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

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.

Applicant

RESPONDING MOTION RECORD
(Interim Distribution Order)
Returnable December 3, 2026

November 20, 2026

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

ONTARIO
SUPERIOR COURT OF JUSTICE
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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 A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-MACDONALD CORP.**

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 **ROTHMANS, BENSON & HEDGES INC.**

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

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.

RESPONDING MOTION RECORD

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

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.

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 ROTHMANS, BENSON & HEDGES INC.

Court File No. 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL
COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITÉE et ROTHMANS, BENSON & HEDGES INC.

Défendeurs

- et -

FTI CONSULTING CANADA INC., ERNST & YOUNG INC. et DELOITTE RESTRUCTURING INC.

Intervenants

- et -

SERVICES PROACTIO INC. et EPIQ CLASS ACTION SERVICES CANADA INC.

Mises-en-cause

JOINT NOTICE OF RESPONSE
(INTERIM DISTRIBUTION ORDER)

The CCAA Plan Administrators[1] deliver this Joint Notice of Response to the motion (the "**Interim Distribution Motion**") of the Quebec Class Action Plaintiffs (the "**QCAPs**"), returnable December 3, 2026, jointly before Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**") and Justice Piché of the Superior Court of Québec (District of Montréal) (the "**Quebec Court**" and, together with the CCAA Court, the "**Courts**") for an order that, among other things, authorizes Epiq Class Action Services Canada Inc. (the "**Claims Administrator**") to make an interim distribution to Eligible *Blais* Class Members.

RESPONSE TO INTERIM DISTRIBUTION MOTION

1. The CCAA Plan Administrators support an interim distribution to Eligible *Blais* Class Members whose claims have been accepted by the Claims Administrator. However, the QCAPs' proposed order (the "**Interim Distribution Order**") overlooks certain legal and practical matters that must be resolved before any interim distribution can be made.

2. To ensure that an interim distribution is made in a timely manner, without potentially causing overpayments that cannot be recovered, the CCAA Plan Administrators support an interim distribution equal to approximately 40% of the maximum compensation amount of each accepted

[1] This Notice of Response is jointly filed by: (i) Ernst & Young Inc. (**"EY**") in its capacity as CCAA Plan Administrator of Rothmans, Benson & Hedges Inc. (**"RBH**"); (ii) FTI Consulting Canada Inc. (**"FTI**") in its capacity as CCAA Plan Administrator of Imperial Tobacco Canada Limited (**"ITCAN**") and Imperial Tobacco Company Limited (together with ITCAN, **"Imperial**"); and (iii) Deloitte Restructuring Inc. (**"Deloitte**"), in its capacity as CCAA Plan Administrator of JTI-Macdonald Corp. (**"JTIM**" and, together with RBH and Imperial, the **"Tobacco Companies**" or **"Applicants**"). EY, FTI and Deloitte are hereinafter referred to as the **"CCAA Plan Administrators**" in the above-captioned coordinated proceedings (the **"CCAA Proceedings**") under the *Companies' Creditors Arrangement Ac*t, R.S.C. 1985, c. C-36, as amended (the **"CCAA**"). Capitalized terms not otherwise defined herein have the meanings given to them in the Fourth Amended and Restated Court-Appointed Mediator's and Monitors' Plans of Compromise or Arrangement in respect of each Applicant dated August 27, 2025 (as may be further amended and restated, the **"CCAA Plans**").

claim (the "**Recommended Interim Distribution**"), to be made in January 2027 once there is greater certainty regarding the likely number of accepted claims, and, more particularly, greater certainty regarding approximately 26,000 likely fraudulent claims that have been provisionally disallowed by the Claims Administrator but are waiting for appeal periods to expire.

Amendments to Quebec Administration Plan Required

3. The proposed Interim Distribution Order would override sections 26.7, 35.3, 52.1 and 54.1 of the Quebec Administration Plan (the "**QAP**"), which provide that the quantum of the Compensation Payments to Eligible *Blais* Class Members is to be determined by the CCAA Plan Administrators, in consultation with the Claims Administrator, upon the completion of the processing of all claims, and that Compensation Payments are to be made only once the CCAA Plan Administrators have finally determined such quantum. In the view of the CCAA Plan Administrators, these provisions cannot be overridden in the manner proposed, and the QAP must be amended by the Courts, in a form satisfactory to the CCAA Plan Administrators, to expressly allow for such interim distributions.

Timing and Quantum of Interim Distribution Must Be Determined

4. A large portion of the claims received by the Claims Administrator during the *Blais* Claims Submission Period were received in August 2026 and show medium or high indicia of fraud (the "**Potential Fraud Claims**"). On November 13, 2026, the Claims Administrator issued Notices of Disallowance in respect of the Potential Fraud Claims, which provide each claimant 60 days to request a review. The Potential Fraud Claims must be finally disallowed and disposed of before the quantum of an interim distribution can be calculated, which is expected to occur by January 12, 2027.

