Columbia
<i>His Majesty the King in right of the Province of Manitoba v. Rothmans, Benson & Hedges Inc. et al.</i>	CI 12-01-78127	Manitoba Court of King’s Bench
<i>His Majesty the King in right of the Province of New Brunswick v. Rothmans Inc. et al.</i>	F/C/88/08	New Brunswick Court of King’s Bench
<i>Attorney General of Newfoundland and Labrador v. Rothmans Inc. et al.</i>	201101G0826	Supreme Court of Newfoundland and Labrador, Trial Division (General)
<i>His Majesty the King in right of the Province of Nova Scotia v. Rothmans, Benson & Hedges Inc. et al.</i>	434868/737868	Supreme Court of Nova Scotia
<i>His Majesty the King in right of Ontario v. Rothmans Inc. et al.</i>	CV-09-387984	Ontario Superior Court of Justice
<i>Procureur général du Québec v. Impérial Tobacco Canada Limitée et al.</i>	500-17-072363-123	Superior Court of Québec
<i>His Majesty the King in right of the Province of Prince Edward Island v. Rothmans, Benson & Hedges Inc. et al.</i>	S1-GS-25019	Supreme Court of Prince Edward Island
<i>The Government of Saskatchewan v. Rothmans, Benson & Hedges Inc. et al.</i>	K. B. 8712012	Saskatchewan Court of King’s Bench
Tobacco Producers’ Actions (CCAA Plan section 18.3.1(d))		
<i>The Ontario Flue-Cured Tobacco Growers’ Marketing Board et al. v. JTI-Macdonald Corp.</i>	1056/10CP	Ontario Superior Court of Justice

Case Name	Court File No.	Court
<i>The Ontario Flue-Cured Tobacco Growers' Marketing Board et al. v. Rothmans, Benson & Hedges, Inc.</i>	64462 CP	Ontario Superior Court of Justice
<i>The Ontario Flue-Cured Tobacco Growers' Marketing Board et al. v. Imperial Tobacco Canada Limited</i>	64757 CP	Ontario Superior Court of Justice
Knight Class Action (CCAA Plan section 18.3.1(b))		
<i>Kenneth Knight v. Imperial Tobacco Canada Limited</i>	L031300	Supreme Court of British Columbia
Class Actions (CCAA Plan section 18.3.1(c) Schedule "Y")		
<i>Linda Dorion v. Canadian Tobacco Manufacturers' Council et al.</i>	0901-08964	Alberta Court of King's Bench
<i>Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. Imperial Tobacco Canada Limited et al.</i>	10-2780 and 14-4722	Supreme Court of British Columbia
<i>Roderick Dennis McDermid v. Imperial Tobacco Canada Limited et al.</i>	10-2769	Supreme Court of British Columbia
<i>Deborah Kunta v. Canadian Tobacco Manufacturers' Council et al.</i>	CI09-01-61479	Manitoba Court of King's Bench
<i>Victor Todd Sparkes v. Imperial Tobacco Canada Limited</i>	200401T2716 CP	Newfoundland and Labrador Supreme Court – Trial Division
<i>Ben Semple v. Canadian Tobacco Manufacturers' Council et al.</i>	312869 2009	Supreme Court of Nova Scotia
<i>Suzanne Jacklin v. Canadian Tobacco Manufacturers' Council et al.</i>	53794/12	Ontario Superior Court of Justice
<i>Thelma Adams v. Canadian Tobacco Manufacturers' Council et al.</i>	1036 of 2009 and 916 of 2009	Saskatchewan Court of King's Bench
Individual Actions (CCAA Plan section 18.3.1(e) Schedule "Z")		
<i>Peter Stright v. Imperial Tobacco Company Limited</i>	177663	Supreme Court of Nova Scotia
<i>Joseph Battaglia v. Imperial Tobacco Canada Limited</i>	21513/97	Ontario Superior Court of Justice
<i>Ljubisa Spasic as estate trustee of Mirjana Spasic v. Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.</i>	C17773/97	Ontario Superior Court of Justice

