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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:	)	Chapter 11
OMNICARE, LLC, *et al.*,[1]	)	Case No. 25-80486 (SGJ)
Debtors.	)	(Jointly Administered)

DISCLOSURE STATEMENT FOR THE JOINT CHAPTER 11 PLAN OF OMNICARE, LLC AND ITS DEBTOR AFFILIATES

THE DEBTORS ARE NOT CURRENTLY SOLICITING VOTES ON A CHAPTER 11 PLAN. THIS DISCLOSURE STATEMENT REMAINS SUBJECT TO APPROVAL BY THE COURT. ACCEPTANCES OR REJECTIONS MAY NOT BE SOLICITED UNTIL THIS DISCLOSURE STATEMENT HAS BEEN APPROVED BY THE COURT. THE INFORMATION IN THIS DISCLOSURE STATEMENT IS SUBJECT TO CHANGE. THIS DISCLOSURE STATEMENT IS NOT AN OFFER TO SELL ANY SECURITIES AND IS NOT SOLICITING AN OFFER TO BUY ANY SECURITIES.

[1] The last four digits of Omnicare, LLC's federal tax identification number are 1351. There are 110 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors' claims and noticing agent at https://cases.stretto.com/Omnicare. The location of Omnicare, LLC's corporate headquarters and the Debtors' service address is One CVS Drive, Mail Code 1160, Woonsocket, RI 02895.

IMPORTANT INFORMATION ABOUT THIS DISCLOSURE STATEMENT

Omnicare, LLC ("Omnicare") and its debtor affiliates, as debtors and debtors in possession (collectively, the "Debtors"), provide this disclosure statement ("Disclosure Statement") to provide information regarding the *Joint Chapter 11 Plan of Reorganization and Liquidation of Omnicare, LLC and Its Debtor Affiliates* (as may be amended, supplemented, or otherwise modified from time to time, the "Plan"),[1] for which the Debtors will seek Confirmation by the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (or any other court having jurisdiction over the Chapter 11 Cases, as defined below) (the "Bankruptcy Court"). A copy of the Plan is attached hereto as **Exhibit A** and is incorporated herein by reference. The Debtors are providing the information in this Disclosure Statement to certain Holders of Claims for the purpose of soliciting votes to accept or reject the Plan, including how to object to Confirmation of the Plan.

The Plan is a combined plan of reorganization and liquidation. Under the Plan, certain of the Debtors will continue in existence as going-concern businesses directly or indirectly owned by GenieRx Holdings LLC (together with the Buyer Designee(s), the "Purchaser"), and will emerge from chapter 11 as "Reorganized Debtors." The remaining Debtors are "Liquidating Debtors" whose Purchased Assets are being sold to the Purchaser and will be dissolved under the supervision of the Plan Administrator following the Effective Date (each as defined in the Plan).

The Debtors strongly encourage Holders of Claims to read this Disclosure Statement (including the Risk Factors described in Article XVII hereof) and the Plan in their entirety before voting to accept or reject the Plan. The Debtors believe that the Plan provides for the greatest and earliest possible recoveries to Holders of Claims and Interests and that any alternative would result in unnecessary delay, uncertainty, and expense to the Debtors' estate. Accordingly, assuming the requisite acceptances of the Plan are obtained, the Debtors will seek the Bankruptcy Court's approval of the Plan at the Confirmation Hearing.

The Committee also supports confirmation of the Plan, which is contingent on and incorporates the DOJ Agreement and CVS Agreement (as described in further detail herein), and believes that it represents the best outcome for Holders of General Unsecured Claims.

EACH DEBTOR'S MEMBER OR BOARD OF MANAGERS (AS APPLICABLE) HAS APPROVED THE TRANSACTIONS CONTEMPLATED BY THE PLAN AND DESCRIBED IN THIS DISCLOSURE STATEMENT, AND EACH DEBTOR BELIEVES THAT THE COMPROMISES CONTEMPLATED UNDER THE PLAN ARE FAIR AND EQUITABLE, MAXIMIZE THE VALUE OF EACH OF THE DEBTORS' ESTATES, AND PROVIDE THE BEST RECOVERY TO STAKEHOLDERS. EACH OF THE DEBTORS THEREFORE STRONGLY RECOMMENDS THAT ALL HOLDERS OF CLAIMS WHOSE VOTES ARE BEING SOLICITED SUBMIT BALLOTS TO ACCEPT THE PLAN BY RETURNING THEIR BALLOTS SO AS TO BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT BY NO LATER THAN SEPTEMBER 10, 2026 AT 4:00 P.M. (PREVAILING CENTRAL TIME) IN ACCORDANCE WITH THE INSTRUCTIONS SET FORTH HEREIN AND ON THE BALLOT.