5. Accordingly, the CCAA Plan Administrators support the Recommended Interim Distribution being made shortly after January 12, 2027, when the number of rejected Potential Fraud Claims will be known and the quantum of the Recommended Interim Distribution can be properly calculated. In any event, the Claims Administrator has advised that it requires 30 days to complete any distribution, such that an interim distribution is not feasible in December 2026.

6. In addition to requiring greater certainty regarding the number of rejected Potential Fraud Claims, the following factors must be considered in determining the quantum of any interim distribution:

(a) an appropriate contingency reserve for unforeseen eventualities, which, in the view of the CCAA Plan Administrators, should be equal to 15% of the funds available for distribution (this number is within the range of 10-15% that the Claims Administrator advises would be appropriate in the circumstances);

(b) the anticipated fees of the Claims Administrator in respect of the QAP; and

(c) confirmation that funds (in the approximate amount of $250 million) that have not yet been transferred to the QCAP Trust Accounts have been received into those accounts and are available for distribution.

7. In January 2027, once the number of rejected Potential Fraud Claims is known and the above factors have been appropriately applied, the CCAA Plan Administrators will recalculate the quantum of the Recommended Interim Distribution to ensure that no overpayment is made, and the recalculated quantum will be submitted to the Courts for approval before any interim distribution is made.

8. The CCAA Plan Administrators do not agree with the interim distribution proposed by the QCAPs in the Interim Distribution Motion because it does not take the above factors into account. In particular, it:

(a) excludes all claims with medium or high indicia of fraud, as classified by the Claims Administrator, although none of these claims have been finally rejected;

(b) relies on a "buffer" of $190 million that the QCAPs claim exists following their proposed interim distribution, which is calculated by including approximately $250 million that has not yet been received into the QCAP Trust Accounts and which may not be sufficient based on the Claims Administrator's advice on industry best practices for such a contingency reserve; and

(c) relies on the QCAPs' own categorization of claims, rather than the data verified by the Claims Administrator.

9. For all the reasons set out above, the CCAA Plan Administrators' position is that the Recommended Interim Distribution, rather than the interim distribution proposed in the QCAPs' Interim Distribution Motion, is the appropriate interim distribution to be approved at this time.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used by the CCAA Plan Administrators in response to the Interim Distribution Motion:

10. The Fourth Report of the CCAA Plan Administrator of RBH dated November 20, 2026;

11. The Fifth Report of the CCAA Plan Administrator of JTIM dated November 20, 2026;

12. The Fourth Report of the CCAA Plan Administrator of Imperial dated November 20, 2026; and

13. Such further and other evidence as counsel may advise and the Courts may permit.

November 20, 2026

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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 A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-MACDONALD CORP.**
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 **ROTHMANS, BENSON & HEDGES INC.**

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

JOINT NOTICE OF RESPONSE OF THE CCAA PLAN ADMINISTRATORS (INTERIM DISTRIBUTION ORDER)

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TAB 2

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

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 JTI-MACONDALD CORP.

Applicant

FIFTH REPORT TO THE COURT OF DELOITTE RESTRUCTURING INC., IN ITS CAPACITY AS CCAA PLAN ADMINISTRATOR

INTRODUCTION[1]

1. On March 8, 2019, JTI-Macdonald Corp. ("**JTIM**", the "**Company**" or the "**Applicant**") applied for and obtained an initial order under the *Companies' Creditors Arrangement Act* (the "**CCAA Proceeding**").

2. On March 6, 2025 separate but substantially identical plans of compromise or arrangement (the "**CCAA Plans**")[2] in respect of each of JTIM, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and Rothmans, Benson & Hedges Inc. (the "**Tobacco Companies**") were sanctioned by the Court.

3. On July 21, 2025, the Quebec Superior Court (the "**Quebec Court**") issued an Order, among other things, authorizing RAMQ and MSSS to communicate the Official Confirmations of QCAP Claimants directly to Proactio[3], in its capacity as QCAP Agent.

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[1] Capitalized terms used but not otherwise defined have the meanings ascribed to them in the Court-Appointed Mediator's and Monitor's Fourth Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated August 27, 2025 (as may be further amended, supplemented, amended and restated, or otherwise modified the "**JTIM Plan**").

[2] Initial CCAA Plans were developed by the Court-Appointed Mediator and the Monitors and dated October 17, 2024. The CCAA Plans were each amended and restated on December 5, 2024, and then further amended and restated on January 27, 2025, and February 27, 2025 and August 27, 2025.

[3] The term "Raymond Chabot" is used in the CCAA Plans and other materials filed in the CCAA Proceedings to refer to "Proactio", an entity within the corporate family of Raymond Chabot Administrateur Provisoire Inc. that specializes in class action administration, claims management, member communications and fund distributions.

On February 20, 2026, the CCAA Court and the Quebec Court issued a related Order (together, the "**RAMQ/MSSS Orders**"), among other things, authorizing Santé Québec to make a copy of any medical record of a Deceased Tobacco Victim in its possession referring to a diagnosis of a Compensable Disease (the "**Medical Records**") and provide such Quebec Administration Plan-related Medical Records directly, and only, to: (i) Proactio; and (ii) Epiq (in its capacities as PCC Agent or Claims Administrator).

