

EXHIBIT Z

TO

MASTER SETTLEMENT AGREEMENT

ARTICLE I. DEFINITIONS

Section 1.01 DEFINITIONS.

(a) As used in this Exhibit, the following terms have the following meanings:

“Escrow Account” means any escrow account, reserve or similar repository of funds contemplated by the following sections of the Agreement: (a) any Grantor Trust Arrangement contemplated by Section 2.01(a)(iii) (an “Opt-Out Escrow Account”); (b) any Appeals Account contemplated by Section 2.04(b)(i) or Section 2.04(c); (c) any Prepayment Escrow Account in connection with a Settlement Prepayment contemplated by Section 2.01(l)(iii) or Section 2.02(c)(ii); (d) any escrow resulting from disputes in the calculation of the amount of any Settlement Payment contemplated by Section 2.07; and (e) any escrow account for the benefit of a non-breaching Payment Group contemplated by Section 9.02(a)(iv) or Section 9.02(a)(v).

“Grantor Trust Account” means any Grantor Trust Escrow Account or Grantor Trust Reserve Account.

“Grantor Trust Escrow Account” means any escrow account, reserve or similar repository of funds: (a) contemplated by the following sections of the Agreement: (i) any Opt-Out Escrow Account; (ii) any Appeals Account contemplated by Section 2.04(b)(i) or Section 2.04(c); (iii) any Prepayment Escrow Account in connection with a Settlement Prepayment contemplated by Section 2.01(l)(iii) or Section 2.02(c)(ii); (iv) any escrow resulting from disputes in the calculation of the amount of any Settlement Payment contemplated by Section 2.07; and (v) any escrow account for the benefit of a non-breaching Payment Group contemplated by Section 9.02(a)(iv) or Section 9.02(a)(v); or (b) established for the purpose of holding funds pending determination of the NAS PI Direct Claim Settlement Retained Payment Amount, the Non-NAS PI Direct Claim Settlement Retained Payment Amount or the TPP Direct Claim Settlement Retained Payment Amount, in each case, as contemplated by the Plan (such escrow, reserve or similar repository, a “Direct Claim Retained Payment Escrow”).

“Grantor Trust Escrow Account Tax Distributions” means cash distributions received by a Tax Distribution Eligible Payment Party in respect of its interest in a Grantor Trust Escrow Account equal to (x) the amount of such Payment Party’s net interest income (as determined for U.S. federal income tax purposes) that is subject to U.S. federal income tax for any taxable period arising from its ownership of such Grantor Trust Escrow Account *multiplied by* (y) the Tax Distribution Eligible Portion and (z) the highest marginal U.S. federal, state, and local income tax rates for such taxable period applicable to a U.S. citizen who is a resident of the State of Connecticut, taking into account (a) the character of the income, (b) the deductibility of non-U.S. Taxes, if any, and state and local Taxes for U.S. federal income tax purposes and (c) any deductions attributable to payments from the applicable Grantor Trust Escrow Account to the MDT or any Creditor Trust, as contemplated by Section 3.02(b) of this Exhibit.

“Grantor Trust Reserve Account” means any Creditor Trust PRA Non-Participating Claims Reserve, any Released Claims Reserve and the Special Operating Reserve.

“Intended Tax Treatment” means the tax treatment of the Grantor Trust Accounts agreed to by the Parties in Article II of this Exhibit Z.

“Involved Party” means (a) with respect to the Grantor Trust Escrow Accounts other than the Opt-Out Escrow Accounts or a Direct Claim Retained Payment Escrow, the MDT or the applicable Creditor Trust, (b) with respect to the Opt-Out Escrow Accounts, the Payment Party that is a party to the applicable escrow agreement, and (c) with respect to each Direct Claim Retained Payment Escrow, the Payment Party that is a party to the applicable escrow agreement.

“MMCL” means Mundipharma Medical Company Limited, a company incorporated in England and Wales with registered number 09273950.

“Opt-Out Escrow Account” has the meaning given to such term in the definition of “Escrow Account”.

“QSF” means a “qualified settlement fund” within the meaning of Treasury Regulations Section 1.468B-1(a).

“Tax Contest Notice” has the meaning given to such term in Section 3.03(e) of this Exhibit.

“Tax Distribution Eligible Payment Party” means a Payment Party that has provided to the MDT and/or the relevant Creditor Trust, as applicable, a duly completed and executed Form W-9, and such term shall include PRA L.P. but only with respect to its Grantor Trust Escrow Accounts, if any.

“Tax Distribution Eligible Portion” means, with respect to any Tax Distribution Eligible Payment Party, the aggregate percentage of interests of such Tax Distribution Eligible Payment Party that are held by beneficial owners who are U.S. corporations, U.S. non-grantor trusts, U.S. estates, or U.S. citizens.

ARTICLE II. ESTABLISHMENT OF OPT-OUT CLASS ACTION SETTLEMENT ESCROW ACCOUNTS AND GRANTOR TRUST ACCOUNTS.

Section 2.01 Opt-Out Escrow Accounts.

- (a) The terms and conditions related to the calculation of amounts payable, and timing of payments, in connection with each Opt-Out Class Action Settlement are set forth in the applicable Settlement Agreement. Certain tax matters applicable to all of the Class Action Settlement Escrow Accounts are set forth in this Exhibit Z.
- (b) Members of a class in an Opt-Out Class Action Settlement who do not “opt out” of the settlement (i.e., those who are bound by the releases contemplated thereby) will receive the actual interest generated on escrowed funds (net of tax distributions) from the Settlement Effective Date through the payment date, based on the escrow principal that correspond to the amounts finally determined to be payable to them. The Payment Party that is a party to the escrow agreement with respect to an Opt-Out Escrow Account will select the investments made pursuant to such escrow agreement, whose permitted investments shall consist of U.S. Treasuries and money market funds that invest in U.S. Treasuries. Any interest associated with amounts attributed to members of a class who “opt out” will be retained by the Payment Party that is a party to the escrow agreement with respect to such Opt-Out Escrow Account.

