

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  
ROTHMANS, BENSON & HEDGES INC.

Applicant

TWENTY-SECOND REPORT OF THE MONITOR  
DECEMBER 13, 2024

INTRODUCTION

1. On March 22, 2019 (the “**Filing Date**”), Rothmans, Benson & Hedges Inc. (“**RBH**”, the “**Company**” or the “**Applicant**”) applied for and obtained an initial order (the “**Initial Order**”) under the *Companies' Creditors Arrangement Act* (“**CCAA**”) that, amongst other things, (i) granted a stay of proceedings in favour of the Applicant and a limited stay of proceedings in favour of members of the PMI Group (as defined in the Initial Order) in relation to certain proceedings, and (ii) appointed Ernst & Young Inc. as monitor (the “**Monitor**”) of the Applicant in this CCAA proceeding (the “**CCAA Proceeding**”).
2. On April 5, 2019 this Court issued an amended and restated Initial Order and on April 25, 2019, this 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 an Order dated October 31, 2024, the Stay Period was extended to January 31, 2025.
4. 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 (the “**October 17 CCAA Plan**”) in respect of the Applicant, set the meeting of creditors for December 12, 2024 for affected creditors to vote on the RBH Plan (as defined below) and approved a claims

procedure to identify affected claims against the Applicant for purposes of voting on the RBH Plan.

## **PURPOSE**

5. The purpose of this twenty-second report of the Monitor (the “**Twenty-Second Report**”) is to provide information to this Court with respect to:
  - i. the Claims Procedure undertaken in respect of the Applicant;
  - ii. the results of the vote on the First Amended and Restated Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise and Arrangement in respect of RBH (the “**RBH Plan**”) at the Meeting (as defined below); and
  - iii. an Order in respect of each Applicant (each a “**Sanction Protocol Order**” or collectively the “**Sanction Protocol Orders**”), *inter alia*:
    - a) setting the time and date for the hearing for approval and sanction of the RBH Plan (as defined below), the CCAA Plan Administrators’ Order and certain fee approval motions, together with any other related motions (the “**Sanction Hearing**”);
    - b) approving the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program, including the timetable for implementation of the Omnibus Sanction Hearing Notice Program;
    - c) setting the date for the filing of any Sanction Hearing Objection Notices;
    - d) ratifying the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials (the “**Litigation Timetable**”); and
    - e) approving the dissemination of the agenda for the Sanction Hearing.
6. For the reasons below, the Monitor seeks the relief described above.

## TERMS OF REFERENCE

7. In preparing this Twenty-Second Report and making the comments herein, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records and financial information prepared by the Applicant, the Affidavits (as defined in previous Reports of the Monitor), and discussions with RBH management (collectively, the “**Information**”). Except as described in this Twenty-Second Report:
  - i. the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited, or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with Generally Accepted Auditing Standards (“GAAS”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information; and
  - ii. some of the information referred to in this Twenty-Second Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in Chartered Professional Accountants of Canada Handbook, has not been performed.
8. Future oriented financial information referred to in this Twenty-Second Report was prepared based on the Company’s estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.
9. Unless otherwise indicated, the Monitor’s understanding of factual matters expressed in this Twenty-Second Report concerning the Applicant and its business is based on the Information, and not independent factual determinations made by the Monitor.
10. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

11. Unless otherwise defined or specified, all capitalized terms used herein shall have the meaning ascribed to them in the RBH Plan.
12. Copies of the Monitor’s Reports, including a copy of this Twenty-Second Report, and all motion records and Orders in the CCAA Proceeding are available on the Monitor’s website at [www.ey.com/ca/rbh](http://www.ey.com/ca/rbh). The Monitor has also established a toll-free phone number that is referenced on the Monitor’s website so that parties may contact the Monitor if they have questions with respect to the CCAA Proceeding.