4. On August 25, 2025, the CCAA Court granted an Order (the "**Quebec Class Counsel Fee Approval Order**"), among other things, approving the Quebec Class Counsel Fee in the aggregate amount of $901,177,915, plus applicable Sales and Excise Taxes, subject to reduction, if any, not exceeding the QCC Reserve (as defined therein) in the amount of $50,000,000.

5. The Quebec Administration Plan ("**QAP**") was included as a Schedule to the CCAA Plans and provides a framework for Eligible *Blais* Class Members to obtain a Compensation Payment from the Quebec Settlement Amount[4]. The CCAA Plans were implemented on August 29, 2025 (the **"Plan Implementation Date"**).

6. Also on August 27, 2025, the CCAA Court granted a Claims Administrator Order, among other things, appointing Epiq as PCC Agent. Epiq's duties and responsibilities as PCC Agent are solely as agent to PCC Representative Counsel and in respect of the PCC Compensation Plan; they do not extend to the QAP, in respect of which Proactio had already been retained.

7. On October 23, 2026, the Quebec Class Action Plaintiffs served court materials in support of a motion (the "**Interim Distribution Motion**") for an order, among other things, authorizing and directing Epiq to make a 50% interim distribution to Eligible *Blais* Class Members whose QCAP *Blais* Claims have been accepted, absent such authority in sections 52 and 52.1 of the QAP (an "**Interim Distribution**") before the end of 2026. The Court materials filed also indicate that Proactio's engagement and ongoing services will be modified.

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[4] A copy of the Quebec Administration Plan can be found at Schedule "N" of the JTIM Plan.

PURPOSE

8. The purpose of this fifth report of the CCAA Plan Administrator (the "**Fifth Report**") is to:

   (i) provide information to the CCAA Court with respect to the Interim Distribution Motion and the Recommended Interim Distribution; and

   (ii) provide information to the CCAA Court with respect to the joint motion of the CCAA Plan Administrators for an Order (the "**Confirmation Order**") confirming that, throughout the remainder of the Claims Process of the QAP, (i) Quebec Class Counsel are obligated to continue to provide services through Proactio at the same level and in the same manner, to facilitate the completion, submission, revision and distribution of all Tobacco-Victim Claims and Succession Claims (each, a "**QCAP *Blais* Claim**") under the QAP until such claims are finally resolved; and (ii) any reduction or modification in the services provided by Proactio may occur only progressively and commensurate with Proactio's actual workload rather than projected claim volumes.

TERMS OF REFERENCE

9. In preparing this Fifth Report and making the comments herein, the CCAA Plan Administrator has relied upon information provided by and discussions held with the Applicant, Epiq and Quebec Class Counsel (collectively, the "**Information**"). Except as described in this Fifth Report, the CCAA Plan Administrator has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the CCAA Plan Administrator 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 Assurance Standards ("**GAAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the CCAA Plan Administrator expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

10. Unless otherwise indicated, the CCAA Plan Administrator's understanding of factual matters expressed in this Fifth Report concerning the Applicant and its business and the

Quebec Administration Plan Claims Process is based on the Information, and not independent factual determinations made by the CCAA Plan Administrator.

11. Copies of the CCAA Plan Administrator's prior reports and all motion records and Orders in the CCAA Proceeding are available on the CCAA Plan Administrator's website at http://www.insolvencies.deloitte.ca/en-ca/JTIM. The CCAA Plan Administrator has also established a toll-free phone number that is referenced on the CCAA Plan Administrator's website so that parties may contact the CCAA Plan Administrator if they have questions with respect to the CCAA Proceeding.

12. This Fifth Report was prepared in coordination with the CCAA Plan Administrators of the other Tobacco Companies. The CCAA Plan Administrator understands that the reports to be filed by the other CCAA Plan Administrators will be substantially the same as this Fifth Report.

OVERVIEW OF THE ISSUES BEFORE THE COURTS

Proposed Interim Distribution

13. The QAP does not provide that there will be an interim distribution as part of the compensation scheme for the Eligible *Blais* Class Members. Rather, it provides for payments in respect of accepted QCAP *Blais* Claims after a final determination has been made on all QCAP *Blais* Claims.

14. The Quebec Class Action Plaintiffs seek, among other things, an order authorizing and directing the Interim Distribution notwithstanding interim distributions are not contemplated in the CCAA Plans.

15. The CCAA Plan Administrator supports an interim distribution as being appropriate in the present circumstances and supports an amendment to the JTIM Plan to enable an interim distribution. However, the CCAA Plan Administrator does not agree with the timing and quantum the Interim Distribution as set out in the Interim Distribution Motion.

16. Thus, the Interim Distribution Motion raises three issues for determination:

    (i) the amendment to the QAP to allow an interim distribution;

(ii) the timing of an interim distribution; and

(iii) the quantum of an interim distribution.

