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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	WEDNESDAY, THE 9TH
	)	
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 JTI-MACDONALD CORP.

AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER

THIS MOTION, made by Deloitte Restructuring Inc., in its capacities as Monitor of JTI-Macdonald Corp. ("**JTIM**") and CCAA Plan Administrator of the JTIM CCAA Plan (as defined below) (in such capacities, the "**CCAA Plan Administrator**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day by videoconference at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the CCAA Plan Administrator, including the Fourth Report dated August 28, 2026, (the "**Fourth Report**") and the appendices thereto and **ON HEARING** submissions of counsel for Epiq Class Actions Services Canada, Inc. ("**Epiq**"), counsel for the CCAA Plan Administrator, counsel for each of the Tobacco Companies, PCC Representative Counsel, Quebec Class Counsel, 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:

Amendment and Restatement

1. **THIS COURT ORDERS** that this Order amends and restates in its entirety the Claims Administrator Order made by this Court on August 27, 2025.

Service and Definitions

2. **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.

3. **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 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 as such plan may be amended, amended and restated, supplemented or otherwise modified from time to time (the "**JTIM CCAA Plan**"), the PCC Compensation Plan or the Quebec Administration Plan (each as defined in the JTIM CCAA Plan), as applicable.

Appointment of the PCC Agent

4. **THIS COURT ORDERS** that, pursuant to Section 18.3 of the PCC Compensation Plan, Epiq is appointed as the agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (the "**PCC Agent**"). The PCC Agent is hereby authorized to communicate with and collaborate with the PCC Representative Counsel.

No Contract between CCAA Plan Administrators and Claims Administrator and/or PCC Agent

5. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, Quebec Administration Plan, JTIM CCAA Plan, Sanction Order or otherwise, no written agreement regarding the provision of services in respect of the PCC Compensation Plan or the Quebec Administration Plan, or the Costs (defined below) of the Claims Administrator or the PCC Agent, shall be required to be entered into between the CCAA Plan Administrators and the Claims Administrator and/or the PCC Agent.

Approval of Notice Plan

6. **THIS COURT ORDERS** that the notice plan in the form attached hereto as Schedule "A" (the "**Global Notice Plan**") shall constitute the PCC Notice Plan (for purposes of the PCC Compensation Plan) and the *Blais* Notice Plan (for purposes of the Quebec Administration Plan), and that the Global Notice Plan, including the Claims Process as described therein, is hereby approved. For greater certainty, and without limiting the generality of the foregoing, the forms of notices, claim forms and any other forms included as part of the Global Notice Plan are hereby approved for purposes of the PCC Compensation Plan and the Quebec Administration Plan, as applicable, notwithstanding the forms of the notices, claim forms and any other forms attached as Appendices to the PCC Compensation Plan and Appendices to the Quebec Administration Plan that were approved by the CCAA Court in the Sanction Order.

Amendment of Notices and Forms

7. **THIS COURT ORDERS** that the form of PCC Notice of Incomplete Claim attached as Exhibit "C" to the affidavit of Michael O'Connor sworn on August 22, 2025 (the "**O'Connor Affidavit**") and the form of PCC Notice to Provide Alternative Proof attached as Exhibit "D" to the O'Connor Affidavit are hereby approved for purposes of the PCC Compensation Plan.

8. **THIS COURT ORDERS** that, following consultation with each of the Tobacco Companies, the Administrative Coordinator, the PCC Representative Counsel (for amendments relating to the PCC Compensation Plan) and the Quebec Class Counsel (for amendments relating to the Quebec Administration Plan), the Claims Administrator may make amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the O'Connor Affidavit, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan, including the preparation of any additional notices or forms required to administer the PCC Compensation Plan and the Quebec Administration Plan, provided that the Claims Administrator complies with Section 8.2 of the PCC Compensation Plan and Section 7.2 of the Quebec Administration Plan. No other changes, modifications or revisions shall be made to the PCC Compensation Plan except in accordance with Section 8.1 thereof, or to the Quebec Administration Plan except in accordance with Section 7.1 thereof.