### **CLAIMS PROCEDURE UNDERTAKEN<sup>1</sup>**

13. This Court issued the Claims Procedure Order on October 31, 2024 (the “**Claims Procedure Order**”), which established the process (the “**Claims Procedure**”) for determining the persons holding Affected Claims that were eligible to consider and vote on the resolution to approve the RBH Plan at the Meeting (“**Eligible Voting Creditors**”).
14. In accordance with the Claims Procedure, the Monitor delivered Negative Notice Claims Packages to all Negative Notice Claimants on November 4, 2024.
15. In accordance with the Claims Procedure Order and the Omnibus Notice Program, the Monitor posted the Omnibus Notice, the Claims Procedure Order, the Meeting Order issued by the Court on October 31, 2024 (the “**Meeting Order**”), and the Claims Package (collectively, the “**Claims Procedure Documents**”) to the Monitor’s Website on November 4, 2024. On the same day, the Monitor delivered the Claims Procedure Documents to each person on the Common Service List.
16. On November 7, 2024, a condensed version of the Omnibus Notice was published in The Globe and Mail (National Edition), the National Post (National Edition) and in Le Devoir newspapers (collectively, the “**Major Newspapers**”).

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<sup>1</sup> All terms not defined in this section have the meaning attributed to them in the Claims Procedure Order.

17. On November 14, 2024, such condensed version of the Omnibus Notice was re-published in the Major Newspapers. The Omnibus Notice was also published in 36 regional newspapers, as required pursuant to the Omnibus Notice Program.
18. The Claims Procedure Order set a Negative Notice Bar Date for Negative Notice Claimants of November 25, 2024 and a Miscellaneous Claims Bar Date for Putative Miscellaneous Claimants of December 5, 2024.
19. As of November 25, 2024, the Monitor had not received any notices of dispute from the Negative Notice Claimants. The Monitor received one Miscellaneous Claimant Proof of Claim totalling CAD\$4,889,785 + USD\$24,582.65 prior to the Miscellaneous Claims Bar Date.
20. In accordance with the Claims Procedure Order, the Monitor has not made any inquiry or assessment as to the validity or value assigned to the Miscellaneous Claims.

## **MEETING RESULTS<sup>2</sup>**

21. On November 29, 2024 the Monitor delivered to the Claimants the proxy and proxy instructions (in the form attached to the Meeting Order).
22. Following the Miscellaneous Claims Bar Date, the Monitor delivered (or re-delivered, in certain cases) to Eligible Voting Creditors on December 10, 2024: (i) the Omnibus Notice; (ii) the proxy and proxy instructions (in the form attached to the Meeting Order); (iii) the Meeting Order; and (iv) the final version of the RBH Plan to be voted on at the Meeting.
23. The Monitor held the meeting of Affected Creditors for the purpose of voting to approve the RBH Plan on December 12, 2024 (the “**Meeting**”).
24. At the outset of the Meeting, the Monitor confirmed that the required quorum of Eligible Voting Creditors was present. In order for the RBH Plan to be approved, it had to receive the affirmative vote of a majority in number of the Affected Creditors holding Voting Claims representing at least two-thirds in value of the Voting Claims of the Affected Creditors who

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<sup>2</sup> All terms not defined in this section have the meaning attributed to them in the Meeting Order.

were entitled to vote at the Meeting in accordance with the Meeting Order and who were present and voting in person or by proxy at the Meeting (the “**Required Majority**”).

25. Attached as Appendix “A” to this Report is the scrutineer’s report confirming that the RBH Plan was unanimously approved by 289,904 votes, representing \$963,296,023,265 in total value of Voting Claims, which is sufficient to satisfy the Required Majority.

## **PURPOSE OF SANCTION PROTOCOL**

26. The RBH Plan requires the Monitor to bring a motion for the Sanction Protocol Orders following the approval of the RBH Plan at the Meeting. The Sanction Protocol Orders: (i) set the Sanction Hearing date, ratify the Litigation Timetable and approve the procedure for dissemination of the agenda for the Sanction Hearing; (ii) approve the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program; and (iii) set the deadline for any Putative Miscellaneous Claimants to file any Sanction Hearing Objection Notices with the Monitors. Given the complexity of the proceedings and the number of stakeholders involved, the Sanction Protocol Orders will help to ensure a fair and orderly process for all stakeholders leading up to and during the Sanction Hearing.

## **SANCTION PROTOCOL ORDERS**

27. Certain key terms of the Sanction Protocol Orders are summarized below. The summary does not address each and every provision of the Sanction Protocol Orders and, accordingly, reference should be made to the Sanction Protocol Orders in their entirety.

