

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	WEDNESDAY, THE 9 TH
	)	
JUSTICE KIMMEL	)	DAY OF SEPTEMBER, 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 IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

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 ROTHMANS, BENSON & HEDGES INC.

ORDER
(Budget Approval)

THIS MOTION, made by Epiq Class Actions Services Canada, Inc. ("**Epiq**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day in a joint hearing before this Court and the Superior Court of Québec by videoconference at 330 University Avenue, Toronto, Ontario, and 1 Notre-Dame East Street, Montréal, Québec, respectively.

WHEREAS pursuant to paragraph 17 of the Amended Claims Administrator Order (as defined below), the Claims Administrator shall submit the First Quarterly Global Claims Administration Costs Budget to this Court and the Superior Court of Québec for joint approval;

AND ON READING Epiq's Motion Record, including the affidavit of Michael O'Connor affirmed on September 1, 2026 (the "**Second O'Connor Affidavit**"), and the exhibits thereto, and on hearing the submissions of counsel for Epiq, counsel the Monitor and CCAA Plan Administrator, and counsel for such other parties as were listed on the Participant Information Form and 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 herein and not otherwise defined herein shall have the meanings ascribed to them in the Amended and Restated Claims Administrator Order of this Court dated September 9, 2026 (the "**Amended Claims Administrator Order**") or the Second O'Connor Affidavit, as applicable.

APPROVAL OF THE FIRST QUARTERLY GLOBAL CLAIMS ADMINISTRATION COSTS BUDGET

3. **THIS COURT ORDERS** that the First Quarterly Global Claims Administration Costs Budget attached as Exhibit "D" to the Second O'Connor Affidavit is hereby approved.

GENERAL

4. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

5. **THIS COURT 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 its 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 as may be necessary or desirable to give effect to this Order or to assist Epiq and its agents in carrying out the terms of this Order.

6. **THIS COURT ORDERS** that Epiq shall be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for the assistance in carrying out the terms of this Order and/or to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

7. **THIS COURT ORDERS** that this Order and all of its provisions are enforceable and effective as of the date of this Order, without the need for entry or filing.

Jessica
Kimmel

Digitally signed
by Jessica Kimmel
Date: 2026.09.29
14:53:01 -04'00'

Justice Kimmel

**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
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COMMERCIAL LIST**
Proceeding commenced at Toronto

**ORDER
(Budget Approval)**

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