Section 2.02 Grantor Trust Reserve Accounts.

(a) Special Operating Reserve.

- (i) Subject to Section 2.02(a)(ii) of this Exhibit, the Parties agree to treat the Special Operating Reserve contemplated by Section 5.02 of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(a)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Special Operating Reserve and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Special Operating Reserve will be funded, in accordance with Section 5.02 of the Agreement, solely by PRA L.P., and no portion of the Settlement Amount paid by MMCL (which shall be separately paid) shall be used to fund the Special Operating Reserve. The Parties agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of the Special Operating Reserve, and PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat the Special Operating Reserve as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. MDT shall reasonably cooperate with PRA L.P. as reasonably necessary for the filing of such election. PRA L.P. shall maintain such election and shall not revoke such election without the prior written consent of the MDT.
- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the MDT, and shall maintain at all times, a duly completed and executed IRS Form W-9. The MDT shall (on behalf of the Special Operating Reserve), and PRA L.P. hereby authorizes the MDT (on behalf of the Special Operating Reserve) to, provide the taxpayer identification number of PRA L.P. to all payors to the Special Operating Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to the Special Operating Reserve for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the MDT (on behalf of the Special Operating Reserve) shall use commercially reasonable efforts to furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to the Special Operating Reserve by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]) and that neither the MDT nor the Special Operating Reserve shall be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to the Special Operating Reserve.
- (iv) Any payment of Litigation Costs to PRA L.P. from the Special Operating Reserve contemplated by Section 5.02(b) and/or Exhibit N of the Agreement (i.e., SOR Litigation Cost Advances), and any payment to PRA L.P. pursuant to Section 2.04(c) of the Agreement, shall in each case be made to PRA L.P., without any reduction for payment of withholding tax, except to the extent

required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that the Special Operating Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.

(b) Creditor Trust PRA Non-Participating Claims Reserves.

- (i) Subject to Section 2.02(b)(ii) of this Exhibit, the Parties agree to treat each of the Creditor Trust PRA Non-Participating Claims Reserves contemplated by Section 5.01(a) of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(b)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Creditor Trust PRA Non-Participating Claims Reserves and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Creditor Trust PRA Non-Participating Claims Reserves will be funded, in accordance with Section 5.01(a) of the Agreement, solely by Estate Payments made on the Plan Effective Date and payments from the Debtors¹ pursuant to the Plan. The Parties agree to treat such Estate Payments, for U.S. federal income tax purposes, as being paid by PRA L.P., and agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each of the Creditor Trust PRA Non-Participating Claims Reserves. PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Creditor Trust PRA Non-Participating Claims Reserves as a “grantor trust,” all of which are owned, for federal and applicable state and local income tax purposes only, by PRA L.P. The applicable Creditor Trusts shall reasonably cooperate with PRA L.P. as reasonably necessary for the filing of such elections. PRA L.P. shall maintain such elections and shall not revoke any of such elections without the prior written consent of the MDT and the applicable Creditor Trust (s).
- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the applicable Creditor Trust, and shall maintain at all times, a duly completed and executed IRS Form W-9. The applicable Creditor Trust shall (on behalf of the applicable Creditor Trust PRA Non-Participating Claims Reserve), and PRA L.P. hereby authorizes each Creditor Trust (on behalf of the applicable Creditor Trust PRA Non-Participating Claims Reserve) to, provide the taxpayer identification number of PRA L.P. to all payors to the applicable Creditor Trust PRA Non-Participating Claims Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to each of the Creditor Trust PRA Non-Participating Claims Reserves for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the applicable Creditor Trust (on behalf of the applicable Creditor Trust PRA Non-Participating Reserve) shall use commercially reasonable efforts to furnish PRA L.P. with the statement

¹ **NTD:** To be confirmed that funding by the Debtors will occur only on the Plan Effective Date.

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described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to the applicable Creditor Trust by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]) and that none of the Creditor Trusts or the Creditor Trust PRA Non-Participating Claims Reserves shall be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to such Creditor Trust PRA Non-Participating Claims Reserve.

- (iv) Any transfer to an applicable Released Claims Reserve from a Creditor Trust PRA Non-Participating Claims Reserve, pursuant to Section 5.01(b) and/or Exhibit N of the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that such Released Claims Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.

(c) Released Claims Reserves.

- (i) Subject to Section 2.02(c)(ii) of this Exhibit, the Parties agree to treat each of the Released Claims Reserves contemplated by Section 5.01(b) of the Agreement as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. from complying with its obligations under Section 2.02(c)(ii) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Released Claims Reserves and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (ii) The Released Claims Reserves will be funded, in accordance with Section 5.01(b) of the Agreement (including Payment Group RCR Top-Off Payments and Recovered RCR Bond Advances), solely by the applicable Creditor Trust PRA Non-Participating Claims Reserves or PRA L.P., and no portion of the Settlement Amount paid by MMCL shall be used to fund the Released Claims Reserves. The Parties agree to treat all such payments for U.S. federal income tax purposes as being paid by PRA L.P., and agree to treat PRA L.P. as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each of the Released Claims Reserves. PRA L.P. shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Released Claims Reserves as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. The MDT and the applicable Creditor Trusts shall reasonably cooperate with PRA L.P. as reasonably necessary for the filing of such elections. PRA L.P. shall maintain such elections and shall not revoke any of such elections without the prior written consent of the MDT and the applicable Creditor Trust (s).
- (iii) On or before the Plan Effective Date, PRA L.P. shall provide to the applicable Creditor Trust, and shall maintain at all times, a duly completed and executed IRS Form W-9. The applicable Creditor Trust shall (on behalf of the applicable Released Claims Reserve), and PRA L.P. hereby authorizes the applicable Creditor Trust (on behalf of the applicable Released Claims Reserve)

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to, provide the taxpayer identification number of PRA L.P. to all payors to the applicable Released Claims Reserve, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to each of the Released Claims Reserves for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the applicable Creditor Trust (on behalf of the applicable Released Claims Reserve) shall use commercially reasonable efforts to furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to such Released Claims Reserve by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]) and that none of the Creditor Trusts or the Released Claims Reserves shall be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to such Released Claims Reserve.

