

**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.****

CERTIFICATE OF PLAN IMPLEMENTATION

RECITALS

- A. Deloitte Restructuring Inc. was appointed as court-appointed Monitor (the “**Monitor**”) of JTI-Macdonald Corp. (the “**Applicant**”) in the within proceeding commenced under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended pursuant to an Initial Order of the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”) dated March 8, 2019 (as amended and restated, the “**Initial Order**”).
- B. Pursuant to the Meeting Order of the CCAA Court dated October 31, 2024, the Monitor filed the Plan of Compromise or Arrangement in respect of the Applicant dated October 17, 2024, which was amended and restated by the Monitor on December 5, 2024, January 27, 2025 and February 27, 2025 (as may be further amended and restated, the “**CCAA Plan**”).
- C. The CCAA Plan was sanctioned by the CCAA Court pursuant to a Sanction Order dated March 6, 2025 (the “**Sanction Order**”).
- D. The Sanction Order requires the Monitor to serve on the Common Service List and post on the Monitor's Website a certificate, signed by the Monitor, certifying that the Plan Implementation Date (as defined in the CCAA Plan) has occurred.

- E. All conditions precedent to implementation of the CCAA Plan have been fulfilled or waived in accordance with the CCAA Plan.

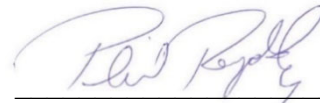
THE MONITOR HEREBY CERTIFIES the following:

1. The Plan Implementation Date has occurred and the CCAA Plan and the provisions of the Sanction Order which come into effect at the Effective Time are effective.

DATED at Toronto, Ontario this 29th day of August, 2025.

Deloitte Restructuring Inc., solely in its capacity as the Court-appointed Monitor of the Applicant and not in its personal or corporate capacity

Per: _____



Name: Philip J. Reynolds, LIT
Title: Senior Vice-President

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 WITH RESPECT TO JTI-MACDONALD CORP.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding Commenced at Toronto

**CERTIFICATE OF
PLAN IMPLEMENTATION**

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