Purpose and Use of Claims Administrator's Checklists

9. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan and the Quebec Administration Plan, the Checklist for Claims Administrator which is Appendix "H" to the PCC Compensation Plan, and the Proof of Claim Review Checklist for Tobacco-Victim Claims and the Proof of Claim Review Checklist for Succession Claims that are respectively Appendices "I" and "J" to the Quebec Administration Plan, are directory guides prepared for the convenience of and to assist the Claims Administrator in the determination of whether: (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

Approval of Global Claims Administration Costs Framework

10. **THIS COURT ORDERS** that the Global Claims Administration Costs Framework (the "**Global Claims Administration Costs Framework**") in the form attached hereto as Schedule "B" is hereby approved for purposes of both the PCC Compensation Plan (including, for certainty, in respect of Epiq's roles as Claims Administrator and as PCC Agent) and the Quebec Administration Plan as the framework basis against which the Costs of the PCC Compensation Plan and the Quebec Administration Plan shall be reviewed and assessed in accordance with the provisions of this Order, with such amendments as may be approved by further Order of the CCAA Court, provided that, other than in respect of the Costs set out in the Global Claims Administration Costs Framework with respect to the PCC Notice Plan and the *Blais* Notice Plan, the Global Claims Administration Costs Framework provides the structure for the future budgeting processes set forth in this Order, and the amounts reflected in the Global Claims Administration Costs Framework, other than in respect of the Costs with respect to the PCC Notice Plan and the *Blais* Notice Plan, are not approved under this Order. The Claims Administrator and the PCC Agent shall not be entitled to be paid any of the Costs contemplated in the Global Claims Administration Costs Framework unless such Costs are validly incurred and payable in accordance with the provisions of this Order.

11. **THIS COURT ORDERS** that the Global Claims Administration Costs Framework shall include in respect of each of (i) the claims administration under the PCC Compensation Plan ("**PCC Claims Administration**"), (ii) the claims administration under the Quebec Administration

Plan ("**QCAP Claims Administration**"), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan, as applicable:

(a) the actual time spent and standard rates charged by the Claims Administrator and the PCC Agent in connection with all work done up to August 15, 2025, and the estimated time that will be spent and standard rates that will be charged up to the Plan Implementation Date;

(b) a forecast of the estimated time that will be incurred and standard rates to be charged by the Claims Administrator and the PCC Agent; and

(c) an estimate of the number of claims to be reviewed during the PCC Claims Submission Period and the *Blais* Claims Submission Period.

Weekly Reporting Obligations

12. **THIS COURT ORDERS** that, following the Plan Implementation Date and continuing until the later of the conclusion of the PCC Claims Administration and the QCAP Claims Administration (the "**Weekly Reporting Period**"), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a weekly basis, or as otherwise eliminated, amended or directed by the CCAA Plan Administrators, to be received within four Business Days from the end of the immediately prior week, and as circumstances warrant at any other times during the Weekly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, a report ("**Weekly Claims Administration Report**"), based on the information available at such time, setting out in respect of the applicable week, the particulars for each of the PCC Compensation Plan and the Quebec Administration Plan regarding (i) the number of claims received, (ii) the number of claims reviewed, (iii) the number of incomplete claims awaiting submission of further information, (iv) the number of claims approved, (v) the number of claims rejected, (vi) the number of rejected claims that are in the process of being reviewed by the Review Officer, (vii) the overall status of each of the claims administration processes and (viii) such other information as may be requested by the CCAA Plan Administrators.

Monthly Reporting Obligations

13. **THIS COURT ORDERS** that, commencing on September 1, 2026 and continuing for the duration of the PCC Claims Administration and the QCAP Claims Administration ("**Monthly Reporting Period**"), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a monthly basis, to be received within five Business Days from the end of each month, and as circumstances warrant at any other times during the Monthly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, the following reports in writing (collectively, the "**Monthly Reports**"), in each case based on the information available at such time:

(a) a report ("**Monthly Actual Costs Report**") setting out the actual costs incurred, including actual time spent and hourly rates applied, and expenditures made by the Claims Administrator and the PCC Agent during the immediately prior month on account of the following activities, as applicable, in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan (the "**Monthly Actual Costs**") on account of:

(i) paid media noticing;

(ii) initial and non-recurring items;

(iii) print and mail operations;

(iv) project and escalation management and noticing;

(v) technology management;

(vi) Contact Centre; and

(vii) Claims operation services,

accompanied by an explanation of all variances between the actual costs and expenditures for the immediately prior month and the actual costs and expenditures for the month upon which the Monthly Reports are based. With respect to Monthly Actual Costs that are incurred in respect of tasks that relate to Epiq's responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such Monthly Actual Costs shall be divided and allocated equally between PCC Claims Administration, QCAP Claims

Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the circumstances;

(b) a report ("**Monthly Claims Administration Report**") setting out in respect of the month upon which the Monthly Reports are based for each of the PCC Compensation Plan and the Quebec Administration Plan the particulars regarding (i) the number of claims received, (ii) the number of claims reviewed, (iii) the number of incomplete claims awaiting submission of further information, (iv) the number of claims approved, (v) the number of claims rejected, (vi) the number of rejected claims that are in the process of being reviewed by the Review Officer, and (vii) the overall status of the claims administration process; and

(c) a report ("**Monthly Events Report**") in respect of the month upon which the Monthly Reports are based identifying and explaining any unusual, unexpected or inexplicable events that occurred and/or out of the ordinary trends that were observed in the PCC Claims Administration and the QCAP Claims Administration to enable the Claims Administrator and/or the PCC Agent, as applicable, to take prompt steps to correct any issues, problems, errors and/or mistakes in the claims administration processes as soon as possible.

14. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent shall provide copies of their Weekly Claims Administration Reports and their Monthly Reports to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel, Quebec Class Counsel and PTLC concurrently when such reports are provided to the CCAA Plan Administrators.

15. **THIS COURT ORDERS** that, for greater certainty, the reporting obligations set forth in paragraphs 1212 to 14 of this Order do not replace any of the reporting obligations of the Claims Administrator set forth in the PCC Compensation Plan and the Quebec Administration Plan.

Budget Reporting Obligations

16. **THIS COURT ORDERS** that, for the period commencing on September 1, 2026 and ending on November 30, 2026, the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, with copies provided to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel:

(i) a budget for the PCC Claims Administration, and (ii) a budget for the QCAP Claims Administration (collectively, the "**First Quarterly Claims Administration Costs Budget**") that: (a) is consistent with the format of the Global Claims Administration Costs Framework, (b) includes estimates in respect of (1) professional fees, costs and expenses of all legal or other advisors to Epiq, and (2) the applicable taxes, fees, duties or charges owed to a Governmental Authority, whether incurred by Epiq, its legal or other advisors, and/or its providers of associated services, (c) is informed by the volume of claims received, as set out in the Weekly Claims Administration Reports, and (d) covers the next three calendar month period. With respect to any costs that are expected to be incurred in respect of tasks that relate to Epiq's responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such costs shall be divided and allocated equally between PCC Claims Administration, QCAP Claims Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the specific circumstances of such costs.

17. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in Section 56.3 of the PCC Compensation Plan and Section 57.3 of the Quebec Administration Plan, within forty-five calendar days of the date of this Order, the Claims Administrator and PCC Agent shall submit the First Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to redact from the public record copies of the First Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case-by-case basis.

18. **THIS COURT ORDERS** that, for each subsequent three calendar month period following November 30, 2026 until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete, the Claims Administrator and the PCC Agent shall provide, by no later than thirty calendar days in advance of the commencement of the next three calendar month period, to the CCAA Plan Administrators, concurrently with copies provided to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel, and Quebec Class Counsel: (i) a budget for the PCC Claims Administration and (ii) a budget for the QCAP Claims Administration of the Quebec Administration Plan (together, a "**Subsequent Quarterly Claims Administration Costs Budget**") that cover the next three calendar month period. Notwithstanding anything to the contrary in Section 56.3 of the PCC