- (iv) Any payment of Litigation Costs to PRA L.P. from a Released Claims Reserve, pursuant to Section 5.01(c) and/or Exhibit N of the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that such Released Claims Reserve is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.

(d) Payment of Taxes

- (i) The Payment Parties shall pay any applicable U.S. federal, state or local income tax or similar tax (including, for the avoidance of doubt, any withholding taxes and amounts subject to tax in lieu of income taxes) on such amounts allocated to them for U.S. federal income tax purposes that are attributable to any Grantor Trust Reserve Account or interest earned thereon.

Section 2.03 Grantor Trust Escrow Accounts. With respect to any Grantor Trust Escrow Account:

- (a) A separate Grantor Trust Escrow Account shall be established for payments from each Payment Party or PRA L.P., in accordance with the Agreement, or, if applicable, Section 2.01 of this Exhibit, to resolve or satisfy claims described in Treasury Regulations Section 1.468B-1(c)(2) against such Payment Party or PRA L.P., as applicable. Subject to Section 2.03(b) of this Exhibit, the Parties agree to treat each of the Grantor Trust Escrow Accounts as a QSF for all applicable U.S. federal, state and local income tax purposes, and no Party shall file any tax returns inconsistent with, or take any position inconsistent with, such treatment (whether in any audit, tax return or otherwise), unless required to do so pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a). For the avoidance of doubt, the preceding sentence shall not prevent PRA L.P. or the applicable Payment Party from complying with its obligations under Section 2.03(b) of this Exhibit by filing an election pursuant to Treasury Regulations Section 1.468B-1(k) with respect to the Grantor Trust Escrow Accounts and reporting for all applicable U.S. federal, state and local income tax purposes in a manner that is consistent with such election, unless PRA L.P. or such Payment Party is required to file any tax returns inconsistent with, or take any position inconsistent with, such election (whether in any audit, tax return or otherwise) pursuant to a change in law following the date of the Agreement or a “determination” as defined in Code Section 1313(a).
- (b) The applicable Parties agree to treat PRA L.P. or the applicable Payment Party, as applicable, as the sole “transferor” (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) of each

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of the Grantor Trust Escrow Accounts. PRA L.P. or the applicable Payment Party shall timely elect, pursuant to Treasury Regulations Section 1.468B-1(k) (and any applicable state and local income tax provisions), to treat each of the Grantor Trust Escrow Accounts as a “grantor trust,” all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. or the applicable Payment Party, as applicable. The Involved Party shall reasonably cooperate with PRA L.P. or the applicable Payment Party, as reasonably necessary for the filing of such elections. PRA L.P. or the applicable Payment Party, as applicable, shall maintain such elections and shall not revoke any of such elections without the prior written consent of the Involved Party. PRA L.P. or the applicable Payment Party, as applicable, shall provide MDT and/or the applicable Creditor Trust with written notice of its intent to close the respective Grantor Trust Escrow Account if (i) there are no remaining funds in such account, and (ii) (x) no additional funds are required to be contributed to such account under the terms of the applicable Settlement Agreement or the Plan and PRA L.P. or (y) the applicable Payment Party determines in good faith that no additional funds are otherwise reasonably expected to be received in or revert to such account. MDT and/or the applicable Creditor Trust will have the right to raise reasonable objections to the closure of the Grantor Trust Escrow Account within thirty (30) days after receipt of such notice, in which event the Parties will negotiate in good faith to resolve such objections; provided that if no such objection is raised, and the applicable Creditor Trust does not otherwise confirm receipt of such written notice, within ten (10) days of the delivery of such notice, PRA L.P. or the applicable Payment Party shall resend such notice to the applicable Creditor Trust. PRA L.P. or the applicable Payment Party may cause the closure of the Grantor Trust Escrow Account if the MDT and/or the applicable Creditor Trust do not raise any reasonable objection within such thirty (30) day period. The terms of each Grantor Trust Escrow Account shall provide that the Class Representatives, the MDT, and/or the applicable Creditor Trusts will cooperate in good faith with PRA L.P. or the applicable Payment Party regarding any reasonable request to execute any notice required to be delivered to the escrow agent to effectuate the closure of the Grantor Trust Escrow Account.

- (c) The Sackler Parties’ Representative shall provide a written notice to MDT and/or the applicable Creditor Trust as soon as reasonably practicable prior to making any payment to any new Grantor Trust Escrow Account (and shall use commercially reasonable efforts to deliver such written notice at least thirty (30) days prior to making such payment) (i) identifying any Payment Party other than PRA L.P. that will be making the initial payment into such new account (the “Initial Payment”), (ii) stating the amount of the Initial Payment, and (iii) certifying on behalf of the applicable payor that (x) such payor shall be the sole “transferor” of the Initial Payment and any subsequent payment into such account (within the meaning of Treasury Regulations Section 1.468B-1(d)(1)) and (y) such payor (A) intends to elect, and shall elect, pursuant to Treasury Regulations Section 1.468B-1(k), to treat such Grantor Trust Escrow Account as a “grantor trust” of which such payor is the sole grantor and (B) shall comply with this Agreement and this Exhibit, [as well as provisions of Creditor Trust Agreements relating to indemnification of such Creditor Trusts and others by PRA, L.P. and any other Payment Party that will be making the Initial Payment.]² The Sackler Parties, PRA L.P. and the Sackler Parties’ Representative shall use commercially reasonable efforts to structure the arrangements with respect to each new Grantor Trust Escrow Account in a manner that would minimize the number of Payment Parties other than PRA L.P. and the amounts paid by Payment Parties other than PRA L.P. with respect to the Grantor Trust Accounts.
- (d) With respect to each of the Grantor Trust Escrow Accounts for which PRA L.P. is treated as the grantor, on or before the Plan Effective Date, PRA L.P. shall provide to the MDT and/or the applicable Creditor Trusts, and shall maintain at all times, a duly completed and executed IRS Form W-9. The Involved Party shall, and PRA L.P. hereby authorizes the Involved Party to, provide the

² **Note to Draft:** subject to further discussion.