### Sanction Hearing

28. The proposed Sanction Protocol Orders require parties wishing to file materials in connection with the Sanction Hearing or to make submissions at the Sanction Hearing including, without limitation, in connection with any issues of allocation of the Global Settlement Amount among the Tobacco Companies and any unresolved issues related to the RBH Plan, to advise the Monitor by no later than January 3, 2025: (i) whether they intend to file materials in connection with the Sanction Hearing; and (ii) whether they intend to make submissions and the estimated time for such submissions, so that the Monitors may prepare the agenda for the Sanction Hearing (the “**Sanction Hearing Agenda**”).

29. Pursuant to the Litigation Timetable, the Sanction Hearing will be held from January 29-31, 2025, starting at 10:00 a.m. (Eastern Time) via a hybrid in person/virtual hearing. The Sanction Protocol Orders will, if granted, ratify the Litigation Timetable and provide that the Monitors will circulate the draft Sanction Hearing Agenda to the Common Service List by no later than January 8, 2025.
30. The proposed Sanction Protocol Orders also require any Person who wishes to attend the Sanction Hearing to register by 4:00 p.m. (Eastern Time) on January 27, 2025 as provided for in the Sanction Protocol Orders, and to advise if they intend to make submissions or plan to attend in person or virtually.

#### Omnibus Sanction Hearing Notice Program

31. The proposed Sanction Protocol Orders establish the Omnibus Sanction Hearing Notice Program, which is designed to reach as many persons across Canada as possible, including any Putative Miscellaneous Claimants, and capture their attention with notice of the Sanction Hearing communicated in clear, concise and plain language in the Omnibus Sanction Hearing Notice.
32. The RBH Plan mandates that the Omnibus Sanction Hearing Notice be delivered in accordance with the Omnibus Sanction Hearing Notice Program: (i) to each person that appears on the Common Service List; (ii) to any person known to RBH or the Monitor as having a potential Affected Claim based on the books and records of RBH that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim; (iii) to any Putative Miscellaneous Claimant who has identified itself to RBH and/or the Monitor prior to the publication of the Omnibus Sanction Hearing Notice; and (iv) by way of general notice to any other persons in Canada who may potentially be affected by the RBH Plan as a Putative Miscellaneous Claimant.
33. The Omnibus Sanction Hearing Notice will be made available by a press release and published in the Major Newspapers.

34. Attached as Appendix “B” to this Report is the Litigation Timetable in connection with the Sanction Protocol Orders. This Litigation Timetable was approved by Chief Justice Morawetz on November 18, 2024.
35. Pursuant to the Sanction Protocol Orders, the Monitors are required to (i) issue a press release on Cision Newswire, no later than December 24, 2024, with a copy of the Omnibus Sanction Hearing Notice; and (ii) send, no later than December 30, 2024, the Omnibus Sanction Hearing Notice, Sanction Hearing Objection Notice and a copy of the Sanction Protocol Orders to each Person that appears on the Common Service List and any Putative Miscellaneous Claimant. The Omnibus Sanction Hearing Notice will also be publicized in the Major Newspapers no later than January 10, 2025. Putative Miscellaneous Claimants will then have until (i) 5:00 p.m. (Eastern time) on January 15, 2025 to deliver notices of objection to the Sanction Hearing to the Monitor, and (ii) 5:00 p.m. (Eastern time) on January 20, 2025 to serve on the Common Service List and file with the Court the materials they intend to rely on in connection with such objection.
36. Any person, other than a Putative Miscellaneous Claimant, who intends to object to the Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than 5:00 p.m. (Eastern time) on January 20, 2025.
37. The Monitor is of the view that the Omnibus Sanction Hearing Notice Program will provide sufficient (i) notice of the Sanction Hearing to relevant stakeholders, and (ii) time for such recipients to receive and review the applicable information and respond accordingly.