Ongoing Proactio Engagement

17. Quebec Class Counsel is seeking to change or reduce the role of Proactio. Given the number of currently disputed QCAP *Blais* Claims, as well as additional claims which remain outstanding, it is apparent that QCAP Claimants will still require assistance. The Confirmation Order seeks to confirm the ongoing engagement of Proactio to provide the necessary assistance in preparing, submitting and remediating the claims as set out in the QAP.

THE QUEBEC ADMINISTRATION PLAN CLAIMS PROCESS

Overview of the Quebec Administration Plan Claims Process

18. Pursuant to the Quebec Administration Plan Claims Process, Tobacco-Victim Claimants and Succession Claimants (each, a "**QCAP Claimant**") may file a Proof of Claim with Epiq during the *Blais* Claims Submission Period to assert a QCAP *Blais* Claim. The *Blais* Claims Submission Period commenced on the Plan Implementation Date and expired upon the *Blais* Claims Application Deadline, being August 31, 2026.

19. The QAP provides that Epiq will review each Proof of Claim received and make a determination as to whether the QCAP *Blais* Claim asserted therein:

(i) meets all of the *Blais* Eligibility Criteria and is accepted for a distribution;

(ii) *prima facie* meets all of the *Blais* Eligibility Criteria other than Diagnosis, in which instance Epiq may issue a Notice to Provide Alternative Proof, and the QCAP Claimant will have 120 days following issuance to submit a form of Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof (each, an "**Alternative Proof**"), as applicable;

(iii) is incomplete, in which instance Epiq will issue a Notice of Incomplete *Blais* Claim and the QCAP Claimant will have 60 days following issuance to submit a revised Proof of Claim; or

(iv) does not meet all *Blais* Eligibility Criteria and is rejected, in which instance Epiq will issue a Notice of Rejection of *Blais* Claim and the QCAP Claimant will have 60 days following issuance to submit a completed Request for Review and any supporting documentation to Epiq.

20. Each of the timelines referenced above operate independently of the *Blais* Claims Application Deadline and may extend well beyond the *Blais* Claims Application Deadline.

21. The *Blais* Claims Submission Period establishes the period during which QCAP Claimants may file a Proof of Claim. The period within which a QCAP Claimant may submit an Alternative Proof, a revised Proof of Claim or a completed Request for Review, along with any supporting documentation, is dictated by the timing of Epiq's issuance of the applicable notice. Accordingly, the length of the Claims Process extends beyond the *Blais* Claims Submission Period.

Role of Quebec Class Counsel and Proactio

22. The QAP provides, among other things, that Quebec Class Counsel: (i) has a traditional solicitor-client relationship with the *Blais* Class Members, which includes a duty to act in their best interests and represent their interests in regard to the Claims Process; and (ii) may assist the QCAP Claimants in completing and submitting their Proofs of Claim to Epiq.

23. The QAP further acknowledges that: (i) Quebec Class Counsel had retained Proactio as QCAP Agent to assist Quebec Class Counsel in performing their duties as class counsel; and (ii) all costs for the services of Proactio would be paid directly out of the Quebec Class Counsel Fee. To fulfill its mandate as QCAP Agent and assist QCAP Claimants, Proactio employed a team of over 150 agents, including 19 notaries and paralegals.

24. Section 7.6 of the JTIM Plan also restricts the solicitation of the *Blais* Class Members to Quebec Class Counsel, Proactio, Epiq and persons authorized by any of the foregoing or the CCAA Court. Consistent therewith, Quebec Class Counsel have advised the *Blais* Class Members that they do not need to engage their own lawyer, as Quebec Class Counsel would

provide the requisite support, including by retaining Proactio, to assist the *Blais* Class Members through every step of the Claims Process and without cost to them.[5]

25. Similarly, Quebec Class Counsel represented to the CCAA Court that "Quebec Class Counsel will continue to represent the Quebec Class Members throughout the claims and distribution process and, more particularly, have mandated [Proactio] to assist *Blais* Class Members through every step of the claims process." Indeed, Quebec Class Counsel obtained an injunction prohibiting other counsel from soliciting *Blais* Class Members under the QAP.[6]

26. The QAP also contemplates that Quebec Class Counsel will seek the RAMQ/MSSS Orders. The RAMQ/MSSS Orders authorize the applicable institutions to communicate the Official Confirmations or Medical Records to Proactio, but not to Quebec Class Counsel.

27. Pursuant to the terms of the QAP and Orders of the Court as described above, Proactio's role should continue for the duration of the Claims Process until the last claim is determined, including throughout the period during which Compensation Payments may be distributed to Eligible *Blais* Class Members.

Update on the Quebec Administration Plan Claims Process

28. In the period leading up to the commencement of the Claims Process, Quebec Class Counsel informed the CCAA Plan Administrator that a significant number of Proofs of Claim for QCAP *Blais* Claims had been fully prepared and would be filed shortly after the commencement of the *Blais* Claims Submission Period.