Case Name	Court File No.	Court
<i>Ljubisa Spasic as estate trustee of Mirjana Spasic v. B.A.T. Industries P.L.C.</i>	C18187/97	Ontario Superior Court of Justice
<i>Ragoonanan v. Imperial Tobacco Canada Limited</i>	00-CV-183165- CP00	Ontario Superior Court of Justice
<i>Scott Landry v. Imperial Tobacco Canada Limited</i>	1442/03	Ontario Superior Court of Justice
<i>Gilles Couture and Marie-Claude Couture v. Rothmans, Benson & Hedges Inc.</i>	200-17-026259-176	Quebec Superior Court
<i>Roland Bergeron v. Imperial Tobacco Canada</i>	750-32-700014-163	Court of Québec, Civil Division, Small Claims Division

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at Toronto

PENDING LITIGATION DISMISSAL ORDER

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**Lawyers for Deloitte Restructuring Inc.,
in its capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp.**

TAB 4

Court File No. CV-19-00615862-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE	)	[•], THE [•] TH
	)	
CHIEF JUSTICE MORAWETZ	)	DAY OF [•], 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.

Applicant

QCC RESERVE PROTOCOL ORDER

THIS MOTION, made by Deloitte Restructuring Inc. (in its capacity as Monitor and CCAA Plan Administrator, "**Deloitte**"), in its capacity as Monitor (the "**Monitor**") and CCAA Plan Administrator of JTI-Macdonald Corp. ("**JTIM**"), for an order approving the Quebec Class Counsel reserve protocol (the "**QCC Reserve Protocol**"), in the form attached hereto as **Schedule "A"** made on notice, was heard on November 13, 2025, via videoconference.

ON READING the Notice of Motion of Deloitte, the Monitor's Thirty-First Report, dated November 4, 2025, filed, the materials filed by those other parties listed on the Participant Information Form, and **ON HEARING** the submissions of respective counsel for Deloitte, JTIM, and such other counsel as were present and listed on the Participation Information Form, no one appearing for any other person on the Common Service List, although properly served with the Monitor's Motion Record dated November 4, 2025 (the

-2-

“Motion Record”), as appears from the Lawyer’s Certificate of Service of Jake Harris, certified [•], 2025, filed:

SERVICE AND DEFINITIONS

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

2. **THIS COURT ORDERS** that any capitalized terms used and not defined herein shall have the meanings ascribed thereto in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitor’s Plan of Compromise and Arrangement concerning, affecting and involving JTIM, dated August 27, 2025, including all schedules thereto (the **“CCAA Plan”**).

APPROVAL OF THE QCC RESERVE PROTOCOL

3. **THIS COURT ORDERS** that the QCC Reserve Protocol in the form attached hereto as **Schedule “A”** is hereby approved and Deloitte is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable in connection therewith, and shall be authorized to take all additional steps that it views as necessary or desirable in furtherance of its responsibilities under the QCC Reserve Protocol and the CCAA Plan in connection with the same.

CCAA PLAN ADMINISTRATOR/MONITOR

4. **THIS COURT ORDERS** that nothing in this Order shall require Deloitte, in its capacity as Monitor or CCAA Plan Administrator, to take possession or control of, or act in any way as a trustee of, JTIM's current or future assets, undertakings or properties of any nature or kind whatsoever and wherever situate including all proceeds thereof, including but not limited to the Total QCC Reserve and the Recovered Tax Amounts (each as defined in the QCC Reserve Protocol) (collectively, the "**Property**"), and that Deloitte, whether as CCAA Plan Administrator or as Monitor, shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control, or to have acted in any way as a trustee of the Property, or any part thereof, whether for tax purposes or otherwise.

