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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	**Chapter 11**
ENDO INTERNATIONAL plc*, et al.*,	**Case No. 22-22549 (JLG)**
Debtors.[1]	**(Jointly Administered)**
	Related Docket No. 3118

NOTICE OF FILING OF AGREEMENTS WITH UNITED STATES DEPARTMENT OF JUSTICE

PLEASE TAKE NOTICE that on January 27, 2023, the Court entered an order [Docket No. 1257] (the "Mediation Order") referring certain matters to mediation (the "Mediation").

PLEASE TAKE FURTHER NOTICE that, in accordance with the Mediation Order, the Debtors, Ad Hoc First Lien Group, and United States Department of Justice (the "DOJ") have engaged in Mediation regarding certain claims filed by the DOJ against the Debtors (the "DOJ Claims").

[1] The last four digits of Debtor Endo International plc's tax identification number are 3755. Due to the large number of debtors in these chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at https://restructuring.ra.kroll.com/Endo. The location of the Debtors' service address for purposes of these chapter 11 cases is: 1400 Atwater Drive, Malvern, PA 19355.

PLEASE TAKE FURTHER NOTICE that, on November 20, 2023, the Ad Hoc First Lien Group filed a *Notice of Filing of Term Sheet* [Docket No. 3118] (the "First Lien/DOJ Term Sheet"), setting forth the key terms of a proposed economic resolution of the DOJ Claims (the "Proposed Economic Resolution").

PLEASE TAKE FURTHER NOTICE that the First Lien/DOJ Term Sheet provided that the Proposed Economic Resolution remained contingent upon, among other things, the satisfactory resolution of the DOJ Claims relating to the DOJ's criminal and civil investigations of certain of the Debtors.

PLEASE TAKE FURTHER NOTICE that the First Lien/DOJ Term Sheet was included as Exhibit C to the *Disclosure Statement with Respect to the Second Amended Joint Chapter 11 Plan of Reorganization of Endo International plc and Its Affiliated Debtors* [Docket No. 3554], notice of which was served on all of the Debtors' voting creditors.

PLEASE TAKE FURTHER NOTICE that, on February 16, 2024, the Debtors filed the *Notice of Filing of Plan Supplement* [Docket No. 3687] (the "Plan Supplement"), which attached as Exhibit 15 thereto an update on potential resolutions with the DOJ (the "Update on U.S. Government Resolution").

PLEASE TAKE FURTHER NOTICE that, following continued negotiations among the parties, certain of the Debtors and the DOJ have entered into three definitive agreements (the "Agreements")[2] that, collectively, address the DOJ Claims as set forth in the Agreements.

PLEASE TAKE FURTHER NOTICE that the Agreements shall be deemed to replace Exhibit 15 of the previously-filed Plan Supplement, and shall be deemed included in the Plan Supplement.

[2] Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the First Lien/DOJ Term Sheet, the Agreements, or the Plan Supplement.

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit A** is a global economic agreement (the "Global Agreement"), which incorporates the terms of the Proposed Economic Resolution and resolves those DOJ Claims not resolved pursuant to the Plea Agreement and Civil Settlement Agreement (each as defined below).

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit B** is a misdemeanor plea agreement (the "Plea Agreement"), which resolves the DOJ's criminal investigations of the Debtors.

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit C** is a civil settlement agreement (the "Civil Settlement Agreement"), which resolves the DOJ's civil investigations of the Debtors.

PLEASE TAKE FURTHER NOTICE that each of the Agreements remains subject to, among other conditions precedent, Court approval and the confirmation and consummation of the Debtors' proposed plan of reorganization.

Dated: February 29, 2024
New York, New York

/s/ Paul D. Leake

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Exhibit A

Global Agreement

Execution Version

SETTLEMENT AGREEMENT

This SETTLEMENT AGREEMENT ("***Agreement***"), dated February 28, 2024, is entered into by and among (a) the United States of America, acting through the United States Attorney's Office for the Southern District of New York, for and on behalf of (i) the United States Department of Justice Civil Division's Consumer Protection Branch ("***DOJ-CPB***"); (ii) the United States Attorney's Office for the Southern District of Florida ("***SDFL***"); (iii) the United States Department of Justice Civil Division's Fraud Section ("***DOJ-Civil Fraud***"), acting on behalf of the Office of Inspector General of the Department of Health and Human Services ("***OIG-HHS***"), the Defense Health Agency ("***DHA***"), as administrator of the TRICARE program ("***TRICARE***"), the Office of Personnel Management ("***OPM***"), as administrator of the Federal Employees Health Benefits program ("***FEHBP***"), and the United States Department of Veterans Affairs (the "***VA***"); (iv) the Internal Revenue Service ("***IRS***"); (v) the United States Department of Health and Human Services' ("***HHS***") Centers for Medicare and Medicaid Services ("***CMS***") and Indian Health Service ("***IHS***"); and (vi) the VA (collectively, the "***United States***"); (b) Endo, Inc. ("***Purchaser Parent***"); and (c) Endo International plc ("***Endo***" and, together with the United States and Purchaser Parent, the "***Parties***"), as debtor and debtor-in-possession, acting on behalf of itself and its debtor affiliates, including but not limited to all of its U.S. taxpayer entity affiliates, in each case through their authorized representatives.

RECITALS

WHEREAS, Endo is a public limited company organized under the laws of the Republic of Ireland with corporate offices in Malvern, Pennsylvania.

WHEREAS, beginning on August 16, 2022 (such date, the "***Petition Date***"), Endo and certain of its affiliates and subsidiaries (collectively, the "***Debtors***") each commenced voluntary chapter 11 cases (the "***Chapter 11 Cases***") by filing a petition for relief under chapter 11 of title 11 of the United States Code (the "***Bankruptcy Code***") in the United States Bankruptcy Court for the Southern District of New York (the "***Bankruptcy Court***" or, the "***Court***"), Case No. 22-22549 (JLG).

WHEREAS, immediately prior to the commencement of the Chapter 11 Cases, on August 16, 2022, Endo, together with each of its affiliates and subsidiaries, entered into the RSA,[1] pursuant to which the Debtors and the Consenting First Lien Creditors agreed to undertake and support a financial restructuring of the existing claims against, and interests in, the Debtors (the "***Restructuring***").

WHEREAS, on November 23, 2022, the Debtors filed the *Debtors' Motion for an Order (I) Establishing Bidding, Noticing, and Assumption and Assignment Procedures, (II) Approving Certain Transaction Steps, (III) Approving the Sale of Substantially all of the Debtors' Assets and (IV) Granting Related Relief* [Docket No. 728] (the "***Bidding Procedures and Sale Motion***") pursuant to which the Debtors sought Court authority to engage in a comprehensive sale and marketing process (the "***Sale Process***") for substantially all of the assets of the Debtors and their Non-Debtor Affiliates (the "***Sale***"). Consistent with the RSA, the Consenting First Lien Creditors,

[1] Capitalized terms have the meaning ascribed to them in Article I below or in the Approved Plan (defined below), as applicable.

through a separate entity, agreed to cause such entity to serve as the stalking horse bidder in connection with the Sale Process (the "***Stalking Horse Bidder***").

WHEREAS, on April 3, 2023, the Bankruptcy Court entered the *Order (I) Establishing Bidding, Noticing, and Assumption and Assignment Procedures, (II) Approving Certain Transaction Steps, and (III) Granting Related Relief* [Docket No. 1765] (as may be amended from time to time and as entered by the Bankruptcy Court, the "***Bidding Procedures Order***" and, the bidding procedures set forth therein, the "***Bidding Procedures***"), whereby the Sale Process was authorized to commence in accordance with the Bidding Procedures.

WHEREAS, on June 20, 2023, the Debtors filed the *Notice of (I) Debtors' Termination of the Sale and Marketing Process, (II) Naming the Stalking Horse Bidder as the Successful Bidder, and (III) Scheduling of the Accelerated Sale Hearing* [Docket No. 2240] naming the Stalking Horse Bidder as the sole Successful Bidder (as defined in the Bidding Procedures Order) and setting the Sale Objection Deadline (as defined in the Bidding Procedures Order).

WHEREAS, on July 18, 2023, the Sale Objection Deadline, the United States filed the *Objection of the United States of America to the Debtors' Motion for an Order (I) Establishing Bidding, Noticing, and Assumption and Assignment Procedures, (II) Approving Certain Transaction Steps, (III) Approving the Sale of Substantially All of the Debtors' Assets and (IV) Granting Related Relief – and – Memorandum of Law in Support of Motion to Appoint Chapter 11 Trustee* [Docket No. 2460] (the "***USG Objection***") and the Office of the United States Trustee (the "***U.S. Trustee***") filed the *Amended Objection of the United States Trustee to Order Approving the Sale of Substantially All of the Debtors' Assets* [Docket No. 2464] (the "***UST Objection***"), each objecting to the proposed Sale to the Stalking Horse Bidder.

WHEREAS, before the Petition Date, the DOJ-CPB and SDFL commenced a criminal investigation of certain of the Debtors in connection with their marketing, promotion, sale, and manufacturing of Opana ER (the "***Alleged Conduct***"). DOJ-CPB filed proof of claim number 3056 in the Chapter 11 Cases in connection with this investigation (as amended, restated, amended and restated, supplemented or otherwise modified from time to time, the "***DOJ Criminal Claim***").

WHEREAS, in order to resolve the DOJ Criminal Claim, Debtor Endo Health Solutions Inc. ("***EHSI***"), the DOJ-CPB, and SDFL, on behalf of the United States, have agreed to the form of plea agreement (the "***DOJ Criminal Plea Agreement***") attached hereto as **Exhibit A**, whereby (i) EHSI will agree to plead guilty to a criminal misdemeanor in the United States District Court for the Eastern District of Michigan (the "***Criminal Court***") pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure on the terms and conditions set forth in the DOJ Criminal Plea Agreement; (ii) EHSI will agree to a sentence that includes a criminal fine in the amount of $1,086,000,000.00, for which the United States will receive an Allowed general unsecured Claim in the Chapter 11 Cases, which Claim, for the avoidance of doubt, shall be Allowed (and not subject to reconsideration or subordination) under the Approved Plan and be fully satisfied and released by the Settlement Consideration pursuant to this Agreement, the Approved Plan, and the DOJ Criminal Plea Agreement (the "***Criminal Fine***"); and (iii) EHSI will agree to a sentence that includes a criminal forfeiture judgment on the terms and conditions set forth in the DOJ Criminal Plea Agreement and which shall be satisfied solely in accordance with the terms and conditions set forth in the DOJ Criminal Plea Agreement (the "***Forfeiture***").

WHEREAS, the DOJ-Civil Fraud and SDFL commenced a civil investigation of certain of the Debtors in connection with the Alleged Conduct. DOJ-Civil Fraud filed proof of claim number 3157 on behalf of (a) HHS and its component agency CMS, which administers the Medicare program ("***Medicare***") and is responsible for overseeing the Medicaid program ("***Medicaid***"), (b) OPM, which administers the FEHBP, (c) the DHA, which administers TRICARE, and (d) the VA, in connection with such investigation (as amended, restated, amended and restated, supplemented or otherwise modified from time to time, the "***DOJ Civil Claim***").

WHEREAS, in order to resolve the DOJ Civil Claim, EHSI, DOJ-Civil Fraud, HHS, OPM, the DHA, and the VA have agreed to the form of a civil settlement agreement (the "***DOJ Civil Settlement Agreement***") attached hereto as **Exhibit B**, whereby the United States will have an Allowed general unsecured Claim in the Chapter 11 Cases in the amount of $475,600,000.00, which Claim, for the avoidance of doubt, shall be Allowed (and not subject to reconsideration or subordination) under the Approved Plan and be fully satisfied and released by the Settlement Consideration pursuant to this Agreement, the Approved Plan, and the DOJ Civil Settlement Agreement.

WHEREAS, (x) HHS filed (i) proof of claim number 2350 on behalf of CMS for claims related to opioid-related items and services provided to Medicare beneficiaries for which certain Debtors are alleged to be responsible under the Medicare Secondary Payer ("***MSP***") statute, 42 U.S.C. § 1395y(b) *et seq.*, and (ii) proof of claim number 3636 on behalf of IHS, pursuant to the Federal Medical Care Recovery Act ("***MCRA***"), 42 U.S.C. § 2651 *et seq.*, to recover charges associated with treating IHS beneficiaries whose medical care is alleged to be a direct result of conduct of certain Debtors, and (y) the VA filed proof of claim number 4186 (amending proof of claim number 707) pursuant to MCRA to recover the reasonable value of medical care and treatment provided to veterans and other VA beneficiaries that are alleged to be a direct result of certain of the Debtors' conduct (collectively and as each may be amended, restated, amended and restated, supplemented or otherwise modified from time to time, the "***Healthcare Agencies Opioid Claims***").

WHEREAS, HHS has also asserted Claims on behalf of CMS under the MSP statute against certain of the Debtors for items and services provided to Medicare beneficiaries related to the transvaginal mesh ("***TVM***") and ranitidine products manufactured and/or sold by such Debtors, their predecessors, or their affiliates. Proof of claim number 2211 was filed in connection with such Claims (as amended, restated, amended and restated, supplemented or otherwise modified from time to time, the "***HHS TVM Claim***" and, together with the Healthcare Agencies Opioid Claims, the "***Healthcare Agencies Claims***").

WHEREAS, CMS has also asserted claim numbers 2026, 2029, 2045, and 2073 representing (i) potential overpayments under agreements between certain Debtors and CMS to make certain quarterly payments based on rebates for the Medicare Coverage Gap Discount Program and (ii) potential group health plan and workers' compensation plan overpayments under the MSP statute (collectively, the "***Protective CMS Claims***"). The Protective CMS Claims will be addressed elsewhere and are therefore not addressed by this Agreement.

WHEREAS, the IRS has asserted Claims against certain of the Debtors with respect to certain tax returns and federal income taxes related to or allegedly payable in respect of the period before the Petition Date, which Claims relate to ongoing IRS audits of certain Debtors. The proofs of claim listed on the schedule attached hereto as **Exhibit C** were filed in connection with such

Claims (collectively with any other proofs of claim filed by or on behalf of the IRS, as each may be amended, restated, amended and restated, supplemented or otherwise modified from time to time, the "***IRS Prepetition Claims***"). On June 14, 2023, the Debtors docketed a *Notice of Filing of Information Relating to Proofs of Claim Filed by the Internal Revenue Service* [Docket No. 2223] (the "***IRS Claims Information Notice***"), which describes the issues that are the subject of the IRS audits (the "***IRS Prepetition Tax Issues***"). In addition, the IRS anticipates that it may have an Administrative Expense Claim against the Debtors that would arise from any federal income taxes that become due between the Petition Date and the Plan Effective Date (including, for the avoidance of doubt, any federal income taxes arising out of or attributable to the consummation of the Approved Plan) (the "***IRS Administrative Expense Claim***" and, together with the IRS Prepetition Claims, the "***IRS Claims***").

WHEREAS, this Agreement refers to the IRS Claims, the DOJ Criminal Claim, the DOJ Civil Claim, and the Healthcare Agencies Claims, collectively—but not the Protective CMS Claims—as the "***USG Claims***."

WHEREAS, the IRS Claims and the Healthcare Agencies Claims are fully and finally satisfied and released by the Settlement Consideration pursuant to this Agreement and the Approved Plan.

WHEREAS, the DOJ Criminal Claim is resolved pursuant to this Agreement and the DOJ Criminal Plea Agreement.

WHEREAS, the DOJ Civil Claim is resolved pursuant to this Agreement and the DOJ Civil Settlement Agreement.

WHEREAS, on January 27, 2023, the Court entered that certain *Stipulation and Order (A) Granting Mediation and (B) Referring Matters to Mediation* [Docket No. 1257] (as amended, restated, amended and restated, supplemented, extended, or otherwise modified from time to time, the "***Mediation Order***"). Pursuant to the Mediation Order, Judge Shelley C. Chapman (Ret.) (the "***Mediator***") facilitated discussions between the Ad Hoc First Lien Group and the United States regarding a potential resolution of the USG Claims and the USG Objection.

WHEREAS, on September 19, 2023, the Ad Hoc First Lien Group and the United States came to a preliminary understanding as to the potential economic resolution of all USG Claims, which was expressly subject to further approvals by the United States that had not yet been obtained, the terms of which were attached to the *Notice of Filing of Term Sheet* [Docket No. 3118] (the "***USG Resolution Term Sheet***"), a copy of which is attached hereto as **Exhibit D**.

WHEREAS, in conjunction with the potential economic resolutions set forth in the USG Resolution Term Sheet, the Debtors decided, with the assent of the United States, to seek to implement the Restructuring through a plan of reorganization; *provided* that the Debtors retained the right to seek to implement the Restructuring through the Debtors' pending Sale on a standalone basis, and the United States retained the right to object to such a Sale.

WHEREAS, on December 19, 2023, the Debtors filed the *Joint Plan of Reorganization of Endo International plc and Its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code* [Docket No. 3355] (as amended, restated, amended and restated, supplemented or otherwise modified from time to time, in each case, consistent in all material respects with this Agreement, the "***Approved***

Plan"), which plan is subject to confirmation by the Bankruptcy Court (such order confirming the Approved Plan, as amended, restated, amended and restated, supplemented or otherwise modified from time to time, in each case, consistent in all material respects with this Agreement and as entered by the Bankruptcy Court, the "***Confirmation Order***").

WHEREAS, the Parties agreed to enter into this Agreement to avoid the delay, uncertainty, inconvenience, and expense of protracted litigation in connection with the USG Claims and the USG Objection.

WHEREAS, this Agreement is neither an admission of liability for the USG Claims by Endo or any of its affiliates (with the exception of the admissions made by EHSI in connection with the DOJ Criminal Plea Agreement) nor a concession by the United States that the USG Claims are not well founded.

WHEREFORE, the Parties have negotiated this Agreement in good faith and at arm's length and intend for it to be consummated on the Plan Effective Date.

NOW, THEREFORE, in consideration of the mutual promises and obligations of this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree and covenant as follows:

ARTICLE I.
DEFINED TERMS

1.01 Certain Defined Terms. For purposes of this Agreement:

(a) "***Ad Hoc First Lien Group***" has the meaning ascribed to it in the Approved Plan.

(b) "***Administrative Expense Claim***" means any and all Claims for costs and expenses of administration of the Debtors' Estates pursuant to sections 503(b), 507(a)(2), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses, incurred on or after the Petition Date through and including the Effective Date, of preserving the Estates and operating the business of the Debtors; (b) Allowed Fee Claims; (c) all Allowed requests for compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), (4), and (5) of the Bankruptcy Code; (d) fees and charges assessed against the Estates pursuant to 28 U.S.C. § 1930; and (e) all other Claims entitled to administrative claim status.

(c) "***Applicable Amount***" means the amount equal to the product of (1) (x) in the case of a sale of Purchaser Equity under clause (A) of Section 2.02(e)(ii), the amount raised in the applicable Stock Sale Liquidity Event divided by the total equity value implied by the price per each Share sold in such Stock Sale Liquidity Event or (y) in the case of a series of sales of Purchaser Equity under clause (B) of Section 2.02(e)(ii), the aggregate amount raised in the applicable sales of Purchaser Equity comprising such Stock Sale Liquidity Event divided by the average equity value implied by the price per each Share sold in the sales of Purchaser Equity comprising such Stock Sale Liquidity Event and (2) the Contingent Payment Balance immediately before the Liquidity Event Trigger Date in respect of such Stock Sale Liquidity Event.

(d) "***Audited Financial Statements***" means the consolidated balance sheet of Purchaser Parent and its subsidiaries as of the end of Purchaser Parent's fiscal year, and the related consolidated statement of income or operations, consolidated statement of changes in shareholders' or members' equity, and cash flows for such fiscal year, setting forth, in each case and in comparative form, the figures for the previous fiscal year, all in reasonable detail and prepared in accordance with generally accepted accounting principles (GAAP); such consolidated statements to be audited and accompanied by a report and opinion of Purchaser Parent's nationally recognized, independent certified public accountant, which report and opinion shall be prepared in accordance with generally accepted auditing standards.

(e) "***Bankruptcy Rules***" means the Federal Rules of Bankruptcy Procedure and any corresponding local rules of the Bankruptcy Court.

(f) "***Business Day***" means any day other than a Saturday, Sunday, or "Legal Holiday" as defined in Bankruptcy Rule 9006(a).

(g) "***Cause of Action***" has the meaning ascribed to it in the Approved Plan.

(h) "***Claim***" has the meaning ascribed to it in the Approved Plan.

(i) "***Consenting First Lien Creditors***" has the meaning ascribed to it in the Approved Plan.

(j) "***Contingent Payment Balance***" means, at the time of measurement, the Maximum Contingent Payment Amount less the sum of any Contingent Payments and any Applicable Amounts paid by Purchaser Parent hereunder through such measurement date.

(k) "***EBITDA***" means net income (loss) as reported on Purchaser Parent's consolidated audited annual financial statements before interest expense (net), income tax expense, depreciation, and amortization, each prepared in accordance with generally accepted accounting principles (GAAP).

(l) "***EBITDA Outperformance Percentage***" means, with respect to the applicable Reporting Calendar Year, the percentage set forth below under the column "EBITDA Outperformance Percentage" for such calendar year:

Year	EBITDA Outperformance Percentage
2024	135%
2025	120%
2026	120%
2027	120%
2028	120%

(m) "***EBITDA Outperformance Target***" means, with respect to the applicable Reporting Calendar Year, the Projected EBITDA for such Reporting Calendar Year multiplied by the EBITDA Outperformance Percentage for such Reporting Calendar Year.

Year	Current EBITDA Outperformance Targets[2]
2024	$627,000,000 multiplied by 135% = $846,450,000
2025	$738,000,000 multiplied by 120% = $885,600,000
2026	$833,000,000 multiplied by 120% = $999,600,000
2027	$889,000,000 multiplied by 120% = $1,066,800,000
2028	$949,000,000 multiplied by 120% = $1,138,800,000

(n) "***Final Order***" has the meaning ascribed to it in the Approved Plan.

(o) "***First Lien Backstop Commitment Parties***" has the meaning ascribed to it in the Approved Plan.

(p) "***First Lien Claims***" has the meaning ascribed to it in the Approved Plan.

(q) "***GUC Backstop Commitment Parties***" has the meaning ascribed to it in the Approved Plan.

(r) "***GUC Trust***" has the meaning ascribed to in the Approved Plan.

(s) "***Historic Filing Positions***" means the Debtors' historic filing positions with respect to the IRS Prepetition Tax Issues, which historic filing positions are reflected in the Debtors' U.S. federal income tax returns filed with respect to taxable periods ending on or before the Petition Date, as discussed in the IRS Claims Information Notice.

(t) "***Interim Period***" means the period beginning with the day following the Petition Date and ending with the Plan Effective Date.

(u) "***Interim Period Tax Returns***" means any U.S. federal income tax returns filed or required to be filed with respect to the Interim Period (or portion thereof).

(v) "***Liquidity Event***" means any of the transactions described in Section 2.02(e)(i) and any Stock Sale Liquidity Event. For the avoidance of doubt, neither (x) the listing by Purchaser Parent of Purchaser Equity on a stock exchange on or after the Plan Effective Date nor (y) an individual shareholder of Purchaser Parent's sale of its Purchaser Equity (whether in a block trade or multiple trades) is a Liquidity Event.

(w) "***Liquidity Event Trigger Date***" means, as applicable, (1) in the case of a Liquidity Event described in clause (A) of Section 2.02(e)(i), the closing date of such Liquidity Event, (2) in the case of a series of sales that constitute a Qualifying Series Liquidity Event described in clause (B) of Section 2.02(e)(i), the final closing date in such series of sales, (3) in the case of a sale of Purchaser Equity comprising a Stock Sale Liquidity Event under clause (A) of Section 2.02(e)(ii), the closing date of such sale of Purchaser Equity, or (4) in the case of a series of sales of Purchaser Equity comprising a Stock Sale Liquidity Event under clause (B) of Section 2.02(e)(ii), the final closing date in such series of sales of Purchaser Equity.

[2] Subject to change in accordance with any adjustment of Projected EBITDA pursuant to Section 2.02(c).

(x) "***Non-Debtor Affiliates***" has the meaning ascribed to it in the Approved Plan.

(y) "***Person***" means an individual, a partnership, a joint venture, a limited liability company, a corporation, a trust, a government entity, an unincorporated organization, a group, or any legal entity or association.

(z) "***Plan Buyer***" means any Purchaser Entity or other Person that is treated as acquiring assets or equity of the Debtors or their Non-Debtor Affiliates pursuant to the Approved Plan for U.S. federal income tax purposes.

(aa) "***Plan Effective Date***" has the meaning ascribed to the term "Effective Date" in the Approved Plan.

(bb) "***Post-Emergence Entities***" has the meaning ascribed to it in the Approved Plan.

(cc) "***Prepetition Secured Parties***" has the meaning ascribed to it in the Approved Plan.

(dd) "***Projected EBITDA***" means, with respect to the applicable Reporting Calendar Year, the amount set forth below under the column "Projected EBITDA" for such calendar year:

Year	Projected EBITDA
2024	$627,000,000
2025	$738,000,000
2026	$833,000,000
2027	$889,000,000
2028	$949,000,000

(ee) "***Purchaser Entity***" has the meaning ascribed to it in the Approved Plan.

(ff) "***Purchaser Equity***" has the meaning ascribed to it in the Approved Plan.

(gg) "***Purchaser Parent Board***" has the meaning ascribed to it in the Approved Plan.

(hh) "***Remaining Reporting Calendar Years***" means the Reporting Calendar Year(s) that have not yet ended as of the applicable date of adjustment pursuant to Section 2.02(c).

(ii) "***Reporting Calendar Year***" means, as applicable, each of the calendar years 2024, 2025, 2026, 2027, and 2028.

(jj) "***Representatives***" means, with respect to any Person, such Person's current and former officers, directors (including any Persons in any analogous roles under applicable law), employees, contractors, principals, members, equityholders, managers, partners, agents, advisory board members, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, experts, and other professionals.

(kk) "***Required Consenting Global First Lien Creditors***" has the meaning ascribed to it in the RSA.

(ll) "***RSA***" has the meaning ascribed to it the Approved Plan.

(mm) "***Taxable Asset Sale***" means a transaction to which neither 26 U.S.C. §§ 351 nor 368 applies.

(nn) "***Threshold Enterprise Value***" means the amount set forth below with respect to the applicable Reporting Calendar Year in which a Liquidity Event Trigger Date occurs, subject to adjustment in accordance with Section 2.02, below:

($ in millions)					
Reporting Calendar Year	2024	2025	2026	2027	2028
Threshold Enterprise Value	$6,772	$7,085	$7,997	$8,534	$9,110

(oo) "***Total Enterprise Value***" means (1) the market capitalization of Purchaser Parent plus the book value of the outstanding interest-bearing indebtedness of the Purchaser Entities, in each case, on the Liquidity Event Trigger Date minus (2) the consolidated cash of Purchaser Parent as of the most recent calendar month-end before the Liquidity Event Trigger Date.

(pp) "***Trusts***" means any and all trusts or sub-trusts established or that are contemplated to receive a distribution pursuant to the Approved Plan, including the PPOC Trust, each PPOC Sub-Trust, the GUC Trust, each Distribution Sub Trust, the Future PI Trust, the Public Opioid Trust, the Tribal Opioid Trust, the Canadian Provinces Trust, the Other Opioid Claims Trust, the EFBD Claims Trust, and the Opioid School District Recovery Trust.

1.02 Table of Definitions. The following terms have the meanings set forth in the Sections referenced below:

ARTICLE II.
ECONOMIC TERMS AND CONDITIONS

2.01 Fixed Consideration.

In full and final satisfaction of all USG Claims, Purchaser Parent (or any other Purchaser Entity at the direction of Purchaser Parent) shall pay the United States as follows in this Article II:

(a) Fixed Consideration Amount. Subject to the terms and conditions of this Agreement, Purchaser Parent shall pay to the United States an aggregate amount equal to $364,900,000.00 (such aggregate amount, the "***Fixed Consideration Amount***" and, such consideration, the "***Fixed Consideration***"), payable in ten equal annual installments of $36,490,000.00, commencing on the first anniversary of the Plan Effective Date and concluding on the tenth anniversary of the Plan Effective Date.

(b) Prepayment Right. Purchaser Parent shall have the right to prepay the entire balance of the Fixed Consideration Amount or any portion thereof (any such amount subject to prepayment, a "***Prepayment Amount***"), at any time without premium or penalty, in an amount

equal to the net present value of the Prepayment Amount, discounted at a rate of 12.75%, as determined on the date of such prepayment (such right, the "***Obligor Fixed Consideration Prepayment Right***"). An illustrative schedule of Prepayment Amounts (assuming the full discounted prepaid balance of the Fixed Consideration Amount is paid on the Plan Effective Date or any successive month thereafter) is attached hereto as **Exhibit E** (the "***Illustrative Fixed Consideration Prepayment Schedule***").

(c) Call Right. No later than fourteen (14) days after the date on which the Bankruptcy Court enters the Confirmation Order, the United States may elect, by delivery of written notice of such election to Purchaser Parent in accordance with Section 5.07, that Purchaser Parent prepay in full on the Plan Effective Date the Fixed Consideration Amount, in the amount of $200,000,000.00 (such right, the "***USG Call Right***"). This payment will be made on the Plan Effective Date.

(d) In lieu of direct payment by Purchaser Parent, Purchaser Parent shall have the right to direct EHSI (or any of its affiliates) to make any payment to the United States under this Section 2.01 that is scheduled for payment on the Plan Effective Date.

2.02 Contingent Consideration.

(a) Contingent Note Payment Amount. Subject to the terms and conditions of this Agreement, Purchaser Parent shall pay to the United States an amount equal to $25,000,000, subject to adjustment in accordance with Section 2.02(e)(ii) (the "***Contingent Note Payment Amount***" and, any such payment, a "***Contingent Note Payment***") as follows:

(i) Purchaser Parent shall deliver its Audited Financial Statements for each Reporting Calendar Year to the United States on the 30th day after the date Purchaser Parent files such Audited Financial Statements with the Securities and Exchange Commission (or, in the event Purchaser Parent does not have public reporting obligations for that Reporting Calendar Year, as soon as possible, but no later than 90 days after the end of such fiscal year);

(ii) Concurrently with the delivery of such Audited Financial Statements, Purchaser Parent shall deliver to the United States a certificate signed by a responsible officer providing the calculation of EBITDA based on such Audited Financial Statements and, for the purpose of determining whether the EBITDA Outperformance Target has been achieved, the calculation of the EBITDA as a percentage relative to the EBITDA Outperformance Target;

(iii) if the EBITDA for that Reporting Calendar Year (as reported in the aforementioned Audited Financial Statements and certified in the officer's certificate) exceeds the applicable EBITDA Outperformance Target for such Reporting Calendar Year then, concurrently with the delivery of such officer's certificate, Purchaser Parent shall remit the Contingent Note Payment to the United States in accordance with the remittance instructions provided by the United States in writing; and

(iv) if the EBITDA for that Reporting Calendar Year (as reported in the aforementioned Audited Financial Statements and certified in the officer's certificate) is equal to or less than the applicable EBITDA Outperformance Target for such Reporting Calendar Year, then Purchaser Parent shall have no obligation to make any Contingent Note Payment to the United States in respect of such Reporting Calendar Year.