THE DEBTORS ARE PROVIDING THE INFORMATION IN THIS DISCLOSURE STATEMENT TO HOLDERS OF CLAIMS AND INTERESTS FOR PURPOSES OF SOLICITING VOTES TO ACCEPT OR REJECT THE JOINT CHAPTER 11 PLAN OF REORGANIZATION AND LIQUIDATION OF OMNICARE AND ITS DEBTOR AFFILIATES. NOTHING IN THIS

[1] Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Plan. The summary of the Plan provided herein is qualified in its entirety by reference to the Plan. In the case of any inconsistency between the Disclosure Statement and the Plan, the Plan will govern.

DISCLOSURE STATEMENT MAY BE RELIED UPON OR USED BY ANY ENTITY FOR ANY OTHER PURPOSE.

HOLDERS OF CLAIMS OR INTERESTS SHOULD NOT CONSTRUE THE CONTENTS OF THIS DISCLOSURE STATEMENT AS PROVIDING ANY LEGAL, BUSINESS, FINANCIAL, OR TAX ADVICE. THE DEBTORS URGE EACH HOLDER OF A CLAIM TO CONSULT WITH ITS OWN ADVISORS WITH RESPECT TO ANY LEGAL, FINANCIAL, SECURITIES, TAX, OR BUSINESS ADVICE IN REVIEWING THIS DISCLOSURE STATEMENT, THE PLAN, AND THE PROPOSED TRANSACTIONS CONTEMPLATED THEREBY.

THIS DISCLOSURE STATEMENT CONTAINS, AMONG OTHER THINGS, SUMMARIES OF THE PLAN, CERTAIN STATUTORY PROVISIONS, AND CERTAIN EVENTS AND ANTICIPATED EVENTS IN THE CHAPTER 11 CASES. ALTHOUGH THE DEBTORS BELIEVE THAT THESE SUMMARIES ARE FAIR AND ACCURATE, THESE SUMMARIES ARE QUALIFIED IN THEIR ENTIRETY TO THE EXTENT THAT THEY DO NOT SET FORTH THE ENTIRE TEXT OF SUCH DOCUMENTS OR STATUTORY PROVISIONS OR EVERY DETAIL OF SUCH EVENTS. FACTUAL INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT HAS BEEN PROVIDED BY THE DEBTORS' MANAGEMENT EXCEPT WHERE OTHERWISE SPECIFICALLY NOTED. THE DEBTORS DO NOT REPRESENT OR WARRANT THAT THE INFORMATION CONTAINED HEREIN OR ATTACHED HERETO IS WITHOUT ANY MATERIAL INACCURACY OR OMISSION.

THIS DISCLOSURE STATEMENT DOES NOT CONSTITUTE, AND MAY NOT BE CONSTRUED AS, AN ADMISSION OF FACT, LIABILITY, STIPULATION, OR WAIVER. THE DEBTORS OR ANY OTHER AUTHORIZED PARTY MAY SEEK TO INVESTIGATE, FILE, AND PROSECUTE CLAIMS AND MAY OBJECT TO CLAIMS AFTER THE CONFIRMATION OR EFFECTIVE DATE OF THE PLAN IRRESPECTIVE OF WHETHER THIS DISCLOSURE STATEMENT IDENTIFIES ANY SUCH CLAIMS OR OBJECTIONS TO CLAIMS.

THE DEBTORS ARE MAKING THE STATEMENTS AND PROVIDING THE FINANCIAL INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT AS OF THE DATE HEREOF, UNLESS OTHERWISE SPECIFICALLY NOTED. ALTHOUGH THE DEBTORS MAY SUBSEQUENTLY UPDATE THE INFORMATION IN THIS DISCLOSURE STATEMENT, THE DEBTORS HAVE NO AFFIRMATIVE DUTY TO DO SO, AND EXPRESSLY DISCLAIM ANY DUTY TO PUBLICLY UPDATE ANY FORWARD-LOOKING STATEMENTS, WHETHER AS A RESULT OF NEW INFORMATION, FUTURE EVENTS, OR OTHERWISE. THE DEBTORS RESERVE THE RIGHT TO FILE AN AMENDED OR MODIFIED PLAN AND RELATED DISCLOSURE STATEMENT FROM TIME TO TIME, SUBJECT TO THE TERMS OF THE PLAN.

THE DEBTORS HAVE NOT AUTHORIZED ANY ENTITY TO GIVE ANY INFORMATION ABOUT OR CONCERNING THE PLAN OTHER THAN THAT WHICH IS CONTAINED IN THIS DISCLOSURE STATEMENT. THE DEBTORS HAVE NOT AUTHORIZED ANY REPRESENTATIONS CONCERNING THE DEBTORS OR THE VALUE OF THEIR PROPERTY OTHER THAN AS SET FORTH IN THIS DISCLOSURE STATEMENT.