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taxpayer identification number of PRA L.P. to all payors to such Grantor Trust Escrow Account, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. PRA L.P. shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to such Grantor Trust Escrow Accounts for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the Involved Party shall use commercially reasonable efforts to furnish PRA L.P. with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to such Grantor Trust Escrow Account by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]) and that the Involved Party shall not be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to such Grantor Trust Escrow Account. Any payment from such Grantor Trust Escrow Accounts to PRA L.P. pursuant to the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that such Grantor Trust Escrow Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.

- (e) With respect to each of the Grantor Trust Escrow Accounts for which a Payment Party that is a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor, on or before the Plan Effective Date the applicable Payment Party shall provide to the Involved Party, and shall maintain at all times, a duly completed and executed IRS Form W-9. The Involved Party shall, and the applicable Payment Party hereby authorizes the Involved Party to, provide the taxpayer identification number of the applicable Payment Party to all payors to such Grantor Trust Escrow Account, pursuant to Treasury Regulations Section 1.671-4(b)(2)(i)(A), for withholding or information reporting purposes. The applicable Payment Party shall take into account all items of income, gain, loss, deduction and credit (including capital gains and losses) recognized by or otherwise attributable to such Grantor Trust Escrow Accounts for U.S. federal (and any applicable state or local) income tax purposes on its income tax return. The Parties agree that the Involved Party shall use commercially reasonable efforts to furnish the applicable Payment Party with the statement described in Treasury Regulations Section 1.671-4(b)(2)(ii)(A) with respect to any Grantor Trust Escrow Account by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]) and that the Involved Party shall not be required to file any type of return with the Internal Revenue Service pursuant to Treasury Regulations Sections 1.671-4(b)(2)(i)(A) and 1.671-4(b)(2)(ii)(B) with respect to any Grantor Trust Escrow Account. Any payment from such Grantor Trust Escrow Accounts to the applicable Payment Party pursuant to the Agreement shall be made without any reduction for payment of withholding tax, except to the extent required by a change in law following the date of the Agreement or to the extent of a “determination” as defined in Code Section 1313 that such Grantor Trust Escrow Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P.
- (f) With respect to each of the Grantor Trust Escrow Accounts for which a Payment Party that is not a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor, the applicable Payment Party shall provide to the Involved Party prior to the formation of such Grantor Trust Escrow Account and from time to time as required under applicable law (including due to the lapse of time or change in circumstances) or as otherwise reasonably requested by the Involved Party, and shall maintain at all times, a duly completed and executed IRS Form W-8. Each of such Grantor Trust Escrow Accounts shall comply with its applicable tax reporting and withholding obligations pursuant to the Code and Treasury Regulations, including the requirement under Treasury Regulations Section 1.671-4(a) to file a separate statement attached to IRS Form 1041

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that reports all items of income, deduction, and credit treated as owned by the grantor (the “Grantor Statement”).³ The applicable Payment Party shall prepare (or cause to be prepared) the Grantor Statement, and shall use commercially reasonable efforts to deliver a draft of such statement to the Involved Party for its review by July 20th after the end of each applicable tax year (and in any event, shall furnish such statement by [August 31st]).⁴ The Parties shall cooperate and consult with each other to finalize such statement, and thereafter the Involved Party shall cause such statement to be duly and timely filed with the IRS.

- (g) Subject to PRA L.P. and the relevant Payment Party providing and keeping up to date a duly completed and executed IRS Form W-9 or W-8 (with respect to a Grantor Trust Escrow Accounts that is a grantor trust for tax purposes for which a Payment Party that is not a United States person (as defined in Code Section 7701(a)(30)) is treated as the grantor) at all times and in each case in compliance with the provisions of this Exhibit addressing the delivery of such forms, each escrow agreement with respect to a Grantor Trust Escrow Account shall provide that the trustee shall pay to or at the direction of PRA L.P. or the applicable Payment Party any amounts determined pursuant to this Exhibit or any Settlement Agreement to be payable to or at their direction, in each case, as set forth in the written instruction of PRA L.P. or the applicable Payment Party; provided that if any such escrow agreement (or any escrow agent) with respect to any Grantor Trust Escrow Account requires a joint instruction, then the applicable counterparty (the MDT and/or the relevant Creditor Trust) shall cooperate in good faith with PRA L.P. or the applicable Payment Party regarding any reasonable request to execute written instruction to effect the foregoing at the written request of PRA L.P. or the Sackler Parties’ Representative.
- (h) The Payment Parties shall pay any applicable U.S. federal, state or local income tax or similar tax (including, for the avoidance of doubt, any withholding taxes and amounts subject to tax in lieu of income taxes) on such amounts allocated to them for U.S. federal income tax purposes that are attributable to any Grantor Trust Escrow Account.

Section 2.04 Escrow Accounts Generally.

- (a) Notwithstanding anything in this Agreement or Exhibit to the contrary, for the avoidance of doubt, the arrangements referred to in Section 2.01 of this Exhibit with respect to Opt-Out Escrow Accounts and the arrangements with respect to the Direct Claim Retained Payment Escrow are between the applicable Creditor Trusts, the Payment Parties and the Sackler Parties’ Representative and, notwithstanding the inclusion in this Exhibit, the MDT shall have no involvement or obligations with respect to such arrangements, the Opt-Out Escrow Accounts or the Direct Claim Retained Payment Escrow.
- (b) If at any time under the terms of any Escrow Account, amounts are required to be paid to any Payment Party, such Payment Party may direct such payment to instead be paid to the MDT as a

prepayment of Settlement Payment Obligations of such Payment Party's Payment Group. Any such prepayment shall be applied consistent with the Agreement.