(b) Purchaser Parent's obligation to make a Contingent Note Payment in any given Reporting Calendar Year is determined according to the aforementioned criteria and is calculated independently of, and in addition to, Purchaser Parent's obligation to make a Contingent Note Payment in any other Reporting Calendar Year. Notwithstanding anything else in this Agreement, the sum of any and all (i) Contingent Note Payments and (ii) Applicable Amounts paid to the United States (collectively, the "***Contingent Consideration***") under this Agreement shall not exceed $100,000,000.00 in the aggregate (such amount, the "***Maximum Contingent Payment Amount***"). The Contingent Consideration shall be a senior unsecured obligation of Purchaser Parent, and shall not be made structurally junior to any of the obligations outstanding under any other settlement incorporated into the Approved Plan. The Contingent Consideration and the Fixed Consideration are together defined as the "***Settlement Consideration***."

(c) Asset Acquisitions and Sales. For any Remaining Reporting Calendar Year in which the Purchaser Entities acquire or sell assets, as well as for any subsequent Remaining Reporting Calendar Years, the Projected EBITDA for such year(s) shall be adjusted upward or downward dollar for dollar in an amount equal to the EBITDA contribution of such acquired or sold assets, respectively, in each case, calculated as of the closing date of each such asset acquisition or sale; *provided* that any single sale or series of sale transactions, within a twelve-month period, of assets that contributed more than 66.7% of the actual EBITDA of the four calendar quarters preceding the last such sale shall constitute a Liquidity Event (such a series of sales within a twelve-month period, a "***Qualifying Series Liquidity Event***"). The Threshold Enterprise Value for each Remaining Reporting Calendar Year shall be adjusted upward or downward dollar for dollar in an amount equal to the purchase or sale price of any assets purchased or sold during any Remaining Reporting Calendar Year. For the avoidance of doubt, each adjustment of Projected EBITDA and Threshold Enterprise Value made pursuant to this Section 2.02(c) shall account for the timing of the applicable asset acquisition or sale.

(d) Restated Financials. Contingent Payments shall not be subject to avoidance or clawback on account of the subsequent restatement by Purchaser Parent of any annual financial statements for any of the Reporting Calendar Years.

(e) Liquidity Event Accelerator.

(i) Upon the occurrence of (A) a single transaction that, in form or substance, effects a sale of Purchaser Parent and closes during any Reporting Calendar Year at an implied Total Enterprise Value that exceeds the applicable Threshold Enterprise Value for such Reporting Calendar Year or (B) a Qualifying Series Liquidity Event, the final sale of which closes during any Reporting Calendar Year, whereby (1) the sum of (w) the total purchase price paid or payable for each such sale on the Liquidity Event Trigger Date, (x) the book value of the outstanding interest-bearing indebtedness of Purchaser Parent on the Liquidity Event Trigger Date, and (y) the average daily closing market capitalization of Purchaser Parent's publicly traded equity for the 30 consecutive trading days following the applicable Liquidity Event Trigger Date, *minus* (z) the consolidated cash of Purchaser Parent as of the most recent calendar month-end before the Liquidity Event Trigger Date, exceeds (2) the applicable Threshold Enterprise Value for the Reporting Calendar Year in which such Liquidity Event Trigger Date occurs, then, in the case of either (A) or (B), the Contingent Payment Balance shall become fully due and payable on the applicable Liquidity Event Trigger Date. In the event that Purchaser Parent's equity is not publicly listed on and after the Liquidity Event Trigger Date, such equity value shall be determined by a nationally recognized investment banking or valuation firm selected and retained by Purchaser

Parent with the United States' approval, which approval is not to be unreasonably withheld, conditioned, or delayed.

(ii) Upon the occurrence of (A) any single sale or (B) multiple sales, in the case of either (A) or (B), of Purchaser Equity with an aggregate value of $500,000,000.00 or more that is or are consummated by two or more unaffiliated shareholders of Purchaser Parent acting in concert (but not including Purchaser Parent or any of its subsidiaries or the GUC Trust) and that is (1) organized and managed by an investment bank or broker-dealer that is engaged by the selling shareholder(s) and not an open market sale or (2) a secondary registered offering of such Purchaser Equity that is underwritten by an underwriter, which, in each case, closes during any Reporting Calendar Year at an implied Total Enterprise Value exceeding the Threshold Enterprise Value for the Reporting Calendar Year in which the applicable Liquidity Event Trigger Date occurs (each of the transactions described in this Section 2.02(e)(ii), a "***Stock Sale Liquidity Event***"), then Purchaser Parent shall pay the Applicable Amount on the applicable Liquidity Event Trigger Date. Any payment of an Applicable Amount shall reduce the Maximum Contingent Payment Amount hereunder on a dollar-for-dollar basis. Following the payment of any Applicable Amount, the maximum Contingent Note Payment Amount payable in any subsequent Reporting Calendar Year shall be equal to the product of (1) the Contingent Note Payment Amount prior to the payment of such Applicable Amount and (2) one (1) minus the result of (a) the amount raised in the applicable Stock Sale Liquidity Event divided by (b) either (x) in the case of a Stock Sale Liquidity Event described in subclause (A) of this clause (ii), the total equity value implied by the price per each Share sold in such Stock Sale Liquidity Event or (y) in the case of a Stock Sale Liquidity Event described in subclause (B) of this clause (ii), the average equity value implied by the price per each Share sold in the sales comprising such Stock Sale Liquidity Event.

(f) Evidence of Obligations. The obligations under this Section 2.02 shall be evidenced by this Agreement. In addition, the United States may request that Purchaser Parent further evidence such obligations in the form of a promissory note, in which event, Purchaser Parent shall prepare, execute, and deliver to the United States a promissory note payable to the United States incorporating the applicable terms hereunder.

ARTICLE III.
IMPLEMENTATION

3.01 Conditions to Effectiveness.

The following are conditions precedent to the effectiveness of this Agreement that must be satisfied or waived by the Parties with the consent of the Required Consenting Global First Lien Creditors (the date on which such conditions are met, the "***Agreement Effective Date***"):

(a) The Bankruptcy Court or another court of competent jurisdiction shall have entered the Confirmation Order, and such order shall not have been stayed pending any appeal therefrom.

(b) (i) The Endo Group and the Plan Buyers shall have structured the sale transaction in the Approved Plan in a manner that is intended to be treated as a Taxable Asset Sale, as required by Section 3.05(a) hereof, and (ii) the IRS shall not have raised any objection or request for modification under Section 3.05(a) hereof that has not been addressed by the Endo Group and the Plan Buyers to the satisfaction of the IRS.

(c) The Bankruptcy Court shall have authorized the Debtors' entry into and performance under the DOJ Civil Settlement Agreement, which authorization may be provided in the Confirmation Order.

(d) The Bankruptcy Court shall have authorized the Debtors' entry into and performance under the DOJ Criminal Plea Agreement, which authorization may be provided in the Confirmation Order.

(e) EHSI and the United States shall have executed the DOJ Civil Settlement Agreement.

(f) EHSI and the United States shall have executed the DOJ Criminal Plea Agreement.

(g) The Plan Effective Date shall have occurred or be deemed to have occurred concurrent with the Agreement Effective Date.

(h) The Criminal Court shall have accepted the DOJ Criminal Plea Agreement and shall have imposed criminal penalties consistent with, and in an amount no greater than, the terms set forth in the DOJ Criminal Plea Agreement and this Agreement.

(i) OIG-HHS shall not have exercised any available authority, or confirmed in writing its intent to exercise, any available authority to exclude any of EHSI's parent companies or any of their respective affiliates, divisions, or subsidiaries (other than EHSI), or its or their successors or assigns, including any Purchaser Entity, from participation in Federal healthcare programs.

(j) Any agency of the Federal Government shall not have exercised any available authority, or expressed in writing its intent to exercise any available authority, to exclude render ineligible, suspend, propose for debarment, or debar any of EHSI's parent companies or any of their respective affiliates, divisions, or subsidiaries (other than EHSI), or its or their successors or assigns, including any Purchaser Entity from participation in Federal Government procurement or non-procurement programs on account of the Alleged Conduct underlying the DOJ Criminal Claim or the DOJ Civil Claim or the resolutions thereof.

(k) Each of the Parties shall have delivered counterpart signatures to this Agreement.

3.02 Allocation of Settlement Consideration.

The United States may, in its sole discretion, allocate and apportion the Settlement Consideration as between the respective claimants that have asserted the USG Claims; *provided* that Purchaser Parent (or EHSI (or any of its affiliates), as applicable) shall be entitled to make all payments required under this Agreement to a single payee and in accordance with remittance instructions provided by the United States in writing. Within thirty (30) days following the Plan Effective Date, the United States shall provide the Debtors and the Purchaser Entities with a statement setting forth the United States' allocation and apportionment of the Settlement Consideration as between the IRS Claims, on the one hand, and the other USG Claims.

3.03 Effect of Plan Effective Date.

On the Plan Effective Date, in accordance with the Approved Plan, the USG Claims shall be fully and finally satisfied and released. For the avoidance of doubt, on and after the Plan

Effective Date (a) the Approved Plan shall fully and finally resolve all USG Claims; (b) the Approved Plan shall effect a sale and/or transfer of the Debtors' assets to the Purchaser Entities free and clear of all USG Claims; and (c) the obligations to provide the Settlement Consideration shall be the only monetary obligations owed to the United States related to the USG Claims (the "***Settlement Monetary Obligations***"), including pursuant to the DOJ Criminal Plea Agreement (provided that the Forfeiture shall be satisfied in full in accordance with the terms of the DOJ Criminal Plea Agreement) and the DOJ Civil Settlement Agreement, and the only recourse of the United States with respect to the Settlement Monetary Obligations shall be to Purchaser Parent, as set forth in this Agreement. For the avoidance of doubt, nothing in this Agreement shall absolve any party from any non-monetary obligation in the DOJ Criminal Plea Agreement or the DOJ Civil Settlement Agreement.

3.04 Treatment of Settlement Monetary Obligations.

To the extent that Purchaser Parent (or any affiliate filing a consolidated U.S. income tax return therewith) commences voluntary chapter 11 cases prior to the repayment in full of the Settlement Consideration (and prior to the expiration of the last Reporting Calendar Year, if applicable) (a "***Future Bankruptcy Proceeding***"), the Parties hereby consent and agree that any unpaid balance of the Settlement Consideration comprises an assumption of liability and a compromise of taxes payable by the applicable U.S. taxpayer Purchaser Entity and shall, accordingly, receive priority status under Bankruptcy Code section 507(a)(8) in a Future Bankruptcy Proceeding. For the avoidance of doubt, the applicable time periods shall be tolled, pursuant to the flush language at the end of Bankruptcy Code section 507(a)(8), from the Petition Date until the date of the Uncured Payment Default, plus ninety days.

3.05 Tax Matters.

(a) The Approved Plan shall be implemented through a Taxable Asset Sale by Endo and one or more of Endo's controlled subsidiaries (together with Endo, the "***Endo Group***") to one or more of the Plan Buyers for U.S. federal income tax purposes. In connection with any acquisition of equity interests in a member of the Endo Group by a Plan Buyer, the applicable Plan Buyer and/or member of the Endo Group shall make all elections permitted under applicable law to treat, or otherwise report on any applicable U.S. federal income tax return, such acquisition as a taxable purchase of assets for U.S. federal income tax purposes. By no later than February 23, 2024, the Endo Group and the Plan Buyers will provide to the IRS a summary of the proposed transaction, including a description of why the transaction qualifies as a Taxable Asset Sale. If the IRS does not agree that the proposed transaction will result in a Taxable Asset Sale, the Endo Group and Plan Buyers will modify the proposed transaction so as to satisfy the IRS in this regard. The IRS will provide its response no later than March 4, 2024.

(b) No Plan Buyer or Purchaser Entity shall succeed to any U.S. federal income net operating losses, tax credits or other U.S. federal income tax attributes of any member of the Endo Group.

(c) The Approved Plan shall provide that all IRS Claims shall be fully satisfied solely by the portion of the Settlement Consideration allocated to the IRS Claims pursuant to Section 3.02 of this Agreement. On the Plan Effective Date, the IRS Claims shall be deemed, in part, an allowed, unsubordinated priority claim and, in part, an allowed, unsubordinated general unsecured claim, each in such amount equal to the settlement amounts to be received by the IRS as allocated

by the United States. For the avoidance of doubt, the United States shall make no Claim against the Debtors, the Endo Group, or any Purchaser Entities (or their respective affiliates) with respect to any IRS Claims and none of the Debtors, the Endo Group, or any Purchaser Entities (or their respective affiliates) shall have any liability for any IRS Claims (notwithstanding that any tax returns filed with respect to taxes that are IRS Claims may reflect liability for taxes). Furthermore, the Debtors, the Endo Group, and the Purchaser Entities may not claim a refund of U.S. federal income taxes for any tax period covered by the IRS Claims.

(d) The Plan Buyers' aggregate U.S. federal income tax basis (the "***Stipulated Basis***") in all of the assets acquired from the Endo Group on the Plan Effective Date shall equal the fair market value of these assets as of the Plan Effective Date as determined by a valuation conducted after the Plan Effective Date by Deloitte LLP or another nationally recognized firm selected by the Purchaser Parent Board and retained by the Purchaser Parent and/or the applicable Plan Buyer (as applicable) (the "***Independent Valuation***"); *provided* that the Plan Buyers' Stipulated Basis as of the end of the Plan Effective Date shall not be less than $3,500,000,000.00 and, to the extent the Independent Valuation exceeds $4,650,000,000.00, the Stipulated Basis shall be $4,650,000,000.00. In the event that the Independent Valuation is lower than $4,650,000,000.00, the Plan Buyers may add any costs and expenses incurred by any Purchaser Entity (on its own behalf) in connection with or arising from the Approved Plan or the Chapter 11 Cases to their basis so long as their total basis in the acquired assets does not exceed the maximum Stipulated Basis amount of $4,650,000,000.00. For the avoidance of doubt, this limitation on Stipulated Basis does not preclude the Plan Buyers from making post-acquisition expenditures or other payments after the Effective Date that increase their basis in the assets at issue in accordance with applicable federal tax law; *provided* that none of the payments made pursuant to the Approved Plan to any creditor or administrative claimant of the Debtors or to the Trusts shall be added to the Plan Buyers' basis in the acquired assets based on the Independent Valuation of their fair market value. In addition, no part of the Settlement Consideration or payments made pursuant to the Approved Plan to any creditor or administrative claimant of the Debtors or to the Trusts shall be deductible for U.S. federal income tax purposes on any return filed by or on behalf of the Purchaser Entities.

(e) The Debtors and the Plan Buyers reserve the right to determine, in accordance with applicable law, that the respective and separate taxable year of each of the Debtors and the Plan Buyers shall end as of the end of the Plan Effective Date and a new and separate taxable year of each of the Debtors and the Plan Buyers shall begin as of immediately following the Plan Effective Date.

(f) For the avoidance of doubt, nothing in this Agreement absolves the Debtors, the Endo Group, the Purchaser Entities, or any other Person from filing any tax returns that are otherwise required to be filed for any tax period, including for the tax period covered by the IRS Administrative Expense Claim. The Parties agree that, in connection with the preparation and filing of any Interim Period Tax Returns, the Debtors shall prepare and file such Interim Period Tax Returns in accordance with the Historic Filing Positions. For the avoidance of doubt, the United States shall make no claim, demand, or take any action against the Debtors, the Endo Group, or any Purchaser Entities (or their respective affiliates) with respect to any Historic Filing Positions reflected on any Interim Period Tax Return. For the further avoidance of doubt, the IRS reserves the right to challenge any tax position taken by the Purchaser Entities after the Plan Effective Date, including any tax position that is consistent with or relies on the Debtors' Historic Filing Positions but excluding any positions expressly agreed to by the Parties in this Agreement

(including, without limitation, the Stipulated Basis described in Section 3.05(d)). Moreover, any decision by the IRS not to challenge any of the Debtors' tax returns based on the Historic Filing Positions pursuant to this Agreement shall not constitute evidence of the IRS's acceptance of these Historical Filing Positions with respect to any return filed by or on behalf of the Purchaser Entities.

3.06 Releases.

(a) With respect to the IRS Claims and the Healthcare Agencies Claims, the United States fully and finally releases the Debtors, the Purchaser Entities, the Ad Hoc First Lien Group, the Prepetition Secured Parties, the Consenting First Lien Creditors, the GUC Backstop Commitment Parties, the First Lien Backstop Commitment Parties, and any of their respective Representatives from any liability to pay any part of the liabilities reflected in or arising out of such Claims; *provided* that Purchaser Parent is not released from its obligation to pay the Settlement Consideration pursuant to this Agreement.

(b) In addition, the United States waives and shall not assert claims under the MSP statute or MCRA against or seek payment based upon, related to, or arising from any of the Healthcare Agencies Claims from (1) any person or entity (as well as a beneficiary, parent, sponsor, attorney or legally responsible individual of such person or entity), that receives payment or proceeds from or on behalf of any Debtor, including those parties receiving payments or proceeds from the Trusts, with respect to such payments or proceeds, or (2) any entity (including, without limitation, a creditor of a Debtor) making payment on behalf of any Debtor to the Trusts, with respect to such payments.

(c) With respect to the DOJ Criminal Claim and the DOJ Civil Claim, respectively, the United States provides those releases as set forth in the DOJ Civil Settlement Agreement and the DOJ Criminal Plea Agreement, respectively. In addition, the United States fully and finally releases the Purchaser Entities, the Ad Hoc First Lien Group, the Prepetition Secured Parties, the Consenting First Lien Creditors, the GUC Backstop Commitment Parties, the First Lien Backstop Commitment Parties, and all of their respective Representatives from any liability to pay any part of the monetary liabilities reflected in or arising out of those Claims, except the Purchaser Parent's obligation to satisfy the obligations hereunder.

(d) For the avoidance of doubt, with respect to the United States, nothing in the Approved Plan or this Agreement shall limit or expand the meaning or effect of section 1141(c) of the Bankruptcy Code with respect to the asset transfers set forth in the Approved Plan, or in any agreement, instrument, or other document incorporated in the Approved Plan (including the PSA). Nor, with respect to the United States, does anything in the Approved Plan or this Agreement limit or expand the scope of discharge, release or injunction to which the Debtors or Post-Emergence Entities are entitled to under the Bankruptcy Code, if any; *provided* that nothing in this Section 3.06(d) shall serve to limit the scope of the releases granted pursuant to this Agreement.

(e) Notwithstanding the releases given in Section 3.03 and this Section 3.06, or any other terms of this Agreement, the following Claims of the United States are specifically reserved and are not released:

(i) except as otherwise provided in this Agreement, the DOJ Criminal Plea Agreement or DOJ Civil Settlement Agreement, any injunctive or regulatory enforcement right of

the United States (including any agency thereof), in either case, that is not a "claim" as defined under 11 U.S.C. § 101(5);

(ii) any non-monetary obligations set forth in the DOJ Criminal Plea Agreement or DOJ Civil Settlement Agreement;

(iii) any liability based upon obligations created by this Agreement; and

(iv) any liability of Persons other than the Persons described in this Section 3.06.

(f) Each of the Debtors, the Purchaser Entities, and, pursuant to the Confirmation Order, the Ad Hoc First Lien Group, the Prepetition Secured Parties, the Consenting First Lien Creditors, the GUC Backstop Commitment Parties, and the First Lien Backstop Commitment Parties, in each case, together with all of their respective Representatives, fully and finally releases the United States, its agencies, officers, agents, employees, and servants, from any claims (including for attorneys' fees, costs, and expenses of every kind and however denominated) that the Debtors or Purchaser Entities have asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, agents, employees, and servants, related to the USG Claims or the United States' investigation or prosecution thereof. Notwithstanding the foregoing: (1) nothing herein shall prevent Endo (including any of its affiliates, divisions, or subsidiaries, or its successors, or assigns) or the Purchaser Entities from challenging in an administrative proceeding, legal proceeding, or otherwise an exclusion, ineligibility or non-responsibility determination, termination, or proposed or actual suspension or debarment from or in connection with participation by Endo (including any of its affiliates, divisions, or subsidiaries, or its successors, or assigns, in each case, other than EHSI) or any Purchaser Entity in any Federal Government procurement, non-procurement, or healthcare program or agreement; and (2) all claims of the Debtors and/or the Purchaser Entities with respect to any liability based upon obligations created by this Agreement are specifically reserved and are not released.

ARTICLE IV.
EVENTS OF DEFAULT; TERMINATION OF AGREEMENT

4.01 Events of Default.

Each of the following, upon (and subject to) delivery of written notice thereof by the non-defaulting Party to the defaulting Party in accordance with Section 5.07, shall constitute a breach of, and an event of default under, this Agreement (each, an "***Event of Default***"):

(a) On or after the Plan Effective Date, the failure of Purchaser Parent to pay any portion of the Settlement Consideration as provided herein (any such occurrence, a "***Payment Default***");

(b) On or after the Plan Effective Date, (i) the filing of a motion or pleading by the Post-Emergence Entities or the United States, as applicable, seeking to withdraw, amend or modify the Approved Plan, the Confirmation Order, or any motion to assume or approve this Agreement, which withdrawal, amendment, modification or filing is not consistent with this Agreement in any material respect or (ii) the filing of a motion or pleading by the Post-Emergence Entities or the United States, as applicable, that is not consistent with this Agreement in any material respect and, in the case of each of (i) or (ii), such motion or pleading has not been withdrawn prior to the earlier

of (x) three (3) Business Days after the moving Party receives written notice in accordance with Section 5.07 from the non-moving Party that such motion or pleading is inconsistent with this Agreement, and (y) the entry of an order of a court approving such motion or pleading; and

(c) On or after the Plan Effective Date, the violation of any term of this Agreement, including, without limitation, the violation of any of the terms set forth in Section 3.03, Section 3.04, Section 3.05, or Section 3.06.

4.02 Effect of Event of Default.

(a) Payment Default. Upon the occurrence of a Payment Default, the United States shall provide a written "Notice of Payment Default" to Purchaser Parent (with copies, not constituting notice, to the Advisor Notice Parties) in accordance with Section 5.07 and Purchaser Parent shall have an opportunity to cure or dispute such Payment Default within twenty (20) Business Days from the date of its receipt of the Notice of Payment Default by either (1) making the payment due under this Agreement or (2) sending a Dispute Notice to the United States in accordance with Section 5.07. If Purchaser Parent, following receipt of a Notice of Payment Default, fails to timely cure or Dispute the Payment Default in accordance with the terms of this Agreement, absent an agreement otherwise with the United States, the Payment Default shall be deemed an "***Uncured Payment Default***" and the remaining unpaid balance of the Fixed Consideration and any due and owing Contingent Consideration, calculated in accordance with this Agreement, shall become immediately due and payable by Purchaser Parent and any affiliated entities that file a consolidated U.S. federal income tax return therewith. For the avoidance of doubt, the occurrence of an Uncured Payment Default does not relieve Purchaser Parent or its consolidated U.S. income tax return affiliates of any future obligation to make Contingent Consideration payments.

(b) Other Defaults. Upon the occurrence of an Event of Default that is not a Payment Default or an Uncured Payment Default, the defaulting Party shall have sixty (60) days to cure the default, following which time period (to the extent the default has not been cured) the non-defaulting Party shall be entitled to avail itself of the Dispute Resolution procedures set forth in Section 5.09 to obtain appropriate equitable, monetary, injunctive, or other relief, as applicable, in accordance with Section 5.10.

4.03 Provisions Governing Approved Plan's Failure to Be Confirmed or Become Effective.

(a) Failure to Achieve Confirmation or Effectiveness of Approved Plan. The following events constitute a "***Non-Effectiveness Event***": (x) failure to achieve confirmation of the Approved Plan by September 30, 2024; (y) the Plan Effective Date does not occur by February 1, 2025; or (y) the Debtors inform the Bankruptcy Court that they are abandoning the Approved Plan or are no longer seeking to have the Approved Plan become effective.

(b) Unless each of the Parties consents (in its sole discretion) to waive or delay the effect of this paragraph, then, upon occurrence of a Non-Effectiveness Event, and notwithstanding Section 5.09 below: (x) this Agreement shall be void, and all USG Claims shall be restored to their status prior to this Agreement, with all parties to retain their rights and defenses regarding such Claims as they existed on the day before this Agreement was executed; and (y) any applicable deadline for the United States to object to the dischargeability of any USG Claims shall be set to the date that is 90 days from the date of the occurrence of the Non-Effectiveness Event. For the

avoidance of doubt, nothing in this paragraph or in the Agreement restricts the ability of the United States to object to any other plan of reorganization.

4.04 Termination of Agreement.

(a) If the Parties agree to terminate this Agreement prior to the payment in full of the Settlement Consideration, the Parties shall contemporaneously decide what, if any, obligations of this Agreement, including any releases set forth in Section 3.06, may survive such termination, and reduce to writing their new agreement in that respect.

(b) If either the Bankruptcy Court or any other court of competent jurisdiction terminates or declares unenforceable this Agreement or any provision thereof, the parties will attempt to come to agreement on which, if any of the terms of this Agreement, including any releases set forth in Section 3.06, survive such a judicial determination, and if they are not able to do so, will seek clarification from the court whose decision they are implementing.

(c) For the avoidance of doubt, the termination of the DOJ Criminal Plea Agreement and DOJ Civil Settlement Agreement shall be in accordance with their own terms.

4.05 Inconsistency with Approved Plan.

In the event of an inconsistency between this Agreement and the Approved Plan, this Agreement shall govern, and any Party may request that the Bankruptcy Court amend the Approved Plan to conform to this Agreement.

ARTICLE V.
MISCELLANEOUS

5.01 Third-Party Beneficiaries.

This Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other Person, except to the extent provided for in Section 3.06. Each of the releasees set forth in Section 3.06 who is not a Party hereto shall be an express third-party beneficiary of such release.

5.02 Contemporaneous Exchange.

In evaluating whether to execute this Agreement, the Parties warrant that the mutual promises, covenants, and obligations set forth herein constitute a contemporaneous exchange for new value given to Purchaser Parent, within the meaning of Bankruptcy Code section 547(c)(1), and the Parties conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange. Further, the Parties warrant that the mutual promises, covenants, and obligations set forth herein are intended to and do, in fact, represent a reasonably equivalent exchange of value that is not intended to hinder, delay, or defraud any entity to which Purchaser Parent was or became indebted to on or after the date of this transfer, within the meaning of Bankruptcy Code section 548(a)(1).

5.03 No Solicitation.

This Agreement is not and shall not be deemed to be a solicitation for consents to any chapter 11 plan.

5.04 No Other Claims

The Parties have each reviewed the Claims Register and are not aware of any proofs of claim by federal agencies in the Chapter 11 Cases other than the USG Claims and the Protective CMS Claims, as of February 28, 2024.

5.05 Representation by Counsel.

Each Party and signatory to this Agreement represents that it freely and voluntarily enters into this Agreement without any degree of duress or compulsion. Each Party further acknowledges that it, or its advisors, has had an opportunity to receive information from the other Parties and that it has been represented by counsel in connection with this Agreement and the transactions contemplated hereby. Accordingly, any rule of law or any legal decision that would provide any Party with a defense to the enforcement of the terms of this Agreement against such Party based upon lack of legal counsel shall have no application and is expressly waived. In addition, each party hereby waives the application of any law, regulation, holding, or rule of construction providing that ambiguities in an agreement or other document shall be construed against the party drafting such agreement or document.

5.06 Costs.

Each Party shall bear, or seek reimbursement through entitlements set forth in existing orders of the Bankruptcy Court, contracts, or otherwise, its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

5.07 Notice.

All notices hereunder shall be deemed given if in writing and delivered, if contemporaneously sent by electronic mail, courier or by registered or certified mail (return receipt requested) to the following addresses or such other addresses of which notice is given pursuant hereto:

if to Endo, to:

Endo International plc
1400 Atwater Drive
Malvern, PA 19355
Attn: Chief Legal Officer

with copies (which shall not constitute notice) to the following advisors:

Skadden, Arps, Slate, Meagher & Flom LLP
One Manhattan West
New York, NY 10001
Attention: Paul Leake, Lisa Laukitis, Shana Elberg, and Evan Hill
E-mail: paul.leake@skadden.com, lisa.laukitis@skadden.com, shana.elberg@skadden.com, evan.hill@skadden.com

– and –

if to Purchaser Parent, to:

Endo, Inc.
1400 Atwater Drive
Malvern, PA 19355
Attn: Chief Legal Officer

with copies (which shall not constitute notice) to the following advisors (together with the foregoing advisors, the "***Advisor Notice Parties***"):

Gibson, Dunn & Crutcher LLP
200 Park Ave
New York, New York 10166
Attention: Scott Greenberg, Michael J. Cohen, Joshua K. Brody, and Christina Brown
E-mail: SGreenberg@gibsondunn.com, MCohen@gibsondunn.com, JBrody@gibsondunn.com, christina.brown@gibsondunn.com, EndoTrusts@gibsondunn.com

if to United States, to:

United States Attorney's Office
Southern District of New York
86 Chambers Street, 3rd Floor
New York, New York 10007
Attention: Assistant U.S. Attorneys Jean-David Barnea, Peter Aronoff, and Tara Schwartz
E-mail: Jean-David.Barnea@usdoj.gov, Peter.Aronoff@usdoj.gov, Tara.Schwartz@usdoj.gov

5.08 Governing Law.

This Agreement is governed by the laws of the United States. Subject to Section 5.09 below, the Parties will bring any dispute relating to this Agreement (other than a dispute arising out of the DOJ Civil Settlement Agreement, the DOJ Criminal Plea Agreement, or the determination of any tax liability of the Purchaser Entities or any other non-Debtor) in the Bankruptcy Court, to the extent that the Bankruptcy Court has jurisdiction over such a dispute. For the avoidance of doubt, the Parties agree that the Bankruptcy Court shall not have jurisdiction over the determination of the tax liabilities of any Persons other than the Debtors. For the further

avoidance of doubt, nothing in this Agreement or the Approved Plan shall confer jurisdiction on the Bankruptcy Court over any criminal proceeding.

5.09 Dispute Resolution.

(a) In the event of a dispute concerning this Agreement (other than a dispute arising out of the DOJ Civil Settlement Agreement, the DOJ Criminal Plea Agreement, or the determination of any tax liability of the Purchaser Entities or other non-Debtors) (a "***Dispute***") while this Agreement is in effect, including any such Dispute regarding whether an Event of Default has occurred, the Parties will bring such Dispute in the Bankruptcy Court, unless the Bankruptcy Court lacks jurisdiction or the Parties otherwise agree. Any Party to this Agreement may contact chambers to arrange a telephonic conference (a "***Conference***") with the Bankruptcy Court for purposes of resolving a Dispute. The Party requesting a Conference (the "***Requesting Party***") shall provide a written notice (a "***Dispute Notice***") to the other Party describing the Disputes (the "***Identified Disputes***") concerning which the Requesting Party seeks the Bankruptcy Court's guidance in sufficient detail for the other Party to frame its response. The Requesting Party shall provide such Dispute Notice to the other Party at least three (3) Business Days before any Conference is convened (unless exigent circumstances do not afford time for such notice, in which case the Requesting Party shall provide as much notice as reasonably possible). If the Identified Disputes are not resolved during the Conference, and written submissions are requested or authorized by the Bankruptcy Court, unless the Bankruptcy Court directs otherwise at the Conference, the Requesting Party may brief any remaining Identified Disputes by submitting a letter to the Bankruptcy Court, not to exceed five (5) single-spaced pages, within three (3) Business Days after the Conference. The opposing Party may respond within seven (7) Business Days of the Requesting Party's letter with a letter not to exceed five (5) single-spaced pages. Any further hearing concerning any remaining Identified Disputes shall be convened promptly, subject to the Bankruptcy Court's availability.

(b) Nothing in this Agreement precludes any Party from seeking to withdraw the reference to the Bankruptcy Court pursuant to 28 U.S.C. § 157(d) or to oppose or object to any such attempt to withdraw the reference. Nor shall anything in this Agreement confer any jurisdiction on the Bankruptcy Court or limit or modify the jurisdiction of any other court.