IF THE PLAN IS CONFIRMED BY THE COURT AND THE EFFECTIVE DATE OCCURS, ALL HOLDERS OF CLAIMS OR INTERESTS (INCLUDING THOSE HOLDERS OF CLAIMS OR INTERESTS WHO DO NOT SUBMIT BALLOTS TO ACCEPT OR REJECT THE PLAN, WHO VOTE TO REJECT THE PLAN, OR WHO ARE NOT ENTITLED TO VOTE ON

THE PLAN) WILL BE BOUND BY THE TERMS OF THE PLAN AND THE TRANSACTIONS CONTEMPLATED THEREBY.

THIS DISCLOSURE STATEMENT HAS BEEN PREPARED IN ACCORDANCE WITH SECTION 1125 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 3016(B) AND IS NOT NECESSARILY PREPARED IN ACCORDANCE WITH FEDERAL OR STATE SECURITIES LAWS OR OTHER SIMILAR LAWS. THIS DISCLOSURE STATEMENT HAS NOT BEEN APPROVED OR DISAPPROVED BY THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION (THE "SEC") OR ANY SIMILAR FEDERAL, STATE, LOCAL, OR FOREIGN REGULATORY AGENCY, NOR HAS THE SEC OR ANY OTHER AGENCY PASSED UPON THE ACCURACY OR ADEQUACY OF THE STATEMENTS CONTAINED IN THIS DISCLOSURE STATEMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

THE DEBTORS HAVE SOUGHT TO ENSURE THE ACCURACY OF THE FINANCIAL INFORMATION PROVIDED IN THIS DISCLOSURE STATEMENT; HOWEVER, THE FINANCIAL INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT OR INCORPORATED HEREIN BY REFERENCE HAS NOT BEEN, AND WILL NOT BE, AUDITED UNLESS EXPLICITLY PROVIDED OTHERWISE HEREIN.

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I. INTRODUCTION

This Disclosure Statement sets forth certain information regarding the prepetition operating and financial history of the Debtors and the events leading up to the commencement of the chapter 11 bankruptcy cases of the Debtors pending in the Bankruptcy Court, jointly administered under Case No. 25-80486 (SGJ) (the "Chapter 11 Cases"), events that have occurred during the Chapter 11 Cases, and the anticipated reorganization of certain Debtors and liquidation of the remaining Debtors if the Plan is confirmed and becomes effective.

Pursuant to the Asset Purchase Agreement, dated as of March 31, 2026, by and between the Debtors and the Purchaser (the "APA"), the Purchaser agreed to acquire the Purchased Assets. The Sale Order [Docket No. 835] provides that the APA may be modified to provide for the sale or transfer of equity interests in one or more subsidiaries of Omnicare, including by means of a plan of reorganization, so long as the modification does not have a material adverse effect on the Debtors' Estates. As permitted under the Sale Order, the Debtors and Purchaser have determined and agreed that certain of the Debtors will be reorganized and their member Interests directly or indirectly acquired by the Purchaser under the Plan. The remaining Debtors are Liquidating Debtors whose assets are being sold to the Purchaser pursuant to the Sale Documents and will be dissolved following the Effective Date. The identities of the Reorganizing Debtors and Liquidating Debtors are set forth in Exhibits A, B and C to the Plan. This Disclosure Statement describes the terms and provisions of the Plan, including, among other things, certain effects of Confirmation of the Plan, certain risk factors, certain alternatives to the Plan, and the manner in which Distributions will be made under the Plan.

The following table briefly summarizes the classification and treatment of Claims under the Plan. For a summary of the estimates of the Claims against the Debtors, see Article V below. For a more detailed description of the classification and treatment of Claims under the Plan, see Articles IVand V below.

Class	Claim/Interest Type	Status	Est. Recovery
1	Other Secured Claims	Unimpaired / Deemed to Accept	100%
2	Other Priority Claims	Unimpaired / Deemed to Accept	100%
3	General Unsecured Claims	Impaired / Entitled to Vote	100%
4	DOJ Claim	Impaired / Entitled to Vote	46.2%[1]
5	CVS Prepetition Claims	Impaired / Entitled to Vote	0%
6	Surviving Equity Interests	Unimpaired / Deemed to Accept	100%
7	Other Equity Interests	Impaired / Deemed to Reject	0%

[1] Includes payments by CVS Health to DOJ under the CVS Agreement.