#### Omnibus Sanction Hearing Notice

38. Attached as Appendix “C” to this Report is a copy of the proposed Omnibus Sanction Hearing Notice. The proposed Omnibus Sanction Hearing Notice: (i) specifies the date, time and mode of hearing of the Sanction Hearing; (ii) advises that at the Sanction Hearing, the Sanction Order sanctioning the RBH Plan under the CCAA and ancillary relief relating to such sanction will be sought; and (iii) advises of the deadline by which any Putative Miscellaneous Claimant may oppose the granting of the Sanction Order by serving on all persons on the Common Service List and filing with this Court any relevant materials. The Monitor is of the view that the information provided in the Omnibus Sanction Hearing Notice is comprehensive and will



provide good and sufficient notice to any person that may wish to oppose the granting of the Sanction Order.

## **CONCLUSION AND RECOMMENDATION**

39. For the reasons outlined in this Twenty-Second Report the Monitor is of the view that the Sanction Protocol Order is appropriate in the circumstances. As such, the Monitor respectfully recommends that the Court grant the requested Sanction Protocol Order.

All of which is respectfully submitted this 13<sup>th</sup> day of December, 2024.

**ERNST & YOUNG INC.**  
**In its capacity as Monitor of**  
**Rothmans, Benson & Hedges Inc.**

Per:

A handwritten signature in black ink, appearing to be 'MK', written over a light blue horizontal line.

Matt Kaplan  
Senior Vice President

# **Appendix “A”**

**Rothman, Benson & Hedges Inc.**  
**Creditors Meeting Held on December 12, 2024**  
**Scrutineers' Report**

1. The number of Voting Claims from Claimants that voted **FOR** the RBH Plan pursuant to the *Companies Creditors' Arrangement Act* is set out below:

| Claimant  | Voting by |                 | Value of Claim         | Votes in       |                        |
|---|-----------|-----------------|------------------------|----------------|------------------------|
|   | Proxy     | Number of Votes |                        | Favour         | Value In Favour        |
| Quebec Class Action Plaintiffs                          | Yes       | 99,958          | 13,706,891,279         | 99,958         | 13,706,891,279         |
| Pan Canadian Claimants                                  | Yes       | 186,003         | 5,041,088,110          | 186,003        | 5,041,088,110          |
| The Ontario Flue-Cured Tobacco Growers' Marketing Board | Yes       | 3,930           | 29,043,876             | 3,930          | 29,043,876             |
| His Majesty the King in right of British Columbia       | Yes       | 1               | 136,681,344,490        | 1              | 136,681,344,490        |
| His Majesty the King in right of Alberta                | Yes       | 1               | 119,266,303,168        | 1              | 119,266,303,168        |
| His Majesty the King in right of Saskatchewan           | Yes       | 1               | 27,189,868,453         | 1              | 27,189,868,453         |
| His Majesty the King in right of Province of Manitoba   | Yes       | 1               | 42,741,373,788         | 1              | 42,741,373,788         |
| His Majesty the King in right of Ontario                | Yes       | 1               | 271,795,731,959        | 1              | 271,795,731,959        |
| The Attorney General of Quebec                          | Yes       | 1               | 253,365,332,712        | 1              | 253,365,332,712        |
| His Majesty the King in right of New Brunswick          | Yes       | 1               | 22,778,964,723         | 1              | 22,778,964,723         |
| His Majesty the King in right of Nova Scotia            | Yes       | 1               | 29,979,033,060         | 1              | 29,979,033,060         |
| His Majesty the King in right of Prince Edward Island   | Yes       | 1               | 6,238,547,995          | 1              | 6,238,547,995          |
| Government of Newfoundland & Labrador                   | Yes       | 1               | 20,279,767,449         | 1              | 20,279,767,449         |
| Government of Yukon                                     | Yes       | 1               | 3,752,573,987          | 1              | 3,752,573,987          |
| Government of Northwest Territories                     | Yes       | 1               | 6,865,708,611          | 1              | 6,865,708,611          |
| Government of Nunavut                                   | Yes       | 1               | 3,584,449,605          | 1              | 3,584,449,605          |
| <b>Total</b>  |           | <b>289,904</b>  | <b>963,296,023,265</b> | <b>289,904</b> | <b>963,296,023,265</b> |
| Percentage of Voting Claims in Favour                   |           |                 |                        | 100%           | 100%                   |

2. No Putative Miscellaneous Claimants attended the Meeting or voted on the RBH Plan.
3. No Eligible Voting Creditor voted **AGAINST** the RBH Plan.
4. On the basis of the foregoing, a majority in number of Voting Claims, which includes all votes cast by the Claimants, or their duty appointed proxies, representing 100% of the value of Voting Claims present and voting at the Meeting have voted in favour of the resolution approving the RBH Plan.