ARTICLE III. TAX MATTERS

Section 3.01 Tax Cooperation.⁵

- (a) PRA L.P. and each applicable Payment Party shall timely provide to the MDT, the Grantor Trust Accounts, and/or the Creditor Trusts, as applicable any statements required pursuant to Treasury Regulations Section 1.468B-3(e) in respect of any transfer from the Grantor Trust Accounts to the MDT and/or the Creditor Trusts, as applicable, and attach a copy of such statements to its timely filed (taking into account any applicable extensions) income tax return for the taxable year in which any transfer is made from the Grantor Trust Accounts to the MDT and the Creditor Trusts, as applicable.
- (b) Subject to the provisions of this Exhibit Z, the Involved Party (other than, in each case, any Creditor Trust, any Opt-Out Escrow Account or any Direct Claim Retained Payment Escrow) shall (and/or, as necessary, the Involved Party shall cause the terms of each Grantor Trust Escrow Account to require the applicable escrow agent to) provide PRA L.P. or the applicable Payment Party information available to the Involved Party that is reasonably requested in writing by PRA L.P. or the applicable Payment Party and that is reasonably needed by such Person with respect to tax reporting regarding the Grantor Trust Accounts. Such reasonable requested information shall be provided at least on a semi-annual basis, and may include, to the extent available to such Involved Party, the provision of a cash ledger, bank statements, and other reasonably requested documentation/information containing the following (as applicable):
 - (i) the amount of any claims paid out of the Creditor Trust PRA Non-Participating Claims Reserves;
 - (ii) the amount of any funds moved from the Creditor Trust PRA Non-Participating Claims Reserves to the Released Claims Reserves;
 - (iii) the amount of earnings generated in the [Grantor Trust Accounts];
 - (iv) the amounts of earnings released from the Grantor Trust Accounts;
 - (v) the amount of any funds released from the Grantor Trust Accounts other than to PRA L.P., along with the recipient(s) (including amounts to cover expenses); and
 - (vi) the amount of any funds released from the Special Operating Reserve or Released Claims Reserves to PRA L.P. to pay Litigation Costs (e.g., RCR Litigation Cost Advances and SOR Litigation Cost Advances).

For the avoidance of doubt and notwithstanding anything to the contrary in this Exhibit Z, MDT shall have no obligations hereunder with respect to tax information and cooperation requirements regarding any Creditor Trust PRA Non-Participating Claims Reserves, any Released Claims Reserves, the Opt-Out Escrow Accounts and/or any Direct Claim Retained Payment Escrow and such obligations shall be satisfied by Creditor Trusts and/or Opt-Out Escrow Accounts (and their respective Involved Parties), as applicable, solely to the extent provided in Section 4.09 of the Agreement and Section 3.01(d) of this Exhibit Z.

- (c) Notwithstanding anything to the contrary herein, in the Agreement, or in any Exhibit thereto, except for and subject to Section 3.01(d) of this Exhibit, the aggregate annual out-of-pocket expenses incurred collectively by the MDT (by itself or by or on behalf of), the Special Operating Reserve,

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and any applicable Grantor Trust Escrow Account in connection with providing cooperation pursuant to Section 3.01(b) or otherwise on tax matters of the Shareholder Released Parties under the Agreement (including all Exhibits thereto, but excluding the expressly agreed requirements set forth in Section 4.08 of the Agreement) shall not exceed \$15,000 in total (combined). The applicable Party shall use [commercially reasonable] efforts to timely notify the Sackler Parties' Representative in writing before the MDT (by itself or by or on behalf of), the Special Operating Reserve and/or any applicable Grantor Trust Escrow Account incur such annual out-of-pocket expenses that are reasonably expected to exceed \$15,000 in the aggregate. PRA L.P. and the applicable Payment Parties shall be responsible for, and shall reimburse MDT, the Special Operating Reserve and the applicable Grantor Trust Escrow Account and hold them harmless for (or, at the election of MDT, the Special Operating Reserve and/or the applicable Grantor Trust Escrow Account, shall advance to such party) amounts of such reasonable out-of-pocket expenses, if any, in excess of such \$15,000 aggregate limitation.

- (d) Notwithstanding anything else to the contrary herein, the Agreement or any Exhibit thereof, (including Section 3.01(c) of this Exhibit), the Parties agree that the Creditor Trusts, Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow (and their respective Involved Parties) shall have no obligations hereunder with respect to tax information and cooperation requirements regarding the Grantor Trust Accounts except to the extent provided in Section 4.09 of the Agreement for (a) periodic forwarding, not more frequently than every three months, of applicable bank statements, or (b) solely at the applicable trustee's election, such other reporting as provides the Sackler Parties' Representative with substantially similar relevant information as appears in such bank statements, in each case, which the applicable trustee may redact (or cause to be redacted) to exclude information that it considers not reasonably necessary for the Shareholder Released Parties' Tax reporting. PRA L.P. and the applicable Payment Parties shall be responsible for, and shall reimburse the Creditor Trusts, Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow and hold them harmless for (or, at the election of the Creditor Trust, Opt-Out Escrow Accounts or Direct Claim Retained Payment Escrow, shall advance to such Creditor Trust, Opt-Out Escrow Accounts, or Direct Claim Retained Payment Escrow), any amounts of out-of-pocket expenses relating to the delivery of any such information or cooperation. For the avoidance of doubt and notwithstanding anything to the contrary in this Exhibit, the Creditor Trusts, the Opt-Out Escrow Accounts and Direct Claim Retained Payment Escrow shall not be treated as an Involved Party under this Exhibit with respect to any tax information and cooperation requirements except as stated above in this Section 3.01(d)).
- (e) In addition:
- (i) For purposes of this Section 3.01, out-of-pocket expenses shall not include ordinary overhead and internal administrative expenses (whether incurred directly or through agents) that would have been incurred whether or not cooperation pursuant to Section 3.01 occurred.
 - (ii) [Except to the extent the term hereof expressly allocate costs to be borne by a Person other than PRA L.P. or the Payment Parties, PRA L.P. and each Payment Party shall be [joint and severally] responsible for all costs and expenses (including Losses) described in this Exhibit to the extent incurred because of, arising out of, or reasonably attributable to the Grantor Trust Account(s) for which such Person is the taxpayer.⁶ If PRA L.P. or any Payment Party pays any such Loss on

⁶ **Note to Draft:** remedies relating to breaches of Exhibit Z payment obligations are subject to further discussion.