5.10 Specific Performance; Limitation of Remedies.

It is understood and agreed by the Parties that money damages would be an insufficient remedy for any breach of this Agreement of any non-monetary obligations by any Party and each non-breaching Party shall be entitled to specific performance and injunctive or other equitable relief (including attorneys' fees and costs) as a remedy of any such breach, without the necessity of proving the inadequacy of money damages as a remedy. Unless otherwise expressly stated in this Agreement, no right or remedy described or provided in this Agreement is intended to be exclusive or to preclude a Party from pursuing other rights and remedies to the extent available under this Agreement, at law, or in equity. The Parties hereby waive any requirement for the security or posting of any bond in connection with such remedies. Notwithstanding anything to the contrary in this Agreement, none of the Parties will be liable for, and none of the Parties shall claim or seek to recover on the basis of anything in this Agreement, any punitive, special, indirect, or consequential damages or damages for lost profits, in each case against any other Party to this Agreement.

5.11 No Admission.

Each of the Parties does not concede any infirmity in the claims and defenses which it has asserted or could assert with regard to the USG Claims, and this Agreement shall not be considered such a concession.

5.12 Complete Agreement.

This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by a Party from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

5.13 Business Day Convention.

When a period of days under this agreement ends on a Saturday, Sunday, or any legal holiday as defined in Bankruptcy Rule 9006(a), then such period shall be extended to the specified hour of the next Business Day.

5.14 Authorization.

The undersigned represent and warrant that they are fully authorized to execute this Agreement on behalf of the Persons indicated below.

5.15 Prior Negotiations; Entire Agreement.

This Agreement, including the exhibits and schedules hereto, constitutes the entire agreement of the Parties, and supersedes all other prior negotiations regarding the subject matters hereof and thereof, except that the Parties acknowledge that the Approved Plan, Confirmation Order, DOJ Criminal Plea Agreement, and DOJ Civil Settlement Agreement shall continue in full force and effect.

5.16 Counterparts.

This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement. Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

5.17 Successors and Assigns; Severability.

This Agreement is intended to bind and inure to the benefit of the Parties and their respective successors, permitted assigns, heirs, executors, administrators, and representatives. If any provision of this Agreement, or the application of any such provision to any Person or circumstance, shall be held invalid or unenforceable, in whole or in part, such invalidity or unenforceability shall attach only to such provision or part thereof and the remaining part of such provision hereof and this Agreement shall continue in full force and effect. Upon any such determination of invalidity, the Parties shall negotiate in good faith to modify this Agreement so as to effectuate the original intent of the Parties as closely as possible in a reasonably acceptable manner so that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible.

5.18 Disclosure.

All Parties consent to the disclosure of this Agreement, and information about this Agreement, by any of the Parties, to the public.

THE UNITED STATES OF AMERICA

DATED: February 28, 2024

DAMIAN WILLIAMS
United States Attorney
Southern District of New York

By: _____

JEAN-DAVID BARNEA
PETER ARONOFF
TARA SCHWARTZ
Assistant United States Attorneys
86 Chambers Street, 3rd Floor
New York, NY 10007

Endo International plc

DATED: 2/28/2024 BY: _____

Matthew J. Maletta

Executive Vice President, Chief Legal Officer
and Company Secretary

Endo, Inc.

DATED: 2/28/2024 BY: _____

Matthew J. Maletta

Executive Vice President, Chief Legal Officer and Secretary

Exhibit A

DOJ Criminal Plea Agreement

U.S. Department of Justice

Consumer Protection Branch

450 5th St NW
Washington, DC 20001

February 28, 2024

Sean M. Berkowitz, Esq.
Garrett S. Long, Esq.
Latham & Watkins LLP
330 North Wabash Avenue
Suite 2800
Chicago, Illinois 60611

Carole S. Rendon, Esq.
Sarah Spring, Esq.
BakerHostetler LLP
127 Public Square, Suite 2000
Cleveland, Ohio 44114-1214

Re: Plea Agreement with Endo Health Solutions Inc.

Dear Counsel:

This letter sets forth the plea agreement ("Agreement") between the United States Department of Justice, Civil Division, Consumer Protection Branch ("United States") and your client, Endo Health Solutions Inc. ("EHSI").

Charge

Conditioned on the understandings specified below, pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the United States will accept a guilty plea from EHSI to a one-count Information (the "Information"), to be filed in the U.S. District Court for the Eastern District of Michigan (the "Court"), which charges EHSI with a misdemeanor violation of the Food, Drug, and Cosmetic Act ("FDCA"), contrary to Title 21, United States Code, Sections 331(a), 333(a)(1), and 352(f)(1) in that EHSI caused the introduction and delivery for introduction into interstate commerce of Opana ER, a drug that was misbranded in that the drug's labeling lacked adequate directions for use.

Agreement Not to Prosecute

If EHSI enters a guilty plea and a judgment of conviction is entered that is consistent with the terms of the agreed disposition included in this Agreement, and if EHSI otherwise fully complies with all of the terms of this Agreement, the United States agrees that, other than the charge in the Information in this case, it will not bring any other criminal charges or criminal forfeiture actions against EHSI, Endo International plc, or their present or former companies, affiliates, divisions, or subsidiaries, or their predecessors, successors, or assigns (including, for the avoidance of doubt, any purchaser of the assets of the foregoing entities in the jointly administered bankruptcy cases of *In re Endo International plc*, Bankr. S.D.N.Y. Case No. 22-22549 (the "Endo Bankruptcy")) (collectively, the "Released Parties") for conduct which (1) is covered by the Information; (2) falls within the scope of the investigations conducted by the United States Attorney's Office for the Southern District of Florida and the Consumer Protection Branch of the Department of Justice, or (3) was known to the United States Attorney's Office for the Southern District of Florida or the Consumer Protection Branch of the Department of Justice as of the date of the execution of this Agreement and which relates to the Released Parties' production, sale, marketing, promotion or distribution of Opana ER between 2006 and the present.

The non-prosecution provisions of this sub-section are binding on the Consumer Protection Branch, Civil Division, of the Department of Justice, the United States Attorney's Offices for each of the 94 judicial districts of the United States, and the Criminal Division of the United States Department of Justice, with the exception that it does not prohibit any component of the United States Department of Justice from bringing charges against any culpable individual as a result of such investigation. An investigation and prosecution of any culpable individual, if any, is specifically excluded from the release in this paragraph. EHSI understands that this Agreement does not bind any other government agency, or any component of the Department of Justice, except as specified in this Agreement.

Sentencing Guidelines

The violation of 21 U.S.C. §331(a) and 333(a)(1) to which EHSI is agreeing to plead guilty carries a statutory maximum fine equal to the greatest of: (1) $200,000; (2) twice the gross amount of any pecuniary gain that any persons derived from the offense; or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense. *See* 18 U.S.C. § 3571(c)(5), 3571(d). Fines imposed by the sentencing judge may be subject to the payment of interest.

While the fine provisions of the United States Sentencing Guidelines do not apply to organizational defendants for misdemeanor violations of the FDCA, *see* U.S.S.G. § 8C2.1, the parties stipulate that the Guidelines have been used as a reference to determine the appropriate multiplier for criminal actions brought against organizations under that provision consistent with previous corporate FDCA misdemeanor cases.

Using these fine provisions, EHSI's culpability score of 5 is calculated as follows:

1. 5 points base, *see* U.S.S.G. § 8C2.5(a);

2. 2 points added because EHSI had more than 50 employees and an individual

within substantial authority personnel participated in, condoned, or was willfully ignorant of the offense, *see id*. § 8C2.5(b)(4);

3. with 2 points subtracted because EHSI accepts responsibility for its criminal conduct, *see id*. § 8C2.5(g).

4. Under U.S.S.G. § 8C2.6, a culpability score of 5 results in a 1.0-2.0 multiplier for any criminal fine.

The pecuniary gain earned by EHSI as a result of the sales of misbranded Reformulated Opana ER was approximately $543,000,000. Therefore, the advisory Guidelines Fine Range would be $543,000,000 to $1,086,000,000.

The statutory maximum fine is $1,086,000,000.

In addition to imposing a fine on EHSI, the sentencing judge will order EHSI to pay an assessment of $125, pursuant to Title 18, United States Code, Section 3013, which assessment must be paid by the date of sentencing.

Agreed Disposition

The United States and EHSI agree to recommend and advocate to the Court that, pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the appropriate disposition of this case is as follows (the "Agreed Disposition"):

1. FINE: The sentence imposed shall include a criminal fine in the amount of $1,086,000,000;

2. FORFEITURE: Subject to the terms of this Agreement, the sentence shall include criminal forfeiture in the amount of $450,000,000 to be satisfied as discussed below;

3. RESTITUTION: No restitution shall be entered because restitution to other persons is not administratively feasible in this case, and attempting to fashion an order to provide restitution to any such possible persons would result in complication and prolongation of the sentencing process that would outweigh the need to provide restitution to any such possible persons under 18 U.S.C. § 3663(a)(1)(B)(ii); and

4. PROBATION: EHSI shall not be subject to a term of probation.

The Agreed Disposition takes into account, among other things, EHSI's status as a debtor in the Endo Bankruptcy, and EHSI's agreement to an allowed, general unsecured claim not subject to reconsideration or subordination in the amount of $475,600,000, which shall be deemed satisfied as a result of the consummation of the U.S. Government Settlement Agreement (as defined below), to resolve its civil liability arising from the Department of Justice's civil investigation relating to similar conduct (attached as **Exhibit B**) (the "Civil Settlement Agreement").

Criminal Fine

The parties agree that the criminal fine imposed by the Court as part of the Agreed Disposition shall be treated as an allowed, general unsecured claim not subject to reconsideration or subordination in the Endo Bankruptcy, to be paid in accordance with the terms of a separate agreement (the "U.S. Government Settlement Agreement") by and among EHSI, the United States and other relevant parties, providing for the terms of resolving such claim and other federal government claims in the Endo Bankruptcy.

Procedural Matters

The parties agree that, within 3 business days after the expiration of the stay under Fed. R. Bankr. P. 3020(e) following the United States Bankruptcy Court for the Southern District of New York's (the "Bankruptcy Court") confirmation under 11 U.S.C. § 1129 of the chapter 11 plan of reorganization first filed by EHSI and its debtor affiliates in the Endo Bankruptcy on December 19, 2023 at docket number 3355 (as may be amended, modified, or supplemented from time to time, the "Plan of Reorganization"), the parties will jointly request a plea hearing before the Court pursuant to Rule 11 of the Federal Rules of Criminal Procedure. The parties will further request that the plea hearing occur on the earliest possible date available to the Court.

Pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the United States and EHSI agree to make a joint recommendation and advocate to the Court that the Agreed Disposition is the appropriate disposition of this case. The parties agree to request that the Court's acceptance of EHSI's plea and the Plea Agreement, pursuant to Rule 11(c)(3)(A), be deferred until the date of the sentencing hearing (the "Sentencing Hearing Date").

The parties further agree to request that the Sentencing Hearing Date take place no earlier than the date on which the order entered by the Bankruptcy Court confirming the Plan of Reorganization becomes final and non-appealable, but in any event prior to the Plan of Reorganization becoming effective. The parties may jointly agree to request a Sentencing Hearing Date prior to the order confirming the plan becoming final and non-appealable. The Plan of Reorganization shall be amended to provide (or the order confirming the Plan of Reorganization shall provide) that the Court's acceptance of this Agreement and imposition of a sentence consistent with the Agreed Disposition is a condition precedent to the effectiveness of the Plan of Reorganization.

In the event the Endo Bankruptcy is converted from a chapter 11 case to a chapter 7 case, or the Endo Bankruptcy is dismissed, subject to EHSI's right to withdraw from its plea of guilty and from this Agreement upon the occurrence of a Plea Withdrawal Triggering Event, as defined below, the parties agree to jointly request that a plea hearing before the Court pursuant to Rule 11 of the Federal Rules of Criminal Procedure and the Sentencing Hearing Date take place within fourteen days of such event, to the extent a plea hearing and/or sentencing hearing has not yet occurred.

Pursuant to Rule 11(c)(1)(C), if the Court accepts this Agreement on the Sentencing Hearing Date, the Court will be bound to impose a sentence consistent with the Agreed Disposition. If, however, the sentencing judge rejects this Agreement and the Agreed Disposition, pursuant to

Rule 11(c)(5), EHSI will have the opportunity to withdraw its plea of guilty and withdraw from the Plea Agreement, and the United States may also withdraw from the Plea Agreement.

Additionally, prior to the Sentencing Hearing Date, EHSI may withdraw its plea of guilty and from this Agreement if the following "Condition Precedent to Agreement Effectiveness" is not satisfied or any of the following "Plea Withdrawal Triggering Events" occurs:

Condition Precedent to Agreement Effectiveness

(1) the Bankruptcy Court shall have approved EHSI's entry into and performance under this Agreement.

Plea Withdrawal Triggering Events

(1) The Bankruptcy Court rejects, or otherwise declines to approve, EHSI's and its debtor affiliates' entry into and performance under the Civil Settlement Agreement;

(2) the Bankruptcy Court rejects, or otherwise declines to approve, EHSI's and its debtor affiliates' entry into and performance under the U.S. Government Settlement Agreement;

(3) the Bankruptcy Court converts the Endo Bankruptcy from a chapter 11 case to a chapter 7 case, or the Bankruptcy Court dismisses the Endo Bankruptcy;

(4) the Bankruptcy Court denies confirmation of, or otherwise declines to confirm, the Plan of Reorganization which contemplates this Plea Agreement;

(5) if, upon the exercise of its fiduciary duties, EHSI concludes that one or more of the conditions precedent to emergence from bankruptcy as contemplated in the Plan of Reorganization cannot reasonably be satisfied and therefore provides notice on the public docket of the Endo Bankruptcy that it is withdrawing or abandoning the Plan of Reorganization; or

(5) the Department of Health and Human Services Office of Inspector General ("HHS-OIG") exercises, or confirms its intent to exercise such authority in writing, any available authority to exclude any of EHSI's parent companies or any of their respective affiliates, divisions, or subsidiaries (other than EHSI), or its or their successors or assigns (including, for the avoidance of doubt, any purchaser of the assets of the foregoing entities in the Endo Bankruptcy), from participation in Federal health care programs based, in any part, on the production, sale, marketing, promotion or distribution of Opana ER between 2006 and the present, including the conduct described in **Schedule A**, the Information filed at the time of the plea hearing, or the Civil Settlement Agreement.

If a Plea Withdrawal Triggering Event occurs, EHSI shall determine whether to withdraw its plea of guilty, and shall notify the United States of its decision, within 14 days. If EHSI elects to withdraw its plea of guilty, EHSI may also elect to withdraw from the Agreement. If a Plea Withdrawal Triggering Event has occurred and EHSI elects to withdraw its plea of guilty after the

Court has accepted EHSI's plea, the United States agrees that EHSI will have met the conditions set forth in Rule 11(d)(2)(B). If EHSI elects not to withdraw its plea of guilty within 14 days of a Plea Withdrawal Triggering Event, EHSI will have waived its right to withdraw its plea based on that Plea Withdrawal Triggering Event, except under the circumstances set forth in Rule 11(c)(5). EHSI's decision not to withdraw its plea based on a Plea Withdrawal Triggering Event does not waive its right to withdraw its plea based on another Plea Withdrawal Triggering Event. If a Plea Withdrawal Triggering Event does not occur, EHSI shall not be permitted to withdraw its plea of guilty, except under the circumstances set forth in Rule 11(c)(5). EHSI and the United States may jointly to agree the extend the 14-day period referenced herein.

In the event that EHSI withdraws its guilty plea, the Information filed at the time of the plea hearing shall remain pending and EHSI will waive defenses based on the Speedy Trial Act and the relevant statute of limitations with respect to the offense conduct set forth in the Information for a period of 180 days from the date of withdrawal. Nothing in this Agreement shall be deemed a waiver by EHSI of the provisions of Federal Rule of Evidence 410.

Rights Regarding Sentencing

Except as otherwise provided in this Agreement, the parties reserve their rights to correct any misstatements relating to the sentencing proceedings and to provide the sentencing judge and the United States Probation Office all law and information relevant to sentencing, favorable or otherwise. In addition, the parties may inform the sentencing judge and the United States Probation Office of: (1) this Agreement; and (2) the full nature and extent of EHSI's activities and relevant conduct with respect to this case.

Stipulations

The United States and EHSI stipulate and agree to the statements set forth in the attached **Schedule A**, which hereby are made a part of this Agreement. To the extent that the parties do not stipulate to a particular fact or legal conclusion, each reserves the right to argue the existence of and the effect of any such fact or conclusion upon the sentence. Moreover, this agreement to stipulate on the part of the United States is based on the information and evidence that the United States possesses as of the date of this agreement. Thus, if the United States obtains or receives additional evidence or information prior to sentencing that it determines to be credible and to be materially in conflict with any stipulation in the attached **Schedule A**, the United States shall not be bound by any such stipulation. These stipulations do not restrict the parties' right to respond to questions from the Court and to correct misinformation that may be provided to the Court. Accordingly, the parties agree that they will not challenge at any time, using any means, the District Court's acceptance of those stipulated facts.

Waiver of Appeal and Post-Sentencing Rights

The United States and EHSI agree that, provided that the District Court imposes a sentence in accordance with this Rule 11(c)(1)(C) Agreement, neither party will appeal that sentence. EHSI further agrees that, in exchange for the concessions the United States made in entering into this Rule 11(c)(1)(C) Agreement, and provided that this Agreement remains in full force and effect it will not challenge its conviction for any reason by any means, other than ineffective assistance of

counsel, and it will not challenge or seek to modify any component of its sentence for any reason by any means, other than ineffective assistance of counsel. The term "any means" includes, but is not limited to, a direct appeal under 18 U.S.C. § 3742 or 28 U.S.C. § 1291, a motion to vacate the sentence under 28 U.S.C. § 2255, or any other motion, however captioned, that seeks to attack or modify any component of the judgment of conviction or sentence.

Forfeiture

Subject to the proviso at the end of this paragraph, as part of its acceptance of responsibility for its violation of 21 U.S.C. §§ 331(a), 333(a)(1), and 352(f)(1), and pursuant to 18 U.S.C. §982(a)(7) and 18 U.S.C. § 24(a)(2), EHSI agrees to forfeit to the United States all of its right, title, and interest in all property EHSI obtained that constituted and was derived, directly and indirectly, from gross proceeds traceable to misbranded Opana ER that was introduced or delivered for the introduction into interstate commerce, in violation of 21 U.S.C. §§ 331(a), 333(a)(1), and 352(f)(1). EHSI further agrees that the aggregate value of such property was $450,000,000; that one or more of the conditions set forth in 21 U.S.C. § 853(p) exists; and that the United States is therefore entitled to forfeit substitute assets in an amount not to exceed $450,000,000 (the "Forfeiture Judgment"); *provided* that if EHSI withdraws, for any reason, from the Agreement or its plea of guilty, the United States shall not be entitled to the Forfeiture Judgment and any statements contained herein relating thereto shall be deemed null and void.

In order to avoid the unnecessary imposition of duplicative fines, penalties, and/or forfeiture for the same or similar misconduct, the United States agrees to credit against the Forfeiture Judgment the aggregate nominal amount allocated in settlement of claims asserted by state, tribal, or local government entities (the "Public and Tribal Opioid Claims") under the Plan of Reorganization up to the total amount of the Forfeiture Judgment (the "Public and Tribal Opioid Credit"). The Plan of Reorganization contemplates that the Public and Tribal Opioid Claims may be satisfied either by (i) a series of installment payments in an aggregate nominal amount in excess of $450,000,000, or (ii) a lump-sum discounted prepayment intended to equal the present value of the aforementioned installment payments. Irrespective of which payment option is utilized, the United States agrees that the effectiveness of the Plan of Reorganization will result in a Public and Tribal Opioid Credit in excess of $450,000,000 and will fully, finally, and permanently satisfy the Forfeiture Judgment no later than one business day after the effective date of the Plan of Reorganization.

The parties agree that no earlier than the Sentencing Hearing Date, upon the Court's acceptance of this Plea Agreement, the Court will enter an agreed order of forfeiture (the "Forfeiture Order") implementing the Forfeiture Judgment and providing that the Forfeiture Judgment shall not become final or effective until one business day after the effective date of the Plan of Reorganization and that until such time the Forfeiture Judgment shall not be incorporated into the criminal judgment. The parties further agree that the Forfeiture Order shall provide that the Forfeiture Judgment will be fully, finally, and permanently satisfied by the Public and Tribal Opioid Credit no later than one business day after the effective date of the Plan of Reorganization.

If, however, by the Sentencing Hearing Date, the Endo Bankruptcy is converted from a chapter 11 case to a chapter 7 case, the Endo Bankruptcy is dismissed, or EHSI provides notice on the public docket of the Endo Bankruptcy that it is withdrawing or abandoning the Plan of

Reorganization, subject to EHSI's right to withdraw from its plea of guilty and from this Agreement upon the occurrence of a Plea Withdrawal Triggering Event, then the Forfeiture Order by the Court shall become effective as of the Sentencing Hearing Date and be incorporated into the criminal judgment.

In the event that the Public and Tribal Opioid Credit does not occur, and subject in all respects to EHSI's right to withdraw its plea of guilty and withdraw from this Agreement upon the occurrence of a Plea Withdrawal Triggering event, EHSI agrees to the following:

(a) EHSI will tender to the United States Marshals a payment in satisfaction of the Forfeiture Judgment within 60 business days following entry of the judgment of conviction. If this payment is not paid by close of business of the 60th day following the entry of the judgment of conviction: (1) interest shall accrue on any unpaid portion thereof at the judgment rate of interest from that date; and (2) the United States shall be authorized to conduct any discovery needed to identify, locate, or dispose of property sufficient to pay the Forfeiture Judgment in full or in connection with any petitions filed with regard to proceeds or substitute assets, including depositions, interrogatories, and requests for production of documents, and the issuance of subpoenas.

(b) EHSI will not file, or cause any other person or entity to file, or assist any other person or entity in filing, any claim to the Forfeiture Judgment, or in any other way interfere with or delay the forfeiture of the Forfeiture Judgment.

(c) EHSI will not file a claim or a petition for remission or mitigation in any proceeding involving the Forfeiture Judgment and will not cause or assist anyone else in doing so.

(d) Upon reasonable request from the United States, EHSI will agree to reasonably cooperate with the United States in connection with responding to any claims asserted against the Forfeiture Judgment.

(e) EHSI will waive the requirements of Rules 32.2 and 43(a) of the Federal Rules of Criminal Procedure regarding notice of the forfeiture in the charging instrument, announcement of the forfeiture at sentencing, and incorporation of the forfeiture in the judgment. EHSI understands that criminal forfeiture is part of the sentence that may be imposed in this case and waives any failure by the court to advise it of this pursuant to Rule 11(b)(1)(J) of the Federal Rules of Criminal Procedure when the plea is entered. EHSI will waive any and all constitutional, statutory, and other challenges to the forfeiture on any and all grounds, including that the forfeiture constitutes an excessive fine or punishment under the Eighth Amendment.

Cooperation

EHSI shall continue to cooperate with the United States' ongoing investigation, if any, and any resulting prosecutions, if any, pertaining to investigations by the Consumer Protection Branch and United States Attorney's Office for the Southern District of Florida in connection with matters

relating to the production, sale, marketing, promotion or distribution of Opana ER until 180 days after the effective date of the Plan of Reorganization. As reflected by Sections 9.28.700 through 9.28.750 in the Justice Manual, EHSI's cooperation will include: (1) upon request, making disclosures of all relevant facts about any individuals who were involved in the misconduct that falls within the scope of the investigation conducted by the Consumer Protection Branch of the Department of Justice and the United States Attorney's Office for the Southern District of Florida (including, but not limited to, the conduct that forms the basis for this Agreement, including conduct described in **Schedule A** and the Information); (2) to the extent possible, making witnesses available for interview and providing the United States relevant documentary evidence; and (3) voluntary disclosure of other wrongdoing identified by EHSI.

Notwithstanding any provision of this Agreement, EHSI is not required to: (1) request of its current or former directors, officers, agents, or employees that they forgo seeking the advice of an attorney or that they act contrary to that advice; (2) take any action against its directors, officers, agents, or employees for following their attorney's advice; and (3) waive any privilege or claim of work product protection.

Other Provisions

No provision of this Agreement shall preclude EHSI from pursuing in an appropriate forum, when permitted by law, an appeal, collateral attack, writ, or motion claiming that EHSI received constitutionally ineffective assistance of counsel.

Corporate Authorization

EHSI agrees that, subject to obtaining approval from the Bankruptcy Court, it is authorized to enter into this Agreement, that it has authorized the undersigned corporate representative, to take this action, and that all corporate formalities for such authorization have been observed.

EHSI has provided to the United States a certified copy of a resolution of the governing body of EHSI, affirming that it has authority to enter into this Agreement and has (1) reviewed this Plea Agreement in this case; (2) consulted with outside legal counsel in this matter; (3) authorized execution of this Agreement; (4) authorized EHSI to enter a conditional plea of guilty if authorized in the Endo Bankruptcy; and (5) authorized the undersigned corporate representative to execute this Agreement and all other documents necessary to carry out the provisions of this Agreement. A copy of this resolution attached hereto as **Exhibit A**.

No Other Promises

This Agreement and the Exhibits hereto constitute the plea agreement between EHSI and the United States and together their terms supersede any previous agreements between them. No additional promises, agreements, or conditions have been made or will be made unless set forth in writing and signed by the parties.

Sincerely,

AMANDA LISKAMM
DIRECTOR

Gabriel H. Scannapieco
Assistant Director

Tara M. Shinnick
Ben Cornfeld
Trial Attorneys
Consumer Protection Branch
Civil Division
Department of Justice

COMPANY REPRESENTATIVE'S CERTIFICATE

I have read this Agreement and carefully reviewed every part of it with outside counsel for Endo Health Solutions Inc. (the "Company"). I understand the terms of this Agreement and voluntarily agree, on behalf of the Company, to each of its terms. Before signing this Agreement, I consulted outside counsel for the Company. Outside counsel and I discussed all of the Agreement's provisions, including those addressing the charges, sentencing, stipulations, and waiver, as well as the impact Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure has upon this Agreement. Counsel fully advised me of the rights of the Company, of possible defenses, of the provisions of the U.S. Sentencing Guidelines, and of the consequences of entering into this Agreement.

I have carefully reviewed the terms of this Agreement with the Board of Directors of the Company. I have caused outside counsel for the Company to advise the Board of Directors fully of the rights of the Company, of possible defenses, of the Sentencing Guidelines' provisions, and of the consequences of entering into the Agreement.

No promises or inducements have been made other than those contained in this Agreement. Furthermore, no one has threatened or forced me, or to my knowledge any person authorizing this Agreement on behalf of the Company, in any way to enter into this Agreement. I am also satisfied with outside counsel's representation in this matter. I certify that I am the Executive Vice President, Chief Legal Officer and Secretary of the Company and that I have been duly authorized by the Board of Directors of the Company to execute this Agreement on behalf of the Company. My ability to bind the Company remains subject to approval by the United States Bankruptcy Court for the Southern District of New York.

Date: February 28, 2024

Endo Health Solutions Inc.

By: 

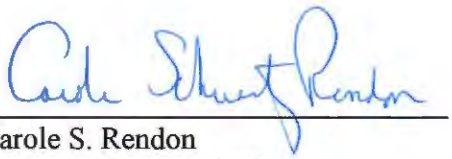
Matthew J. Maletta
Executive Vice President,
Chief Legal Officer & Secretary

CERTIFICATE OF COUNSEL

I am counsel for Endo Health Solutions Inc. (the "Company") in the matter covered by this Agreement. In connection with such representation, I have examined the relevant Company documents and have discussed the terms of this Agreement, including those addressing the charges, sentencing, stipulations, and waiver, as well as the impact Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure has upon this Agreement, with the Company's Board of Directors. Based on our review of the foregoing materials and discussion, I am of the opinion that, subject to approval of the United States Bankruptcy Court for the Southern District of New York, the representative of the Company has been duly authorized to enter into this Agreement on behalf of the Company and that this Agreement has been duly and validly authorized, executed, and delivered on behalf of the Company and is a valid and binding obligation of the Company. Further, I have carefully reviewed the terms of the Agreement with the Board of Directors, the Chief Executive Officer, and the Chief Legal Officer & Secretary of the Company. I have fully advised them of the rights of the Company, of possible defenses, of the provisions of the U.S. Sentencing Guidelines, and of the consequences of entering into this Agreement. To my knowledge, the decision of the Company to enter into this Agreement, based on the authorization of the Board of Directors, is an informed and voluntary one.

Date: February 28, 2024

Endo Health Solutions Inc.

By: 

Carole S. Rendon
Baker & Hostetler LLP
Counsel for Endo Health Solutions Inc.

Schedule A

Endo Health Solutions Inc. admits that it is responsible for the acts of its employees and agents, described below, and admits the following facts:

1. Endo Health Solutions Inc. is a Delaware corporation with its principal place of business in Malvern, Pennsylvania. At all times relevant to the Information, defendant Endo Health Solutions Inc. (hereinafter "ENDO"), was either a direct or indirect parent company of Endo Pharmaceuticals Inc. and was a Delaware corporation with its principal place of business in Malvern, Pennsylvania.

2. ENDO was engaged in the pharmaceutical business throughout the United States, including in the Eastern District of Michigan. ENDO's business included the marketing, promotion, and sales of extended-release opioid drugs containing oxymorphone under the brand names Opana ER and reformulated Opana ER with INTAC (hereinafter "reformulated Opana ER").

3. Between 2006 and December 2016, ENDO marketed Opana ER, and then reformulated Opana ER, to prescribers and healthcare providers throughout the United States. Between 2006 and July 2017, ENDO sold Opana ER and then reformulated Opana ER throughout the United States.

4. Opana ER and reformulated Opana ER were Schedule II drugs under the Controlled Substances Act. The DEA defines Schedule II drugs as those drugs "with a high potential for abuse, with use potentially leading to severe psychological or physical dependence." The labels for Opana ER and reformulated Opana ER contained "black box" warnings of serious risks from taking the opioid medication, such as addiction and respiratory depression, which can lead to death.

5. The U.S. Food and Drug Administration (FDA) first approved Opana ER in 2006 for the relief of moderate to severe pain in patients requiring continuous, around-the-clock opioid treatment for an extended period of time. In July 2010, ENDO submitted a new drug application (NDA) to FDA for a reformulated version of Opana ER. In that NDA, ENDO asked FDA to approve a product label that stated: "[reformulated Opana ER] is formulated as a hard tablet to withstand crushing forces in excess of 800 Newtons. In standardized . . . studies, [reformulated Opana ER] demonstrated resistance to crushing, breaking, pulverization or powdering; however, the clinical significance of these properties and the impact on abuse liability has not been established."

6. In January 2011, FDA, after receiving the clinical data submitted by ENDO, recommended that reformulated Opana ER's "product label should not include language asserting that [it] provides resistance to crushing, because it may provide a false sense of security since the product may be chewed and ground for subsequent abuse."

7. In December 2011, FDA approved reformulated Opana ER, which ENDO called Opana ER with INTAC, which was bioequivalent to Opana ER. FDA did not, however, approve labeling for reformulated Opana ER describing crush resistance, tamper resistance, or abuse-

deterrent properties, because FDA concluded that the available data was inadequate to support such labeling.