DATED this 12<sup>th</sup> day of December 2024

## **Appendix “B”**

## Tobacco CCAA Proceedings: Litigation Timeline to Sanction Hearing

| Date                         | Deliverable   |
|------------------------------|---|
| <b>Thurs., Dec. 12</b>       | <b>Meetings of Affected Creditors</b>   |
| Fri., Dec. 13                | Notice of Motion for Sanction Protocol Orders filed   |
| Fri., Dec. 13                | Monitors' Reports for Sanction Protocol Orders and reporting on voting results from the Meetings  |
| Mon., Dec. 16                | Responding Records to Motion for Sanction Protocol Orders, if any   |
| Wed., Dec. 18                | Factum of the Monitors for Sanction Protocol Motion   |
| Thurs., Dec. 19              | Responding Factums to Sanction Protocol Motion, if any  |
| Fri., Dec. 20                | Reply Factum of the Monitors, if necessary  |
| <b>Mon., Dec. 23</b>         | <b>Sanction Protocol Hearing</b>  |
| Mon., Jan. 13                | Each Class Counsel files a notice of motion and supporting materials for fee approval (to be heard at the end of the Sanction Hearing)          |
| Wed., Jan. 15                | Notices of Motion for Stay Extensions (to be heard on the last day of the Sanction Hearing)   |
| Wed., Jan. 15                | Notice of motion for Plan Sanction Orders, CCAA Plan Administrators' Orders and Monitors' (and Counsel) Fee Approval                            |
| Wed., Jan. 15                | Monitors' Reports re: Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval                          |
| Thurs., Jan. 16              | Responding Records to Class Counsel fees  |
| Mon., Jan. 20                | Responding Records to Motion for Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval                    |
| Mon., Jan. 20                | Responding Records to Motion for Stay Extension   |
| Wed., Jan. 22                | Factum for Plan Sanction Order, CCAA Plan Administrators' Order, and Monitors' (and Counsel) Fee Approval                                       |
| Wed., Jan. 22                | Factums for Stay Extension Orders   |
| Wed., Jan. 22                | Monitors' Reports re: Stay Extensions   |
| Wed., Jan. 22                | Factums in support of Class Counsel fees  |
| Fri., Jan. 24                | Responding Factums for Motion for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval              |
| Fri., Jan. 24                | Responding Factums for Motion for Class Counsel fees  |
| Fri., Jan. 24                | Responding Factums for Motion for Stay Extension  |
| Mon., Jan. 27                | Reply Factum of the Monitors for Plan Sanction Orders, CCAA Plan Administrators' Orders, and Monitors' (and Counsel) Fee Approval, if necessary |
| Mon. Jan. 27                 | Reply Factum of Class Counsel re Fee Approval, if necessary   |
| Mon., Jan. 27                | Reply Factums for Stay Extension Orders, if necessary   |
| <b>Wed.-Fri., Jan. 29-31</b> | <b>Sanction/Fee Approval/Stay Extension/Ancillary Relief Hearing</b>  |

## **Appendix “C”**

## OMNIBUS NOTICE FOR SANCTION HEARING

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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 THE PLANS OF COMPROMISE OR ARRANGEMENT OF:  
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY  
LIMITED  
ROTHMANS, BENSON AND HEDGES INC.  
JTI-MACDONALD CORP.

### NOTICE OF SANCTION HEARING

**IMPORTANT NOTE: The Court hearing for approval and sanction of the CCAA Plans will be heard on January 29-31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference. The Court-Appointed Mediator and the Monitors will make motions to the Court approving and sanctioning the CCAA Plans and any ancillary relief relating to such sanction.**

**PLEASE TAKE NOTICE** that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**” and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”) and FTI Consulting Canada Inc. (“**FTI**”), Ernst & Young Inc. (“**EY**”), and Deloitte Restructuring Inc. (“**Deloitte**”), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the “**Monitors**”), filed plans of compromise and arrangement in respect of each of the Tobacco Companies as amended and restated as of December 5, 2024 (the “**CCAA Plans**”) under the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”).