Compensation Plan and Section 57.3 of the Quebec Administration Plan, no later than fifteen calendar days in advance of the commencement of the next three calendar month period, subject to extension by the CCAA Plan Administrators, the Claims Administrator and the PCC Agent shall submit each Subsequent Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval, which motions shall be scheduled for no later than the commencement of the next three calendar month period, subject to the availability of the CCAA Court and the Quebec Superior Court. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to redact from the public record copies of any Subsequent Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case by case basis. Each Subsequent Quarterly Claims Administration Costs Budget shall be consistent with the format of the Global Claims Administration Costs Framework and the First Quarterly Claims Administration Costs Budget. Notwithstanding the foregoing, following Epiq's delivery of the Exit Report under the Quebec Administration Plan, Epiq shall have no continuing obligation to file any Subsequent Quarterly Claims Administration Costs Budget with the Quebec Superior Court or seek the Quebec Superior Court's approval thereof.

Confidentiality and Information Management

19. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of its duties and responsibilities set forth in Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Claim Packages submitted by PCC-Claimants and PCC-Claimants' Legal Representatives. The PCC Agent shall also comply with Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan. The Claims Administrator and the PCC Agent shall comply with the Official Confirmations of Diagnoses Order.

20. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of the duties and responsibilities set forth in Sections 58.1 to 58.6 and Sections 59.1 and 59.2 of the Quebec Administration Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Proofs of Claim submitted by Tobacco-Victim Claimants and Succession Claimants. Raymond Chabot (Proactio) shall also comply with Sections 58.1 to 58.6 and Sections 59.1 to 59.2 of the

Quebec Administration Plan. The Claims Administrator and Raymond Chabot (Proactio) shall comply with the Official Confirmations of Diagnoses Order.

Payment of Fees, Costs and Expenses

21. **THIS COURT ORDERS** that each of the Claims Administrator and the PCC Agent, and their respective legal and other advisors, shall be paid their reasonable professional fees, other fees, costs, disbursements, expenses, Court costs and other expenditures, and all applicable Sales and Excise Taxes, directly incurred in relation to the carrying out of their duties and responsibilities as the Claims Administrator and the PCC Agent or the advisors thereto, as applicable (collectively, "**Costs**"), in each case at their standard rates and charges, which (i) if incurred in the period prior to the Plan Implementation Date, are consistent with the Global Claims Administration Costs Framework, (ii) if incurred following the Plan Implementation Date and prior to Epiq's delivery of the First Quarterly Claims Administration Costs Budget, or (iii) if incurred following the First Quarterly Claims Administration Costs Budget, are consistent with, as applicable, the First Quarterly Claims Administration Costs Budget and any Subsequent Quarterly Claims Administration Costs Budgets.

22. **THIS COURT ORDERS** that, subject to paragraph 21 of this Order, the Tobacco Companies are directed to pay directly to Epiq the following reasonable Costs, and such payments shall not be deducted from the PCC Compensation Plan Amount or from the QCAP Settlement Amount, as applicable:

(a) all Costs incurred by the Claims Administrator in connection with the administration of the PCC Compensation Plan;

(b) all Costs incurred by the PCC Agent in connection with the administration of the PCC Compensation Plan;

(c) all Costs associated with the PCC Notice Plan; and

(d) all Costs associated with the *Blais* Notice Plan,

in each case within forty-five calendar days of written approval by the CCAA Plan Administrators of any invoice by Epiq in respect thereof, provided that: (x) Epiq has been set up as a vendor in each of the Tobacco Companies' accounting systems, and (y) such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved, in whole or in part, in writing by the CCAA Plan Administrators; provided that the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any invoices (or undisputed portions thereof) that satisfy (x) and (y) shall be paid within forty-five calendar days of written approval by the CCAA Plan Administrators, and Epiq and the CCAA Plan Administrators shall work in good faith to resolve any questions or concerns raised by the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the CCAA Plan Administrators for review and approval. The Tobacco Companies shall pre-fund within thirty calendar days of Epiq's presentment of a reasonable written estimate of any: (a) paid media insertion orders planned to be placed by Epiq during the subsequent thirty calendar day period; or (b) postage for mailings of 25,000 pieces or more that are expected to occur during the subsequent thirty calendar day period. Amounts that remain unpaid following the date that is forty-five calendar days after written approval by the CCAA Plan Administrators of an invoice issued by Epiq (provided that the conditions in (x) and (y) above have been met), shall be subject to an interest charge of 0.5% per month. All such Costs shall be paid by the Tobacco Companies in equal parts. The liability of the Tobacco Companies for their respective share of the Costs shall be several and not joint and several.