II. THE DEBTORS' CORPORATE HISTORY, STRUCTURE, AND BUSINESS OVERVIEW

A. Corporate History

The Debtors were pioneers in the long-term care pharmacy industry. Recognizing the need for immediate, on-site medication and pharmacy services at long-term care facilities ("LTCFs"), the Debtors were founded in 1981 with a particular focus on serving residents at skilled nursing facilities. As the long-term care industry grew, the Debtors expanded their business—through strategic acquisition and innovation—to service residents at other types of LTCFs including assisted-living communities, independent-living communities, and other institutional facility settings.

On or about August 18, 2015, CVS Pharmacy, Inc. ("CVS Pharmacy"), a wholly owned subsidiary of CVS Health Corporation ("CVS Health"), acquired Omnicare. CVS Health is a holding company and has no employees or direct operations. Since that time, the Debtors have continued to operate as a separate business but have been able to take advantage of shared services and certain disbursing and purchasing arrangements provided by CVS Pharmacy and other direct or indirect subsidiaries of CVS Health, other than the Debtors (collectively, "CVS," which, for the avoidance of doubt, does not include CVS Health itself).

B. Business Operations

As of the Petition Date, the Debtors operated a network of pharmacies throughout the United States that provided on-site medication and pharmaceutical services to patients residing in more than 4,000 LTCFs, including skilled nursing facilities, assisted-living communities, independent-living communities, and other institutional facility settings. Through their pharmacies, the Debtors dispense approximately 36 million prescriptions to over 500,000 patients each year.

In addition to dispensing prescriptions, the Debtors provide clinical consulting, infusion therapy, compounding services, automated prepackaging, and proprietary decision-support software to enhance safety and compliance. As of the Petition Date, the Debtors employed approximately 6,000 dedicated professionals—including pharmacists, pharmacy technicians, field nurses, administrative staff, and delivery drivers—who perform a wide range of functions critical to the Debtors' operations.

1. Pharmacy Network

As of the Petition Date, the Debtors managed and operated 101 pharmacies in 44 states. The majority of the Debtors' pharmacies are "closed-door" pharmacies that do not serve the general public and instead provide medications and related services to residents at LTCFs through the Debtors' direct employee-based delivery services. As of the Petition Date, the Debtors' pharmacy network consisted of the following:

- 16 Hub Pharmacies – large volume, automated pharmacies often with 24/7 operations, supporting spoke pharmacies in prescription fulfillment and other after-hours support;
- 36 Spoke Pharmacies – smaller pharmacies (not 24/7) typically fulfilling starter doses and STAT orders for new admissions, with a majority of prescriptions pre-labeled and received from hub pharmacies for dispensing; and
- 33 Independent Pharmacies – hybrid of hub/spoke pharmacies operating independently due to geography and close proximity to customer facilities.

In addition, as of the Petition Date, the Debtors operated 16 on-site, open-door retail pharmacies located within senior living communities with limited over-the-counter products.

Since the Petition Date, the Debtors have, in the ordinary course of their business operations, closed 8 pharmacies. They continue to operate 93 pharmacies in 40 states.

2. Proprietary Technologies

The Debtors leverage advanced technologies to enhance safety, compliance, and efficiency, including:

- Automated Label Verification ("ALV"): proprietary robotic automation system designed to enhance safety and reliability in pharmacy operations, providing a zero-error dispensing record;
- Automated Prepackaging Systems: ensure precise, time-specific medication dispensing to support adherence and operational efficiency;
- Infusion Therapy & Compounding Capabilities: provide specialized pharmaceutical services tailored to complex patient needs;
- Clinical Decision-Support Software: proprietary technology that enhances medication safety, clinical programs, and supports regulatory compliance; and
- Omniview: secure, web-based portal that centralizes pharmacy management and communication between long-term care facilities, patients, and pharmacies.

3. Pharmaceutical Repackaging

In addition to the Pharmacies, the Debtors uniquely operate an FDA-registered pharmaceutical repackager with national reach, licensed in 41 states and accredited by the National Association of Boards of Pharmacy. The repackaging operation is a standalone facility that adheres to current Good Manufacturing Practices and has been part of the Debtors' business since 2002.

C. Corporate Structure

Omnicare is the direct or indirect parent of every other Debtor. It conducts business through its subsidiaries, all of which are Debtors in these Chapter 11 Cases. There are currently 110 Debtors in these jointly administered Chapter 11 Cases.[1] Three non-operating subsidiaries associated with the Debtors' Heartland pharmacy joint venture are non-Debtors: Heartland Healthcare Services, LLC (owned 50% by the Debtor OCR Services, LLC) and its wholly-owned subsidiaries, Heartland Pharmacy of Maryland, LLC, and Heartland Pharmacy of PA, LLC.

With respect to Omnicare: (i) Aetna Inc. owns 0.28% of its membership interests; (ii) CVS Cabot Holdings Inc. owns 49.86% of its membership interests; and (iii) CVS Shaw Holdings Inc. owns 49.86% of its membership interests. Each of these entities is a wholly owned indirect subsidiary of CVS Health, the Debtors' ultimate parent corporation.