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behalf of another Payment Party (or PRA L.P., as applicable), the payor shall be entitled to prompt reimbursement by the person(s) on whose behalf such payment was made.]⁷

Section 3.02 Distributions of Income; Tax Distributions. Subject to the terms of the Definitive Documents:

- (a) Each of the Grantor Trust Reserve Accounts shall pay to MDT or the relevant Creditor Trust, as applicable, an amount equal to all income earned by such Grantor Trust Reserve Account since the later of (i) the date such Grantor Trust Reserve Account was formed and (ii) the last date on which such Grantor Trust Reserve Account made a payment pursuant to this paragraph, on an agreed upon date, no less frequently than quarterly, without any deduction, set-off or withholding. Such payments to the Creditor Trusts shall be additional funding to such trusts.
- (b) The Involved Party will cause the terms of each Grantor Trust Escrow Account to provide for the payment of Grantor Trust Escrow Account Tax Distributions to each Tax Distribution Eligible Payment Party. Grantor Trust Escrow Account Tax Distributions shall be paid to each Tax Distribution Eligible Payment Party on a quarterly basis at least five (5) Business Days before each date prescribed by the Code for an individual to pay quarterly installments of estimated income tax; provided, however, that no later than fifteen (15) Business Days prior to any such due date, the PRA L.P. or the Sackler Parties' Representative shall furnish to the Involved Party a certificate (substantially in the form attached hereto as Exhibit Z-1), prepared by a third party tax advisor such as North Bay Associates, TXP Services, Inc. or Revinova in good faith and consistent with prior practices, setting forth an estimated amount and calculation in reasonable detail of Grantor Trust Escrow Account Tax Distributions to be paid for such quarter, which calculation shall, (i) for the avoidance of doubt, take into account any deductions that are available to such Tax Distribution Eligible Payment Party with respect to any payments made pursuant to this Agreement by such Tax Distribution Eligible Payment Party (or by any of its disregarded entities) and any Grantor Trust Escrow Account Tax Distributions on a cumulative basis and (ii) be reduced by any prior deductions that were available to such Tax Distribution Eligible Payment Party that were not previously taken into account pursuant to clause (i) of this Section 3.02(b).

Section 3.03 Other Tax Considerations.

- (a) Investments in any Grantor Trust Account shall be limited to debt obligations that are expected to qualify for the portfolio interest exemption (determined without regard to any condition for such exemption that depends on the tax characteristics of the recipient, a recipient's residency for tax purposes or its relationship to the payor) under the Code and Treasury Regulations or, in the discretion of the MDT and/or the Creditor Trust that is the potential recipient of funds that ultimately are not paid to the applicable Payment Party or PRA L.P., short-term interest, bank deposit interest, open-ended money-market or treasury funds consistent with Debtors' historical cash management practices (as described more fully in Dkt No. 480), or other obligations qualifying for another exemption from US federal withholding tax.
- (b) PRA L.P. and each Payment Party shall not claim any deduction pursuant to Code Section 162 with respect to any amount paid to a Grantor Trust Account unless and until such Grantor Trust Account makes a payment to the MDT or a Creditor Trust, as applicable, or to the extent of a "determination" as defined in Code Section 1313 that such Grantor Trust Account is not treated as a grantor trust all of which is owned, for federal and applicable state and local income tax purposes only, by PRA L.P. or the applicable Payment Party, as applicable.

⁷ **Note to Draft:** subject to further discussion.