8. In February 2012, ENDO submitted proposed promotion materials for reformulated Opana ER to FDA for advisory review. In April 2012, FDA sent ENDO a marketing claims review letter stating that claims and representations in the proposed promotion materials suggesting that reformulated Opana ER offered any therapeutic advantage over the original formulation—including claims of "mechanical stability," "mechanical strength," and "obstacle[s]" or "resistance to crushing by tools"—"ha[ve] not been demonstrated by substantial evidence or clinical experience" and "misleadingly minimize the risks associated with Opana ER by suggesting that the new formulation . . . confers some form of abuse deterrence properties when this has not been demonstrated by substantial evidence." The FDA concluded:

> We are especially concerned from a public health perspective because the presence of this information in the detail aid could result in health care practitioners or patients thinking that the new formulation is safer than the old formulation, when this is not the case.

Following FDA's recommendation, ENDO removed the proposed claims identified in FDA's claims review letter and did not include them in ENDO's marketing and promotional materials for reformulated Opana ER.

9. In February 2013, ENDO submitted an NDA supplement to FDA, proposing new labeling regarding abuse deterrence for reformulated Opana ER. In May 2013, FDA denied ENDO's request for the addition of abuse deterrent language on reformulated Opana ER's label, noting that the drug could still be abused by being ground into powder or cut into small pieces, the data submitted was insufficient, and that the "ease with which the product can be manipulated . . . [is] not consistent with a formulation that would provide a reduction in oral, intranasal or intravenous abuse of OPANA ER."

10. ENDO hired hundreds of sales representatives to conduct in-person marketing of Opana ER and reformulated Opana ER (known in the industry as "detailing") of healthcare providers. ENDO's analyses showed that its detailing of healthcare providers was effective at increasing the drug's sales, which is a finding generally consistent with the effect of detailing efforts for branded pharmaceuticals in the industry.

11. Despite FDA's guidance to ENDO, from April 2012 through May 2013, certain ENDO sales representatives marketed reformulated Opana ER to prescribers by touting Opana ER's purported abuse deterrence, crush resistance and/or tamper resistance. Moreover, certain ENDO sales managers were aware that certain sales representatives were making claims regarding reformulated Opana ER's purported abuse deterrence, crush resistance, and/or tamper resistance during sales calls.

12. In January 2013, ENDO supplied its sales representatives with demonstration cards that contained sample rods of the INTAC technology used in reformulated Opana ER. Some ENDO sales representatives improperly hit the demonstration rods with hammers and conducted

other demonstrations with sample rods to attempt to convey the message that reformulated Opana ER was, in fact, crush proof, tamper resistant, and/or abuse deterrent until May 2013.

13. In December 2016, ENDO voluntarily stopped the detailing of reformulated Opana ER by sales representatives to healthcare providers.

14. ENDO continued to sell reformulated Opana ER until July 2017. ENDO voluntarily withdrew the product from the market after FDA requested that ENDO do so due to concerns related to intravenous abuse of the product.

15. The FDA-approved labeling for reformulated Opana ER did not provide adequate information for healthcare providers to safely prescribe reformulated Opana ER for use as an opioid that is abuse deterrent. For example, the FDA approved labeling for reformulated Opana ER did not reflect reformulated Opana ER's purported abuse-deterrent, crush resistant, and/or tamper resistant properties that certain sales representatives conveyed to healthcare providers when marketing reformulated Opana ER (as described in paragraphs 11 and 12 above).

16. As a result of the conduct described above, ENDO is responsible for the misbranding of reformulated Opana ER by marketing the drug in a manner designed to convey abuse deterrence, but with a label that failed to include adequate directions for use for its claimed abuse deterrence, in violation of the Federal Food, Drug, and Cosmetic Act.

Exhibit A

SECRETARY'S CERTIFICATE

ENDO HEALTH SOLUTIONS INC.

February 27, 2024

I, Matthew J. Maletta, the Executive Vice President, Chief Legal Officer & Secretary of Endo Health Solutions Inc. ("EHSI") hereby certify, in my capacity as the Secretary of EHSI, and not individually, that the resolution attached hereto as Exhibit A were duly approved by the Board of Directors of EHSI on February 13, 2024, have not been amended, modified, revoked or rescinded as of the date hereof, and are in full force and effect.

By: _____

Name: Matthew J. Maletta

Title: Executive Vice President, Chief Legal Officer & Secretary

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EXHIBIT A

RESOLUTIONS

OF THE

BOARD OF DIRECTORS

(the "Board")

OF

ENDO HEALTH SOLUTIONS INC.

(the "Company")

February 13, 2024

WHEREAS, the Company is a wholly-owned subsidiary of Endo International plc, a public limited company incorporated in Ireland (the "Parent"); and

Purpose

WHEREAS, the purpose of these resolutions is to consider and approve a proposal whereby the Company will approve entry into a (i) plea agreement (the "Plea Agreement"), in resolution of a criminal claim filed in the Chapter 11 Cases by the United States Department of Justice (the "DOJ"), and (ii) civil settlement agreement (the "Civil Settlement Agreement"), in resolution of a civil claim filed by the DOJ.

Chapter 11 Background

WHEREAS, on August 16, 2022 (the "Petition Date"), the Parent, the Company, and certain other Parent subsidiaries (together with the Parent and the Company, the "Group") commenced bankruptcy cases (the "Chapter 11 Cases") pursuant to chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") by filing voluntary petitions for relief in the U.S. Bankruptcy Court for the Southern District of New York (the "U.S. Bankruptcy Court").

Plan of Reorganization

WHEREAS, the Company and other members of the Group filed a chapter 11 plan of reorganization (the "Plan") and related disclosure statement (the "Disclosure Statement") with the Bankruptcy Court. The Plan proposes to, among other things, implement the terms of the

Resolutions negotiated with key parties-in-interest, and to provide for the treatment of other classes of claims and interests, in each case in accordance with the terms of the Plan;

WHEREAS, drafts of the Plan and the Disclosure Statement, which contains information and exhibits regarding the assets, liabilities, and business affairs of the Group to provide creditors and other interest holders with adequate information to make an informed judgment and vote on the proposed Plan, have been presented to the Board;

WHEREAS, if the Plan is approved by the Bankruptcy Court, the Plan will be implemented and result in the reorganization of the Company and other members of the Group;

WHEREAS, it is a condition precedent to the confirmation of the Plan that a resolution be reached with the DOJ with respect to its criminal and civil claims;

WHEREAS, a resolution of the criminal claim is contingent on a Group entity entering a criminal plea, which entity may be the Company;

Plea Agreement

WHEREAS, the Company, through its legal counsel, has been engaged in discussions with the United States Attorney's Office for the Southern District of Florida and the United States Department of Justice, Civil Division, Consumer Protection Branch (collectively, the "United States") in connection with their investigation into potential criminal violations related to the Company's or its affiliates' production, sale, marketing, promotion or distribution of Opana ER. **WHEREAS**, the board of directors of the Parent (together with any committees thereof, the "Parent Board") has met and considered presentations by outside legal counsel and advisors with relevant expertise regarding the possible ramifications of a potential criminal misdemeanor plea by the Company (a "Company Plea");

WHEREAS, the Board met on December 1, 2023 (the "December 1 Board Meeting"), to consider a potential DOJ Resolution, including a potential Company Plea, and considered the input of the Parent Board and outside counsel and advisors with relevant expertise, who advised the Board fully of the consequences of entering into the Plea Agreement and also reviewed its fiduciary duties with respect to key stakeholders, including the Parent;

WHEREAS, the Board having reviewed the near-final forms of the Plea Agreement and Civil Settlement Agreement with outside counsel, approve (x) entry into the Plea Agreement and Civil Settlement Agreement and (y) performance of any actions necessary to implement the Plea Agreement and Civil Settlement Agreement and any actions contemplated thereby.

NOW THEREFORE BE IT:

RESOLVED, that in the judgment of the Board it is desirable and in the best interests of the Company's creditors, stakeholders, and other parties-in-interest that the Company approve (x) entry into the Plea Agreement and Civil Settlement Agreement and (y) performance of any actions necessary to implement the Plea Agreement and Civil Settlement Agreement and

any actions contemplated thereby; provided, that any material modification to the Plea Agreement or Civil Settlement Agreement will be subject to further approval of the Board;

General Authorizations

RESOLVED, that the Chief Executive Officer of the Company or Parent, Chief Financial Officer of the Company or Parent, the Chief Legal Officer and Secretary of the Company, and any Executive of the Company or Parent (or their designees) (the "Authorized Officers" and each individually an "Authorized Officer"), with full authority to act without the others, be, and each of them individually hereby is, authorized, empowered and directed, in the name of and on behalf of the Company, to (or to delegate to any other officer of the Company the authority and power to) negotiate, execute and deliver or cause to be negotiated, executed and delivered, now and in the future, all agreements, amendments, certificates, instruments and other documents and to take or cause to be taken any and all such further actions in connection with the foregoing resolutions and the transactions contemplated thereby, in each case, as each Authorized Officer deems necessary, desirable or appropriate to effect the Plea Agreement and Civil Settlement and any actions that may be contemplated thereby and thereunder, and to carry out fully the purpose and intent of the foregoing resolutions; and be it further

RESOLVED, that each of the Authorized Officers is hereby authorized, in the name of and on behalf of the Company to cause such pleadings or other documents to be filed with the United States Bankruptcy Court for the Southern District of New York as may be necessary or appropriate for the Plea Agreement to become effective and to effect the transactions contemplated thereby; and be it further

RESOLVED, that legal counsel for the Company is authorized, empowered and directed, on behalf of the Company (x) to execute and deliver the Certificate of Counsel forming part of the Plea Agreement and all other documentation required to be executed by legal counsel in connection with the Plea Agreement and (y) to take all actions and execute and deliver all other documents as any Authorized Officer shall deem necessary or appropriate in connection with the Plea Agreement and any transactions or actions contemplated thereby, including entering the guilty plea set forth therein subject to the conditions set forth therein; and be it further

RESOLVED, that any person dealing with any Authorized Officer in connection with any of the foregoing matters shall be conclusively entitled to rely upon the authority of such Authorized Officer and by his or her execution of any document, agreements or instrument, the same to be a valid and binding obligation of the Company enforceable in accordance with its terms; and be it further

RESOLVED, that any and all actions, whether previously taken or to be taken at any time into the future, by or at the direction of the Company, or by or at the direction of any of the managers, directors, or officers of each the Company, directly or indirectly in connection with the documents, transactions and actions contemplated by the foregoing resolutions, be and hereby are adopted, ratified, confirmed and approved in all respects as and for the acts and deeds of the Company.

Exhibit B

DOJ Civil Settlement Agreement

SETTLEMENT AGREEMENT

This Settlement Agreement (this "Agreement") is entered into among (a) the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General (OIG-HHS) of the Department of Health and Human Services (HHS), the Defense Health Agency (DHA), acting on behalf of the TRICARE Program; the Office of Personnel Management (OPM), which administers the Federal Employees Health Benefits Program (FEHBP); and the United States Department of Veterans Affairs (VA) (collectively, the "United States"); (b) Endo Health Solutions Inc. ("Endo"); and (c) relator Loretta Reed ("Relator"), through their authorized representatives. Collectively, all of the above will be referred to as "the Parties."

RECITALS

A. At all relevant times, Endo, a Delaware corporation, manufactured, marketed, and sold pharmaceutical products in the United States, including long-acting opioid analgesics Opana ER and Opana ER with INTAC (collectively, "Opana ER"). Opana ER is an opioid drug whose label contained "black box" warnings of serious risks from taking the drug, such as addiction and respiratory depression, which can lead to death.

B. On April 29, 2019, Relator filed a *qui tam* action against Endo and others in the United States District Court for the Southern District of Florida captioned *United States ex rel. Reed v. Endo International PLC, et al.*, No. 9:19-cv-80574 (S.D. Fla.), pursuant to the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) and the analogous provisions of a number of state and local false claims acts (the "Civil Action").

C. On August 16, 2022 (the "Petition Date"), Endo and seventy-five affiliated entities (collectively, the "Initial Debtors") each filed a voluntary petition under Chapter 11 of Title 11 of

the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "S.D.N.Y. Bankruptcy Court"). On May 25, 2023 and May 31, 2023, a total of four additional entities (together with the Initial Debtors, the "Debtors") filed voluntary petitions under Chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to Bankruptcy Code §§ 1107(a) and 1108. On August 17, 2022, the S.D.N.Y. Bankruptcy Court entered an order authorizing the joint administration and procedural consolidation of the Debtors' chapter 11 cases pursuant to Federal Rule of Bankruptcy Procedure 1015(b) under the case captioned *In re Endo International PLC, et al.*, No. 22-22549 (Bankr. S.D.N.Y.) (the "Chapter 11 Cases") (Jointly Administered). The Debtors in the Chapter 11 Cases are listed in **Exhibit A** hereto along with the last four digits of each Debtor's registration number in the applicable jurisdiction.

D. On May 30, 2023, the United States Department of Justice, Civil Division, Fraud Section ("Fraud Section") filed Claim No. 3157 on behalf of HHS, DHA, OPM, and VA against Endo in the Chapter 11 Cases, alleging that from 2011 to 2017 Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for prescriptions of Opana ER without a medically accepted indication.

E. On such date as may be determined by the Court, Endo will plead guilty pursuant to Fed. R. Crim. P. 1l(c)(l)(C) (the "Plea Agreement") to an Information to be filed in *United States v. Endo Health Solutions Inc.*, Criminal Action No. [to be assigned] (E.D. Mich.) (the "Criminal Action") that will allege a single misdemeanor violation of Title 21, United States Code, Sections 331(a), 333(a)(1) and 352(f)(1), namely, the introduction into interstate commerce of a misbranded drug, Opana ER.

F. The United States contends that Endo caused to be submitted claims for payment to the Medicare Program, Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395lll (Medicare); the Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 (Medicaid); the TRICARE Program, 10 U.S.C. §§ 1071-1110b (TRICARE); the FEHBP, 5 U.S.C. §§ 8901-8914; and the Department of Veterans Affairs, Veterans Health Administration, 38 U.S.C. Chapter 17 (VA) (collectively, the "Federal Healthcare Programs").

G. The United States contends that it has certain civil claims against Endo arising from Endo's marketing, promotion and sale, and manufacturing of Opana ER from 2011 to 2017, as alleged in the Addendum to the Fraud Section's Claim No. 3157 filed in the Chapter 11 Cases, attached hereto in **Exhibit B**. The conduct set forth in this Paragraph G is referred to below as the "Covered Conduct."

H. On December 19, 2023, the Debtors filed an amended chapter 11 plan of reorganization in the S.D.N.Y. Bankruptcy Court, which will incorporate the terms of this Agreement and the transactions contemplated hereunder. Pursuant to the chapter 11 plan, substantially all of the Debtors' assets will be directly or indirectly acquired by an entity (including its ultimate parent, the "Buyer") which will be owned on the effective date of such plan by certain of the Debtors' creditors.

I. This Agreement is neither an admission of wrongdoing or liability by Endo or by the Debtors nor a concession by the United States that its claims are not well founded. Endo and the Debtors deny all allegations in Claim No. 3157 and deny that they engaged in the Covered Conduct.

J. Relator claims entitlement under 31 U.S.C. § 3730(d) to a share of the proceeds of this Agreement and to Relator's reasonable expenses, attorneys' fees and costs.

To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the United States' claims, and in consideration of the mutual promises and obligations of this Agreement, the Parties agree and covenant as follows:

TERMS AND CONDITIONS

1. The Debtors agree that the United States shall have an allowed, not subject to reconsideration or subordination, general unsecured claim in the Chapter 11 Cases in the amount of Four Hundred Seventy-Five Million Six Hundred Thousand Dollars ($475,600,000) ("Civil Settlement Claim Amount"). The Civil Settlement Claim Amount shall be deemed satisfied as provided for in the U.S. Government Settlement Agreement as defined in Paragraph 2 below.

2. The chapter 11 plan and supporting documents, including the U.S. Government Settlement Agreement (defined below) and this Agreement, shall provide for the allowance and treatment of Claim No. 3157 and any other potential claims associated with the Covered Conduct to the extent set forth in this Agreement. The satisfaction in full of the Civil Settlement Claim Amount shall be provided for in a separate agreement (the "U.S. Government Settlement Agreement") consistent with the DOJ Economic Term Sheet[1] and otherwise in form and substance satisfactory to the Debtors, the United States, and the Buyer, to be docketed in the Chapter 11 Cases, and subject to the approval of the S.D.N.Y. Bankruptcy Court as set forth herein. Only the amount(s) up to Two Hundred Thirty-Two Million Dollars ($232,000,000.00) paid to the United States in satisfaction of the Civil Settlement Claim Amount shall constitute restitution to the United States.

3. Conditioned upon either (a) the United States exercising its Call Right and receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement,

[1] "DOJ Economic Term Sheet" means that term sheet appended as Exhibit A to the *Notice of Filing of Term Sheet* filed at docket no. 3118 on the docket of the Chapter 11 Cases.

(b) the Purchaser Parent exercising its right to pay the Prepayment Amount as specified in the U.S. Government Settlement Agreement, or (c) the United States receiving an installment payment as specified in the U.S. Government Settlement Agreement, and as soon as feasible after receipt, the United States shall pay to the Relator a fifteen (15) percent share of the actual amount that the United States receives in satisfaction of the Civil Settlement Claim Amount by electronic funds transfer (the "Relator's Share"). If the United States receives payment in installment payments, the Relator shall receive a fifteen (15) percent share of each installment payment in satisfaction of the Civil Settlement Claim Amount. For avoidance of doubt, other than as specified in this Agreement, Relator has no entitlement to a share of any other claim by the United States against Endo, whether civil, criminal, or administrative.

4. Endo agrees to pay Relator's reasonable expenses, attorneys' fees and costs on the effective date of the chapter 11 plan of reorganization, as contemplated by 31 U.S.C. § 3730(d) and comparable provisions of any applicable state statutes, in the amount of $75,000, and will do so in accordance with written instructions to be provided by Relator's counsel, in full and complete satisfaction of Relator's claims for attorneys' fees, expenses, and costs. No additional attorneys' fees, expenses, or costs, whether related to 31 U.S.C. § 3730(d)(1) or otherwise, shall be paid to or claimed by Relator or her counsel.

5. Subject to the exceptions in Paragraph 8 (concerning reserved claims) below, and conditioned on Paragraphs 1 and 2 above and Paragraph 11 (concerning treatment of claims in the Chapter 11 Cases) below and the United States' receipt of any payment as specified in the U.S. Government Settlement Agreement, the United States releases Endo together with its current and former parent corporations; direct or indirect subsidiaries; brother or sister corporations; divisions; current or former corporate owners; and the corporate successors and assigns of any of them

(collectively, the "Released Entities") from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729–3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801–3812; or the common law theories of payment by mistake, unjust enrichment, nuisance, and fraud.

6. Endo understands and acknowledges that as a result of the guilty plea described in Paragraph E of the Preamble above, it will be excluded pursuant to 42 U.S.C. § 1320a-7(a)(1) from Medicare, Medicaid, and all other Federal health care programs, as defined in 42 U.S.C. § 1320a-7b(f). Such exclusion shall have national effect and shall be effective after Endo has been convicted, as defined in 42 U.S.C. § 1320a-7(i), and after notice has been provided in accordance with 42 U.S.C. § 1320a-7(c) and 42 C.F.R. §§ 1001.2001–1001.2002. After Endo is excluded, Federal health care programs shall not pay anyone for items or services, including administrative and management services furnished, ordered, or prescribed by Endo in any capacity.

7. Conditioned upon either (a) the United States' exercising its Call Right and receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement, (b) the Purchaser Parent exercising its right to pay the Prepayment Amount and the United States receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement, or (c) the United States receiving an installment payment as specified in the U.S. Government Settlement Agreement, Relator, for herself and for her heirs, successors, attorneys, agents, and assigns, releases the Released Entities together with their current or former owners, officers, directors, employees, agents, shareholders, and attorneys; and the heirs, representatives, family members, successors and assigns of any of them) from claims for relief, actions, rights, causes of action, suits, debts, obligations, liabilities, demands, losses, damages, costs and expenses of any

kind, whether known or unknown as of the Effective Date that Relator has, may have, could have asserted, or may assert in the future against the Released Entities on her behalf, on behalf of the United States, on behalf of any state or local government or sovereign, or on behalf of any other person or entity, including but not limited to any claim relating to in any way the Covered Conduct, the allegations in the *qui tam* complaint, the investigation and prosecution of this matter, or the negotiation of the Agreement, any claims for attorneys' fees, costs, or expenses, including under 31 U.S.C. § 3730(d) or any other state or local law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d) (including, without limitation, the law governing each claim set forth in the *qui tam* complaint), including all liability, claims, demands, actions or causes of action existing as of the Effective Date, fixed or contingent, in law or in equity, in contract or in tort, or under any federal or state statute, regulation, or common law; ***provided however***, that Relator's release of her state false claims act claims shall not become effective until the earlier of: (a) the adjudication by the United States District Court for the Southern District of Florida of the majority of Relator's claim(s) to a relator's share under any state law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d); (b) the settlement or resolution of the majority of such claim(s); or (c) two (2) calendar years after the effective date of the plan of reorganization in the chapter 11 cases. Notwithstanding anything to the contrary herein, Relator's state false claims act claim(s) shall not impose any liability or obligation on the Released Entities after the Effective Date of this Agreement. Relator represents and warrants that she has not assigned or transferred any of her claims to any person, entity, or thing.

8. Notwithstanding the releases given in Paragraph 5 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States are specifically reserved and are not released under this Agreement:

a. Any liability arising under Title 26, U.S. Code (Internal Revenue Code);

b. Any criminal liability;

c. Except as explicitly stated in this Agreement, any administrative liability or enforcement right, including mandatory or permissive exclusion from Federal Healthcare Programs;

d. Any liability to the United States (or its agencies) for any conduct other than the Covered Conduct;

e. Any liability based upon obligations created by this Agreement;

f. Any liability of individuals;

g. Any liability of corporate entities other than the Released Entities;

h. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;

i. Any liability for failure to deliver goods or services due; and

j. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct.

9. Relator and her heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B). Conditioned upon Relator's receipt of the Relator's Share, Relator and her heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge the United States, its agencies, officers, agents, employees, and servants, from any claims arising from the filing of the Civil Action or under 31 U.S.C. § 3730, and from any claims to a share of the proceeds of this Agreement, the U.S.

Government Settlement Agreement, the Civil Action, the Criminal Action, and/or any recovery by the United States relating to Endo.

10. Subject to the exceptions in Paragraph 7, Relator, for herself, and for her heirs, successors, attorneys, agents, and assigns, releases the Released Entities, and their officers, agents, and employees, from any liability to Relator arising from the filing of the Civil Action, or under 31 U.S.C. § 3730(d) or any other state or local law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d) (including, without limitation, the law governing each claim set forth in the qui tam complaint) for expenses or attorneys' fees and costs.

11. In connection with the Chapter 11 Cases, the United States and Endo and the Debtors agree:

a. The Debtors shall file a motion or other appropriate request (an "Approval Motion") seeking approval to enter into and perform this Agreement, which may include seeking such approval as part of the Debtors' seeking confirmation of a chapter 11 plan. Before filing such Approval Motion, the Debtors shall obtain the United States' consent as to form of such Approval Motion or the applicable provisions of a chapter 11 plan related to approval of this Agreement (not to be unreasonably withheld).

b. The proposed order approving the Debtors' performance hereunder shall provide that, upon the Effective Date, the Civil Settlement Claim Amount shall not be subordinated, disallowed, or reconsidered in these Chapter 11 Cases, including based on 11 U.S.C. §§ 510, 726(a)(4) or for any other reason, and shall be fully satisfied through the approval of, and the Buyer's entry into, the U.S. Government Settlement Agreement.

c. The Debtors will not propose a sale, chapter 11 plan of reorganization, or liquidation that is materially inconsistent with this Agreement unless this Agreement is rescinded.

d. Endo and the United States each have the option to rescind this Agreement in all respects in the event of any of the following:

(1) If the S.D.N.Y. Bankruptcy Court does not grant the Approval Motion.

(2) If the S.D.N.Y. Bankruptcy Court does not grant the Debtors' motion or other appropriate request seeking approval to enter into and perform under the Plea Agreement.

(3) If the S.D.N.Y. Bankruptcy Court does not grant the Debtors' motion or other appropriate request seeking approval to enter into and perform under the U.S. Government Settlement Agreement.

(4) If the S.D.N.Y. Bankruptcy Court does not confirm a chapter 11 plan of reorganization submitted by the Debtors that contemplates the Debtors' entry into this Agreement (a "Plan").

(5) If, upon the exercise of their fiduciary duties, the Debtors withdraw or abandon any Plan.

e. Nothing in this Agreement shall affect the United States' right to object to any proposed chapter 11 plan of reorganization or liquidation for any reason not covered by this Agreement.

12. Nothing in this Agreement exempts the United States or Relator from or otherwise grants any relief under the bar date order, to the extent applicable, entered in the Chapter 11 Cases on April 3, 2023, as amended on June 23, 2023 and July 14, 2023 with respect to the Debtors.

13. If Endo defaults on any material obligation under this Agreement; if there is a dismissal or conversion of the Chapter 11 Cases, voluntary or otherwise; or if the Debtors'

obligations under this Agreement are voided for any reason, the United States in its sole discretion may elect to rescind the releases in this Agreement and pursue the Civil Action or bring any civil and/or administrative claims, actions, or proceedings against Endo for the Covered Conduct. In the event of a rescission, the United States fully reserves any and all setoff and recoupment rights, claims, and defenses as to the Debtors that the United States may have, and the United States may pursue its claims in the Chapter 11 Cases as well as in any other case, action, or proceeding, in each case, subject to applicable law. In the event of a rescission, the Debtors fully reserve all rights, claims, privileges, and defenses with respect to the United States or Relator and any claims that the United States or Relator may assert, including any claim, case, action or proceeding in connection with the Covered Conduct.

14. If Endo or the Debtors exercise the option of recission pursuant to Paragraph 11 of this Agreement or if the United States exercises the option of rescission pursuant to any Paragraph of this Agreement, the Agreement will be rescinded except for Paragraphs 11, 13, 14, and 27. If this Agreement is rescinded for any reason, the Debtors will not plead, argue or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any civil or administrative claims, actions or proceedings that are brought by the United States within sixty (60) calendar days of written notification that the releases have been rescinded, except to the extent such defenses were available on the last date that this Agreement is executed by any Party.

15. The satisfaction of the Civil Settlement Claim Amount, as provided for in the U.S. Government Settlement Agreement, represents the amount the United States is willing to accept in compromise of its civil claims arising from the Covered Conduct and such other claims that are

resolved in connection with the U.S. Government Settlement Agreement due solely to the Debtors' financial condition.

16. Endo waives and shall not assert any defenses Endo may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action.

17. Endo fully and finally releases the United States, its agencies, officers, agents, employees, and servants, from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Endo has asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, agents, employees, and servants, related to the Covered Conduct, the United States' investigation or prosecution thereof, or the Civil Action other than any liability based upon obligations created by this Agreement; *provided* that the releases described in this paragraph shall be withdrawn and rescinded without need for further action by Endo if the United States' releases described in Paragraph 5 of this Agreement are rescinded for any reason, including pursuant to Paragraph 13 of this Agreement.

18. Conditioned on the effectiveness of the releases in Paragraphs 5 and 7 of this Agreement and subject to the reservation at the end of this Paragraph, Endo fully and finally releases Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Endo has asserted, could have asserted, or may assert in the future against the Relator, related to the Covered Conduct, Relator's investigation or prosecution thereof, or the Civil Action other than any liability based upon obligations created by this Agreement. Endo

specifically reserves and does not release its right to contest on any basis any claim by Relator to an award of expenses, attorneys' fees, and costs.

19. The Civil Settlement Claim Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare contractor (e.g., Medicare Administrative Contractor, fiscal intermediary, or carrier), TRICARE, FEHBP, or any state payer, related to the Covered Conduct; and Endo agrees not to resubmit to any Medicare contractor, TRICARE, FEHBP, or any state payer any previously denied claims related to the Covered Conduct, agrees not to appeal any such denials of claims, and agrees to withdraw any such pending appeals.

20. Endo agrees to the following:

a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395lll and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Endo, its present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the matters covered by this Agreement and any related plea agreement;

(2) the United States' audit(s) and civil and any criminal investigation(s) of the matters covered by this Agreement;

(3) Endo's investigation, defense, and corrective actions undertaken in response to the United States' audit(s) and civil and any criminal investigation(s) in connection with the matters covered by this Agreement (including attorneys' fees);

(4) the negotiation and performance of this Agreement, the U.S. Government Settlement Agreement, and any related plea agreement; and

(5) the payment the United States receives pursuant to this Agreement and the U.S. Government Settlement Agreement and any payments that Relator might receive, including costs and attorneys' fees;

are unallowable costs for government contracting purposes and under the Medicare, Medicaid, TRICARE, and FEHBP Programs (hereinafter referred to as Unallowable Costs).

b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by Endo, and Endo shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by Endo or any of its subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Endo further agrees that within ninety (90) days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid fiscal agents and FEHBP carriers and/or contractors, any Unallowable Costs (as defined in this paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Endo or any of its subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the Unallowable Costs. Endo agrees that the United States, at a minimum,

shall be entitled to recoup from Endo any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Endo or any of its subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Endo or any of its subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States to audit, examine, or re-examine Endo's books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

21. Endo agrees to reasonably cooperate fully and truthfully with the United States' investigation relating to the Covered Conduct of individuals and entities not released in this Agreement. Upon reasonable notice, Endo shall encourage, and agrees not to impair, the cooperation of its directors, officers, and employees, and shall use its reasonable best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Unless already produced or publicly available, Endo further agrees to furnish to the United States, upon reasonable request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in its possession, custody, or control concerning any investigation of the Covered Conduct that it has undertaken, or that has been performed by another on its behalf. Notwithstanding any provision of this Agreement, (1) Endo is not required to request

of their current or former officers, agents, or employees that they forgo seeking the advice of an attorney or that they act contrary to that advice; (2) Endo is not required to take any action against their officers, agents, or employees for following their attorney's advice; and (3) Endo is not required to waive or furnish to the United States any materials subject to any privilege or claim of work product protection. Endo's obligations as set forth in this paragraph will terminate one hundred eighty (180) calendar days after the Effective Date.

22. This Agreement is intended to be for the benefit of the Parties, entities and individuals referenced herein only. The Parties do not release any claims against any other person or entity, except to the extent provided for herein and in Paragraph 23 (waiver for beneficiaries paragraph) below.

23. Endo agrees that it waives and shall not seek payment for any of the healthcare billings covered by this Agreement from any healthcare beneficiaries or their parents, sponsors, legally responsible individuals, or third-party payors based upon the claims defined as Covered Conduct.

24. Within five (5) business days of the Agreement Effective Date in the U.S. Government Settlement Agreement, the Parties shall promptly sign and file in the Civil Action a Joint Stipulation of Dismissal of the Civil Action pursuant to Rule 41(a)(1).

25. Except as provided in Paragraph 4 above, each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

26. Each Party and signatory to this Agreement represents that it freely and voluntarily enters into this Agreement without any degree of duress or compulsion.

27. This Agreement is governed by the laws of the United States. The venue for any dispute relating to this Agreement is the United States District Court for the Southern District of Florida, provided that disputes regarding any provisions of this Agreement related to the Chapter 11 Cases may also be heard by the S.D.N.Y. Bankruptcy Court, including but not limited to Paragraphs 1, 2, 5, 7, 8, 11, 12, 13, 14, 15, 27, 31, and 34. For purposes of construing this Agreement, this Agreement shall be deemed to have been drafted by all Parties to this Agreement and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

28. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by the United States from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

29. The undersigned counsel represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below.

30. This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement.

31. This Agreement is binding on Endo's and the Debtors' successors, transferees, heirs, and assigns, including any reorganized debtor, in any and all forms, or trustee appointed in these Chapter 11 Cases or under a confirmed plan.