[1] On April 14, 2026, the Bankruptcy Court entered an order at Docket Number 756 granting the *Debtors' Motion to Dismiss Omnicare Resources, LLC's Chapter 11 Case* [Docket No. 691].

D. Corporate Governance

Each of the Debtors is a limited liability company. As of the Petition Date, the Omnicare board of managers was composed of three managers: (i) David S. Azzolina, who is also the President and Treasurer of Omnicare; (ii) D. Rob Gerth, who is also Secretary of Omnicare; and (iii) Timothy Pohl, an independent manager of Omnicare with significant restructuring expertise. These individuals continue to serve in these capacities. All of the Omnicare subsidiary Debtors are member-managed and have no managers.

The current officers of Omnicare are: David S. Azzolina (President and Treasurer); Joshua M. Perlin (Vice-President, Chief Financial Officer and Assistant Treasurer); D. Rob Gerth (Secretary); Paul Rundell (Co-Chief Restructuring Officer); and Matthew Frank (Co-Chief Restructuring Officer). The current officers of each Omnicare subsidiary Debtor are: David S. Azzolina (President and Treasurer); Joshua M. Perlin (Vice-President, Chief Financial Officer and Assistant Treasurer); and D. Rob Gerth (Secretary).

E. Capital Structure and Prepetition Liabilities

As of the Petition Date, the Debtors had no material secured or unsecured prepetition funded debt and had issued no outstanding bonds or similar financial obligations. Substantially all of the Debtors' prepetition liabilities as of the Petition Date were unsecured obligations unrelated to financing, and can be summarized as follows:

Category	**Estimated Amount**
Trade debt (third-party vendors)	~$2.5 million
CVS reimbursement obligations (purchasing, disbursing, and shared services)	~$54.5 million
Current real estate lease obligations	$10,000
FCA Judgment (Omnicare, LLC)	~$948.8 million
Pre-petition wages and benefits	~$15.5 million
Pre-petition taxes and fees	~$1-6 million
Other (estimated) claims[2]	~$5-15 million

F. Circumstances Leading to the Chapter 11 Cases

1. Industry Headwinds

In recent years, the Debtors have faced mounting challenges stemming from a range of external pressures, including the COVID-19 pandemic, inflation, a tightening labor market, evolving Medicare policies, declining reimbursement rates, and industry consolidation. The COVID-19 pandemic was

[2] Does not include Insured Claims.

particularly disruptive across the healthcare sector, contributing to higher mortality rates, reduced elective procedures, a shift toward outpatient care, and a significant decline in occupied beds at LTCFs.

Additionally, changes in Medicare policy and reimbursement structures have strained financial performance across the industry. A significant portion of the Debtors' revenue is ultimately funded through Medicare and Medicaid programs. However, the continued shift from traditional Medicare (Parts A and B) to Medicare Advantage (Part C) has led to reduced enrollment in stand-alone Medicare Part D plans. Medicare Advantage plans often feature narrower pharmacy networks and less transparent payment terms, increasing financial and operational complexity. Further, recent provisions under the Inflation Reduction Act—including drug pricing reforms and out-of-pocket caps—along with changes to the Medicare Savings Program, have introduced additional reimbursement uncertainty and margin pressure.

The headwinds described above were felt across the long-term care industry, leading to several recent chapter 11 filings by key Debtor customers that further exacerbated the negative effects on the Debtors. Between March 2024 and July 2025, three of the country's largest LTCF operators—Genesis Healthcare, Petersen Health, and LaVie Care Centers—each filed chapter 11 bankruptcies. The Debtors hold over $50 million in combined unsecured claims in these three customers' chapter 11 cases.

2. Prepetition Strategic Initiatives

In response to these industry headwinds, the Debtors undertook a series of broad strategic efforts to reorganize their operations, including:

- Consolidating their pharmacy network (since 2023, the Debtors have closed various underperforming pharmacies);
- Streamlining select sites and improving driver supervision and delivery management; and
- Reviewing administrative and support functions and technology infrastructure to simplify systems, promote consistency across sites, and improve information management.

As a result of these initiatives, the Debtors' businesses have seen success in improving client retention and attracting new prospects. However, the Debtors were not able to address the impact of the FCA Judgment (described below) without commencing these Chapter 11 Cases.

3. The False Claims Act Litigation

The dominant prepetition liability driving the filing of the Chapter 11 Cases was a judgment entered in favor of the United States against Omnicare in the amount of $948,778,444.10 (the "FCA Judgment").