5. **THIS COURT ORDERS** that the rights, protections, indemnities, charges, priorities and other provisions in favour of the Monitor and/or the CCAA Plan Administrator set out in any Order granted in these proceedings, the CCAA Plans, the CCAA or other applicable legislation shall continue to apply and extend to Deloitte in its capacities as Monitor and/or CCAA Plan Administrator in connection with its carrying out the provisions of this Order, including the provisions of paragraphs 27-32 of the CCAA Plan Administrator Appointment Order.

GENERAL

6. **THIS COURT ORDERS** that any interested Person may, from time to time, apply to this Court on notice to all affected parties to amend, vary, supplement or replace this

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Order or for advice and directions concerning the discharge of its powers and duties under this Order, the interpretation or application of this Order, or any matters relevant to the QCC Reserve Protocol.

7. **THIS COURT ORDERS** that this Order and all of its provisions shall be effective as of 12:01 a.m. Eastern Time on the date of this Order without the need for issuance or entry.

Chief Justice G.B. Morawetz

Schedule “A”

QCC Reserve Protocol

See attached

Protocol for Treatment of QCC Reserve and Recovered Tax Amounts¹

[■], 2025

BACKGROUND

1. Pursuant to the Quebec Class Counsel Fee Approval Order issued by the CCAA Court on August 25, 2025 (the “**QCC Fee Approval Order**”), the Quebec Class Counsel Fee was determined to be \$901,177,915, plus applicable Sales and Excise Taxes, subject to reduction, if any, not exceeding \$50,000,000 (the “**QCC Reserve**”).
2. The total aggregate Quebec Class Counsel Fee, including Sales and Excise Taxes thereon is \$978,641,807.77, being \$851,177,915 (\$901,177,915 less the \$50,000,000 QCC Reserve) plus applicable Sales and Excise Taxes thereon of \$127,463,892.77. To the extent any such Sales and Excise Taxes are refunded, credited or reimbursed to, or otherwise recovered by, Quebec Class Counsel or otherwise not remitted to the applicable tax authority, such amounts are to be returned by Quebec Class Counsel to the QCAP Trust Accounts, including any interest on an after-tax basis paid by the relevant tax authority (the “**Recovered Tax Amounts**”).
3. The QCC Fee Approval Order requires the QCC Reserve to be held back and retained in the Imperial QCAP Trust Account, the RBH QCAP Trust Account and the JTIM QCAP Trust Account (collectively, the “**QCAP Trust Accounts**”) in the proportionate shares of the Upfront Contributions made by each of Imperial, RBH and JTIM, pending release.
4. Sales and Excise Taxes on the QCC Reserve in the aggregate amount of \$7,487,500 (the “**Reserve Taxes**”) payable in respect of the QCC Reserve in the event the QCC Reserve is released to the Quebec Class Counsel have also been reserved in each of the QCAP Trust Accounts.
5. As of the Plan Implementation Date, the QCC Reserve, inclusive of potential Reserve Taxes was fully funded and is held in the following accounts:
 - (a) Imperial QCAP Trust Account - \$24,997,462.68 (being \$21,741,650.51 plus \$3,255,812.17 of Reserve Taxes)
 - (b) RBH QCAP Trust Account - \$24,826,307.01 (being \$21,592,787.14 plus \$3,233,519.87 of Reserve Taxes)
 - (c) JTIM QCAP Trust Account - \$7,663,730.31 (being \$6,665,562.35 plus \$998,167.96 of Reserve Taxes)
6. The QCC Reserve may accrue investment income in the QCAP Trust Accounts following its deposit on the Plan Implementation Date. Any such investment income (including for greater certainty, the amount of such investment income that is accumulated or capitalized in the QCAP Trust Accounts), net of applicable investment expenses and taxes (“**Net Income**”), shall be added to the QCC Reserve. The QCC Reserve, inclusive of potential

¹ Capitalized terms used but undefined herein have the meanings set out in the Fourth Amended and Restated Court-Appointed Mediator and Monitor’s CCAA Plan of Compromise and Arrangement of JTIM dated August 27, 2025 (the “**CCAA Plan**”).