32. This Agreement is binding on Relator's successors, transferees, heirs, assigns, agents, and representatives.

33. All Parties consent to the United States' disclosure of this Agreement, and information about this Agreement, to the public.

34. This Agreement is effective on the day that the last of the following events has occurred (the "Effective Date"): (1) the date that the S.D.N.Y. Bankruptcy Court approves Endo's performance hereunder and (2) the effective date of any confirmed Plan. Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

[SIGNATURE PAGE(S) FOLLOW]

THE UNITED STATES OF AMERICA

DATED: 2/28/2024 BY: _____

NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: 2/28/2024 BY: _____

MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: SUSAN GILLIN Digitally signed by SUSAN GILLIN Date: 2024.02.26 18:53:48 -05'00'

SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____

SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____

EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____

PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: 02/26/2024 BY: BLEY.PAUL.NICHOLAS.1099873821 Digitally signed by BLEY.PAUL.NICHOLAS.1099873821 Date: 2024.02.26 10:55:45 -05'00'
for
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: EDWARD DEHARDE Digitally signed by EDWARD DEHARDE Date: 2024.02.28 14:59:24 -05'00'
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: PAUL ST HILLAIRE Digitally signed by PAUL ST HILLAIRE Date: 2024.02.27 17:43:59 -05'00'
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

ENDO

DATED: 2/28/2024 BY: _____

MATTHEW MALETTA
Executive Vice President, Chief Legal Officer and Secretary
Endo Health Solutions Inc.

DATED: 2/28/2024 BY: _____

CAROLE S. RENDON
Baker Hostetler LLP
Counsel for Endo Health Solutions Inc.

RELATOR LORETTA REED

DATED: 2/23/24 BY: _____
LORETTA REED

DATED: _____ BY: _____
ERIC L. YOUNG
Young Law Group
Counsel for Loretta Reed

RELATOR LORETTA REED

DATED: _____ BY: _____
LORETTA REED

DATED: 2-23-2024 BY: _____
ERIC L. YOUNG
Young Law Group
Counsel for Loretta Reed

EXHIBIT A – LIST OF DEBTORS

1. 70 Maple Avenue, LLC (1491);
2. Actient Pharmaceuticals LLC (7232);
3. Actient Therapeutics LLC (2019);
4. Anchen Incorporated (8760);
5. Anchen Pharmaceuticals, Inc. (9179);
6. Astora Women's Health Ireland Limited (5829);
7. Astora Women's Health, LLC (0427);
8. Auxilium International Holdings, LLC (9643);
9. Auxilium Pharmaceuticals, LLC (6883);
10. Auxilium US Holdings, LLC (8967);
11. Bermuda Acquisition Management Limited (N/A);
12. BioSpecifics Technologies LLC (4851);
13. Branded Operations Holdings, Inc. (6945);
14. DAVA International, LLC (9945);
15. DAVA Pharmaceuticals, LLC (7354);
16. Endo Aesthetics LLC (0218);
17. Endo Bermuda Finance Limited (4093);
18. Endo Designated Activity Company (7135);
19. Endo Eurofin Unlimited Company (2009);
20. Endo Finance IV Unlimited Company (2779);
21. Endo Finance LLC (6481);
22. Endo Finance Operations LLC (6355);
23. Endo Finco Inc. (5794);
24. Endo Generics Holdings, Inc. (4834);
25. Endo Global Aesthetics Limited (2898);
26. Endo Global Biologics Limited (2735);
27. Endo Global Development Limited (4785);
28. Endo Global Finance LLC (7754);
29. Endo Global Ventures (4244);
30. Endo Health Solutions Inc. (2871);
31. Endo Innovation Valera, LLC (3622);
32. Endo International plc (3755);
33. Endo Ireland Finance II Limited (0535);
34. Endo LLC (6640);
35. Endo Luxembourg Finance Company I S.à r.l. (3863);
36. Endo Luxembourg Holding Company S.à.r.l. (7168);
37. Endo Luxembourg International Financing S.à.r.l. (2905);
38. Endo Management Limited (4866);
39. Endo Par Innovation Company, LLC (2435);
40. Endo Pharmaceuticals Finance LLC (5768);
41. Endo Pharmaceuticals Inc. (5829);

42. Endo Pharmaceuticals Solutions Inc. (7911);
43. Endo Pharmaceuticals Valera Inc. (9931);
44. Endo Procurement Operations Limited (7840);
45. Endo TopFin Limited (8086);
46. Endo U.S. Inc. (0786);
47. Endo US Holdings Luxembourg I S.à.r.l. (7910);
48. Endo Ventures Aesthetics Limited (9967);
49. Endo Ventures Bermuda Limited (0688);
50. Endo Ventures Cyprus Limited (1544);
51. Endo Ventures Limited (6029);
52. Generics Bidco I, LLC (6905);
53. Generics International (US) 2, Inc. (5075);
54. Generics International (US), Inc. (6489);
55. Generics International Ventures Enterprises LLC (4685);
56. Hawk Acquisition Ireland Limited (4776);
57. Innoteq, Inc. (3381);
58. JHP Acquisition, LLC (7861);
59. JHP Group Holdings, LLC (7688);
60. Kali Laboratories 2, Inc. (6751);
61. Kali Laboratories, LLC (4898);
62. Luxembourg Endo Specialty Pharmaceuticals Holding I S.à r.l. (0601);
63. Moores Mill Properties L.L.C. (9523);
64. Operand Pharmaceuticals Holdco II Limited (0648);
65. Operand Pharmaceuticals Holdco III Limited (0649);
66. Operand Pharmaceuticals II Limited (1365);
67. Operand Pharmaceuticals III Limited (1366);
68. Paladin Labs Canadian Holding Inc. (N/A);
69. Paladin Labs Inc. (1410);
70. Par Laboratories Europe, Ltd. (9597);
71. Par Pharmaceutical 2, Inc. (4895);
72. Par Pharmaceutical Companies, Inc. (8301);
73. Par Pharmaceutical Holdings, Inc. (3135);
74. Par Pharmaceutical, Inc. (8342);
75. Par Sterile Products, LLC (0105);
76. Par, LLC (1286);
77. Quartz Specialty Pharmaceuticals, LLC (5368);
78. Slate Pharmaceuticals, LLC (6201);
79. Timm Medical Holdings, LLC (8744); and
80. Vintage Pharmaceuticals, LLC (7882).

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: ENDO INTERNATIONAL PLC, *et al.*, Debtors.	Chapter 11 Case No. 22-22549 (JLG) (Jointly Administered)

ADDENDUM TO PROOF OF CLAIM OF THE UNITED STATES OF AMERICA

1. The United States of America submits this proof of claim on behalf of the Department of Health and Human Services (HHS) and its component agency, the Centers for Medicare & Medicaid Services (CMS), which administers the Medicare program (Medicare) and is responsible for overseeing the Medicaid program (Medicaid); the Office of Personnel Management (OPM), which administers the Federal Employees Health Benefits program (FEHBP); the Defense Health Agency, which administers the TRICARE program (TRICARE); and the Department of Veterans Affairs (VA) (collectively, the United States) against the following debtors in this matter (collectively, the Debtors or Endo):

a. Endo International PLC (No. 22-22549);

b. Endo Health Solutions Inc. (No. 22-22573); and

c. Endo Pharmaceuticals Inc. (No. 22-22590).

2. Debtors all filed voluntary petitions under Chapter 11 of the Bankruptcy Code on August 16, 2022, thereby initiating these proceedings. The Court entered an order establishing May 31, 2023, as the deadline by which each governmental entity must file a proof of claim against any of the Debtors.

EXHIBIT B

3. The United States reserves the right to amend or supplement this Proof of Claim in any respect, to fix or liquidate any claims stated herein, or to specify the quantity of expenses, damages, attorney's fees and costs incurred by the United States, including seeking post-petition interest in the event the Debtors are determined to be solvent and such claim would become due.

4. With respect to Proof of Claim Form Section 7, How much is the claim?, and subject to the reservations of rights herein, the United States estimates that it has a civil claim for single damages in the amount of $232 million, or in excess thereof, plus treble damages and penalties. This amount is estimated based upon the findings to date of the United States' civil investigation of Endo, which remains ongoing.

5. With respect to Proof of Claim Form Section 9, What is the basis of the claim?, and subject to the reservations of rights herein, the United States alleges upon information and belief as set forth below. The United States' civil investigation of Endo remains ongoing, and the United States expressly reserves its right to amend or supplement the allegations below.

PRELIMINARY STATEMENT

6. This Proof of Claim is based on the United States' non-dischargeable civil claims under the False Claims Act (FCA), 31 U.S.C. §§ 3729–33, and the equitable principle of Unjust Enrichment, arising from Endo's marketing and sale from 2011 through 2017 of its long-acting opioid analgesics Opana ER and Opana ER with INTAC (collectively, "Opana ER") that caused false or fraudulent claims to be submitted to federal healthcare programs, including Medicare, Medicaid, TRICARE, FEHBP, and VA.

7. Endo set national sales targets of between $500 million and $1 billion for Opana ER and maintained an extensive sales force to market and/or sell Opana ER to healthcare providers (HCPs) and pharmacies.

EXHIBIT B

8. In its marketing campaign for Opana ER, Endo targeted HCPs whom Endo knew were writing and/or facilitating prescriptions of Opana ER that were not for a medically accepted indication.

9. As set forth below, Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for prescriptions of Opana ER without a medically accepted indication.

FACTUAL ALLEGATIONS

10. Opana ER is an opioid drug whose label contained "black box" warnings of serious risks from taking the drug, such as addiction and respiratory depression, which can lead to death.

11. Endo knew, at the time that it was marketing Opana ER, that abuse of the drug was contributing to the opioid epidemic. Endo reviewed reports of misuse, abuse, dependence, overdose, and death related to Opana ER. Endo also reviewed Drug Enforcement Administration (DEA) alerts, law enforcement reporting, and other public reports identifying Opana ER as an opioid drug that increasingly was being abused.

12. During the relevant period, Endo used an aggressive marketing scheme to generate revenue from Opana ER prescriptions. Endo used its large sales force to directly market Opana ER to high volume prescribers of opioids, including many prescribers that Endo knew were prescribing Opana ER or other opioids for non-medically accepted indications.

13. Endo's sales tactics for Opana ER included "hypertargeting" the highest volume prescribers of opioids generally and Opana ER in particular, and focusing on pain clinics, physicians' assistants, and nurse practitioners, because Endo believed those HCPs were more receptive to Endo's marketing efforts.

EXHIBIT B

14. For example, when Endo launched the reformulated Opana ER in late 2011, Endo's Vice President of Sales directed Endo's regional business directors to "prioritize biggest [opioid] writers first" and "call on these targets weekly." The regional business directors then told their district managers, who in turn told Endo's sales representatives, that "it's critical to our re-launch that we are hyper-targeting our top targets." Endo's top Opana ER targets were outlier opioid prescribers; namely, those HCPs who prescribed the highest levels of opioids in general and/or Opana ER in particular.

15. Endo specified the tactics and required actions for its sales representatives to follow in hyper-targeting high-volume opioids prescribers. Endo used sales goals, incentive compensation plans, and performance reviews to ensure that its sales force aggressively marketed Opana ER to high-volume opioids prescribers.

16. When Endo employees raised concerns about prescribers believed to be engaged in abuse, diversion, or pill mill prescribing, Endo often ignored or minimized such concerns and continued to directly market Opana ER to such prescribers. On numerous occasions, Endo stopped marketing Opana ER to such prescribers only once the prescriber had lost their license or law enforcement had taken action against the prescriber. Endo placed such prescribers on a "do not call" list that indicated that sales representatives should not make marketing calls to those prescribers. Endo's "do not call" list relied on ad hoc reports from sales representatives; Endo did not seek to proactively identify and add problem prescribers to its "do not call" list.

17. In 2015, after marketing Opana ER for years, Endo sought to further increase prescriptions with a "sales force blitz." To ensure that it was "pulling all the levers" it could "to drive incremental growth" of Opana ER prescriptions, Endo partnered with a consulting company to add about 3,000 priority HCP targets to the call lists for Endo's sales representatives. Nearly all

of these priority targets were chosen because they prescribed a high volume of opioids in general or Opana ER in particular. Endo used sales goals and sales contests to ensure that sales representatives directly marketed to these high-volume opioids prescribers, including those whom Endo had previously identified as posing risks of abuse and diversion.

18. As a result of Endo hypertargeting high-volume opioids prescribers to begin writing Opana ER prescriptions, or to write more Opana ER prescriptions, Endo knew that by November 2016 fewer than ten percent of all Opana ER prescribers wrote more than half of all Opana ER prescriptions.

Advance Pain Therapeutics

19. Advance Pain Therapeutics (APT) was a Knoxville, Tennessee area pain clinic run by Dr. Allen Foster. Endo aggressively marketed Opana ER to Dr. Foster and APT, and its sales representatives visited APT hundreds of times.

20. At least as early as September 2007, Endo knew APT was a pill mill engaged in diversion of opioids, including Opana ER. That month, an Endo sales representative reported to Endo management that "[t]he office has patients waiting in the parking lot in lounge chairs. I feel that it is just a matter of time before the DEA closes him down." The sales representative told Endo that Dr. Foster was the "#3 rxer [prescriber]" of Opana ER, but "he could prescribe soooo much more."

21. Aware of the large volume of prescriptions at issue, Endo chose to continue targeting APT and Dr. Foster to write Opana ER prescriptions.

22. Endo sales representatives also observed numerous other signs of diversion at APT, including that most patients paid for prescriptions in cash, many patients traveled long distances

to attend the clinic, the clinic employed a security guard, and individuals exhibiting suspect behavior congregated in the parking lot.

23. Endo nonetheless continued to target Dr. Foster to write Opana ER prescriptions until February 2011, when he pled guilty to healthcare fraud for billing for face-to-face visits with patients that never occurred.

24. Further, even after it stopped marketing to Dr. Foster, Endo continued to target APT and its prescribers to write Opana ER prescriptions. Endo received warnings of pill mill conduct at APT, including that the "[t]he patients at this location are not the type of patients Endo wants," "[t]he practice lacks qualified staff," "patients are milling around the parking areas," and "the selling environment is unsafe and uncomfortable." Nevertheless, Endo chose to continue marketing Opana ER to APT's prescribers "[b]ecause so much volume of product was involved." Endo did not stop marketing Opana ER to APT until October 2013.

25. After Endo knew that Dr. Foster and APT were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER, Dr. Foster wrote thousands of Opana ER prescriptions before Endo stopped marketing the opioid drug to him, and APT's other prescribers who worked at the clinic wrote thousands more Opana ER prescriptions before Endo stopped marketing the opioid drug to APT and its prescribers.

Bearden Healthcare

26. Bearden Healthcare (Bearden) was a Knoxville, Tennessee area pain clinic run by Drs. Frank and Janet McNiel. Endo knew prescribers at Bearden were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER as early as 2006, when an Endo employee reported to Endo that Bearden had "a number of characteristics typical of a 'pill mill.'"

27. Additionally, in February 2008, an Endo sales representative warned Endo that the representative had witnessed suspected diversion at Bearden, including that "a large proportion of prescriptions [are] being paid for in cash," "a high frequency of prescriptions [are] to replace lost prescriptions," and "drugs and doses being prescribed are not individualized." Further, in August 2008, another Endo sales representative confirmed to Endo that "McNiel runs a pill mill."

28. While Endo ceased in-person marketing to Dr. Frank McNiel in 2008 due to diversion concerns, it continued to permit him to use Endo's pharmacy locator service for Opana ER, and Dr. Frank McNiel's patients were able to use Endo's prescription savings cards to obtain discounted Opana ER. Additionally, Endo sales representatives marketed Opana ER to his wife Dr. Janet McNiel in 2015 and 2016.

29. The McNiels and other prescribers who worked for Bearden collectively wrote thousands of Opana ER prescriptions after Endo knew the prescribers at Bearden were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER, but before it stopped targeting them to write Opana ER prescriptions.

30. Dr. Frank McNiel was convicted in 2019 of unlawfully distributing opioids, and Dr. Janet McNiel surrendered her medical license in November 2020 for improper prescribing of opioids.

Drs. Xiulu Ruan and John Patrick Couch

31. Drs. Xiulu Ruan and John Patrick Couch ran a pain clinic in Mobile, Alabama. Their clinic exhibited extensive red flags of diversion, including crowded waiting rooms, physicians' assistants and nurse practitioners abusing controlled substances on-site, Dr. Couch's frequent absence from the clinic during work hours, use of pre-printed, pre-signed prescriptions, armed security guards in the waiting room, and intoxicated patients in the waiting room.

EXHIBIT B

32. Despite these red flags, Endo sales representatives aggressively marketed Opana ER to Drs. Ruan and Couch and their pain clinic, and Endo's sales representatives visited the clinic over 1,200 times. Moreover, certain sales representatives had personal relationships with Dr. Ruan. For example, several Endo sales representatives worked with Dr. Ruan to form an exotic car club.

33. Endo management also had a close relationship with Dr. Ruan. Endo hired a sales representative after Dr. Ruan told the company that "he would double his business overnight if Endo were to bring him onboard." In addition, Endo engaged Dr. Ruan for Endo's "speaker program," paying him fees to tout the benefits of Opana ER to other HCPs.

34. Despite these close relationships, and the red flags that Drs. Ruan and Couch were engaged in diversion, Endo continued to market Opana ER to the clinic until Drs. Ruan and Couch were arrested in April 2015. Drs. Ruan and Couch together wrote thousands of Opana ER prescriptions after Endo knew the clinic to be engaged in abuse, diversion, and/or pill mill prescribing of Opana ER but before Endo stopped marketing Opana ER to them.

35. Drs. Ruan and Couch were convicted at trial for, among other charges, prescribing opioids outside the usual course of professional practice in violation of the Controlled Substances Act, conspiracy to commit those Controlled Substances Act (CSA) violations, healthcare fraud, mail and wire fraud, conspiracy to violate the Racketeer Influenced and Corrupt Organizations Act (RICO) Act, and, in Dr. Ruan's case, money laundering. *See United States v. Ruan*, 56 F.4th 1291 (11th Cir. 2023) (affirming all convictions except vacating and remanding for new trial on CSA charges).

* * *

36. In sum, Endo had actual knowledge and/or deliberately ignored that many HCPs were prescribing Opana ER without a medically accepted indication, including for diversion and

abuse of Opana ER, but nonetheless continued to aggressively market Opana ER to those HCPs, including by use of Endo's prescription savings cards and pharmacy locator. In addition, Endo recklessly ignored the risks that the high-volume opioid prescribers that Endo chose to hyper-target included a disproportionate share of prescribers engaged in abuse and diversion of opioids. Together, those HCPs wrote tens of thousands of Opana ER prescriptions after Endo became aware of or had a basis to believe the HCPs were improperly prescribing Opana ER.

CAUSES OF ACTION AGAINST ENDO

37. Based on the foregoing conduct, the United States asserts that it has certain legal claims against Endo, as set forth below. The United States reserves its right to supplement these legal claims and the allegations set forth above based on additional information obtained during its investigation.

False Claims Act

38. The United States incorporates the preceding paragraphs here.

39. Through its marketing and related conduct, from 2011 to 2017, Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for Opana ER that was prescribed without a medically accepted indication, including for diversion and abuse.

40. More specifically, claims for opioids that were prescribed without a medically accepted indication are not covered by federal healthcare programs.

41. It was reasonably foreseeable that many of those Opana ER prescriptions would be for federal healthcare program beneficiaries and that claims for those prescriptions would be submitted to federal healthcare programs. Many such prescriptions or claims based on such prescriptions were, in fact, submitted to and paid for by federal healthcare programs.

EXHIBIT B

Unjust Enrichment

42. The United States incorporates the preceding paragraphs here.

43. Endo was enriched at the expense of federal healthcare programs.

44. Equity and good conscience militate against permitting Endo to retain revenues and profits resulting from its misconduct.

AMOUNT OF CLAIM

45. Based on the above allegations, and subject to amendments which may occur as a result of the United States' ongoing civil investigation, the United States estimates that Endo has caused single damages for false and fraudulent claims in the amount of $232 million or in excess thereof. The FCA allows the United States to recover treble damages plus penalties.

GENERAL RESERVATION OF RIGHTS

46. The filing of this Proof of Claim is not intended to: (a) waive the right to seek withdrawal of the reference with respect to the subject matter of the Proof of Claim, any objection or other proceedings commenced with respect thereto, or any other proceedings commenced in this proceeding against or otherwise involving the United States; or (b) constitute an election of remedies that waives or otherwise affects any other remedy.

47. The United States expressly reserves all rights of setoff and recoupment that the United States may have, including any right under 11 U.S.C. § 553 to setoff, against the claims herein, debts owed (if any) to Debtors by the United States, or any federal agency.

48. Additional documentation in support of this Proof of Claim is too voluminous to attach, but is available upon request.

EXHIBIT B

49. The United States reserves the right to amend any of the foregoing information, including the amount of its claim, based on its ongoing review and investigation of the matters alleged herein, or for any other reason.

Dated: May 30, 2023

BRIAN M. BOYNTON
Principal Deputy Assistant Attorney General
Civil Division

MARKENZY LAPOINTE
United States Attorney
Southern District Of Florida

Exhibit C

IRS Proofs of Claim

Debtor	POC #	Date Filed	Amends Previous POC (POC #)	Tax Periods	Priority Tax Amount	Priority Interest Amount	Total Priority Amount	GUC Penalty Amount	GUC Other Amount	Total GUC Amount
Actient Pharmaceuticals LLC	489	1/19/2023		2013	$0.00	$0.00	$0.00	$2,670.00	$819.50	$3,489.50
Endo International plc	728	4/26/2023	490	2021	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Generics International (US), Inc.	492	1/19/2023		2013 2016	$0.00	$0.00	$0.00	$4,220.00	$747.58	$4,967.58
Actient Therapeutics LLC	493	1/19/2023		2013	$0.00	$0.00	$0.00	$2,430.00	$745.82	$3,175.82
Generics Bidco I, LLC	495	1/19/2023		2013-2012	$0.00	$0.00	$0.00	$306,576.07	$794,422.35	$1,100,998.42
Endo U.S. Inc.	3289	5/30/2023	494, 507	2006-2013 2016-2018 2020-2021	$2,739,783,109.00	$755,759,160.77	$3,495,542,269.77	$516,700,716.00	$0.00	$516,700,716.00
Endo Pharmaceutical Solutions Inc.	510	1/27/2023	491	2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,966,097.00	$267.68	$241,966,364.68
Endo Pharmaceuticals Valera Inc.	511	1/27/2023	496	2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,966,577.00	$414.34	$241,966,991.34
DAVA Pharmaceuticals, LLC	512	1/27/2023		2020-2021	$103,348,234.00	$4,527,373.81	$107,875,607.81	$79,928,770.00	$0.00	$79,928,770.00

Debtor	POC #	Date Filed	Amends Previous POC (POC #)	Tax Periods	Priority Tax Amount	Priority Interest Amount	Total Priority Amount	GUC Penalty Amount	GUC Other Amount	Total GUC Amount
JHP Group Holdings, LLC	513	1/30/2023		2013 2016-2018 2020-2021	$826,801,533.00	$276,319,570.11	$1,103,121,103.11	$242,008,963.20	$123.48	$242,009,086.68
Endo Health Solutions Inc.	515	1/30/2023		2006-2013 2016-2018 2020-2021	$1,610,550,060.00	$525,270,868.51	$2,135,820,928.51	$241,965,227.00	$0.00	$241,965,227.00
Endo Innovation Valera, LLC	516	1/30/2023		2018 2020-2021	$134,010,579.00	$11,247,827.51	$145,258,406.51	$100,551,118.00	$0.00	$100,551,118.00
Par, LLC	517	1/30/2023		2016	$0.00	$0.00	$0.00	$137,020.00	$14,719.28	$151,739.28
Endo Pharmaceuticals Finance LLC	518	1/30/2023		2017-2018 2020-2021	$221,385,643.00	$38,450,631.34	$259,836,274.34	$148,895,804.00	$0.00	$148,895,804.00
Endo Pharmaceuticals Inc.	519	1/30/2023		2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,965,227.00	$0.00	$241,965,227.00
Auxilium International Holdings, LLC	520	1/30/2023		2016	$601,165,233.00	$236,250,387.74	$837,415,620.74	$93,099,423.00	$0.00	$93,099,423.00
Generics International (US) 2, Inc.	521	1/30/2023		2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,965,227.00	$0.00	$241,965,227.00
Kali Laboratories 2, Inc.	522	1/30/2023		2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,965,227.00	$0.00	$241,965,227.00
Endo Aesthetics LLC	523	1/30/2023		2020-2022	$103,357,485.67	$4,527,373.81	$107,884,859.48	$70,928,770.00	$0.00	$70,928,770.00

Debtor	POC #	Date Filed	Amends Previous POC (POC #)	Tax Periods	Priority Tax Amount	Priority Interest Amount	Total Priority Amount	GUC Penalty Amount	GUC Other Amount	Total GUC Amount
Branded Operations Holdings, Inc.	524	1/30/2023		2020-2021	$103,348,234.00	$4,527,373.81	$107,875,607.81	$70,928,770.00	$0.00	$70,928,770.00
Endo Generics Holdings, Inc.	525	1/30/2023		2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,965,227.00	$0.00	$241,965,227.00
Slate Pharmaceuticals, LLC	526	1/30/2023		2016	$601,165,233.00	$236,250,387.74	$837,415,620.74	$93,099,423.00	$0.00	$93,099,423.00
Par Pharmaceutical 2, Inc.	527	1/30/2023		2016-2018 2020-2021	$822,550,876.00	$274,701,019.08	$1,097,251,895.08	$241,965,227.00	$0.00	$241,965,227.00
Endo Global Finance LLC	769	4/26/2023		2021	$5,297.00	$78.80	$5,375.80	$0.00	$0.00	$0.00

Exhibit D

USG Resolution Term Sheet

Exhibit A

Term Sheet

PLEASE TAKE NOTICE that the Term Sheet remains (i) subject to separate and ongoing approval processes to be undertaken by the United States and the Required Consenting Global First Lien Creditors and (ii) contingent on certain to be agreed contributions of other constituencies in the Chapter 11 Cases as outlined in the Term Sheet. The Debtors and applicable interested parties reserve all of their respective rights, subject to the terms and conditions set forth in the Restructuring Support Agreement, with respect to the resolution of the criminal matters raised by the United States and the definitive documents related to the Term Sheet (including a chapter 11 plan) and to any amendment, revision, modification, or supplement to any such documents at any time before the effective date of a chapter 11 plan, or any such other date as may be provided for by such plan or by order of the Bankruptcy Court.

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Key Terms of DOJ-Ad Hoc First Lien Resolution

1. $364.9 million nominal, payable over 10 years in equal installments with the first payment payable 12 months after the closing of the sale or the effective date of a chapter 11 plan for the Debtors (the "Plan") (such date, the "Resolution Effective Date"). The parties agree that in any sale or plan scenario, the transaction will be treated as a taxable sale of assets for federal income tax purposes. The Ad Hoc First Lien Group is not prepared to have the Resolution Obligor (defined as Newco, in the event of a sale, or the ultimate parent of the reorganized business in the event of a Plan) fund the full $364.9 million payment ($200 million on a net present value basis based on the discounting factors in 1a below), and is in the process of mediating with other constituencies the extent to which any constituencies will provide contributions to such payment.

    a. The Resolution Obligor[1] can elect to pre-pay the balance in whole or in part at any time using the following discounting factors: (i) 10 year, equal installment payment stream (or such amounts remaining to be paid under the original 10-year schedule) and (ii): 12.75% annual discount rate. For the avoidance of doubt, if the Resolution Obligor elects to prepay the entire amount on the Resolution Effective Date, the payment would be $200 million.

    b. DOJ will have a one-time election to demand the $200 million payment on the Resolution Effective Date.

2. $100 million contingent note payable annually based on EBITDA outperformance during the calendar years 2024-2028, the material terms of which note are set forth on Exhibit 1 hereto.

3. If DOJ doesn't elect to receive the upfront payment detailed in 1b above, should the Resolution Obligor file for bankruptcy prior to full satisfaction of the cash payment obligations herein, the unpaid balance would receive priority status in a subsequent bankruptcy case of the Resolution Obligor.

4. Parties agree that (a) no tax credits or other potentially beneficial tax attributes (such as net operating losses) are acquired by the Newco from the Debtors in the event of a sale or by any party (including the Reorganized Debtor) in the event of a reorganization, and (b) the Resolution Obligor's tax basis in the acquired or post-emergence assets (as applicable) will be stipulated to be in the range of $3.5 billion to $4.65 billion, with such tax basis to be established by the Resolution Obligor following the Resolution Effective Date pursuant to a fair market valuation of such assets by a nationally recognized accounting firm retained by the Resolution Obligor.

5. This deal is subject to satisfactory resolution of the criminal and civil fraud claims against the Debtors related to the sale and marketing of opioid products, the financial component of which will be included within the payments described in paragraphs 1-2, and shall be acceptable to the DOJ, Debtors and the Ad Hoc First Lien Group.

[1] The obligations hereunder of the Resolution Obligor shall not be structurally junior to any of obligations outstanding under any other resolution reached with any other case constituency.

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6. These considerations would satisfy all pre-petition and administrative claims of the government against the Debtors.

7. The Debtors and Ad Hoc First Lien Group will resolve any outstanding objections from the US Trustee to the proposed transaction.

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Exhibit 1

Material Terms of Contingent Note

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- **Instrument:** a promissory note issued at Resolution Effective Date with a face amount of $100 million that shall rank as a senior unsecured obligation of the Resolution Obligor (the "**Contingent Note**"), which the Parties agree is among the consideration given in respect of the resolution of the IRS's tax claims.

- **Contingent payment amount:** Periodic payment amount determined by EBITDA outperformance relative to benchmark projections. For each year from 2024 through 2027, payment on the Contingent Note is triggered by the Resolution Obligor's outperformance over the February 2023 LTP. For the year 2028 (which is not included in the February 2023 LTP), the target EBITDA (defined below) shall be $949 million[2].

    - Use Earnings Before Interest, Taxes, Depreciation and Amortization ("**EBITDA**") as a metric to measure outperformance on an annual basis. EBITDA will be calculated as disclosed in Item 2.02 of Endo's Current Report on Form 8-K dated August 8, 2023 ("EBITDA represents Net income (loss) before Interest expense, net; Income tax expense; Depreciation; and Amortization, each prepared in accordance with GAAP.").

    - EBITDA threshold will be adjusted upward/downward dollar for dollar based upon the EBITDA contribution of acquired/sold assets upon the closing of such acquisitions/sales; provided, that any single or series of sale transactions within a twelve-month period that represent more than 66.7% of the EBITDA of the preceding measurement period shall constitute a Liquidity Event (defined below) (such a series of sales within such a twelve-month period, a "**Qualifying Series Liquidity Event**"). Any EBITDA threshold adjustment should account for the timing of the acquisition/sale.

    - Outperformance as measured by actual annual EBITDA reported in any single year during 2024 – 2028 (the "**Contingent Note Period**") exceeding projected EBITDA by a percentage equal or greater than the applicable incremental percentage set forth below would trigger a payment:

Year	Outperformance Percentage
2024	35%
2025	20%
2026	20%
2027	20%
2028	20%

    - Outperformance in any single year would trigger a payment of $25 million (the "**Contingent Note Payment Amount**"), subject to adjustment as set forth below. Each year's outperformance is evaluated on a standalone basis (*i.e.*, irrespective of performance in any prior year). For the avoidance of doubt, the sum of payments shall never exceed $100 million in the aggregate.