In June 2015, Uri Bassan, a former Omnicare pharmacist, filed a qui tam action against Omnicare, Inc. (k/n/a Omnicare, LLC) in the United States District Court for the Southern District of New York. The United States intervened and took control of the lawsuit in December 2019, adding CVS Health as a defendant. The complaint alleged that Omnicare dispensed prescription drugs to individuals residing in LTCFs without valid prescriptions between 2010 and 2018, in violation of state law and federal regulations.

On August 18, 2025, the District Court entered the FCA Judgment in the amount of $948,778,444.10, consisting of $135,592,814.70 in damages against Omnicare which were trebled under the False Claims Act (a total of $406,778,444.10), plus $542,000,000 in statutory penalties against Omnicare, $164,800,000 of which the District Court held to be jointly and severally owed by CVS Health and Omnicare.

On September 15, 2025, Omnicare and CVS Health appealed the FCA Judgment to the United States Court of Appeals for the Second Circuit (the "Second Circuit") [FCA Action Docket No. 841, 842], where it is now pending. *United States of America ex rel. Uri Bassan v. Omnicare, Inc.*, 25-2259 (2d. Cir.) (the "FCA Appeal"). CVS Health posted an appeal bond for the amount that the District Court found CVS Health to be jointly and severally liable with Omnicare, thus staying execution of the judgment against CVS Health, but Omnicare was unable to post an appeal bond.

On September 29, 2025, Omnicare advised the Second Circuit of the commencement of the Chapter 11 Cases. On October 7, 2025, the Second Circuit issued an order staying the appeal as to Omnicare. [FCA Action Docket No. 852]. On November 21, 2025, the Second Circuit lifted the stay as to Omnicare's appeal. [FCA Action Docket No. 855].

On March 16, 2026, on the joint request of the Debtors, CVS Health, and the DOJ, the Second Circuit entered orders holding the FCA Appeal in abeyance to allow the parties to negotiate and obtain approval of the DOJ Agreement.

III. EVENTS DURING THE CHAPTER 11 CASES

A. First Day Relief

On the Petition Date, the Debtors Filed various "first day" motions to facilitate a smooth transition into chapter 11 and minimize disruptions to the Debtors' business operations. In the first day motions, the Debtors sought various relief, including among other things: (i) joint administration of the Chapter 11 Cases; (ii) extension of the deadline to File schedules and statements; (iii) authorization for payment of prepetition employee wages and benefits; (iv) authorization for payment of prepetition taxes and fees; (v) maintenance of existing insurance programs; (vi) maintenance of existing cash management systems, including disbursing, purchasing, and shared services arrangements with CVS; (vii) authorization of customer programs and related payments; (viii) approval of payment of critical vendors and 503(b)(9) claimants; (ix) maintenance of utilities; and (x) rejection of certain Unexpired Leases. The Bankruptcy Court subsequently entered orders approving each of the first day motions.

B. DIP Facility

In order to fund operations and administrative costs during the Chapter 11 Cases, the Debtors secured a senior secured superpriority debtor-in-possession credit facility, in the aggregate amount of $110 million (the "DIP Facility") from JMB Capital Partners Lending, LLC (the "DIP Lender"), governed by that certain Senior Secured, Super-Priority Debtor-in-Possession Loan and Security Agreement, dated as of November 3, 2025, by and among, Omnicare, the other borrowers party thereto and the DIP Lender, as the same may be amended, modified or supplemented from time to time (the "DIP Credit Agreement").

On September 24, 2025, the Bankruptcy Court entered the *Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, Grant Liens, Provide Superpriority Administrative Expense Claims and Use Cash Collateral, (II) Modifying the Automatic Stay, (III) Scheduling a Final Hearing, and (IV) Granting Related Relief* [Docket No. 69] (the "Interim DIP Order"), pursuant to which the Bankruptcy Court approved the DIP Facility on an interim basis. On November 3, 2025, the Bankruptcy Court entered the Final Order (I) Authorizing the Debtors to Obtain Postpetition Financing, Grant Liens, Provide Superpriority Administrative Expense Claims and Use Cash Collateral, (II) Modifying the Automatic Stay, and (III) Granting Related Relief [Docket No. 257] (the "Final DIP Order" and together with the Interim DIP Order, the "DIP Orders"), pursuant to which the Bankruptcy Court approved the DIP Facility on a final basis.

On February 27, 2026, the Bankruptcy Court entered the *Order Granting Motion For Entry of An Order Authorizing the Debtors to Enter Into an Amendment to the DIP Credit Agreement and Granting Related Relief* [Docket No. 624] (the "DIP Amendment Order"), pursuant to which the Bankruptcy Court approved an amendment to the DIP Credit Agreement.