Net Income earned on such amounts, and potential Reserve Taxes, is referred to herein as the “**Total QCC Reserve**”.

7. The QCC Fee Approval Order held that the terms and timing of the release of all or any portion of the QCC Reserve, either to Quebec Class Counsel or to *Blais* Class Members, and the return of any Recovered Tax Amounts is to be established by the Monitors, in consultation with the Court-Appointed Mediator and Quebec Class Counsel, or by further Order of the CCAA Court.

PROTOCOL

8. This protocol (the “**Protocol**”) was established by the Monitors, in consultation with the Court-Appointed Mediator and Quebec Class Counsel and governs the treatment of the Total QCC Reserve and the Recovered Tax Amounts.

QCC Reserve

9. The application deadline by which all Tobacco-Victim Claimants and Succession Claimants (each as defined in the Quebec Administration Plan) are required to submit their completed Proofs of Claim (as defined in the Quebec Administration Plan) to the Claims Administrator is 5:00 p.m. Eastern Time on August 31, 2026 (the “**Application Deadline**”), which Application Deadline is subject to extension jointly by the CCAA Court and the Quebec Superior Court, if it is deemed necessary and expedient to do so.
10. Following the Application Deadline, subject to the claimant response timelines set forth in paragraph 22.4 of the Quebec Administration Plan, the Claims Administrator, in consultation with the CCAA Plan Administrators, will determine the final aggregate amount payable to all Eligible *Blais* Class Members (the “**Compensation Payments**”). The determination of the Compensation Payments will occur no later than the earlier of (i) the date by which all Proofs of Claim have either been accepted or rejected by the Claims Administrator following the Application Deadline (the “**Determination Date**”) and (ii) the date that is 180 days after the Application Deadline (the “**Outside Date**”).
11. If, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is greater than the aggregate balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is equal to or greater than the Total QCC Reserve, all of the Total QCC Reserve will be allocated and paid to the Eligible *Blais* Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan.
12. If, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is greater than the aggregate balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is less than the Total QCC Reserve, the portion of the Total QCC Reserve required to satisfy the Compensation Payments will be allocated to the Eligible *Blais* Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan, and the remainder of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter. All such allocations and payments will be made *pro rata* from the Imperial QCAP Trust Account, RBH QCAP Trust Account and the JTIM QCAP Trust Account.

13. If, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is less than the aggregate balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve), all of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter.
14. For the avoidance of doubt, any amount of the Total QCC Reserve which is paid to Quebec Class Counsel pursuant to this Protocol shall be inclusive of Sales and Excise Taxes.

Recovered Tax Amounts

15. Quebec Class Counsel shall reasonably monitor whether they receive or obtain the benefit of any Recovered Tax Amounts, and upon becoming aware of the receipt or benefit of any Recovered Tax Amounts, Quebec Class Counsel shall immediately inform the CCAA Plan Administrators in writing of the quantum thereof and deposit such Recovered Tax Amounts into the QCAP Trust Accounts in the proportionate shares of the Upfront Contributions made by each of Imperial, RBH and JTIM.
16. Any Recovered Tax Amounts and any Net Income earned on such amounts while held in the QCAP Trust Accounts shall be applied towards the satisfaction of the Compensation Payments or paid to the Provinces and Territories in accordance with paragraph 55.1 of the Quebec Administration Plan and shall not be returned to the Quebec Class Counsel under any circumstances.

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at Toronto

QCC RESERVE PROTOCOL ORDER

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**Lawyers for Deloitte Restructuring Inc.,
in its capacity as Monitor and CCAA Plan
Administrator of JTI-Macdonald Corp.**

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

**MOTION RECORD
(Pending Litigation Dismissal and
QCC Reserve Protocol)
Returnable November 13, 2025**

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