[2] Based on EBITDA growth rate equal to 2027 EBITDA growth rate in February 2023 LTP

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- No clawback is permitted if the Resolution Obligor's audited financial statements are subsequently restated.

- **Liquidity Event Accelerator:**

  - (A) Upon the occurrence of (i) a single transaction that, in form or substance, effects a sale of the Resolution Obligor that closes during the Contingent Note Period at an implied Total Enterprise Value (defined below) that exceeds the applicable Threshold Enterprise Value (defined below), then the Contingent Note will become fully due and payable upon the applicable Liquidity Event Trigger Date, or (ii) a Qualifying Series Liquidity Event, the final sale of which closes during the Contingent Note Period, whereby (1) the sum of (w) the total purchase price paid or payable for each such sale on the Liquidity Event Trigger Date, (x) the book value of the outstanding interest-bearing indebtedness of the Resolution Obligor on the Liquidity Event Trigger Date, and (y) the average daily closing market capitalization of the Resolution Obligor's publicly traded equity for the 30 consecutive trading days following the applicable Liquidity Event Trigger Date,[3] *minus* (z) the consolidated cash of the Resolution Obligor as of the most recent calendar month-end before the Liquidity Event Trigger Date, exceeds (2) the applicable Threshold Enterprise Value, then the Contingent Note will become fully due and payable upon the applicable Liquidity Event Trigger Date.

  - (B) Upon the occurrence of (i) any single sale of, or (ii) multiple sales aggregating $500 million or more in value of shares by two or more unaffiliated shareholders acting in concert (not the Resolution Obligor or the Voluntary GUC Trust) that (1) is organized and managed by an investment bank or broker-dealer engaged by the selling shareholders and is not an open market sale, or (2) is a secondary registered offering of such shares that is underwritten by an underwriter, which, in each case, closes during the Contingent Note Period at an implied Total Enterprise Value exceeding the Threshold Enterprise Value on the applicable Liquidity Event Trigger Date (each of the transactions described in this clause (B), a "**Stock Sale Liquidity Event**"), then the Resolution Obligor shall pay the Applicable Amount upon such Liquidity Event Trigger Date, which payment shall reduce the balance of the Contingent Note. Following the payment of any Applicable Amount, the Contingent Note Payment Amount payable in any subsequent calendar year shall be equal to the product of (i) the Contingent Note Payment Amount prior to the payment of such Applicable Amount and (ii) 1 minus the result of (a) the amount raised in the applicable Stock Sale Liquidity Event divided by (b)(x) in the case of a Stock Sale Liquidity Event described in clause (B)(i) above, the total equity value implied by the price per each share sold in such Stock Sale Liquidity Event or (y) in the case of a Stock Sale Liquidity Event described in clause (B)(ii) above, the average equity value implied by the price per each share sold in the sales comprising such Stock Sale Liquidity Event.

    - "**Liquidity Event**" means any of the transactions described in clauses (A)(i) and (ii) above and any Stock Sale Liquidity Event. For the avoidance of doubt, the listing by the Resolution Obligor of its shares on a stock exchange after the

[3] In the event the equity of the Resolution Obligor is not publicly listed on such date, such equity value shall be determined by a nationally recognized investment banking or valuation firm selected by the Resolution Obligor with DOJ's approval, and retained by the Resolution Obligor.

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Resolution Effective Date or an individual shareholder's sale of its shares (whether in a block trade or multiple trades), in each case, is not a Liquidity Event.

- **"Liquidity Event Trigger Date"** means, as applicable, (1) the closing date in the case of a Liquidity Event described in clause (A)(i) above, (2) the final closing date in the series of sales that are the subject of a Qualifying Series Liquidity Event described in clause (A)(ii) above, (3) the closing date of a sale of shares comprising a Stock Sale Liquidity Event under clause (B)(i), or (4) the final closing date in the series of sales comprising a Stock Sale Liquidity Event under clause (B)(ii).

- "**Applicable Amount**" means the amount equal to the product of (1) (A) in the case of a sale under clause (B)(i), the amount raised in the applicable Stock Sale Liquidity Event divided by the total equity value implied by the price per each share sold in such Stock Sale Liquidity Event or (B) in the case of a series of sales under clause (B)(ii), the aggregate amount raised in the applicable sales comprising such Stock Sale Liquidity Event divided by the average equity value implied by the price per each share sold in the sales comprising such Stock Sale Liquidity Event and (2) the face amount of the Contingent Note outstanding immediately before the Liquidity Event Trigger Date in respect of such Stock Sale Liquidity Event.

- "**Total Enterprise Value**" means (i) the market capitalization of the Resolution Obligor *plus* the book value of the outstanding interest-bearing indebtedness of the Resolution Obligor, in each case, on the Liquidity Event Trigger Date *minus* (ii) consolidated cash of the Resolution Obligor as of the most recent calendar month-end before the Liquidity Event Trigger Date.

- "**Threshold Enterprise Value**" means the amount set forth below with respect to the applicable calendar year in which a Liquidity Event Trigger Date occurs; *provided* that the Threshold Enterprise Value for each calendar year shall be subject to a dollar-for-dollar adjustment upward or downward equal to the purchase price of assets purchased or sold during the Contingent Note Period, as applicable:

($ in millions)	**2024**	**2025**	**2026**	**2027**	**2028**
Threshold Enterprise Value	$6,772	$7,085	$7,997	$8,534	$9,110

Exhibit E

Illustrative Fixed Consideration Prepayment Schedule

Illustrative Fixed Consideration Prepayment Schedule[1]

Year 1	On Plan Effective Date	$200,000,000.00
	1-Month Post Plan Effective Date	202,007,942.31
	2-Months Post Plan Effective Date	204,038,203.36
	3-Months Post Plan Effective Date	206,088,869.36
	4-Months Post Plan Effective Date	208,160,145.37
	5-Months Post Plan Effective Date	210,252,238.53
	6-Months Post Plan Effective Date	212,365,358.08
	7-Months Post Plan Effective Date	214,499,715.32
	8-Months Post Plan Effective Date	216,655,523.72
	9-Months Post Plan Effective Date	218,832,998.85
	10-Months Post Plan Effective Date	221,032,358.49
	11-Months Post Plan Effective Date	223,253,822.57
	12-Months Post Plan Effective Date	225,497,613.27
Year 2	13-Months Post Plan Effective Date	190,907,215.78
	14-Months Post Plan Effective Date	192,825,910.07
	15-Months Post Plan Effective Date	194,763,888.01
	16-Months Post Plan Effective Date	196,721,343.40
	17-Months Post Plan Effective Date	198,698,472.01
	18-Months Post Plan Effective Date	200,695,471.55
	19-Months Post Plan Effective Date	202,712,541.75
	20-Months Post Plan Effective Date	204,749,884.31
	21-Months Post Plan Effective Date	206,807,702.98
	22-Months Post Plan Effective Date	208,886,203.55
	23-Months Post Plan Effective Date	210,985,593.90
	24-Months Post Plan Effective Date	213,106,083.96
Year 3	25-Months Post Plan Effective Date	178,391,146.62
	26-Months Post Plan Effective Date	180,184,049.38
	27-Months Post Plan Effective Date	181,994,971.53
	28-Months Post Plan Effective Date	183,824,094.18
	29-Months Post Plan Effective Date	185,671,600.25
	30-Months Post Plan Effective Date	187,537,674.49
	31-Months Post Plan Effective Date	189,422,503.54
	32-Months Post Plan Effective Date	191,326,275.87
	33-Months Post Plan Effective Date	193,249,181.88
	34-Months Post Plan Effective Date	195,191,413.86
	35-Months Post Plan Effective Date	197,153,166.06
	36-Months Post Plan Effective Date	199,134,634.66
Year 4	37-Months Post Plan Effective Date	164,279,278.64
	38-Months Post Plan Effective Date	165,930,351.45
	39-Months Post Plan Effective Date	167,598,018.21
	40-Months Post Plan Effective Date	169,282,445.69
	41-Months Post Plan Effective Date	170,983,802.34
	42-Months Post Plan Effective Date	172,702,258.31
	43-Months Post Plan Effective Date	174,437,985.45
	44-Months Post Plan Effective Date	176,191,157.35
	45-Months Post Plan Effective Date	177,961,949.34
	46-Months Post Plan Effective Date	179,750,538.49
	47-Months Post Plan Effective Date	181,557,103.68
	48-Months Post Plan Effective Date	183,381,825.58
Year 5	49-Months Post Plan Effective Date	148,368,147.50
	50-Months Post Plan Effective Date	149,859,307.04
	51-Months Post Plan Effective Date	151,365,453.34
	52-Months Post Plan Effective Date	152,886,737.01
	53-Months Post Plan Effective Date	154,423,310.20
	54-Months Post Plan Effective Date	155,975,326.56
	55-Months Post Plan Effective Date	157,542,941.32
	56-Months Post Plan Effective Date	159,126,311.23
	57-Months Post Plan Effective Date	160,725,594.65
	58-Months Post Plan Effective Date	162,340,951.50
	59-Months Post Plan Effective Date	163,972,543.35
	60-Months Post Plan Effective Date	165,620,533.34
Year 6	61-Months Post Plan Effective Date	130,428,347.13
	62-Months Post Plan Effective Date	131,739,204.47
	63-Months Post Plan Effective Date	133,063,236.45
	64-Months Post Plan Effective Date	134,400,575.48
	65-Months Post Plan Effective Date	135,751,355.31
	66-Months Post Plan Effective Date	137,115,711.02
	67-Months Post Plan Effective Date	138,493,779.05
	68-Months Post Plan Effective Date	139,885,697.22
	69-Months Post Plan Effective Date	141,291,604.73
	70-Months Post Plan Effective Date	142,711,642.18
	71-Months Post Plan Effective Date	144,145,951.57
	72-Months Post Plan Effective Date	145,594,676.35
Year 7	73-Months Post Plan Effective Date	110,201,222.22
	74-Months Post Plan Effective Date	111,308,788.81
	75-Months Post Plan Effective Date	112,427,486.90
	76-Months Post Plan Effective Date	113,557,428.35
	77-Months Post Plan Effective Date	114,698,726.17
	78-Months Post Plan Effective Date	115,851,494.49
	79-Months Post Plan Effective Date	117,015,848.60
	80-Months Post Plan Effective Date	118,191,904.93
	81-Months Post Plan Effective Date	119,379,781.11
	82-Months Post Plan Effective Date	120,579,595.91
	83-Months Post Plan Effective Date	121,791,469.34
	84-Months Post Plan Effective Date	123,015,522.58
Year 8	85-Months Post Plan Effective Date	87,395,138.88
	86-Months Post Plan Effective Date	88,273,495.16
	87-Months Post Plan Effective Date	89,160,679.29
	88-Months Post Plan Effective Date	90,056,779.97
	89-Months Post Plan Effective Date	90,961,886.82
	90-Months Post Plan Effective Date	91,876,090.36
	91-Months Post Plan Effective Date	92,799,482.01
	92-Months Post Plan Effective Date	93,732,154.13
	93-Months Post Plan Effective Date	94,674,199.97
	94-Months Post Plan Effective Date	95,625,713.75
	95-Months Post Plan Effective Date	96,586,790.62
	96-Months Post Plan Effective Date	97,557,526.71
Year 9	97-Months Post Plan Effective Date	61,681,279.91
	98-Months Post Plan Effective Date	62,301,201.57
	99-Months Post Plan Effective Date	62,927,353.70
	100-Months Post Plan Effective Date	63,559,798.91
	101-Months Post Plan Effective Date	64,198,600.45
	102-Months Post Plan Effective Date	64,843,822.20
	103-Months Post Plan Effective Date	65,495,528.69
	104-Months Post Plan Effective Date	66,153,785.09
	105-Months Post Plan Effective Date	66,818,657.23
	106-Months Post Plan Effective Date	67,490,211.61
	107-Months Post Plan Effective Date	68,168,515.37
	108-Months Post Plan Effective Date	68,853,636.36
Year 10	109-Months Post Plan Effective Date	32,688,903.92
	110-Months Post Plan Effective Date	33,017,440.55
	111-Months Post Plan Effective Date	33,349,279.11
	112-Months Post Plan Effective Date	33,684,452.77
	113-Months Post Plan Effective Date	34,022,995.07
	114-Months Post Plan Effective Date	34,364,939.85
	115-Months Post Plan Effective Date	34,710,321.31
	116-Months Post Plan Effective Date	35,059,174.00
	117-Months Post Plan Effective Date	35,411,532.80
	118-Months Post Plan Effective Date	35,767,432.94
	119-Months Post Plan Effective Date	36,126,910.03
	120-Months Post Plan Effective Date	36,490,000.00

Note: Reflects present value of amounts to be prepaid at the date of prepayment. Reflects discount rate of 12.75%. Calculated on a 30/360 basis.

1. The Prepayment Amount at each anniversary of the Plan Effective Date includes the installment payment of $36,490,000.00 due on that anniversary.

Exhibit B

Plea Agreement

U.S. Department of Justice

Consumer Protection Branch

450 5th St NW
Washington, DC 20001

February 28, 2024

Sean M. Berkowitz, Esq.
Garrett S. Long, Esq.
Latham & Watkins LLP
330 North Wabash Avenue
Suite 2800
Chicago, Illinois 60611

Carole S. Rendon, Esq.
Sarah Spring, Esq.
BakerHostetler LLP
127 Public Square, Suite 2000
Cleveland, Ohio 44114-1214

Re: Plea Agreement with Endo Health Solutions Inc.

Dear Counsel:

This letter sets forth the plea agreement ("Agreement") between the United States Department of Justice, Civil Division, Consumer Protection Branch ("United States") and your client, Endo Health Solutions Inc. ("EHSI").

Charge

Conditioned on the understandings specified below, pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the United States will accept a guilty plea from EHSI to a one-count Information (the "Information"), to be filed in the U.S. District Court for the Eastern District of Michigan (the "Court"), which charges EHSI with a misdemeanor violation of the Food, Drug, and Cosmetic Act ("FDCA"), contrary to Title 21, United States Code, Sections 331(a), 333(a)(1), and 352(f)(1) in that EHSI caused the introduction and delivery for introduction into interstate commerce of Opana ER, a drug that was misbranded in that the drug's labeling lacked adequate directions for use.

Agreement Not to Prosecute

If EHSI enters a guilty plea and a judgment of conviction is entered that is consistent with the terms of the agreed disposition included in this Agreement, and if EHSI otherwise fully complies with all of the terms of this Agreement, the United States agrees that, other than the charge in the Information in this case, it will not bring any other criminal charges or criminal forfeiture actions against EHSI, Endo International plc, or their present or former companies, affiliates, divisions, or subsidiaries, or their predecessors, successors, or assigns (including, for the avoidance of doubt, any purchaser of the assets of the foregoing entities in the jointly administered bankruptcy cases of *In re Endo International plc*, Bankr. S.D.N.Y. Case No. 22-22549 (the "Endo Bankruptcy")) (collectively, the "Released Parties") for conduct which (1) is covered by the Information; (2) falls within the scope of the investigations conducted by the United States Attorney's Office for the Southern District of Florida and the Consumer Protection Branch of the Department of Justice, or (3) was known to the United States Attorney's Office for the Southern District of Florida or the Consumer Protection Branch of the Department of Justice as of the date of the execution of this Agreement and which relates to the Released Parties' production, sale, marketing, promotion or distribution of Opana ER between 2006 and the present.

The non-prosecution provisions of this sub-section are binding on the Consumer Protection Branch, Civil Division, of the Department of Justice, the United States Attorney's Offices for each of the 94 judicial districts of the United States, and the Criminal Division of the United States Department of Justice, with the exception that it does not prohibit any component of the United States Department of Justice from bringing charges against any culpable individual as a result of such investigation. An investigation and prosecution of any culpable individual, if any, is specifically excluded from the release in this paragraph. EHSI understands that this Agreement does not bind any other government agency, or any component of the Department of Justice, except as specified in this Agreement.

Sentencing Guidelines

The violation of 21 U.S.C. §331(a) and 333(a)(1) to which EHSI is agreeing to plead guilty carries a statutory maximum fine equal to the greatest of: (1) $200,000; (2) twice the gross amount of any pecuniary gain that any persons derived from the offense; or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense. *See* 18 U.S.C. § 3571(c)(5), 3571(d). Fines imposed by the sentencing judge may be subject to the payment of interest.

While the fine provisions of the United States Sentencing Guidelines do not apply to organizational defendants for misdemeanor violations of the FDCA, *see* U.S.S.G. § 8C2.1, the parties stipulate that the Guidelines have been used as a reference to determine the appropriate multiplier for criminal actions brought against organizations under that provision consistent with previous corporate FDCA misdemeanor cases.

Using these fine provisions, EHSI's culpability score of 5 is calculated as follows:

1. 5 points base, *see* U.S.S.G. § 8C2.5(a);

2. 2 points added because EHSI had more than 50 employees and an individual

within substantial authority personnel participated in, condoned, or was willfully ignorant of the offense, *see id*. § 8C2.5(b)(4);

3. with 2 points subtracted because EHSI accepts responsibility for its criminal conduct, *see id*. § 8C2.5(g).

4. Under U.S.S.G. § 8C2.6, a culpability score of 5 results in a 1.0-2.0 multiplier for any criminal fine.

The pecuniary gain earned by EHSI as a result of the sales of misbranded Reformulated Opana ER was approximately $543,000,000. Therefore, the advisory Guidelines Fine Range would be $543,000,000 to $1,086,000,000.

The statutory maximum fine is $1,086,000,000.

In addition to imposing a fine on EHSI, the sentencing judge will order EHSI to pay an assessment of $125, pursuant to Title 18, United States Code, Section 3013, which assessment must be paid by the date of sentencing.

Agreed Disposition

The United States and EHSI agree to recommend and advocate to the Court that, pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the appropriate disposition of this case is as follows (the "Agreed Disposition"):

1. FINE: The sentence imposed shall include a criminal fine in the amount of $1,086,000,000;

2. FORFEITURE: Subject to the terms of this Agreement, the sentence shall include criminal forfeiture in the amount of $450,000,000 to be satisfied as discussed below;

3. RESTITUTION: No restitution shall be entered because restitution to other persons is not administratively feasible in this case, and attempting to fashion an order to provide restitution to any such possible persons would result in complication and prolongation of the sentencing process that would outweigh the need to provide restitution to any such possible persons under 18 U.S.C. § 3663(a)(1)(B)(ii); and

4. PROBATION: EHSI shall not be subject to a term of probation.

The Agreed Disposition takes into account, among other things, EHSI's status as a debtor in the Endo Bankruptcy, and EHSI's agreement to an allowed, general unsecured claim not subject to reconsideration or subordination in the amount of $475,600,000, which shall be deemed satisfied as a result of the consummation of the U.S. Government Settlement Agreement (as defined below), to resolve its civil liability arising from the Department of Justice's civil investigation relating to similar conduct (attached as **Exhibit B**) (the "Civil Settlement Agreement").

Criminal Fine

The parties agree that the criminal fine imposed by the Court as part of the Agreed Disposition shall be treated as an allowed, general unsecured claim not subject to reconsideration or subordination in the Endo Bankruptcy, to be paid in accordance with the terms of a separate agreement (the "U.S. Government Settlement Agreement") by and among EHSI, the United States and other relevant parties, providing for the terms of resolving such claim and other federal government claims in the Endo Bankruptcy.

Procedural Matters

The parties agree that, within 3 business days after the expiration of the stay under Fed. R. Bankr. P. 3020(e) following the United States Bankruptcy Court for the Southern District of New York's (the "Bankruptcy Court") confirmation under 11 U.S.C. § 1129 of the chapter 11 plan of reorganization first filed by EHSI and its debtor affiliates in the Endo Bankruptcy on December 19, 2023 at docket number 3355 (as may be amended, modified, or supplemented from time to time, the "Plan of Reorganization"), the parties will jointly request a plea hearing before the Court pursuant to Rule 11 of the Federal Rules of Criminal Procedure. The parties will further request that the plea hearing occur on the earliest possible date available to the Court.

Pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the United States and EHSI agree to make a joint recommendation and advocate to the Court that the Agreed Disposition is the appropriate disposition of this case. The parties agree to request that the Court's acceptance of EHSI's plea and the Plea Agreement, pursuant to Rule 11(c)(3)(A), be deferred until the date of the sentencing hearing (the "Sentencing Hearing Date").

The parties further agree to request that the Sentencing Hearing Date take place no earlier than the date on which the order entered by the Bankruptcy Court confirming the Plan of Reorganization becomes final and non-appealable, but in any event prior to the Plan of Reorganization becoming effective. The parties may jointly agree to request a Sentencing Hearing Date prior to the order confirming the plan becoming final and non-appealable. The Plan of Reorganization shall be amended to provide (or the order confirming the Plan of Reorganization shall provide) that the Court's acceptance of this Agreement and imposition of a sentence consistent with the Agreed Disposition is a condition precedent to the effectiveness of the Plan of Reorganization.

In the event the Endo Bankruptcy is converted from a chapter 11 case to a chapter 7 case, or the Endo Bankruptcy is dismissed, subject to EHSI's right to withdraw from its plea of guilty and from this Agreement upon the occurrence of a Plea Withdrawal Triggering Event, as defined below, the parties agree to jointly request that a plea hearing before the Court pursuant to Rule 11 of the Federal Rules of Criminal Procedure and the Sentencing Hearing Date take place within fourteen days of such event, to the extent a plea hearing and/or sentencing hearing has not yet occurred.

Pursuant to Rule 11(c)(1)(C), if the Court accepts this Agreement on the Sentencing Hearing Date, the Court will be bound to impose a sentence consistent with the Agreed Disposition. If, however, the sentencing judge rejects this Agreement and the Agreed Disposition, pursuant to

Rule 11(c)(5), EHSI will have the opportunity to withdraw its plea of guilty and withdraw from the Plea Agreement, and the United States may also withdraw from the Plea Agreement.

Additionally, prior to the Sentencing Hearing Date, EHSI may withdraw its plea of guilty and from this Agreement if the following "Condition Precedent to Agreement Effectiveness" is not satisfied or any of the following "Plea Withdrawal Triggering Events" occurs:

Condition Precedent to Agreement Effectiveness

(1) the Bankruptcy Court shall have approved EHSI's entry into and performance under this Agreement.

Plea Withdrawal Triggering Events

(1) The Bankruptcy Court rejects, or otherwise declines to approve, EHSI's and its debtor affiliates' entry into and performance under the Civil Settlement Agreement;

(2) the Bankruptcy Court rejects, or otherwise declines to approve, EHSI's and its debtor affiliates' entry into and performance under the U.S. Government Settlement Agreement;

(3) the Bankruptcy Court converts the Endo Bankruptcy from a chapter 11 case to a chapter 7 case, or the Bankruptcy Court dismisses the Endo Bankruptcy;

(4) the Bankruptcy Court denies confirmation of, or otherwise declines to confirm, the Plan of Reorganization which contemplates this Plea Agreement;

(5) if, upon the exercise of its fiduciary duties, EHSI concludes that one or more of the conditions precedent to emergence from bankruptcy as contemplated in the Plan of Reorganization cannot reasonably be satisfied and therefore provides notice on the public docket of the Endo Bankruptcy that it is withdrawing or abandoning the Plan of Reorganization; or

(5) the Department of Health and Human Services Office of Inspector General ("HHS-OIG") exercises, or confirms its intent to exercise such authority in writing, any available authority to exclude any of EHSI's parent companies or any of their respective affiliates, divisions, or subsidiaries (other than EHSI), or its or their successors or assigns (including, for the avoidance of doubt, any purchaser of the assets of the foregoing entities in the Endo Bankruptcy), from participation in Federal health care programs based, in any part, on the production, sale, marketing, promotion or distribution of Opana ER between 2006 and the present, including the conduct described in **Schedule A**, the Information filed at the time of the plea hearing, or the Civil Settlement Agreement.

If a Plea Withdrawal Triggering Event occurs, EHSI shall determine whether to withdraw its plea of guilty, and shall notify the United States of its decision, within 14 days. If EHSI elects to withdraw its plea of guilty, EHSI may also elect to withdraw from the Agreement. If a Plea Withdrawal Triggering Event has occurred and EHSI elects to withdraw its plea of guilty after the

Court has accepted EHSI's plea, the United States agrees that EHSI will have met the conditions set forth in Rule 11(d)(2)(B). If EHSI elects not to withdraw its plea of guilty within 14 days of a Plea Withdrawal Triggering Event, EHSI will have waived its right to withdraw its plea based on that Plea Withdrawal Triggering Event, except under the circumstances set forth in Rule 11(c)(5). EHSI's decision not to withdraw its plea based on a Plea Withdrawal Triggering Event does not waive its right to withdraw its plea based on another Plea Withdrawal Triggering Event. If a Plea Withdrawal Triggering Event does not occur, EHSI shall not be permitted to withdraw its plea of guilty, except under the circumstances set forth in Rule 11(c)(5). EHSI and the United States may jointly to agree the extend the 14-day period referenced herein.

In the event that EHSI withdraws its guilty plea, the Information filed at the time of the plea hearing shall remain pending and EHSI will waive defenses based on the Speedy Trial Act and the relevant statute of limitations with respect to the offense conduct set forth in the Information for a period of 180 days from the date of withdrawal. Nothing in this Agreement shall be deemed a waiver by EHSI of the provisions of Federal Rule of Evidence 410.

Rights Regarding Sentencing

Except as otherwise provided in this Agreement, the parties reserve their rights to correct any misstatements relating to the sentencing proceedings and to provide the sentencing judge and the United States Probation Office all law and information relevant to sentencing, favorable or otherwise. In addition, the parties may inform the sentencing judge and the United States Probation Office of: (1) this Agreement; and (2) the full nature and extent of EHSI's activities and relevant conduct with respect to this case.

Stipulations

The United States and EHSI stipulate and agree to the statements set forth in the attached **Schedule A**, which hereby are made a part of this Agreement. To the extent that the parties do not stipulate to a particular fact or legal conclusion, each reserves the right to argue the existence of and the effect of any such fact or conclusion upon the sentence. Moreover, this agreement to stipulate on the part of the United States is based on the information and evidence that the United States possesses as of the date of this agreement. Thus, if the United States obtains or receives additional evidence or information prior to sentencing that it determines to be credible and to be materially in conflict with any stipulation in the attached **Schedule A**, the United States shall not be bound by any such stipulation. These stipulations do not restrict the parties' right to respond to questions from the Court and to correct misinformation that may be provided to the Court. Accordingly, the parties agree that they will not challenge at any time, using any means, the District Court's acceptance of those stipulated facts.

Waiver of Appeal and Post-Sentencing Rights

The United States and EHSI agree that, provided that the District Court imposes a sentence in accordance with this Rule 11(c)(1)(C) Agreement, neither party will appeal that sentence. EHSI further agrees that, in exchange for the concessions the United States made in entering into this Rule 11(c)(1)(C) Agreement, and provided that this Agreement remains in full force and effect it will not challenge its conviction for any reason by any means, other than ineffective assistance of

counsel, and it will not challenge or seek to modify any component of its sentence for any reason by any means, other than ineffective assistance of counsel. The term "any means" includes, but is not limited to, a direct appeal under 18 U.S.C. § 3742 or 28 U.S.C. § 1291, a motion to vacate the sentence under 28 U.S.C. § 2255, or any other motion, however captioned, that seeks to attack or modify any component of the judgment of conviction or sentence.

Forfeiture

Subject to the proviso at the end of this paragraph, as part of its acceptance of responsibility for its violation of 21 U.S.C. §§ 331(a), 333(a)(1), and 352(f)(1), and pursuant to 18 U.S.C. §982(a)(7) and 18 U.S.C. § 24(a)(2), EHSI agrees to forfeit to the United States all of its right, title, and interest in all property EHSI obtained that constituted and was derived, directly and indirectly, from gross proceeds traceable to misbranded Opana ER that was introduced or delivered for the introduction into interstate commerce, in violation of 21 U.S.C. §§ 331(a), 333(a)(1), and 352(f)(1). EHSI further agrees that the aggregate value of such property was $450,000,000; that one or more of the conditions set forth in 21 U.S.C. § 853(p) exists; and that the United States is therefore entitled to forfeit substitute assets in an amount not to exceed $450,000,000 (the "Forfeiture Judgment"); *provided* that if EHSI withdraws, for any reason, from the Agreement or its plea of guilty, the United States shall not be entitled to the Forfeiture Judgment and any statements contained herein relating thereto shall be deemed null and void.

In order to avoid the unnecessary imposition of duplicative fines, penalties, and/or forfeiture for the same or similar misconduct, the United States agrees to credit against the Forfeiture Judgment the aggregate nominal amount allocated in settlement of claims asserted by state, tribal, or local government entities (the "Public and Tribal Opioid Claims") under the Plan of Reorganization up to the total amount of the Forfeiture Judgment (the "Public and Tribal Opioid Credit"). The Plan of Reorganization contemplates that the Public and Tribal Opioid Claims may be satisfied either by (i) a series of installment payments in an aggregate nominal amount in excess of $450,000,000, or (ii) a lump-sum discounted prepayment intended to equal the present value of the aforementioned installment payments. Irrespective of which payment option is utilized, the United States agrees that the effectiveness of the Plan of Reorganization will result in a Public and Tribal Opioid Credit in excess of $450,000,000 and will fully, finally, and permanently satisfy the Forfeiture Judgment no later than one business day after the effective date of the Plan of Reorganization.

The parties agree that no earlier than the Sentencing Hearing Date, upon the Court's acceptance of this Plea Agreement, the Court will enter an agreed order of forfeiture (the "Forfeiture Order") implementing the Forfeiture Judgment and providing that the Forfeiture Judgment shall not become final or effective until one business day after the effective date of the Plan of Reorganization and that until such time the Forfeiture Judgment shall not be incorporated into the criminal judgment. The parties further agree that the Forfeiture Order shall provide that the Forfeiture Judgment will be fully, finally, and permanently satisfied by the Public and Tribal Opioid Credit no later than one business day after the effective date of the Plan of Reorganization.

If, however, by the Sentencing Hearing Date, the Endo Bankruptcy is converted from a chapter 11 case to a chapter 7 case, the Endo Bankruptcy is dismissed, or EHSI provides notice on the public docket of the Endo Bankruptcy that it is withdrawing or abandoning the Plan of

Reorganization, subject to EHSI's right to withdraw from its plea of guilty and from this Agreement upon the occurrence of a Plea Withdrawal Triggering Event, then the Forfeiture Order by the Court shall become effective as of the Sentencing Hearing Date and be incorporated into the criminal judgment.

In the event that the Public and Tribal Opioid Credit does not occur, and subject in all respects to EHSI's right to withdraw its plea of guilty and withdraw from this Agreement upon the occurrence of a Plea Withdrawal Triggering event, EHSI agrees to the following:

(a) EHSI will tender to the United States Marshals a payment in satisfaction of the Forfeiture Judgment within 60 business days following entry of the judgment of conviction. If this payment is not paid by close of business of the 60th day following the entry of the judgment of conviction: (1) interest shall accrue on any unpaid portion thereof at the judgment rate of interest from that date; and (2) the United States shall be authorized to conduct any discovery needed to identify, locate, or dispose of property sufficient to pay the Forfeiture Judgment in full or in connection with any petitions filed with regard to proceeds or substitute assets, including depositions, interrogatories, and requests for production of documents, and the issuance of subpoenas.

(b) EHSI will not file, or cause any other person or entity to file, or assist any other person or entity in filing, any claim to the Forfeiture Judgment, or in any other way interfere with or delay the forfeiture of the Forfeiture Judgment.

(c) EHSI will not file a claim or a petition for remission or mitigation in any proceeding involving the Forfeiture Judgment and will not cause or assist anyone else in doing so.

