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C A N A D A
PROVINCE OF QUEBEC
DISTRICT OF QUEBEC
NO: 200-17-038647-269

S U P E R I O R C O U R T
(Commercial Division)

IN THE MATTER OF THE LIQUIDATION OF:

EXCELGRAN COOPERATIVE

- and -

DELOITTE RESTRUCTURING INC.

LIQUIDATOR

INSTRUCTIONS LETTER

This instructions letter is issued pursuant to the Claims Procedure Order (the "**Claims Procedure Order**") issued by the Court on February 27, 2026, in these proceedings. A copy of the Claims Procedure Order may be consulted on the Liquidator's website at the following address: www.insolvencies.deloitte.ca/Excelgran.

This instructions letter is intended to assist Creditors in completing a Proof of Claim Form and submitting it to the Liquidator.

This instructions letter does not replace the Claims Procedure Order. In the event of any inconsistency or discrepancy between this instructions letter and the Claims Procedure Order, the Claims Procedure Orders shall prevail.

Capitalized terms used herein have the meanings ascribed to them in the Claims Procedure Order.

1. Any Creditor asserting a Claim must complete a Proof of Claim Form and deliver it to the Liquidator by registered mail, courier, fax or email at the following coordinates:

Deloitte Restructuring Inc.
Attention : Éric Vincent et Mykael Martel
Email addresses : evincent@deloitte.ca and mmartel@deloitte.ca
801 Grande-Allée Ouest, suite 350
Québec (Québec) G1S 4Z4
Fax.: 418 624-0414

2. The Proof of Claim Form must be delivered to the Liquidator **on or before the Claims Bar Date (July 31, 2026, at 5:00 p.m. (Eastern Time))**.

3. The Proof of Claim Form must be accompanied by:
 - a) a full and detailed statement of account as at February 27, 2026; and
 - b) all documents and evidence enabling the Liquidator to assess and substantiate the Claim.
4. The Proof of Claim Form must be signed by a duly authorized representative of the Creditor.

For any questions regarding this Instructions letter or the Proof of Claim Form, please contact the Liquidator by email at mmartel@deloitte.ca.

Dated in Québec City, this 11th day of March, 2026.

DELOITTE RESTRUCTURING INC.

In its capacity as liquidator of Excelgran Cooperative