

GUIDE TO COMPLETING THE PROOF OF CLAIM

This guide has been prepared to assist Claimants in filling out the Proof of Claim. If you have any additional questions regarding completion of the Proof of Claim, please consult the Monitor's website at www.ey.com/ca/canntrust or contact the Monitor, whose contact information is shown below.

Additional copies of the Proof of Claim form may be found at the Monitor's website address noted above.

Please note that this is a guide only, and that, in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on May 8, 2020, the terms of the Claims Procedure Order will govern.

A. PARTICULARS OF CLAIMANT

- The full legal name of the Claimant must be provided.
- If the Claimant uses a different name or names, please indicate this in a separate schedule in the supporting documentation.
- All future correspondence, notices, etc. regarding the Claim will be directed to the address and contact indicated in this section.
- If you are an individual, filing for yourself, you do not have to state your position or title.

B. PARTICULARS OF ASSIGNEE(S)

- Only complete this section if the Claim has been assigned by the original Claimant to a third party.
- Assignment documentation must be provided along with the Proof of Claim form.
- If there is more than one assignee, please attach a separate sheet with the required contact information for each of the assignees.

C. PROOF OF CLAIM

- A separate Proof of Claim form must be filed by each Claimant asserting a claim against any Applicant.
- The Claimant shall include any and all Claims it asserts against any Applicant in a single Proof of Claim.
- If you have Claims against multiple Applicants, a separate Proof of Claim must be filed for each Applicant.
- If you are making a claim against the Directors or Officers of an Applicant, please list the Director(s) or Officer(s) against which you assert your claim.
- Pre-Filing Claims and Director & Officer Claims are claims that arise prior to March 31, 2020.
- Restructuring Claims against any Applicant or any Director or Officer are claims arising out of the restructuring, disclaimer, repudiation, rescission or termination, of any contract, lease, employment agreement, or other agreement or obligation by any Applicant on or after March 31, 2020.
- Claims that are contingent or unliquidated should be valued. Please provide the basis for your valuation of the Claim, if applicable.
- Note that an Equity Claim against CannTrust Holdings Inc. is an Excluded Claim and therefore no Proof of Claim for such Excluded Equity Claim should be submitted as part of this Claims Procedure.

- Indicate the amount the Applicant / Director(s) or Officer(s) was, and still is, indebted to the Claimant in the original currency of such Claim. If the original currency is not Canadian Dollars, indicate the currency of the Claim. Note that the Claims in a foreign currency will be converted to Canadian Dollars using the Bank of Canada's daily average rate at the Filing Date.
- If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule providing the required information.

D. NATURE OF CLAIM

- The total Claim amount as indicated in section C should be separated into the portion that is unsecured and secured/priority.

Secured/Priority

- Check the Secured/Priority box ONLY if the Claim recorded on that line is secured. Do not check this box if your Claim is unsecured. NOTE: Most Claims in general are unsecured claims.
- Evidence supporting the security you hold must be submitted with the Proof of Claim form. Provide full particulars of the nature of the security, including the date on which the security was given and the value you attribute to the collateral securing your Claim.
- Attach a copy of all related security documents.
- If the value of the collateral securing your Claim is less than the amount of your Claim, enter the shortfall portion on a separate line as an unsecured claim.
- If a priority claim is being asserted, please provide details as to the priority claim being asserted, and the basis for this priority claim over secured creditors and all other unsecured creditors.

Directors and Officers

- Check this box only if the Claim you are making is also being asserted against a current or former Director or Officer of an Applicant.
- You must identify the individual Director(s) or Officer(s) against whom you are asserting the Claim.

E. PARTICULARS OF CLAIM AND DOCUMENTATION

- Attach to the Proof of Claim all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim and name of any guarantor which has guaranteed the Claim.

F. FILING OF CLAIM

- The person signing the Proof of Claim form should:
 - Have knowledge of all the circumstances connected with this Claim; and
 - Be the Claimant, or an Authorized Representative of the Claimant.
- By signing and submitting the Proof of Claim, the Claimant is asserting the claim against the Applicant and / or the indicated Director(s) or Officer(s).

Proofs of Claim for Pre-Filing Claims or Director & Officer Claims must be received by the Monitor by no later than **5:00 p.m.** (Eastern Time) on **June 22, 2020** (the “**Pre-Filing Claims Bar Date**”). Proofs of Claim for Restructuring Claims must be received no later than 5:00 p.m. (Eastern Time) on the later of: (i) June 22, 2020; and (ii) 30 days after the Claimant is deemed to have received the Claims Package from the Monitor (the “**Restructuring Claims Bar Date**”). Proofs of Claim should be sent by email or, if not possible to send by email, by prepaid ordinary mail, courier, personal delivery or fax to the following address:

Ernst & Young Inc.
Court-appointed Monitor of CannTrust Inc. & others

E-mail: CannTrust.Monitor@ca.ey.com
Fax: 416-943-3300
Address: 100 Adelaide Street, West, PO Box 1, Toronto ON M5H 0B3

If you have any questions you can contact us using the information above or call us at 1-855-224-0800 or 416-943-2091.

Failure to file your Proof of Claim as directed by **5:00 p.m.** (Eastern Time) on the applicable Claims Bar Date will result in your claim being barred and in you being prevented from making or enforcing a Claim against the Applicants or any Director or Officer. In addition, you shall not be entitled to further notice in, and shall not be entitled to participate as a creditor in these proceedings.