(d) Upon reasonable request from the United States, EHSI will agree to reasonably cooperate with the United States in connection with responding to any claims asserted against the Forfeiture Judgment.

(e) EHSI will waive the requirements of Rules 32.2 and 43(a) of the Federal Rules of Criminal Procedure regarding notice of the forfeiture in the charging instrument, announcement of the forfeiture at sentencing, and incorporation of the forfeiture in the judgment. EHSI understands that criminal forfeiture is part of the sentence that may be imposed in this case and waives any failure by the court to advise it of this pursuant to Rule 11(b)(1)(J) of the Federal Rules of Criminal Procedure when the plea is entered. EHSI will waive any and all constitutional, statutory, and other challenges to the forfeiture on any and all grounds, including that the forfeiture constitutes an excessive fine or punishment under the Eighth Amendment.

Cooperation

EHSI shall continue to cooperate with the United States' ongoing investigation, if any, and any resulting prosecutions, if any, pertaining to investigations by the Consumer Protection Branch and United States Attorney's Office for the Southern District of Florida in connection with matters

relating to the production, sale, marketing, promotion or distribution of Opana ER until 180 days after the effective date of the Plan of Reorganization. As reflected by Sections 9.28.700 through 9.28.750 in the Justice Manual, EHSI's cooperation will include: (1) upon request, making disclosures of all relevant facts about any individuals who were involved in the misconduct that falls within the scope of the investigation conducted by the Consumer Protection Branch of the Department of Justice and the United States Attorney's Office for the Southern District of Florida (including, but not limited to, the conduct that forms the basis for this Agreement, including conduct described in **Schedule A** and the Information); (2) to the extent possible, making witnesses available for interview and providing the United States relevant documentary evidence; and (3) voluntary disclosure of other wrongdoing identified by EHSI.

Notwithstanding any provision of this Agreement, EHSI is not required to: (1) request of its current or former directors, officers, agents, or employees that they forgo seeking the advice of an attorney or that they act contrary to that advice; (2) take any action against its directors, officers, agents, or employees for following their attorney's advice; and (3) waive any privilege or claim of work product protection.

Other Provisions

No provision of this Agreement shall preclude EHSI from pursuing in an appropriate forum, when permitted by law, an appeal, collateral attack, writ, or motion claiming that EHSI received constitutionally ineffective assistance of counsel.

Corporate Authorization

EHSI agrees that, subject to obtaining approval from the Bankruptcy Court, it is authorized to enter into this Agreement, that it has authorized the undersigned corporate representative, to take this action, and that all corporate formalities for such authorization have been observed.

EHSI has provided to the United States a certified copy of a resolution of the governing body of EHSI, affirming that it has authority to enter into this Agreement and has (1) reviewed this Plea Agreement in this case; (2) consulted with outside legal counsel in this matter; (3) authorized execution of this Agreement; (4) authorized EHSI to enter a conditional plea of guilty if authorized in the Endo Bankruptcy; and (5) authorized the undersigned corporate representative to execute this Agreement and all other documents necessary to carry out the provisions of this Agreement. A copy of this resolution attached hereto as **Exhibit A**.

No Other Promises

This Agreement and the Exhibits hereto constitute the plea agreement between EHSI and the United States and together their terms supersede any previous agreements between them. No additional promises, agreements, or conditions have been made or will be made unless set forth in writing and signed by the parties.

Sincerely,

AMANDA LISKAMM
DIRECTOR

Gabriel H. Scannapieco
Assistant Director

Tara M. Shinnick
Ben Cornfeld
Trial Attorneys
Consumer Protection Branch
Civil Division
Department of Justice

COMPANY REPRESENTATIVE'S CERTIFICATE

I have read this Agreement and carefully reviewed every part of it with outside counsel for Endo Health Solutions Inc. (the "Company"). I understand the terms of this Agreement and voluntarily agree, on behalf of the Company, to each of its terms. Before signing this Agreement, I consulted outside counsel for the Company. Outside counsel and I discussed all of the Agreement's provisions, including those addressing the charges, sentencing, stipulations, and waiver, as well as the impact Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure has upon this Agreement. Counsel fully advised me of the rights of the Company, of possible defenses, of the provisions of the U.S. Sentencing Guidelines, and of the consequences of entering into this Agreement.

I have carefully reviewed the terms of this Agreement with the Board of Directors of the Company. I have caused outside counsel for the Company to advise the Board of Directors fully of the rights of the Company, of possible defenses, of the Sentencing Guidelines' provisions, and of the consequences of entering into the Agreement.

No promises or inducements have been made other than those contained in this Agreement. Furthermore, no one has threatened or forced me, or to my knowledge any person authorizing this Agreement on behalf of the Company, in any way to enter into this Agreement. I am also satisfied with outside counsel's representation in this matter. I certify that I am the Executive Vice President, Chief Legal Officer and Secretary of the Company and that I have been duly authorized by the Board of Directors of the Company to execute this Agreement on behalf of the Company. My ability to bind the Company remains subject to approval by the United States Bankruptcy Court for the Southern District of New York.

Date: February 28, 2024

Endo Health Solutions Inc.

By: 

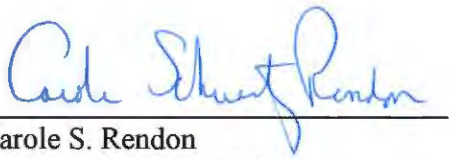
Matthew J. Maletta
Executive Vice President,
Chief Legal Officer & Secretary

CERTIFICATE OF COUNSEL

I am counsel for Endo Health Solutions Inc. (the "Company") in the matter covered by this Agreement. In connection with such representation, I have examined the relevant Company documents and have discussed the terms of this Agreement, including those addressing the charges, sentencing, stipulations, and waiver, as well as the impact Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure has upon this Agreement, with the Company's Board of Directors. Based on our review of the foregoing materials and discussion, I am of the opinion that, subject to approval of the United States Bankruptcy Court for the Southern District of New York, the representative of the Company has been duly authorized to enter into this Agreement on behalf of the Company and that this Agreement has been duly and validly authorized, executed, and delivered on behalf of the Company and is a valid and binding obligation of the Company. Further, I have carefully reviewed the terms of the Agreement with the Board of Directors, the Chief Executive Officer, and the Chief Legal Officer & Secretary of the Company. I have fully advised them of the rights of the Company, of possible defenses, of the provisions of the U.S. Sentencing Guidelines, and of the consequences of entering into this Agreement. To my knowledge, the decision of the Company to enter into this Agreement, based on the authorization of the Board of Directors, is an informed and voluntary one.

Date: February 28, 2024

Endo Health Solutions Inc.

By: 

Carole S. Rendon
Baker & Hostetler LLP
Counsel for Endo Health Solutions Inc.

Schedule A

Endo Health Solutions Inc. admits that it is responsible for the acts of its employees and agents, described below, and admits the following facts:

1. Endo Health Solutions Inc. is a Delaware corporation with its principal place of business in Malvern, Pennsylvania. At all times relevant to the Information, defendant Endo Health Solutions Inc. (hereinafter "ENDO"), was either a direct or indirect parent company of Endo Pharmaceuticals Inc. and was a Delaware corporation with its principal place of business in Malvern, Pennsylvania.

2. ENDO was engaged in the pharmaceutical business throughout the United States, including in the Eastern District of Michigan. ENDO's business included the marketing, promotion, and sales of extended-release opioid drugs containing oxymorphone under the brand names Opana ER and reformulated Opana ER with INTAC (hereinafter "reformulated Opana ER").

3. Between 2006 and December 2016, ENDO marketed Opana ER, and then reformulated Opana ER, to prescribers and healthcare providers throughout the United States. Between 2006 and July 2017, ENDO sold Opana ER and then reformulated Opana ER throughout the United States.

4. Opana ER and reformulated Opana ER were Schedule II drugs under the Controlled Substances Act. The DEA defines Schedule II drugs as those drugs "with a high potential for abuse, with use potentially leading to severe psychological or physical dependence." The labels for Opana ER and reformulated Opana ER contained "black box" warnings of serious risks from taking the opioid medication, such as addiction and respiratory depression, which can lead to death.

5. The U.S. Food and Drug Administration (FDA) first approved Opana ER in 2006 for the relief of moderate to severe pain in patients requiring continuous, around-the-clock opioid treatment for an extended period of time. In July 2010, ENDO submitted a new drug application (NDA) to FDA for a reformulated version of Opana ER. In that NDA, ENDO asked FDA to approve a product label that stated: "[reformulated Opana ER] is formulated as a hard tablet to withstand crushing forces in excess of 800 Newtons. In standardized . . . studies, [reformulated Opana ER] demonstrated resistance to crushing, breaking, pulverization or powdering; however, the clinical significance of these properties and the impact on abuse liability has not been established."

6. In January 2011, FDA, after receiving the clinical data submitted by ENDO, recommended that reformulated Opana ER's "product label should not include language asserting that [it] provides resistance to crushing, because it may provide a false sense of security since the product may be chewed and ground for subsequent abuse."

7. In December 2011, FDA approved reformulated Opana ER, which ENDO called Opana ER with INTAC, which was bioequivalent to Opana ER. FDA did not, however, approve labeling for reformulated Opana ER describing crush resistance, tamper resistance, or abuse-

deterrent properties, because FDA concluded that the available data was inadequate to support such labeling.

8. In February 2012, ENDO submitted proposed promotion materials for reformulated Opana ER to FDA for advisory review. In April 2012, FDA sent ENDO a marketing claims review letter stating that claims and representations in the proposed promotion materials suggesting that reformulated Opana ER offered any therapeutic advantage over the original formulation—including claims of "mechanical stability," "mechanical strength," and "obstacle[s]" or "resistance to crushing by tools"—"ha[ve] not been demonstrated by substantial evidence or clinical experience" and "misleadingly minimize the risks associated with Opana ER by suggesting that the new formulation . . . confers some form of abuse deterrence properties when this has not been demonstrated by substantial evidence." The FDA concluded:

> We are especially concerned from a public health perspective because the presence of this information in the detail aid could result in health care practitioners or patients thinking that the new formulation is safer than the old formulation, when this is not the case.

Following FDA's recommendation, ENDO removed the proposed claims identified in FDA's claims review letter and did not include them in ENDO's marketing and promotional materials for reformulated Opana ER.

9. In February 2013, ENDO submitted an NDA supplement to FDA, proposing new labeling regarding abuse deterrence for reformulated Opana ER. In May 2013, FDA denied ENDO's request for the addition of abuse deterrent language on reformulated Opana ER's label, noting that the drug could still be abused by being ground into powder or cut into small pieces, the data submitted was insufficient, and that the "ease with which the product can be manipulated . . . [is] not consistent with a formulation that would provide a reduction in oral, intranasal or intravenous abuse of OPANA ER."

10. ENDO hired hundreds of sales representatives to conduct in-person marketing of Opana ER and reformulated Opana ER (known in the industry as "detailing") of healthcare providers. ENDO's analyses showed that its detailing of healthcare providers was effective at increasing the drug's sales, which is a finding generally consistent with the effect of detailing efforts for branded pharmaceuticals in the industry.

11. Despite FDA's guidance to ENDO, from April 2012 through May 2013, certain ENDO sales representatives marketed reformulated Opana ER to prescribers by touting Opana ER's purported abuse deterrence, crush resistance and/or tamper resistance. Moreover, certain ENDO sales managers were aware that certain sales representatives were making claims regarding reformulated Opana ER's purported abuse deterrence, crush resistance, and/or tamper resistance during sales calls.

12. In January 2013, ENDO supplied its sales representatives with demonstration cards that contained sample rods of the INTAC technology used in reformulated Opana ER. Some ENDO sales representatives improperly hit the demonstration rods with hammers and conducted

other demonstrations with sample rods to attempt to convey the message that reformulated Opana ER was, in fact, crush proof, tamper resistant, and/or abuse deterrent until May 2013.

13. In December 2016, ENDO voluntarily stopped the detailing of reformulated Opana ER by sales representatives to healthcare providers.

14. ENDO continued to sell reformulated Opana ER until July 2017. ENDO voluntarily withdrew the product from the market after FDA requested that ENDO do so due to concerns related to intravenous abuse of the product.

15. The FDA-approved labeling for reformulated Opana ER did not provide adequate information for healthcare providers to safely prescribe reformulated Opana ER for use as an opioid that is abuse deterrent. For example, the FDA approved labeling for reformulated Opana ER did not reflect reformulated Opana ER's purported abuse-deterrent, crush resistant, and/or tamper resistant properties that certain sales representatives conveyed to healthcare providers when marketing reformulated Opana ER (as described in paragraphs 11 and 12 above).

16. As a result of the conduct described above, ENDO is responsible for the misbranding of reformulated Opana ER by marketing the drug in a manner designed to convey abuse deterrence, but with a label that failed to include adequate directions for use for its claimed abuse deterrence, in violation of the Federal Food, Drug, and Cosmetic Act.

Exhibit A

SECRETARY'S CERTIFICATE

ENDO HEALTH SOLUTIONS INC.

February 27, 2024

I, Matthew J. Maletta, the Executive Vice President, Chief Legal Officer & Secretary of Endo Health Solutions Inc. ("EHSI") hereby certify, in my capacity as the Secretary of EHSI, and not individually, that the resolution attached hereto as Exhibit A were duly approved by the Board of Directors of EHSI on February 13, 2024, have not been amended, modified, revoked or rescinded as of the date hereof, and are in full force and effect.

By: _____

Name: Matthew J. Maletta

Title: Executive Vice President, Chief Legal Officer & Secretary

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EXHIBIT A

RESOLUTIONS

OF THE

BOARD OF DIRECTORS

(the "Board")

OF

ENDO HEALTH SOLUTIONS INC.

(the "Company")

February 13, 2024

WHEREAS, the Company is a wholly-owned subsidiary of Endo International plc, a public limited company incorporated in Ireland (the "Parent"); and

Purpose

WHEREAS, the purpose of these resolutions is to consider and approve a proposal whereby the Company will approve entry into a (i) plea agreement (the "Plea Agreement"), in resolution of a criminal claim filed in the Chapter 11 Cases by the United States Department of Justice (the "DOJ"), and (ii) civil settlement agreement (the "Civil Settlement Agreement"), in resolution of a civil claim filed by the DOJ.

Chapter 11 Background

WHEREAS, on August 16, 2022 (the "Petition Date"), the Parent, the Company, and certain other Parent subsidiaries (together with the Parent and the Company, the "Group") commenced bankruptcy cases (the "Chapter 11 Cases") pursuant to chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") by filing voluntary petitions for relief in the U.S. Bankruptcy Court for the Southern District of New York (the "U.S. Bankruptcy Court").

Plan of Reorganization

WHEREAS, the Company and other members of the Group filed a chapter 11 plan of reorganization (the "Plan") and related disclosure statement (the "Disclosure Statement") with the Bankruptcy Court. The Plan proposes to, among other things, implement the terms of the

Resolutions negotiated with key parties-in-interest, and to provide for the treatment of other classes of claims and interests, in each case in accordance with the terms of the Plan;

WHEREAS, drafts of the Plan and the Disclosure Statement, which contains information and exhibits regarding the assets, liabilities, and business affairs of the Group to provide creditors and other interest holders with adequate information to make an informed judgment and vote on the proposed Plan, have been presented to the Board;

WHEREAS, if the Plan is approved by the Bankruptcy Court, the Plan will be implemented and result in the reorganization of the Company and other members of the Group;

WHEREAS, it is a condition precedent to the confirmation of the Plan that a resolution be reached with the DOJ with respect to its criminal and civil claims;

WHEREAS, a resolution of the criminal claim is contingent on a Group entity entering a criminal plea, which entity may be the Company;

Plea Agreement

WHEREAS, the Company, through its legal counsel, has been engaged in discussions with the United States Attorney's Office for the Southern District of Florida and the United States Department of Justice, Civil Division, Consumer Protection Branch (collectively, the "United States") in connection with their investigation into potential criminal violations related to the Company's or its affiliates' production, sale, marketing, promotion or distribution of Opana ER. **WHEREAS**, the board of directors of the Parent (together with any committees thereof, the "Parent Board") has met and considered presentations by outside legal counsel and advisors with relevant expertise regarding the possible ramifications of a potential criminal misdemeanor plea by the Company (a "Company Plea");

WHEREAS, the Board met on December 1, 2023 (the "December 1 Board Meeting"), to consider a potential DOJ Resolution, including a potential Company Plea, and considered the input of the Parent Board and outside counsel and advisors with relevant expertise, who advised the Board fully of the consequences of entering into the Plea Agreement and also reviewed its fiduciary duties with respect to key stakeholders, including the Parent;

WHEREAS, the Board having reviewed the near-final forms of the Plea Agreement and Civil Settlement Agreement with outside counsel, approve (x) entry into the Plea Agreement and Civil Settlement Agreement and (y) performance of any actions necessary to implement the Plea Agreement and Civil Settlement Agreement and any actions contemplated thereby.

NOW THEREFORE BE IT:

RESOLVED, that in the judgment of the Board it is desirable and in the best interests of the Company's creditors, stakeholders, and other parties-in-interest that the Company approve (x) entry into the Plea Agreement and Civil Settlement Agreement and (y) performance of any actions necessary to implement the Plea Agreement and Civil Settlement Agreement and

any actions contemplated thereby; provided, that any material modification to the Plea Agreement or Civil Settlement Agreement will be subject to further approval of the Board;

General Authorizations

RESOLVED, that the Chief Executive Officer of the Company or Parent, Chief Financial Officer of the Company or Parent, the Chief Legal Officer and Secretary of the Company, and any Executive of the Company or Parent (or their designees) (the "Authorized Officers" and each individually an "Authorized Officer"), with full authority to act without the others, be, and each of them individually hereby is, authorized, empowered and directed, in the name of and on behalf of the Company, to (or to delegate to any other officer of the Company the authority and power to) negotiate, execute and deliver or cause to be negotiated, executed and delivered, now and in the future, all agreements, amendments, certificates, instruments and other documents and to take or cause to be taken any and all such further actions in connection with the foregoing resolutions and the transactions contemplated thereby, in each case, as each Authorized Officer deems necessary, desirable or appropriate to effect the Plea Agreement and Civil Settlement and any actions that may be contemplated thereby and thereunder, and to carry out fully the purpose and intent of the foregoing resolutions; and be it further

RESOLVED, that each of the Authorized Officers is hereby authorized, in the name of and on behalf of the Company to cause such pleadings or other documents to be filed with the United States Bankruptcy Court for the Southern District of New York as may be necessary or appropriate for the Plea Agreement to become effective and to effect the transactions contemplated thereby; and be it further

RESOLVED, that legal counsel for the Company is authorized, empowered and directed, on behalf of the Company (x) to execute and deliver the Certificate of Counsel forming part of the Plea Agreement and all other documentation required to be executed by legal counsel in connection with the Plea Agreement and (y) to take all actions and execute and deliver all other documents as any Authorized Officer shall deem necessary or appropriate in connection with the Plea Agreement and any transactions or actions contemplated thereby, including entering the guilty plea set forth therein subject to the conditions set forth therein; and be it further

RESOLVED, that any person dealing with any Authorized Officer in connection with any of the foregoing matters shall be conclusively entitled to rely upon the authority of such Authorized Officer and by his or her execution of any document, agreements or instrument, the same to be a valid and binding obligation of the Company enforceable in accordance with its terms; and be it further

RESOLVED, that any and all actions, whether previously taken or to be taken at any time into the future, by or at the direction of the Company, or by or at the direction of any of the managers, directors, or officers of each the Company, directly or indirectly in connection with the documents, transactions and actions contemplated by the foregoing resolutions, be and hereby are adopted, ratified, confirmed and approved in all respects as and for the acts and deeds of the Company.

Exhibit C

Civil Settlement Agreement

SETTLEMENT AGREEMENT

This Settlement Agreement (this "Agreement") is entered into among (a) the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General (OIG-HHS) of the Department of Health and Human Services (HHS), the Defense Health Agency (DHA), acting on behalf of the TRICARE Program; the Office of Personnel Management (OPM), which administers the Federal Employees Health Benefits Program (FEHBP); and the United States Department of Veterans Affairs (VA) (collectively, the "United States"); (b) Endo Health Solutions Inc. ("Endo"); and (c) relator Loretta Reed ("Relator"), through their authorized representatives. Collectively, all of the above will be referred to as "the Parties."

RECITALS

A. At all relevant times, Endo, a Delaware corporation, manufactured, marketed, and sold pharmaceutical products in the United States, including long-acting opioid analgesics Opana ER and Opana ER with INTAC (collectively, "Opana ER"). Opana ER is an opioid drug whose label contained "black box" warnings of serious risks from taking the drug, such as addiction and respiratory depression, which can lead to death.

B. On April 29, 2019, Relator filed a *qui tam* action against Endo and others in the United States District Court for the Southern District of Florida captioned *United States ex rel. Reed v. Endo International PLC, et al.*, No. 9:19-cv-80574 (S.D. Fla.), pursuant to the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) and the analogous provisions of a number of state and local false claims acts (the "Civil Action").

C. On August 16, 2022 (the "Petition Date"), Endo and seventy-five affiliated entities (collectively, the "Initial Debtors") each filed a voluntary petition under Chapter 11 of Title 11 of

the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "S.D.N.Y. Bankruptcy Court"). On May 25, 2023 and May 31, 2023, a total of four additional entities (together with the Initial Debtors, the "Debtors") filed voluntary petitions under Chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to Bankruptcy Code §§ 1107(a) and 1108. On August 17, 2022, the S.D.N.Y. Bankruptcy Court entered an order authorizing the joint administration and procedural consolidation of the Debtors' chapter 11 cases pursuant to Federal Rule of Bankruptcy Procedure 1015(b) under the case captioned *In re Endo International PLC, et al.*, No. 22-22549 (Bankr. S.D.N.Y.) (the "Chapter 11 Cases") (Jointly Administered). The Debtors in the Chapter 11 Cases are listed in **Exhibit A** hereto along with the last four digits of each Debtor's registration number in the applicable jurisdiction.

D. On May 30, 2023, the United States Department of Justice, Civil Division, Fraud Section ("Fraud Section") filed Claim No. 3157 on behalf of HHS, DHA, OPM, and VA against Endo in the Chapter 11 Cases, alleging that from 2011 to 2017 Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for prescriptions of Opana ER without a medically accepted indication.

E. On such date as may be determined by the Court, Endo will plead guilty pursuant to Fed. R. Crim. P. 1l(c)(l)(C) (the "Plea Agreement") to an Information to be filed in *United States v. Endo Health Solutions Inc.*, Criminal Action No. [to be assigned] (E.D. Mich.) (the "Criminal Action") that will allege a single misdemeanor violation of Title 21, United States Code, Sections 331(a), 333(a)(1) and 352(f)(1), namely, the introduction into interstate commerce of a misbranded drug, Opana ER.

F. The United States contends that Endo caused to be submitted claims for payment to the Medicare Program, Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395lll (Medicare); the Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 (Medicaid); the TRICARE Program, 10 U.S.C. §§ 1071-1110b (TRICARE); the FEHBP, 5 U.S.C. §§ 8901-8914; and the Department of Veterans Affairs, Veterans Health Administration, 38 U.S.C. Chapter 17 (VA) (collectively, the "Federal Healthcare Programs").

G. The United States contends that it has certain civil claims against Endo arising from Endo's marketing, promotion and sale, and manufacturing of Opana ER from 2011 to 2017, as alleged in the Addendum to the Fraud Section's Claim No. 3157 filed in the Chapter 11 Cases, attached hereto in **Exhibit B**. The conduct set forth in this Paragraph G is referred to below as the "Covered Conduct."

H. On December 19, 2023, the Debtors filed an amended chapter 11 plan of reorganization in the S.D.N.Y. Bankruptcy Court, which will incorporate the terms of this Agreement and the transactions contemplated hereunder. Pursuant to the chapter 11 plan, substantially all of the Debtors' assets will be directly or indirectly acquired by an entity (including its ultimate parent, the "Buyer") which will be owned on the effective date of such plan by certain of the Debtors' creditors.

I. This Agreement is neither an admission of wrongdoing or liability by Endo or by the Debtors nor a concession by the United States that its claims are not well founded. Endo and the Debtors deny all allegations in Claim No. 3157 and deny that they engaged in the Covered Conduct.

J. Relator claims entitlement under 31 U.S.C. § 3730(d) to a share of the proceeds of this Agreement and to Relator's reasonable expenses, attorneys' fees and costs.

To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the United States' claims, and in consideration of the mutual promises and obligations of this Agreement, the Parties agree and covenant as follows:

TERMS AND CONDITIONS

1. The Debtors agree that the United States shall have an allowed, not subject to reconsideration or subordination, general unsecured claim in the Chapter 11 Cases in the amount of Four Hundred Seventy-Five Million Six Hundred Thousand Dollars ($475,600,000) ("Civil Settlement Claim Amount"). The Civil Settlement Claim Amount shall be deemed satisfied as provided for in the U.S. Government Settlement Agreement as defined in Paragraph 2 below.

2. The chapter 11 plan and supporting documents, including the U.S. Government Settlement Agreement (defined below) and this Agreement, shall provide for the allowance and treatment of Claim No. 3157 and any other potential claims associated with the Covered Conduct to the extent set forth in this Agreement. The satisfaction in full of the Civil Settlement Claim Amount shall be provided for in a separate agreement (the "U.S. Government Settlement Agreement") consistent with the DOJ Economic Term Sheet[1] and otherwise in form and substance satisfactory to the Debtors, the United States, and the Buyer, to be docketed in the Chapter 11 Cases, and subject to the approval of the S.D.N.Y. Bankruptcy Court as set forth herein. Only the amount(s) up to Two Hundred Thirty-Two Million Dollars ($232,000,000.00) paid to the United States in satisfaction of the Civil Settlement Claim Amount shall constitute restitution to the United States.

3. Conditioned upon either (a) the United States exercising its Call Right and receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement,

[1] "DOJ Economic Term Sheet" means that term sheet appended as Exhibit A to the *Notice of Filing of Term Sheet* filed at docket no. 3118 on the docket of the Chapter 11 Cases.

(b) the Purchaser Parent exercising its right to pay the Prepayment Amount as specified in the U.S. Government Settlement Agreement, or (c) the United States receiving an installment payment as specified in the U.S. Government Settlement Agreement, and as soon as feasible after receipt, the United States shall pay to the Relator a fifteen (15) percent share of the actual amount that the United States receives in satisfaction of the Civil Settlement Claim Amount by electronic funds transfer (the "Relator's Share"). If the United States receives payment in installment payments, the Relator shall receive a fifteen (15) percent share of each installment payment in satisfaction of the Civil Settlement Claim Amount. For avoidance of doubt, other than as specified in this Agreement, Relator has no entitlement to a share of any other claim by the United States against Endo, whether civil, criminal, or administrative.

4. Endo agrees to pay Relator's reasonable expenses, attorneys' fees and costs on the effective date of the chapter 11 plan of reorganization, as contemplated by 31 U.S.C. § 3730(d) and comparable provisions of any applicable state statutes, in the amount of $75,000, and will do so in accordance with written instructions to be provided by Relator's counsel, in full and complete satisfaction of Relator's claims for attorneys' fees, expenses, and costs. No additional attorneys' fees, expenses, or costs, whether related to 31 U.S.C. § 3730(d)(1) or otherwise, shall be paid to or claimed by Relator or her counsel.

5. Subject to the exceptions in Paragraph 8 (concerning reserved claims) below, and conditioned on Paragraphs 1 and 2 above and Paragraph 11 (concerning treatment of claims in the Chapter 11 Cases) below and the United States' receipt of any payment as specified in the U.S. Government Settlement Agreement, the United States releases Endo together with its current and former parent corporations; direct or indirect subsidiaries; brother or sister corporations; divisions; current or former corporate owners; and the corporate successors and assigns of any of them

(collectively, the "Released Entities") from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729–3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801–3812; or the common law theories of payment by mistake, unjust enrichment, nuisance, and fraud.

6. Endo understands and acknowledges that as a result of the guilty plea described in Paragraph E of the Preamble above, it will be excluded pursuant to 42 U.S.C. § 1320a-7(a)(1) from Medicare, Medicaid, and all other Federal health care programs, as defined in 42 U.S.C. § 1320a-7b(f). Such exclusion shall have national effect and shall be effective after Endo has been convicted, as defined in 42 U.S.C. § 1320a-7(i), and after notice has been provided in accordance with 42 U.S.C. § 1320a-7(c) and 42 C.F.R. §§ 1001.2001–1001.2002. After Endo is excluded, Federal health care programs shall not pay anyone for items or services, including administrative and management services furnished, ordered, or prescribed by Endo in any capacity.

7. Conditioned upon either (a) the United States' exercising its Call Right and receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement, (b) the Purchaser Parent exercising its right to pay the Prepayment Amount and the United States receiving the Prepayment Amount as specified in the U.S. Government Settlement Agreement, or (c) the United States receiving an installment payment as specified in the U.S. Government Settlement Agreement, Relator, for herself and for her heirs, successors, attorneys, agents, and assigns, releases the Released Entities together with their current or former owners, officers, directors, employees, agents, shareholders, and attorneys; and the heirs, representatives, family members, successors and assigns of any of them) from claims for relief, actions, rights, causes of action, suits, debts, obligations, liabilities, demands, losses, damages, costs and expenses of any

kind, whether known or unknown as of the Effective Date that Relator has, may have, could have asserted, or may assert in the future against the Released Entities on her behalf, on behalf of the United States, on behalf of any state or local government or sovereign, or on behalf of any other person or entity, including but not limited to any claim relating to in any way the Covered Conduct, the allegations in the *qui tam* complaint, the investigation and prosecution of this matter, or the negotiation of the Agreement, any claims for attorneys' fees, costs, or expenses, including under 31 U.S.C. § 3730(d) or any other state or local law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d) (including, without limitation, the law governing each claim set forth in the *qui tam* complaint), including all liability, claims, demands, actions or causes of action existing as of the Effective Date, fixed or contingent, in law or in equity, in contract or in tort, or under any federal or state statute, regulation, or common law; ***provided however***, that Relator's release of her state false claims act claims shall not become effective until the earlier of: (a) the adjudication by the United States District Court for the Southern District of Florida of the majority of Relator's claim(s) to a relator's share under any state law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d); (b) the settlement or resolution of the majority of such claim(s); or (c) two (2) calendar years after the effective date of the plan of reorganization in the chapter 11 cases. Notwithstanding anything to the contrary herein, Relator's state false claims act claim(s) shall not impose any liability or obligation on the Released Entities after the Effective Date of this Agreement. Relator represents and warrants that she has not assigned or transferred any of her claims to any person, entity, or thing.

8. Notwithstanding the releases given in Paragraph 5 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States are specifically reserved and are not released under this Agreement:

a. Any liability arising under Title 26, U.S. Code (Internal Revenue Code);

b. Any criminal liability;

c. Except as explicitly stated in this Agreement, any administrative liability or enforcement right, including mandatory or permissive exclusion from Federal Healthcare Programs;

d. Any liability to the United States (or its agencies) for any conduct other than the Covered Conduct;

e. Any liability based upon obligations created by this Agreement;

f. Any liability of individuals;

g. Any liability of corporate entities other than the Released Entities;

h. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;

i. Any liability for failure to deliver goods or services due; and

j. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct.

9. Relator and her heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B). Conditioned upon Relator's receipt of the Relator's Share, Relator and her heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge the United States, its agencies, officers, agents, employees, and servants, from any claims arising from the filing of the Civil Action or under 31 U.S.C. § 3730, and from any claims to a share of the proceeds of this Agreement, the U.S.