29. In anticipation of the significant number of Proofs of Claim expected to be received shortly after the Plan Implementation Date, Epiq incurred costs and took steps to ensure the requisite infrastructure and staff support were in place to support the heavy influx of expected QCAP *Blais* Claims. However, as detailed below, the receipt of Proofs of Claim in the volume projected by Quebec Class Counsel did not occur. In fact, the opposite took

[5] See the notice issued by Quebec Class Counsel to the *Blais* Class Members through Proactio on November 21, 2024, in which Quebec Class Counsel stated: "[…] You don't need a lawyer to file a claim. We have a team assisting class counsel to help you every step of the way. […] There is no cost to you for the advice of class counsel and notaries as well as the support of Proactio."

[6] Endorsement of the CCAA Court dated December 10, 2024.

place in that the vast majority of the QCAP *Blais* Claims were received in the final month of the *Blais* Claims Submission Period.

30. Epiq has reported to the CCAA Plan Administrators that the number of Proofs of Claim filed with Epiq during the *Blais* Claims Submission Period, on a month-to-month basis, was as follows:

Monthly Period	Proofs of Claim Filed	Cumulative Claims Filed
September 2025	120	120
October 2025	886	1,006
November 2025	1,129	2,135
December 2025	985	3,120
January 2026	7,372	10,492
February 2026	963	11,455
March 2026	2,548	14,003
April 2026	1,968	15,971
May 2026	2,155	18,126
June 2026	891	19,017
July 2026	5,859	24,876
August 2026	85,899	110,775
September 2026[7]	1,022	111,797
October 2026	158	111,955
Total	**111,955**	

31. In total and as of November 19, 2026, 111,955 Proofs of Claim were filed with Epiq during the Claims Process, of which approximately 24,876 were filed prior to August 2026 and approximately 87,079 were filed in the final month prior to the *Blais* Claims Application

[7] Epiq reports that claims filed in September and October 2026 represent claims received by mail following the *Blais* Claims Application Deadline. Only claims postmarked prior to the *Blais* Claims Application Deadline are included in this chart and subject to determination by Epiq.

Deadline (including those received in September and October 2026 but postmarked prior to the *Blais* Claims Application Deadline). A graph prepared by Epiq demonstrating the volume of QCAP *Blais* Claims filed by week is attached hereto as Appendix "**A**".

32. Given the high volume of Proofs of Claim filed in the final month of the *Blais* Claims Submission Period, Epiq was unable to review the vast majority of the Proofs of Claim filed by the *Blais* Claims Application Deadline. In fact, as of November 19, 2026, approximately 42,936 Proofs of Claim remain pending review and approximately 27,832 are in the process of being reviewed. Based upon the current capacity of Epiq to review and assess the Proofs of Claim, Epiq estimates that it is currently able to review and assess approximately 6,600 Proofs of Claim per month (increasing to an anticipated 10,000 Proofs of Claim per month by year-end) which by extension means the determination of such claims will not be completed until mid-2027 at the earliest.

33. Epiq has determined that, of the Proofs of Claim received to date:

(i) approximately 11,551 have been accepted;

(ii) approximately 42,936 are pending verification and disposition;

(iii) approximately 27,832 are in the process of being reviewed, including claims that have been reviewed and deemed incomplete and alternative documents have since been provided for additional review;

(iv) approximately 3,265 have been identified as deficient in that they were submitted missing either estate/succession documentation and/or proof of diagnosis documentation;

(v) approximately 26,028 have indicia of medium/high likelihood of fraud (the "**Potential Fraud Claims**") and Notices of Disallowance for these claims were issued on November 13, 2026; and

(vi) approximately 343 have been rejected (exclusive of the Potential Fraud Claims).

34. Based upon its discussions with Epiq, the CCAA Plan Administrator expects that: (i) certain of the QCAP Claimants whose Proofs of Claim are designated as requiring

additional verification and information or are rejected will seek to submit a revised Proof of Claim and/or supplemental supporting documentation and information; and (ii) those QCAP Claimants will require the assistance of Proactio to prepare, collect and submit the requisite forms, information and documentation to remediate the deficient claims.

35. Epiq has further advised that, with the exception of the Potential Fraud Claims which were prioritized in October and November 2026, it is reviewing claims in the order in which they are received. Accordingly, the claims filed in the final three weeks of August are being reviewed after those received up to that date even though Quebec Class Counsel has advised that many of those claims are known to be deficient. Epiq has advised the CCAA Plan Administrator that the adjudication and resolution of all QCAP *Blais* Claims will not be completed until mid-2027 at the earliest.

Discussions with Quebec Class Counsel

36. Beginning in September 2026, Quebec Class Counsel advised the CCAA Plan Administrator that Proactio's work was substantially completed it intended to wind it down as of December 24, 2026. Ultimately, Quebec Class Counsel took the position that Proactio's role as QCAP Agent would change as of December 31, 2026.