**PLEASE ALSO TAKE NOTICE** that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

- Claims procedure orders (the “**Claims Procedure Orders**”) which, *inter alia*, establish the procedure pursuant to which Claimants, as well as any other purported creditors of the Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the “**Meetings**”) and vote on the CCAA Plans; and
- Meeting orders that, *inter alia*, accept the filing of the CCAA Plans, approve the meeting materials, and direct the Monitors as to the conduct of the Meetings (the “**Meeting Orders**”).

**PLEASE ALSO TAKE NOTICE** that on December 23, 2024, the Court-Appointed Mediator and the Monitors obtained orders (the “**Sanction Protocol Orders**”) which, *inter alia*, set January 29, 30 and 31, 2025 as the dates for a court hearing to approve and sanction the CCAA Plans (the “**Sanction Hearing**”). The CCAA Plans, Claims Procedure Orders, Meeting Orders and Sanction Protocol Orders in respect of each Tobacco Company are available for review on the Monitors’ websites, at the links referenced at the end of this Notice (the “**Monitors’ Websites**”).

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) **Key information**

**In accordance with the Sanction Protocol Orders, the Sanction Hearing will be heard on January 29, 30 and 31, 2025 at 10:00 am Eastern time in a hybrid format, in person and via Zoom video conference.**

At the Sanction Hearing, orders of the Court (the “**Sanction Orders**”) approving and sanctioning the CCAA Plans and granting certain ancillary relief will be sought.

If a **Putative Miscellaneous Claimant** intends to object to any Sanction Order, such Person must (i) deliver to the applicable Monitor a Sanction Hearing Objection Notice in the form approved and it must be received by the applicable Monitor by no later than **January 15, 2025 at 5:00 pm (Eastern time)**; and (ii) file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

Any Person, **other than a Putative Miscellaneous Claimant** who intends to object to any Sanction Order must file with the Court and serve upon the Common Service List the court materials it intends to rely on by no later than **January 20, 2025 at 5:00 p.m. (Eastern time)**.

(ii) **Questions and Contact Information**

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
  - Website: <http://cfcanada.fticonsulting.com/imperialtobacco>
  - Phone Number: 1-844-707-7558
  - Email Address: [imperialtobacco@fticonsulting.com](mailto:imperialtobacco@fticonsulting.com)
  
- RBH: Monitor: Ernst & Young Inc.
  - Website: [www.ey.com/ca/rbh](http://www.ey.com/ca/rbh)
  - Phone Number: 1-866-943-2280
  - Email Address: [rbh@ca.ey.com](mailto:rbh@ca.ey.com)
  
- JTIM: Monitor: Deloitte Restructuring Inc.
  - Website: [www.insolvencies.deloitte.ca/en-ca/JTIM](http://www.insolvencies.deloitte.ca/en-ca/JTIM)
  - Phone Number: 1-833-765-1452
  - Email Address: [jtim@deloitte.ca](mailto:jtim@deloitte.ca)



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 ROTHMANS, BENSON & HEDGES INC.

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**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**  
PROCEEDING COMMENCED AT TORONTO

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**TWENTY-SECOND REPORT OF ERNST & YOUNG  
INC.**

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**Cassels Brock & Blackwell LLP**  
SUITE 3200, BAY ADELAIDE CENTRE – NORTH  
TOWER  
40 TEMPERANCE STREET  
TORONTO, ON M5H 0B4

**R. Shayne Kukulowicz**  
Tel: 416-860-6463  
Email: [skukulowicz@cassels.com](mailto:skukulowicz@cassels.com)

**Joseph Bellissimo**  
Tel: 416-860-6572  
Email: [jbellossimo@cassels.com](mailto:jbellossimo@cassels.com)

**Monique Sassi**  
Tel: 416-860-6886  
Email: [msassi@cassels.com](mailto:msassi@cassels.com)

Lawyers for the Monitor

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