23. **THIS COURT ORDERS** that, subject to paragraphs 21 and 22 of this Order, the reasonable Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan, other than the Costs associated with the *Blais* Notice Plan (which shall be paid by the Tobacco Companies pursuant to paragraph 22(d) of this Order), shall be paid to Epiq from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee. The trustee of the QCAP Trust Account (the "**Trustee**"), upon receiving notice of same from the CCAA Plan Administrators, shall advance funds from the QCAP Trust Account to pay all Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan within thirty calendar days of the issuance of any invoice by Epiq in respect thereof, provided that such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved (A) first by the Quebec Class Counsel and then (B) by the CCAA Plan Administrators; provided further that the Quebec Class Counsel and the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any undisputed invoices (or undisputed portions thereof) shall be paid within thirty calendar days of the issuance

of such invoices by Epiq, and Epiq, the Quebec Class Counsel and/or the CCAA Plan Administrators, as applicable, shall work in good faith to resolve any questions or concerns raised by the Quebec Class Counsel or the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the Quebec Class Counsel and to the CCAA Plan Administrators for review and approval. Amounts that remain unpaid following the date that is thirty calendar days after the issuance of an invoice by Epiq (provided that the conditions in (A) and (B) above have been met) shall be subject to an interest charge of 0.5% per month.

24. **THIS COURT ORDERS** that, for greater certainty, the PCC Compensation Plan Reserve Costs shall include the Costs of the services which the PCC Agent, including its legal and other advisors, provides in relation to the PCC Compensation Plan, and Epiq, in its capacity as PCC Agent, shall also be entitled to the benefit of the JTIM PCC Compensation Plan Reserve. Paragraphs 21 and 23 of the Sanction Order shall be interpreted to include the foregoing Order.

Advisors to Claims Administrator and PCC Agent

25. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent may, in their discretion, retain any legal or other advisors, to advise and assist them in carrying out their respective duties in relation to the PCC Compensation Plan and the Quebec Administration Plan, as applicable.

Distributions by the Claims Administrator

26. **THIS COURT ORDERS** that the Claims Administrator is hereby authorized to distribute (i) Individual Payments to Eligible PCC-Claimants pursuant to and in accordance with the procedures and process set forth in Sections 49.1, 49.2, 51.1, 52.1, 53.1, 53.2, 53.3, 53.4, 53.5, 55.1 and 55.2 of the PCC Compensation Plan, and (ii) Compensation Payments to Eligible *Blais* Class Members pursuant to and in accordance with the procedures and process set forth in Sections 50.1, 50.2, 52.1, 53.1, 54.1, 54.2, 54.3, 54.4, 54.5, 56.1 and 56.2 of the Quebec Administration Plan.

Liability – Variation of Sanction Order and relating to PCC Representative Counsel, Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator

27. **THIS COURT ORDERS** that the Sanction Order is hereby varied to delete Section 27 thereof.

28. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the PCC Representative Counsel pursuant to (i) paragraph 9 of the Amended and Restated Orders re Appointment of PCC Representative Counsel dated November 22, 2024, or (ii) any other Order of the CCAA Court, the PCC Representative Counsel shall not be liable, including vicariously liable, for any act or omission of the PCC Agent in connection with the PCC Agent's duties under this Order, the PCC Compensation Plan, the JTIM CCAA Plan, or any other court Order, or in regard to any other matter whatsoever. For further certainty, although Epiq is appointed as the PCC Agent for the PCC Representative Counsel pursuant to Section 18.3 of the PCC Compensation Plan and paragraph 4 of this Order, the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

29. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator pursuant to (i) paragraphs 28 and 38-52 inclusive of the Sanction Order, (ii) paragraphs 5, 6 and 27-32 inclusive of the CCAA Plan Administrator Appointment Order, (iii) Article 18, Sections 18.1.4, 18.1.5, 18.1.6, 18.1.7, 18.1.9 and 18.1.11 of the JTIM CCAA Plan, or (iv) any other court Order, the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator shall not be liable, including vicariously liable, for any acts or omissions of Epiq in its capacities as Claims Administrator and PCC Agent, or in regard to any other matter whatsoever. Epiq in its capacities as the Claims Administrator and the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

Termination of Engagement

30. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, the Quebec Administration Plan, the JTIM CCAA Plan, the Sanction Order or otherwise, and subject to the approval of the CCAA Court, the engagement of the Claims Administrator and/or the PCC Agent may be terminated by the CCAA Plan Administrators upon at least thirty calendar days' prior written notice delivered by the CCAA Plan Administrators to Epiq. For certainty, Epiq's rights to oppose any such motion and relief are fully reserved.

31. **THIS COURT ORDERS** that upon the effective date of such termination of its engagement, Epiq shall take all steps requested by the CCAA Plan Administrators and/or directed

by the CCAA Court to effect the transfer of the role of Claims Administrator and/or PCC Agent, as applicable, to an alternative service provider or providers, including but not limited to the transfer of:

(a) all Claim Packages received in respect of the PCC Compensation Plan;

(b) all Proofs of Claim received in respect of the Quebec Administration Plan;

(c) all completed assessments of Claim Packages submitted by PCC-Claimants and Legal Representatives;

(d) all completed assessments of Proofs of Claims submitted by Tobacco-Victim Claimants and Succession Claimants;

(e) all communications received from or transmitted to PCC-Claimants, Legal Representatives, Tobacco-Victim Claimants and Succession Claimants;

(f) all information supporting claims, including medical data, proofs of diagnoses and Official Confirmations in Epiq's possession or control;

(g) all reports or analyses performed by any of Epiq's advisors in connection with the PCC Compensation Plan or Quebec Administration Plan;

(h) all information and approvals required to transfer or assign the bank accounts used by the Claims Administrator to distribute funds to PCC-Claimants, Tobacco-Victim Claimants and Succession Claimants; and

(i) all other documents, information and data pertaining to the PCC Compensation Plan and Quebec Administration Plan.

General

32. **THIS COURT ORDERS** that in the event of any inconsistency or conflict between the terms of (i) this Order, (ii) the Sanction Order and (iii) the JTIM CCAA Plan, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern.

33. **THIS COURT ORDERS** that the Claims Administrator may seek directions in respect of a matter relating to the Quebec Administration Plan jointly from the CCAA Court and the Quebec Superior Court in accordance with the procedure set forth in Sections 11.2.1, 11.2.2.6, 11.2.3.3, 12.1.1, 12.1.2 and 12.1.3 of the Quebec Administration Plan. The Claims Administrator may seek directions in respect of a matter relating to the PCC Compensation Plan from the CCAA Court in accordance with the procedure set forth in Sections 12.2.1, 12.2.2.6, 13.1.1, 13.1.2 and 13.1.3 of the PCC Compensation Plan.

34. **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.

35. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and the CCAA Plan Administrator and their respective agents in carrying out the terms of this Order. All courts, tribunals, judicial, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq and the CCAA Plan Administrator as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrator and their respective agents in carrying out the terms of this Order.

36. **THIS COURT ORDERS** that Epiq, the CCAA Plan Administrator or the Foreign Representative shall be at liberty and are 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, including in the Chapter 15 Proceedings.

37. **THIS COURT ORDERS** that, except as otherwise provided herein, this Order and all of its provisions are enforceable and effective as of the Plan Implementation Date, without the need for entry or filing.

Jessica Kimmel

Digitally signed by Jessica Kimmel
Date: 2026.09.11 06:21:25 -04'00'

____

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

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT,* R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER

BLAKE, CASSELS & GRAYDON LLP
199 Bay Street
Suite 4000, Commerce Court West
Toronto, ON, M5L 1A9

Linc Rogers (LSO #: 43562N)
Tel: 416-863-4168
Email: linc.rogers@blakes.com

Jake Harris (LSO #: 85481T)
Tel: 416-863-2523
Email: jake.harris@blakes.com

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