37. While accepting, in principle, that Proactio's services may be scaled back over time based on the actual needs of *Blais* Class Members, (i) Proactio's current level of service, including the call centre, must be maintained while QCAP *Blais* Claims are being adjudicated, including to assist QCAP Claimants in responding to the Notices of Incomplete *Blais* Claim to be issued by Epiq; and (ii) QCAP Agent's functions must not be assumed, directly or indirectly, by Epiq. This is necessary to be consistent with representations made to the QCAP Claimants and the Courts.

38. These shifting descriptions of Proactio's activities, together with the volume of incomplete claims, create confusion and make it important that QCAP Claimants, Epiq and the Courts have certainty and clarity about the assistance that Proactio will provide for the QCAP Claimants who have outstanding claims.

INTERIM DISTRIBUTION

Required Amendments to Quebec Administration Plan

39. The activities resulting from the issuance of the proposed Interim Distribution Order would override sections 26.7, 35.3, 52.1 and 54.1 of the QAP. Those provisions require that the quantum of the Compensation Payments to Eligible *Blais* Class Members be determined by the CCAA Plan Administrators, in consultation with the Claims Administrator, upon completion of the processing of all claims, and that Compensation Payments be made only once the CCAA Plan Administrators have finally determined that quantum. In the CCAA Plan Administrator's view, these provisions cannot be overridden in the manner proposed. Before any interim distribution can be made, the Courts must amend the QAP to include an express statement permitting it, and the form of those amendments must first be settled with the CCAA Plan Administrators.

Timing of an Interim Distribution

40. As described above, there are approximately 111,612 claims that have not yet been finally rejected and therefore must be included for purposes of calculating the quantum of a permissible Interim Distribution to avoid the risk of an overpayment. Of these, approximately 26,000 claims were received in August 2026 in the days prior to the *Blais* Claims Deadline and Epiq believes such claims have medium or high indicia of fraud. Accordingly, on November 13, 2026, Epiq issued Notices of Disallowance to these claimants. Notices of Disallowance provide a putative claimant 60 days to submit a request for review and any supporting documents to Epiq. If no such request is received during that time, the claim will be finally disallowed and disposed of.

41. Until the Potential Fraud Claims are finally disallowed and disposed of (if appropriate), they must be considered in any calculation regarding the quantum of an interim distribution. As the Potential Fraud Claims constitute a material percentage of the total QCAP *Blais* Claims filed and they are likely to be finally disallowed and disposed of by January 12, 2027 (being 60 days after issuance of Notices of Disallowance on November 13, 2026), it is prudent to wait for this milestone to occur before initiating any interim distribution should the Courts permit the same. If the Potential Fraud Claims are removed

from the calculation as expected, no funds will be needed to reserve for any corresponding potential payment in respect of the Potential Fraud Claims and the amount of money that can be distributed to valid QCAP *Blais* Claims as part of an interim distribution will therefore be adjusted upward.

42. In any event, Epiq has advised the CCAA Plan Administrator that it requires 30 days to complete any distribution so an interim distribution is not feasible in December 2026.

43. For these reasons, waiting until after January 12, 2027 to implement an interim distribution is necessary to exclude from the calculation the amount of the rejected Potential Fraud Claims. Doing so is essential to allow for additional funds being made available on an interim basis to QCAP *Blais* Claimants.

What is the appropriate quantum of an Interim Distribution

44. An interim distribution requires a quantification of all possible QCAP *Blais* Claims that could be accepted and compensated. Absent this, an overpayment is possible. In this eventuality, any overpayment cannot be recovered. For this reason, an interim distribution can only be made taking into account the maximum possible distribution to all QCAP *Blais* Claimants whose claims have not been finally rejected. Furthermore, Epiq has advised that in accordance with industry practices, a further contingency reserve should be included to cover for unforeseen eventualities.

45. The QAP is at an early stage of administration. The vast number of QCAP *Blais* Claims are still to be reviewed and adjudicated. The money available to the QCAP *Blais* Claimants is a fixed amount. There is zero tolerance when it comes to the risk of an overpayment; an overpayment cannot be recovered. The QAP is highly complex. There are uncertainties that will only reveal themselves through the passage of time. For these reasons, the CCAA Plan Administrator recommends a contingency reserve be utilized in this situation. The CCAA Plan Administrator's opinion is that a 15% contingency reserve is necessary in these circumstances. For context, Epiq advises that a contingency reserve that falls within a range of 10% - 15% (calculated as a percentage of the funds available for distribution) would be appropriate in these circumstances.

46. In addition to analyzing the maximum potential distribution to QCAP *Blais* Claimants, the anticipated fees of Epiq (which are paid from the funds available to QCAP *Blais* Claimants) must be considered. At this stage, the fees of Epiq can only be estimated.

47. In addition, an additional $250 million remains owing to the benefit of the QCAP *Blais* Claimants. Until these funds are received into the QCAP Trust Accounts, they too cannot be considered in calculating the quantum of the proposed Interim Distribution. Only when these funds have been received can the calculation be properly performed.