The material terms of the DIP Credit Agreement, as amended, include:

- Aggregate amount: $110 million;
- Interim availability: up to $25 million upon entry of the Interim DIP Order;
- Maturity date: August 31, 2026 (with a one-month extension option through September 30, 2026 if regulatory approvals related to the Sale remain pending);
- Cash interest rate: 10% per annum, paid monthly;
- Commitment fee: 2.0% (cash);
- Exit fee: 6%;
- Draws: unlimited, subject to a minimum draw amount of $5 million and exhaustion of the DIP Commitments (as defined in the DIP Orders); and
- Security: first-priority lien on substantially all of the Debtors' assets.

C. Retention of Professionals

Omnicare's board of managers appointed Matthew Frank and Paul Rundell of Alvarez & Marsal North America, LLC ("A&M") as co-chief restructuring officers for Omnicare, LLC, with additional A&M personnel authorized to provide professional services to the Debtors necessary to assist Mr. Frank and Mr. Rundell in the execution of their duties.

The Debtors have retained the following professional advisors to provide bankruptcy and restructuring services in connection with the Chapter 11 Cases:

- Jenner & Block LLP (bankruptcy counsel);
- Haynes and Boone, LLP (bankruptcy counsel);
- Houlihan Lokey (investment banker); and
- Stretto, Inc. (claims and noticing agent).

The Debtors also retained the following professional special counsel to provide services that are related to the Chapter 11 Cases, but not core bankruptcy and restructuring services:

- Quarles & Brady LLP (special pharmacy and regulatory counsel);
- Dechert LLP (special antitrust counsel);
- Hogan Lovells US LLP (special privacy counsel); and

- Williams & Connolly LLP (special litigation counsel).

D. Appointment of Official Unsecured Creditors' Committee

On October 16, 2025, the U.S. Trustee Filed the *Appointment of the Official Unsecured Creditors' Committee* [Docket No. 157], notifying the Bankruptcy Court of its appointment of an official committee of unsecured creditors (the "Committee") pursuant to section 1102(b) of the Bankruptcy Code. The Committee consists of the following four members: (i) McKesson Corporation, (ii) Uri Bassan, (iii) Institute of Nursing Excellence d/b/a Heartworks IV, and (iv) International Association of Machinists & Aerospace Workers. On December 4, 2025, the Bankruptcy Court entered orders granting the Committee's application to employ Herbert Smith Freehills Kramer (US) LLP and Vartabedian Katz Hester & Haynes LLP as co-counsel to the Committee [Docket Nos. 400, 401] and Dundon Advisers LLC and Huron Consulting Services as financial advisors to the Committee [Docket Nos. 402, 404].

E. Section 341 Meeting

Pursuant to section 341 of the Bankruptcy Code, the meeting of creditors took place on December 5, 2025. [Docket No. 81.] The meeting was held telephonically.

F. Deadline to Remove Actions

The deadline under Bankruptcy Rule 9027 to remove Causes of Action pending in other courts to the United States District Court for the Northern District of Texas was December 22, 2025, unless extended by the Bankruptcy Court. On January 14, 2026, the Bankruptcy Court entered the *Order Granting Debtors' Motion for Entry of an Order (I) Extending the Deadline by which the Debtors May Remove Civil Actions and (II) Granting Related Relief* [Docket No. 493], extending the deadline through and including April 21, 2026. On May 13, 2026, the Bankruptcy Court entered the *Order Granting Debtors' Motion for Entry of an Order (I) Further Extending the Deadline by which the Debtors May Remove Civil Actions and (II) Granting Related Relief* [Docket No. 837], further extending the deadline by an additional 120 days through and including August 19, 2026. The Debtors anticipate that they will seek an additional extension of this deadline prior to the Confirmation Hearing.

G. Bar Dates for Filing Proofs of Claim

On December 3, 2025, the Bankruptcy Court entered the *Order Establishing Deadlines and Procedures for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Docket No. 395] (the "Bar Date Order"). The Bankruptcy Court entered the Bar Date Order pursuant to sections 105, 501, 502, and 1111(a) of the Bankruptcy Code and Bankruptcy Rules 2002, 3003, 3001, 5005(a), and 9008.

Pursuant to the Bar Date Order, the Bankruptcy Court established the following key deadlines for filing Proofs of Claim in the Chapter 11 Cases:

- **General Bar Date.** February 2, 2026 at 4:00 p.m. (prevailing Central Time). Except as otherwise provided in the Bar Date Order, all persons and entities asserting a prepetition Claim against any of the Debtors—including Secured Claims, unsecured priority Claims, and unsecured non-priority Claims—were required to File a Proof of Claim by this date.

- **Governmental Bar Date.** March 23, 2026 at 4:00 p.m. (prevailing Central Time). All governmental units holding a prepetition Claim against any of the Debtors were required to File a Proof of Claim by this date.