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- (c) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof, or any Plan Document, but subject to Section 3.03(f) of this Exhibit, PRA L.P. and each applicable Payment Party shall be liable for and shall indemnify and hold the MDT, each Creditor Trust and each Grantor Trust Reserve Account and each of their respective directors, members, shareholders, partners, officers, agents, representatives, professionals, and employees (together, the “Trust Indemnified Parties” and each a “Trust Indemnified Party”) harmless to the fullest extent permitted by law from and against any liability, claim, reasonable cost or expense, Taxes or other loss (each, a “Loss”) resulting from or otherwise relating to (including, for the avoidance of doubt, as a result of any payment hereunder), without duplication, the following claims; provided, however, that no indemnification shall apply to a Trust Indemnified Party to the extent that a [court of competent jurisdiction finally determines that the Loss resulted from a Trust Indemnified Party’s negligence in its material failure to comply with its obligations under this Exhibit and such material failure is the proximate cause of the Loss]⁸: (i) any claim by a Governmental Authority that the MDT, any Grantor Trust Reserve Account or a Creditor Trust, or its Trustee as applicable, owes any Taxes in respect of the income earned by any Grantor Trust Reserve Account, provided that (A) MDT (and no other Creditor Trust) shall be liable in such case for income Taxes (but excluding, for the avoidance of doubt, any interest, penalties, addition to tax or any withholding tax) in respect to income earned by the Special Operating Reserve but only to the extent there is cash remaining in the MDT to pay such Taxes, and (B) MDT (and no other Creditor Trust) shall be responsible for its out-of-pocket costs and expenses (other than Taxes) incurred in connection with a Governmental Authority challenging the Intended Tax Treatment with respect to the Special Operating Reserve up to a maximum amount of \$150,000 in the aggregate, (ii) any claim by a Governmental Authority that the MDT, any Grantor Trust Reserve Account, a Creditor Trust or its Trustee failed to withhold or pay any Taxes in connection with any payment (including deemed payment) to PRA L.P. from or with respect to amounts in any Grantor Trust Reserve Account, and (iii) any other claim by a Governmental Authority arising out of or related to, in whole or in part, any Grantor Trust Reserve Account or the creation of such account, including but not limited to a Tax Contest or Tax Litigation ((i), (ii) and (iii) collectively, “Governmental Authority Reserve Claims”). PRA, L.P. and each Payment Party shall promptly pay or, if the MDT, each Creditor Trust and/or each Grantor Trust Reserve Account elects in its sole discretion to pay any Losses resulting from or otherwise relating to any Governmental Authority Reserve Claims, PRA L.P. and each Payment Party shall reimburse such Person for such Losses, and shall, in each case, indemnify and hold each of the Trust Indemnified Parties harmless from and against any such Losses. Subject to Section 3.03(f) of this Exhibit, PRA L.P. shall pay to MDT, the applicable Grantor Trust Reserve Account and/or the applicable Creditor Trust any such amounts within 7 Business Days following the delivery of a written notice to the Sackler Parties’ Representative setting forth in reasonable detail the applicable amounts; provided, however, that no Taxes shall be payable by PRA L.P. or any Payment Party until the date that is twenty (20) calendar days prior to the date payment thereof is required by applicable law in order to avoid interest and penalties (and any a portion of any subsequent refund received by the applicable Creditor Trust and each Grantor Trust Reserve Account (together with any interest and other additional amounts included in the refund) shall be returned to the indemnifying parties based on the amount they paid, net of any expenses incurred to secure such refund).
- (d) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof or any Plan Document, but subject to Section 3.03(f) of this Exhibit, [PRA L.P. and each applicable

⁸ **Note to Draft:** subject to further discussion.

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Payment Party]⁹ shall be [jointly and severally liable]¹⁰ for and shall indemnify and hold the Trust Indemnified Parties harmless from and against its own share of Losses resulting from or otherwise relating to (including for the avoidance of doubt, as a result of any payment hereunder), without duplication, the following claims; provided, however, that no indemnification shall apply to a Trust Indemnified Party to the extent that a court of competent jurisdiction finally determines that the Loss resulted from a Trust Indemnified Party's [negligence in its material failure] to comply with its obligations under this Exhibit and such material failure is the proximate cause of the Loss: (i) any claim by a Governmental Authority that the MDT, a Grantor Trust Escrow Account, or a Creditor Trust or Trustee, as applicable, owes any Taxes in respect of the income earned by any Grantor Trust Escrow Account, (ii) any claim by a Governmental Authority that the MDT, any Grantor Trust Escrow Account or a Creditor Trust or Trustee failed to withhold or pay any Taxes in connection with any payment (including deemed payment) to PRA L.P. or an applicable Payment Party from or with respect to amounts in any Grantor Trust Escrow Account, and (iii) any other claim by a Governmental Authority arising out of or related to a Grantor Trust Escrow Account, including but not limited to a Tax Contest or Tax Litigation ((i), (ii) and (iii) collectively, "Governmental Authority Escrow Claims"). (c) PRA, L.P. and each Payment Party shall promptly pay or, if the MDT, each Creditor Trust and/or each Grantor Trust Escrow Account elects in its sole discretion to pay any Losses resulting from or otherwise relating to any Governmental Authority Escrow Claims, PRA L.P. and each applicable Payment Party shall reimburse such Person for such Losses, and shall, in each case, indemnify and hold each of the Trust Indemnified Parties harmless from and against any such Losses. Subject to Section 3.03(f) of this Exhibit, PRA L.P. or the applicable Payment Party shall pay to MDT, the applicable Grantor Trust Escrow Account or the Creditor Trust any such amounts within 7 Business Days following the delivery of a written notice to the Sackler Parties' Representative setting forth in reasonable detail the applicable amounts; provided, however, that no Taxes shall be payable by PRA L.P. or the applicable Payment Party until the date that is twenty (20) calendar days prior to the date payment thereof is required by applicable law in order to avoid interest and penalties (and a portion of any subsequent refund (together with any interest and other additional amounts included in the refund) shall be returned to the indemnifying parties based on the amount they paid), net of any expenses incurred to secure such refund).

- (e) If any Governmental Authority challenges in writing the Intended Tax Treatment, including by way of a demand, claim, or notice of commencement of a claim, proposed adjustment, assessment, audit, dispute, examination or other proceeding, in each case in writing (a "Tax Contest"), the Party subject to such Tax Contest shall use commercially reasonable efforts to timely provide MDT, the relevant Creditor Trust and/or the Sackler Parties' Representative with a written notice as to the commencement of such Tax Contest (a "Tax Contest Notice"), provided that the failure to deliver such Tax Contest Notice shall not limit the right of any Trust Indemnified Party to receive any payment or otherwise be reimbursed for, or indemnified against, any Loss hereunder.¹¹
- (f) Notwithstanding anything to the contrary herein, in the Agreement or any Exhibit thereof or any Plan Document:
 - (i) The decision to defend against any Tax Contest or pursue any litigation related to the Tax treatment or status of Escrow Accounts or Grantor Trust Accounts ("Tax Litigation"), in each case, involving MDT, any Grantor Trust Account and/or any Creditor Trust, including any Governmental Authority Reserve Claims or Governmental Authority Escrow Claims, shall,

⁹ **Note to Draft:** subject to further discussion.

¹⁰ **Note to Draft:** subject to further discussion.

¹¹ Note to Draft: ability to obtain notices from Creditor Trusts under review.

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subject to Section 3.03(f)(ii), be in the sole discretion of the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee, as applicable, and such decision shall be communicated to the Sackler Parties' Representative within twenty (20) calendar days after receiving a Tax Contest Notice or statutory notice of deficiency, as applicable.