48. Considering these factors, the CCAA Plan Administrators have jointly calculated an appropriate interim distribution (the "**Recommended Interim Distribution**") on the basis that the Potential Fraud Claims are fully and finally disposed of in January 2027. The Recommended Interim Distribution includes (i) all other QCAP *Blais* Claims that have not been fully and finally rejected; (ii) the contingency reserve of 15%; (iii) a provision for other costs, including Epiq's fees as Claims Administrator of the QAP; and (iv) excludes the $250 million still owing to the QCAP Trust Accounts as such funds have not actually been received. The table below sets out the CCAA Plan Administrator's calculation in respect of the Recommended Interim Distribution.

Disease Claimed[1]	Contributory Negligence Claimed	Number of Claimants[2]	Maximum Compensation per Approved Claim	Maximum Compensation
Lung Cancer/Throat Cancer	No	47,105	100,000	4,710,500,000
Lung Cancer/Throat Cancer	Yes	1,803	80,000	144,240,000
Emphysema/COPD (III/IV)	No	32,098	30,000	962,940,000
Emphysema/COPD (III/IV)	Yes	2,988	24,000	71,712,000
No Diagnosis[3]	No	1,933	100,000	193,300,000
		85,927		**6,082,692,000**

Funds in QCAP Trust Account[4]	2,952,768,386
Funds due to QCAP Trust Accounts[5]	-
Total QCAP Funds Available	**2,952,768,386**
Contingency Reserve (15%)	442,915,258
Other Costs[6]	75,000,000
Net QCAP Funds Available for Distribution	**2,434,853,128**
Recommended Interim Distribution % per Dollar of Accepted Claim	40.0%

Note 1: Where multiple diagnoses are claimed, the claim is categorized with the disease that has the higheset possible compensation.

Note 2: Excludes Potential Fraud Claims.

Note 3: Where no diagnosis has been claimed or indicated, it is assumed the claimant has claimed for either lung or throat cancer without any contributory negligence discount.

Note 4: As at October 31, 2026.

Note 5: An additional $250 million is owing to the Quebec Trust Fund pursuant to the CCAA Plans, however it has not yet been received. For this reason, it is excluded from the calculation.

Note 6: Assume approximately 2.5% of the QCAP Funds Available for any and all other costs, including Epiq's fees as Claims Administrator of the QAP.

49. As calculated above, an appropriate Recommended Interim Distribution is 40.0% of the maximum compensation amount of each accepted QCAP *Blais* Claim. For certainty however, the Recommended Interim Distribution must be recalculated and approved by the CCAA Court and Quebec Court in January 2027 when the actual number of Potential Fraud Claims that are finally rejected and disposed of is known.

50. The CCAA Plan Administrator notes that a second interim distribution may be appropriate in the future as and when circumstances change, primarily if more QCAP *Blais* Claims are

fully and finally rejected. Any such additional interim distribution will require further approval of the CCAA Court and Quebec Court.

THE CONFIRMATION ORDER

51. Quebec Class Counsel's duties have not been completed, and Proactio must remain engaged. In light of the significant remaining work anticipated to be required to support the QCAP Claimants, the CCAA Plan Administrators have determined that a change or reduction of Proactio's role at this time would be detrimental to the QCAP Claimants. In other words, Proactio must continue the work that, up to now, it has been performing for the QCAP Claimants.

52. If Proactio is not available to perform these duties, either the duties will not be performed because the QCAP Claimants are not able to do them without assistance or the risk is that those duties will be directly or indirectly assumed by Epiq. Epiq cannot perform these duties. This would require them to cross the ethical line between Proactio and Epiq, a distinction which is fundamental to the structure of the claims process.

53. Accordingly, the CCAA Plan Administrators have jointly brought a motion for the Confirmation Order, the terms of which are summarized in paragraph 8(ii) above

54. The Confirmation Order is consistent with the terms of the JTIM Plan and the QAP. Further, it is consistent with the representations that Quebec Class Counsel has made to the CCAA Court and QCAP Claimants.

55. The continuing engagement of Proactio is necessary to ensure the QCAP Claimants continue to have the requisite assistance and support throughout the Claims Process, including with respect to collecting and preparing supplemental information and documentation. It would be detrimental to these QCAP Claimants if Proactio were terminated prior to the completion of the Claims Process.

56. Moreover, if Proactio's duties were performed by Epiq, which is not permissible, the net effect would be to have Proactio's fee paid out of the QCAP Settlement Amount, rather than being paid from the Quebec Class Counsel Fee. This would result in a reduction in the pool of funds available for distribution to Eligible *Blais* Class Members. This would be

contrary to the terms of the JTIM Plan and the QAP, which provide that the costs for the services of Proactio are to be paid directly out of the Quebec Class Counsel Fee. The Quebec Class Counsel Fee Approval Order was issued with the requirement that the fees and costs related to Proactio's provision of services be paid out of the Quebec Class Counsel Fee, "without any additional costs to the claimants".

57. The CCAA Plan Administrator accepts the reality that Proactio may be downsized, provided that any reduction in resources occurs progressively and is commensurate with Proactio's actual workload and preserves the level of services that have been available to the QCAP Claimants up to the present time.