Government Settlement Agreement, the Civil Action, the Criminal Action, and/or any recovery by the United States relating to Endo.

10. Subject to the exceptions in Paragraph 7, Relator, for herself, and for her heirs, successors, attorneys, agents, and assigns, releases the Released Entities, and their officers, agents, and employees, from any liability to Relator arising from the filing of the Civil Action, or under 31 U.S.C. § 3730(d) or any other state or local law that is similar, comparable, or equivalent to 31 U.S.C. § 3730(d) (including, without limitation, the law governing each claim set forth in the qui tam complaint) for expenses or attorneys' fees and costs.

11. In connection with the Chapter 11 Cases, the United States and Endo and the Debtors agree:

a. The Debtors shall file a motion or other appropriate request (an "Approval Motion") seeking approval to enter into and perform this Agreement, which may include seeking such approval as part of the Debtors' seeking confirmation of a chapter 11 plan. Before filing such Approval Motion, the Debtors shall obtain the United States' consent as to form of such Approval Motion or the applicable provisions of a chapter 11 plan related to approval of this Agreement (not to be unreasonably withheld).

b. The proposed order approving the Debtors' performance hereunder shall provide that, upon the Effective Date, the Civil Settlement Claim Amount shall not be subordinated, disallowed, or reconsidered in these Chapter 11 Cases, including based on 11 U.S.C. §§ 510, 726(a)(4) or for any other reason, and shall be fully satisfied through the approval of, and the Buyer's entry into, the U.S. Government Settlement Agreement.

c. The Debtors will not propose a sale, chapter 11 plan of reorganization, or liquidation that is materially inconsistent with this Agreement unless this Agreement is rescinded.

d. Endo and the United States each have the option to rescind this Agreement in all respects in the event of any of the following:

(1) If the S.D.N.Y. Bankruptcy Court does not grant the Approval Motion.

(2) If the S.D.N.Y. Bankruptcy Court does not grant the Debtors' motion or other appropriate request seeking approval to enter into and perform under the Plea Agreement.

(3) If the S.D.N.Y. Bankruptcy Court does not grant the Debtors' motion or other appropriate request seeking approval to enter into and perform under the U.S. Government Settlement Agreement.

(4) If the S.D.N.Y. Bankruptcy Court does not confirm a chapter 11 plan of reorganization submitted by the Debtors that contemplates the Debtors' entry into this Agreement (a "Plan").

(5) If, upon the exercise of their fiduciary duties, the Debtors withdraw or abandon any Plan.

e. Nothing in this Agreement shall affect the United States' right to object to any proposed chapter 11 plan of reorganization or liquidation for any reason not covered by this Agreement.

12. Nothing in this Agreement exempts the United States or Relator from or otherwise grants any relief under the bar date order, to the extent applicable, entered in the Chapter 11 Cases on April 3, 2023, as amended on June 23, 2023 and July 14, 2023 with respect to the Debtors.

13. If Endo defaults on any material obligation under this Agreement; if there is a dismissal or conversion of the Chapter 11 Cases, voluntary or otherwise; or if the Debtors'

obligations under this Agreement are voided for any reason, the United States in its sole discretion may elect to rescind the releases in this Agreement and pursue the Civil Action or bring any civil and/or administrative claims, actions, or proceedings against Endo for the Covered Conduct. In the event of a rescission, the United States fully reserves any and all setoff and recoupment rights, claims, and defenses as to the Debtors that the United States may have, and the United States may pursue its claims in the Chapter 11 Cases as well as in any other case, action, or proceeding, in each case, subject to applicable law. In the event of a rescission, the Debtors fully reserve all rights, claims, privileges, and defenses with respect to the United States or Relator and any claims that the United States or Relator may assert, including any claim, case, action or proceeding in connection with the Covered Conduct.

14. If Endo or the Debtors exercise the option of recission pursuant to Paragraph 11 of this Agreement or if the United States exercises the option of rescission pursuant to any Paragraph of this Agreement, the Agreement will be rescinded except for Paragraphs 11, 13, 14, and 27. If this Agreement is rescinded for any reason, the Debtors will not plead, argue or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any civil or administrative claims, actions or proceedings that are brought by the United States within sixty (60) calendar days of written notification that the releases have been rescinded, except to the extent such defenses were available on the last date that this Agreement is executed by any Party.

15. The satisfaction of the Civil Settlement Claim Amount, as provided for in the U.S. Government Settlement Agreement, represents the amount the United States is willing to accept in compromise of its civil claims arising from the Covered Conduct and such other claims that are

resolved in connection with the U.S. Government Settlement Agreement due solely to the Debtors' financial condition.

16. Endo waives and shall not assert any defenses Endo may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action.

17. Endo fully and finally releases the United States, its agencies, officers, agents, employees, and servants, from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Endo has asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, agents, employees, and servants, related to the Covered Conduct, the United States' investigation or prosecution thereof, or the Civil Action other than any liability based upon obligations created by this Agreement; *provided* that the releases described in this paragraph shall be withdrawn and rescinded without need for further action by Endo if the United States' releases described in Paragraph 5 of this Agreement are rescinded for any reason, including pursuant to Paragraph 13 of this Agreement.

18. Conditioned on the effectiveness of the releases in Paragraphs 5 and 7 of this Agreement and subject to the reservation at the end of this Paragraph, Endo fully and finally releases Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Endo has asserted, could have asserted, or may assert in the future against the Relator, related to the Covered Conduct, Relator's investigation or prosecution thereof, or the Civil Action other than any liability based upon obligations created by this Agreement. Endo

specifically reserves and does not release its right to contest on any basis any claim by Relator to an award of expenses, attorneys' fees, and costs.

19. The Civil Settlement Claim Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare contractor (e.g., Medicare Administrative Contractor, fiscal intermediary, or carrier), TRICARE, FEHBP, or any state payer, related to the Covered Conduct; and Endo agrees not to resubmit to any Medicare contractor, TRICARE, FEHBP, or any state payer any previously denied claims related to the Covered Conduct, agrees not to appeal any such denials of claims, and agrees to withdraw any such pending appeals.

20. Endo agrees to the following:

a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395lll and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Endo, its present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the matters covered by this Agreement and any related plea agreement;

(2) the United States' audit(s) and civil and any criminal investigation(s) of the matters covered by this Agreement;

(3) Endo's investigation, defense, and corrective actions undertaken in response to the United States' audit(s) and civil and any criminal investigation(s) in connection with the matters covered by this Agreement (including attorneys' fees);

(4) the negotiation and performance of this Agreement, the U.S. Government Settlement Agreement, and any related plea agreement; and

(5) the payment the United States receives pursuant to this Agreement and the U.S. Government Settlement Agreement and any payments that Relator might receive, including costs and attorneys' fees;

are unallowable costs for government contracting purposes and under the Medicare, Medicaid, TRICARE, and FEHBP Programs (hereinafter referred to as Unallowable Costs).

b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by Endo, and Endo shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by Endo or any of its subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Endo further agrees that within ninety (90) days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid fiscal agents and FEHBP carriers and/or contractors, any Unallowable Costs (as defined in this paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Endo or any of its subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the Unallowable Costs. Endo agrees that the United States, at a minimum,

shall be entitled to recoup from Endo any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Endo or any of its subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on Endo or any of its subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States to audit, examine, or re-examine Endo's books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

21. Endo agrees to reasonably cooperate fully and truthfully with the United States' investigation relating to the Covered Conduct of individuals and entities not released in this Agreement. Upon reasonable notice, Endo shall encourage, and agrees not to impair, the cooperation of its directors, officers, and employees, and shall use its reasonable best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Unless already produced or publicly available, Endo further agrees to furnish to the United States, upon reasonable request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in its possession, custody, or control concerning any investigation of the Covered Conduct that it has undertaken, or that has been performed by another on its behalf. Notwithstanding any provision of this Agreement, (1) Endo is not required to request

of their current or former officers, agents, or employees that they forgo seeking the advice of an attorney or that they act contrary to that advice; (2) Endo is not required to take any action against their officers, agents, or employees for following their attorney's advice; and (3) Endo is not required to waive or furnish to the United States any materials subject to any privilege or claim of work product protection. Endo's obligations as set forth in this paragraph will terminate one hundred eighty (180) calendar days after the Effective Date.

22. This Agreement is intended to be for the benefit of the Parties, entities and individuals referenced herein only. The Parties do not release any claims against any other person or entity, except to the extent provided for herein and in Paragraph 23 (waiver for beneficiaries paragraph) below.

23. Endo agrees that it waives and shall not seek payment for any of the healthcare billings covered by this Agreement from any healthcare beneficiaries or their parents, sponsors, legally responsible individuals, or third-party payors based upon the claims defined as Covered Conduct.

24. Within five (5) business days of the Agreement Effective Date in the U.S. Government Settlement Agreement, the Parties shall promptly sign and file in the Civil Action a Joint Stipulation of Dismissal of the Civil Action pursuant to Rule 41(a)(1).

25. Except as provided in Paragraph 4 above, each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

26. Each Party and signatory to this Agreement represents that it freely and voluntarily enters into this Agreement without any degree of duress or compulsion.

27. This Agreement is governed by the laws of the United States. The venue for any dispute relating to this Agreement is the United States District Court for the Southern District of Florida, provided that disputes regarding any provisions of this Agreement related to the Chapter 11 Cases may also be heard by the S.D.N.Y. Bankruptcy Court, including but not limited to Paragraphs 1, 2, 5, 7, 8, 11, 12, 13, 14, 15, 27, 31, and 34. For purposes of construing this Agreement, this Agreement shall be deemed to have been drafted by all Parties to this Agreement and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

28. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by the United States from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

29. The undersigned counsel represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below.

30. This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement.

31. This Agreement is binding on Endo's and the Debtors' successors, transferees, heirs, and assigns, including any reorganized debtor, in any and all forms, or trustee appointed in these Chapter 11 Cases or under a confirmed plan.

32. This Agreement is binding on Relator's successors, transferees, heirs, assigns, agents, and representatives.

33. All Parties consent to the United States' disclosure of this Agreement, and information about this Agreement, to the public.

34. This Agreement is effective on the day that the last of the following events has occurred (the "Effective Date"): (1) the date that the S.D.N.Y. Bankruptcy Court approves Endo's performance hereunder and (2) the effective date of any confirmed Plan. Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

[SIGNATURE PAGE(S) FOLLOW]

THE UNITED STATES OF AMERICA

DATED: 2/28/2024 BY: _____

NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: 2/28/2024 BY: _____

MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: SUSAN GILLIN Digitally signed by SUSAN GILLIN Date: 2024.02.26 18:53:48 -05'00'

SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____

SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____

EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____

PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: 02/26/2024 BY: BLEY.PAUL.NICHOLAS.1099873821 Digitally signed by BLEY.PAUL.NICHOLAS.1099873821 Date: 2024.02.26 10:55:45 -05'00'
for
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: EDWARD DEHARDE Digitally signed by EDWARD DEHARDE Date: 2024.02.28 14:59:24 -05'00'
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: _____
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
NATALIE A. WAITES
CHRISTOPHER TERRANOVA
Attorneys
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
MATTHEW J. FEELEY
Assistant United States Attorney
United States Attorney's Office
Southern District of Florida

DATED: _____ BY: _____
SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

DATED: _____ BY: _____
SALVATORE M. MAIDA
General Counsel
Defense Health Agency
United States Department of Defense

DATED: _____ BY: _____
EDWARD M. DEHARDE
Deputy Associate Director of Federal Employee
Insurance Operations
Healthcare and Insurance
United States Office of Personnel Management

DATED: _____ BY: PAUL ST HILLAIRE Digitally signed by PAUL ST HILLAIRE Date: 2024.02.27 17:43:59 -05'00'
PAUL ST. HILLAIRE
Assistant Inspector General for Legal & Legislative Affairs
Office of the Inspector General
United States Office of Personnel Management

ENDO

DATED: 2/28/2024 BY: _____

MATTHEW MALETTA
Executive Vice President, Chief Legal Officer and Secretary
Endo Health Solutions Inc.

DATED: 2/28/2024 BY: _____

CAROLE S. RENDON
Baker Hostetler LLP
Counsel for Endo Health Solutions Inc.

RELATOR LORETTA REED

DATED: 2/23/24 BY: _____
LORETTA REED

DATED: _____ BY: _____
ERIC L. YOUNG
Young Law Group
Counsel for Loretta Reed

RELATOR LORETTA REED

DATED: _____ BY: _____
LORETTA REED

DATED: 2-23-2024 BY: _____
ERIC L. YOUNG
Young Law Group
Counsel for Loretta Reed

EXHIBIT A – LIST OF DEBTORS

1. 70 Maple Avenue, LLC (1491);
2. Actient Pharmaceuticals LLC (7232);
3. Actient Therapeutics LLC (2019);
4. Anchen Incorporated (8760);
5. Anchen Pharmaceuticals, Inc. (9179);
6. Astora Women's Health Ireland Limited (5829);
7. Astora Women's Health, LLC (0427);
8. Auxilium International Holdings, LLC (9643);
9. Auxilium Pharmaceuticals, LLC (6883);
10. Auxilium US Holdings, LLC (8967);
11. Bermuda Acquisition Management Limited (N/A);
12. BioSpecifics Technologies LLC (4851);
13. Branded Operations Holdings, Inc. (6945);
14. DAVA International, LLC (9945);
15. DAVA Pharmaceuticals, LLC (7354);
16. Endo Aesthetics LLC (0218);
17. Endo Bermuda Finance Limited (4093);
18. Endo Designated Activity Company (7135);
19. Endo Eurofin Unlimited Company (2009);
20. Endo Finance IV Unlimited Company (2779);
21. Endo Finance LLC (6481);
22. Endo Finance Operations LLC (6355);
23. Endo Finco Inc. (5794);
24. Endo Generics Holdings, Inc. (4834);
25. Endo Global Aesthetics Limited (2898);
26. Endo Global Biologics Limited (2735);
27. Endo Global Development Limited (4785);
28. Endo Global Finance LLC (7754);
29. Endo Global Ventures (4244);
30. Endo Health Solutions Inc. (2871);
31. Endo Innovation Valera, LLC (3622);
32. Endo International plc (3755);
33. Endo Ireland Finance II Limited (0535);
34. Endo LLC (6640);
35. Endo Luxembourg Finance Company I S.à r.l. (3863);
36. Endo Luxembourg Holding Company S.à.r.l. (7168);
37. Endo Luxembourg International Financing S.à.r.l. (2905);
38. Endo Management Limited (4866);
39. Endo Par Innovation Company, LLC (2435);
40. Endo Pharmaceuticals Finance LLC (5768);
41. Endo Pharmaceuticals Inc. (5829);

42. Endo Pharmaceuticals Solutions Inc. (7911);
43. Endo Pharmaceuticals Valera Inc. (9931);
44. Endo Procurement Operations Limited (7840);
45. Endo TopFin Limited (8086);
46. Endo U.S. Inc. (0786);
47. Endo US Holdings Luxembourg I S.à.r.l. (7910);
48. Endo Ventures Aesthetics Limited (9967);
49. Endo Ventures Bermuda Limited (0688);
50. Endo Ventures Cyprus Limited (1544);
51. Endo Ventures Limited (6029);
52. Generics Bidco I, LLC (6905);
53. Generics International (US) 2, Inc. (5075);
54. Generics International (US), Inc. (6489);
55. Generics International Ventures Enterprises LLC (4685);
56. Hawk Acquisition Ireland Limited (4776);
57. Innoteq, Inc. (3381);
58. JHP Acquisition, LLC (7861);
59. JHP Group Holdings, LLC (7688);
60. Kali Laboratories 2, Inc. (6751);
61. Kali Laboratories, LLC (4898);
62. Luxembourg Endo Specialty Pharmaceuticals Holding I S.à r.l. (0601);
63. Moores Mill Properties L.L.C. (9523);
64. Operand Pharmaceuticals Holdco II Limited (0648);
65. Operand Pharmaceuticals Holdco III Limited (0649);
66. Operand Pharmaceuticals II Limited (1365);
67. Operand Pharmaceuticals III Limited (1366);
68. Paladin Labs Canadian Holding Inc. (N/A);
69. Paladin Labs Inc. (1410);
70. Par Laboratories Europe, Ltd. (9597);
71. Par Pharmaceutical 2, Inc. (4895);
72. Par Pharmaceutical Companies, Inc. (8301);
73. Par Pharmaceutical Holdings, Inc. (3135);
74. Par Pharmaceutical, Inc. (8342);
75. Par Sterile Products, LLC (0105);
76. Par, LLC (1286);
77. Quartz Specialty Pharmaceuticals, LLC (5368);
78. Slate Pharmaceuticals, LLC (6201);
79. Timm Medical Holdings, LLC (8744); and
80. Vintage Pharmaceuticals, LLC (7882).

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: ENDO INTERNATIONAL PLC, *et al.*, Debtors.	Chapter 11 Case No. 22-22549 (JLG) (Jointly Administered)

ADDENDUM TO PROOF OF CLAIM OF THE UNITED STATES OF AMERICA

1. The United States of America submits this proof of claim on behalf of the Department of Health and Human Services (HHS) and its component agency, the Centers for Medicare & Medicaid Services (CMS), which administers the Medicare program (Medicare) and is responsible for overseeing the Medicaid program (Medicaid); the Office of Personnel Management (OPM), which administers the Federal Employees Health Benefits program (FEHBP); the Defense Health Agency, which administers the TRICARE program (TRICARE); and the Department of Veterans Affairs (VA) (collectively, the United States) against the following debtors in this matter (collectively, the Debtors or Endo):

a. Endo International PLC (No. 22-22549);

b. Endo Health Solutions Inc. (No. 22-22573); and

c. Endo Pharmaceuticals Inc. (No. 22-22590).

2. Debtors all filed voluntary petitions under Chapter 11 of the Bankruptcy Code on August 16, 2022, thereby initiating these proceedings. The Court entered an order establishing May 31, 2023, as the deadline by which each governmental entity must file a proof of claim against any of the Debtors.

EXHIBIT B

3. The United States reserves the right to amend or supplement this Proof of Claim in any respect, to fix or liquidate any claims stated herein, or to specify the quantity of expenses, damages, attorney's fees and costs incurred by the United States, including seeking post-petition interest in the event the Debtors are determined to be solvent and such claim would become due.

4. With respect to Proof of Claim Form Section 7, How much is the claim?, and subject to the reservations of rights herein, the United States estimates that it has a civil claim for single damages in the amount of $232 million, or in excess thereof, plus treble damages and penalties. This amount is estimated based upon the findings to date of the United States' civil investigation of Endo, which remains ongoing.

5. With respect to Proof of Claim Form Section 9, What is the basis of the claim?, and subject to the reservations of rights herein, the United States alleges upon information and belief as set forth below. The United States' civil investigation of Endo remains ongoing, and the United States expressly reserves its right to amend or supplement the allegations below.

PRELIMINARY STATEMENT

6. This Proof of Claim is based on the United States' non-dischargeable civil claims under the False Claims Act (FCA), 31 U.S.C. §§ 3729–33, and the equitable principle of Unjust Enrichment, arising from Endo's marketing and sale from 2011 through 2017 of its long-acting opioid analgesics Opana ER and Opana ER with INTAC (collectively, "Opana ER") that caused false or fraudulent claims to be submitted to federal healthcare programs, including Medicare, Medicaid, TRICARE, FEHBP, and VA.

7. Endo set national sales targets of between $500 million and $1 billion for Opana ER and maintained an extensive sales force to market and/or sell Opana ER to healthcare providers (HCPs) and pharmacies.

EXHIBIT B

8. In its marketing campaign for Opana ER, Endo targeted HCPs whom Endo knew were writing and/or facilitating prescriptions of Opana ER that were not for a medically accepted indication.

9. As set forth below, Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for prescriptions of Opana ER without a medically accepted indication.

FACTUAL ALLEGATIONS

10. Opana ER is an opioid drug whose label contained "black box" warnings of serious risks from taking the drug, such as addiction and respiratory depression, which can lead to death.

11. Endo knew, at the time that it was marketing Opana ER, that abuse of the drug was contributing to the opioid epidemic. Endo reviewed reports of misuse, abuse, dependence, overdose, and death related to Opana ER. Endo also reviewed Drug Enforcement Administration (DEA) alerts, law enforcement reporting, and other public reports identifying Opana ER as an opioid drug that increasingly was being abused.

12. During the relevant period, Endo used an aggressive marketing scheme to generate revenue from Opana ER prescriptions. Endo used its large sales force to directly market Opana ER to high volume prescribers of opioids, including many prescribers that Endo knew were prescribing Opana ER or other opioids for non-medically accepted indications.

13. Endo's sales tactics for Opana ER included "hypertargeting" the highest volume prescribers of opioids generally and Opana ER in particular, and focusing on pain clinics, physicians' assistants, and nurse practitioners, because Endo believed those HCPs were more receptive to Endo's marketing efforts.

EXHIBIT B

14. For example, when Endo launched the reformulated Opana ER in late 2011, Endo's Vice President of Sales directed Endo's regional business directors to "prioritize biggest [opioid] writers first" and "call on these targets weekly." The regional business directors then told their district managers, who in turn told Endo's sales representatives, that "it's critical to our re-launch that we are hyper-targeting our top targets." Endo's top Opana ER targets were outlier opioid prescribers; namely, those HCPs who prescribed the highest levels of opioids in general and/or Opana ER in particular.

15. Endo specified the tactics and required actions for its sales representatives to follow in hyper-targeting high-volume opioids prescribers. Endo used sales goals, incentive compensation plans, and performance reviews to ensure that its sales force aggressively marketed Opana ER to high-volume opioids prescribers.

16. When Endo employees raised concerns about prescribers believed to be engaged in abuse, diversion, or pill mill prescribing, Endo often ignored or minimized such concerns and continued to directly market Opana ER to such prescribers. On numerous occasions, Endo stopped marketing Opana ER to such prescribers only once the prescriber had lost their license or law enforcement had taken action against the prescriber. Endo placed such prescribers on a "do not call" list that indicated that sales representatives should not make marketing calls to those prescribers. Endo's "do not call" list relied on ad hoc reports from sales representatives; Endo did not seek to proactively identify and add problem prescribers to its "do not call" list.

17. In 2015, after marketing Opana ER for years, Endo sought to further increase prescriptions with a "sales force blitz." To ensure that it was "pulling all the levers" it could "to drive incremental growth" of Opana ER prescriptions, Endo partnered with a consulting company to add about 3,000 priority HCP targets to the call lists for Endo's sales representatives. Nearly all

of these priority targets were chosen because they prescribed a high volume of opioids in general or Opana ER in particular. Endo used sales goals and sales contests to ensure that sales representatives directly marketed to these high-volume opioids prescribers, including those whom Endo had previously identified as posing risks of abuse and diversion.

18. As a result of Endo hypertargeting high-volume opioids prescribers to begin writing Opana ER prescriptions, or to write more Opana ER prescriptions, Endo knew that by November 2016 fewer than ten percent of all Opana ER prescribers wrote more than half of all Opana ER prescriptions.

Advance Pain Therapeutics

19. Advance Pain Therapeutics (APT) was a Knoxville, Tennessee area pain clinic run by Dr. Allen Foster. Endo aggressively marketed Opana ER to Dr. Foster and APT, and its sales representatives visited APT hundreds of times.

20. At least as early as September 2007, Endo knew APT was a pill mill engaged in diversion of opioids, including Opana ER. That month, an Endo sales representative reported to Endo management that "[t]he office has patients waiting in the parking lot in lounge chairs. I feel that it is just a matter of time before the DEA closes him down." The sales representative told Endo that Dr. Foster was the "#3 rxer [prescriber]" of Opana ER, but "he could prescribe soooo much more."

21. Aware of the large volume of prescriptions at issue, Endo chose to continue targeting APT and Dr. Foster to write Opana ER prescriptions.

22. Endo sales representatives also observed numerous other signs of diversion at APT, including that most patients paid for prescriptions in cash, many patients traveled long distances

to attend the clinic, the clinic employed a security guard, and individuals exhibiting suspect behavior congregated in the parking lot.

23. Endo nonetheless continued to target Dr. Foster to write Opana ER prescriptions until February 2011, when he pled guilty to healthcare fraud for billing for face-to-face visits with patients that never occurred.

24. Further, even after it stopped marketing to Dr. Foster, Endo continued to target APT and its prescribers to write Opana ER prescriptions. Endo received warnings of pill mill conduct at APT, including that the "[t]he patients at this location are not the type of patients Endo wants," "[t]he practice lacks qualified staff," "patients are milling around the parking areas," and "the selling environment is unsafe and uncomfortable." Nevertheless, Endo chose to continue marketing Opana ER to APT's prescribers "[b]ecause so much volume of product was involved." Endo did not stop marketing Opana ER to APT until October 2013.

25. After Endo knew that Dr. Foster and APT were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER, Dr. Foster wrote thousands of Opana ER prescriptions before Endo stopped marketing the opioid drug to him, and APT's other prescribers who worked at the clinic wrote thousands more Opana ER prescriptions before Endo stopped marketing the opioid drug to APT and its prescribers.

Bearden Healthcare

26. Bearden Healthcare (Bearden) was a Knoxville, Tennessee area pain clinic run by Drs. Frank and Janet McNiel. Endo knew prescribers at Bearden were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER as early as 2006, when an Endo employee reported to Endo that Bearden had "a number of characteristics typical of a 'pill mill.'"

EXHIBIT B

27. Additionally, in February 2008, an Endo sales representative warned Endo that the representative had witnessed suspected diversion at Bearden, including that "a large proportion of prescriptions [are] being paid for in cash," "a high frequency of prescriptions [are] to replace lost prescriptions," and "drugs and doses being prescribed are not individualized." Further, in August 2008, another Endo sales representative confirmed to Endo that "McNiel runs a pill mill."

28. While Endo ceased in-person marketing to Dr. Frank McNiel in 2008 due to diversion concerns, it continued to permit him to use Endo's pharmacy locator service for Opana ER, and Dr. Frank McNiel's patients were able to use Endo's prescription savings cards to obtain discounted Opana ER. Additionally, Endo sales representatives marketed Opana ER to his wife Dr. Janet McNiel in 2015 and 2016.

29. The McNiels and other prescribers who worked for Bearden collectively wrote thousands of Opana ER prescriptions after Endo knew the prescribers at Bearden were engaged in abuse, diversion, and/or pill mill prescribing of Opana ER, but before it stopped targeting them to write Opana ER prescriptions.

30. Dr. Frank McNiel was convicted in 2019 of unlawfully distributing opioids, and Dr. Janet McNiel surrendered her medical license in November 2020 for improper prescribing of opioids.

Drs. Xiulu Ruan and John Patrick Couch

31. Drs. Xiulu Ruan and John Patrick Couch ran a pain clinic in Mobile, Alabama. Their clinic exhibited extensive red flags of diversion, including crowded waiting rooms, physicians' assistants and nurse practitioners abusing controlled substances on-site, Dr. Couch's frequent absence from the clinic during work hours, use of pre-printed, pre-signed prescriptions, armed security guards in the waiting room, and intoxicated patients in the waiting room.

EXHIBIT B

32. Despite these red flags, Endo sales representatives aggressively marketed Opana ER to Drs. Ruan and Couch and their pain clinic, and Endo's sales representatives visited the clinic over 1,200 times. Moreover, certain sales representatives had personal relationships with Dr. Ruan. For example, several Endo sales representatives worked with Dr. Ruan to form an exotic car club.

33. Endo management also had a close relationship with Dr. Ruan. Endo hired a sales representative after Dr. Ruan told the company that "he would double his business overnight if Endo were to bring him onboard." In addition, Endo engaged Dr. Ruan for Endo's "speaker program," paying him fees to tout the benefits of Opana ER to other HCPs.

34. Despite these close relationships, and the red flags that Drs. Ruan and Couch were engaged in diversion, Endo continued to market Opana ER to the clinic until Drs. Ruan and Couch were arrested in April 2015. Drs. Ruan and Couch together wrote thousands of Opana ER prescriptions after Endo knew the clinic to be engaged in abuse, diversion, and/or pill mill prescribing of Opana ER but before Endo stopped marketing Opana ER to them.

35. Drs. Ruan and Couch were convicted at trial for, among other charges, prescribing opioids outside the usual course of professional practice in violation of the Controlled Substances Act, conspiracy to commit those Controlled Substances Act (CSA) violations, healthcare fraud, mail and wire fraud, conspiracy to violate the Racketeer Influenced and Corrupt Organizations Act (RICO) Act, and, in Dr. Ruan's case, money laundering. *See United States v. Ruan*, 56 F.4th 1291 (11th Cir. 2023) (affirming all convictions except vacating and remanding for new trial on CSA charges).

* * *

36. In sum, Endo had actual knowledge and/or deliberately ignored that many HCPs were prescribing Opana ER without a medically accepted indication, including for diversion and

abuse of Opana ER, but nonetheless continued to aggressively market Opana ER to those HCPs, including by use of Endo's prescription savings cards and pharmacy locator. In addition, Endo recklessly ignored the risks that the high-volume opioid prescribers that Endo chose to hyper-target included a disproportionate share of prescribers engaged in abuse and diversion of opioids. Together, those HCPs wrote tens of thousands of Opana ER prescriptions after Endo became aware of or had a basis to believe the HCPs were improperly prescribing Opana ER.

CAUSES OF ACTION AGAINST ENDO

37. Based on the foregoing conduct, the United States asserts that it has certain legal claims against Endo, as set forth below. The United States reserves its right to supplement these legal claims and the allegations set forth above based on additional information obtained during its investigation.

False Claims Act

38. The United States incorporates the preceding paragraphs here.

39. Through its marketing and related conduct, from 2011 to 2017, Endo knowingly caused the submission of false and fraudulent claims to federal healthcare programs for Opana ER that was prescribed without a medically accepted indication, including for diversion and abuse.

40. More specifically, claims for opioids that were prescribed without a medically accepted indication are not covered by federal healthcare programs.

41. It was reasonably foreseeable that many of those Opana ER prescriptions would be for federal healthcare program beneficiaries and that claims for those prescriptions would be submitted to federal healthcare programs. Many such prescriptions or claims based on such prescriptions were, in fact, submitted to and paid for by federal healthcare programs.

EXHIBIT B

Unjust Enrichment

42. The United States incorporates the preceding paragraphs here.

43. Endo was enriched at the expense of federal healthcare programs.

44. Equity and good conscience militate against permitting Endo to retain revenues and profits resulting from its misconduct.

AMOUNT OF CLAIM

45. Based on the above allegations, and subject to amendments which may occur as a result of the United States' ongoing civil investigation, the United States estimates that Endo has caused single damages for false and fraudulent claims in the amount of $232 million or in excess thereof. The FCA allows the United States to recover treble damages plus penalties.

GENERAL RESERVATION OF RIGHTS

46. The filing of this Proof of Claim is not intended to: (a) waive the right to seek withdrawal of the reference with respect to the subject matter of the Proof of Claim, any objection or other proceedings commenced with respect thereto, or any other proceedings commenced in this proceeding against or otherwise involving the United States; or (b) constitute an election of remedies that waives or otherwise affects any other remedy.

47. The United States expressly reserves all rights of setoff and recoupment that the United States may have, including any right under 11 U.S.C. § 553 to setoff, against the claims herein, debts owed (if any) to Debtors by the United States, or any federal agency.

48. Additional documentation in support of this Proof of Claim is too voluminous to attach, but is available upon request.

EXHIBIT B

49. The United States reserves the right to amend any of the foregoing information, including the amount of its claim, based on its ongoing review and investigation of the matters alleged herein, or for any other reason.

Dated: May 30, 2023

BRIAN M. BOYNTON
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Civil Division

MARKENZY LAPOINTE
United States Attorney
Southern District Of Florida