- (ii) To the extent that the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee elects to defend against such Tax Contest or pursue such Tax Litigation, and such Tax Contest or Tax Litigation could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, the MDT, applicable Grantor Trust Account, and/or applicable Creditor Trust, as applicable, (A) shall not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the Sackler Parties' Representative (which consent shall not be unreasonably withheld, conditioned or delayed); (B) shall seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments provided by the Sackler Parties' Representative in connection with the settlement or compromise of such Tax Contest or Tax Litigation; and (C) shall keep the Sackler Parties' Representative reasonably informed as to any material developments and events concerning such Tax Contest or Tax Litigation.
- (iii) To the extent that the MDT, applicable Grantor Trust Account, applicable Creditor Trust or Trustee elects not to defend against such Tax Contest or pursue such Tax Litigation, the Sackler Parties' Representative and the applicable Payment Parties shall be allowed, subject to the conditions set forth below, to assume and control the conduct, defense, and resolution of such Tax Contest or Tax Litigation (at their own cost and expense) that could reasonably be expected to result in a payment, reimbursement or indemnity obligation of PRA L.P. or any Payment Party hereunder, provided that the Sackler Parties' Representative and the applicable Payment Parties: (A) shall deliver a written notice to the MDT, the applicable Grantor Trust Account and/or applicable Creditor Trust of their assumption of such Tax Contest or Tax Litigation which notice shall include an acknowledgment of their responsibility for indemnification and reimbursement from and against all Losses pursuant to this Exhibit, (B) shall not settle or compromise such Tax Contest or Tax Litigation without the prior written consent of the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust (which consent shall not be unreasonably withheld, conditioned or delayed), (C) shall seek to resolve the Tax Contest or Tax Litigation in good faith and consider in good faith any comments provided by the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust in connection with the settlement or compromise of such Tax Contest or Tax Litigation, and (D) shall keep the MDT, applicable Grantor Trust Account and/or applicable Creditor Trust reasonably informed as to any material developments and events concerning such Tax Contest or Tax Litigation.
- (g) For the avoidance of doubt, neither MDT, any applicable Grantor Trust Account and/or any Creditor Trust or Trustee shall be required by the terms of this Exhibit Z to [litigate] with any Governmental Authority that challenges the intended tax treatment contemplated herein, notwithstanding any references herein or otherwise in the Agreement to "determination" as defined in Code Section 1313(a).
- (h) To the extent there is a change in Tax law that impacts the Intended Tax Treatment of the Grantor Trust Accounts described herein, if such change in Tax law materially and adversely impacts the Intended Tax Treatment of the Grantor Trust Accounts, the Parties shall negotiate in good faith to amend the Agreement as necessary to reach a compromise that places the Parties in the substantially similar economic position they would have been in had there been no change in Tax law; provided, however, that none of the Parties shall be obligated to provide economic concessions following such a change in Tax law as part of those negotiations and if such amendments cannot be negotiated

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prior to the delivery of the next Payment Computations Notice, the Parties shall continue to perform under the Agreement and any Exhibits thereof subject to compliance with applicable requirement resulting from such change in Tax law.

- (i) [Notwithstanding any provision herein to the contrary, the Trust Indemnified Parties shall be entitled to obtain advances from PRA, L.P and the Payment Parties to cover their reasonable expenses of defending themselves in any action, proceeding or audit brought against them as a result of the acts and omissions, actual or alleged, of a Trust Indemnified Party in any way relating to or arising from the Grantor Trust Reserve Accounts.]¹²
- (j) This Section of Exhibit Z shall not be amended, revised or modified in any manner that could reasonably be expected to be materially adverse to any Trust Indemnified Party, unless the Trustee of the corresponding Creditor Trust or Creditor Trusts provides prior written consent to such amendment, revision or modification. The rights to indemnification under this Section are not exclusive of other rights that any Trust Indemnified Party may otherwise have under the Plan, the Confirmation Order, or at law or in equity, including, without limitation, common law rights to indemnification or contribution. This Section shall survive the termination, resignation or removal of any Trust Indemnified Party from the capacity for which they are indemnified and termination of the Trust Agreement, and shall inure to the benefit of the Trust Indemnified Parties' heirs and assigns.
- (k) Each of the Payment Parties acknowledges and agrees that each of the Creditor Trusts, their respective Trustees, the Grantor Trust Accounts and all other Trust Indemnified Parties are intended third-party beneficiaries of the provisions of this Exhibit Z, entitled to enforce the terms hereof against PRA, L.P. and the Payment Parties as if they were parties hereto.

¹² **Note to Draft:** subject to further discussion.

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**EXHIBIT Z-1
TO
MASTER SETTLEMENT AGREEMENT**

(MODEL TEMPLATE)

Calculation of Quarterly Grantor Trust Escrow Account Tax Distribution

[Name of Tax Distribution Eligible Payment Party (“TDEPP”)]

_____ Estimated amount of annual taxable interest income arising from ownership of Grantor Trust Escrow Account by TDEPP

_____ Estimated amount of IRC section 162 deduction, if any, available to TDEPP, pursuant to Section 3.03(b) of Exhibit Z, including any prior deduction claimed by TDEPP but not taken into account in computing Grantor Trust Escrow Account Tax Distributions

_____ Estimated amount of net annual taxable interest income arising from ownership of Grantor Trust Escrow Account by TDEPP

_____ Tax Distribution Eligible Portion*

_____ Applicable tax rate**

_____ Tax distributions received by TDEPP for prior quarters of relevant tax year

_____ Quarterly tax distribution payable

*This should equal 100% for all B-side Payment Parties and 50% for PRA L.P.

**Highest marginal U.S. federal, state, and local income tax rate for the taxable period applicable to a U.S. citizen who is a resident of the State of Connecticut, taking into account the character of the income and the deductibility, as applicable, of U.S. state and local taxes.