Recommendations

58. The Confirmation Order is necessary to protect the interests of the QCAP Claimants, ensure the effective administration of the QAP and comply with the commitment made by Quebec Class Counsel to the CCAA Court.

59. The Recommended Interim Distribution is the appropriate quantum to consider at this time, subject to any appropriate adjustments and final approval by the CCAA Court and Quebec Court at the time it is to be given effect. This should take place following (i) the approval of a formal, express amendment to the QAP authorizing an interim distribution; and (ii) on or about January 12, 2027, following the conclusion of the period stipulated in the Notices of Rejection of *Blais* Claim sent on November 13, 2026 in respect of the Potential Fraud Claims.

All of which is respectfully submitted this 20th day of November, 2026.

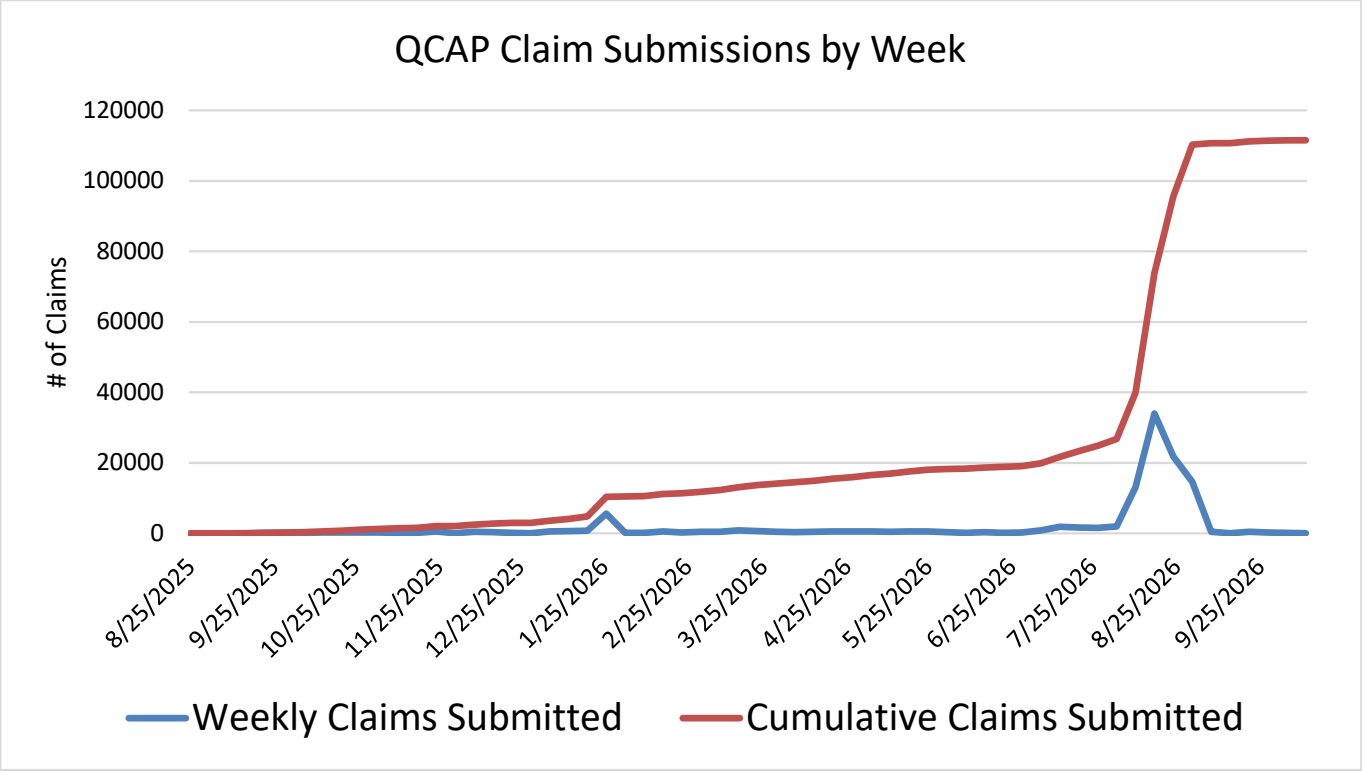
Deloitte Restructuring Inc.
In its capacity as CCAA Plan Administrator of
JTI-Macdonald Corp.

Per:



Todd Ambachtsheer, CPA, CA, CIRP, LIT
Senior Vice-President

APPENDIX “A”


QCAP Claim Submissions by Week
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80000
60000
40000
20000
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# of Claims
8/25/2025
9/25/2025
10/25/2025
11/25/2025
12/25/2025
1/25/2026
2/25/2026
3/25/2026
4/25/2026
5/25/2026
6/25/2026
7/25/2026
8/25/2026
9/25/2026
Weekly Claims Submitted
Cumulative Claims Submitted

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

FIFTH REPORT OF THE CCAA PLAN ADMINISTRATOR

November 20, 2026

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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

RESPONDING MOTION RECORD
(Interim Distribution Order)
Returnable December 3, 2026

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