- **Amended Schedules Bar Date.** If the Debtors amend their Schedules to reduce, change, or remove a Claim, affected creditors have until the later of the General Bar Date (or Governmental Bar Date, as applicable) or 30 days from the date the Debtors provide notice of such amendment to File or amend a Proof of Claim.

- **Rejection Damages Bar Date.** The deadline to File a Proof of Claim on account of a Debtor's rejection of an Executory Contract or Unexpired Lease is the later of the General Bar Date (or Governmental Bar Date, as applicable) or 30 days from the date the Debtors provide notice of entry of an order authorizing such rejection to the affected counterparty.

Proofs of claim may be Filed through one of three approved methods: (i) electronically through the Claims Agent's claims portal at https://cases.stretto.com/Omnicare; (ii) via the Bankruptcy Court's electronic filing system at http://ecf.txnb.uscourts.gov; or (iii) by delivering an original, signed proof of claim form to the Claims Agent at Omnicare Claims Processing c/o Stretto, 410 Exchange, Suite 100, Irvine, CA 92602 so that it is actually received by the applicable bar date. Any entity that fails to timely File a Proof of Claim in accordance with the Bar Date Order will be forever barred, estopped, and enjoined from asserting such Claim against the Debtors or their estates.

H. Employee Benefits

On the Petition Date, the Debtors Filed the *Debtors' Emergency Motion for Entry of an Order (I) Authorizing but Not Directing the Debtors to (A) Pay Prepetition Wages, Compensation, Employee Benefits and Other Employee Obligations and (B) Continue Paying Compensation and Benefits Programs in the Ordinary Course of Business; (II) Authorizing All Banks to Honor Reimbursement of Employee Obligations; and (III) Granting Related Relief* [Docket No. 9] (the "Employee Wages Motion").[3] Pursuant to the Employee Wages Motion, the Debtors sought authority for the Debtors to pay approximately $15.6 million in prepetition employee obligations owed to the Debtors' workforce of approximately 6,000 employees, and to continue compensation, benefit, and incentive programs in the ordinary course of business on a postpetition basis. The programs covered by the Employee Wages Motion included salaries and wages, commissions, paid time off, the Long Term Incentive Plans, the Management Incentive Plan, a proposed 2026 Incentive Plan, exceptional performance awards, the CVS Health Severance Plan for Non-Store Employees, reimbursable business expenses, payroll deductions and tax withholdings, health and welfare benefits, the 401(k) plan, disability and life insurance, the Employee Assistance Program, and the Tuition Assistance Program. Because CVS administers payroll and benefits disbursements for the Debtors' employees pursuant to the Disbursing Arrangements, through the Employee Wages Motion, the Debtors also sought authority for the Debtors to continue reimbursing CVS for such disbursements in the ordinary course of business.

On September 24, 2025 and November 12, 2025, the Bankruptcy Court entered orders granting the relief requested in the Employee Wages Motion [Docket Nos. 63, 305] (Docket No. 305 being the "Final Wages Order"), with eligibility for the 2026 Incentive Plan modified to require that an employee remain employed by the Debtors through the earlier of (i) the closing of the Sale and (ii) October 1, 2026, unless severed (other than for cause) or accepting employment with a section 363 purchaser. Through the Final Wages Order, the Bankruptcy Court also (i) authorized the Debtors to pay the cash equivalent of Long Term Incentive Plan benefits that would otherwise vest in 2026 to employees who lose eligibility through severance or acceptance of employment with a section 363 purchaser; (ii) reserved the Committee's rights to investigate and challenge the methodology by which costs for employee obligations were allocated

[3] Capitalized terms used, but not otherwise defined in this paragraph or the following paragraph, shall have the meanings ascribed to them in the Employee Wages Motion.

between the Debtors and non-Debtor affiliates, and to object to any claims asserted by non-Debtor affiliates against any Debtor; and (iii) required the Debtors to provide monthly reports to the Committee's advisors reflecting any payments made under the Long Term Incentive Plans, the Management Incentive Plan, and the 2026 Incentive Plan.

Prior to the Petition Date, nine employees, consisting of five insiders and four noninsiders, participated in a pre-funded bonus plan (the "Management Plan"). For the five insiders, the Management Plan provided for a one-time payment to each participant equal to 20% of the participant's base salary conditioned on their continued employment through April 30, 2026. Each participant executed an agreement with the Debtors reflecting these terms.

On October 23, 2025, the Debtors Filed a motion [Docket No. 164] seeking authority to implement a key employee retention plan (the "KERP") for approximately 389 key non-insider members of the Debtors' workforce. On November 12, 2025, the Bankruptcy Court entered the *Order (I) Authorizing the Debtors to Implement a Key Employee Retention Plan and (II) Granting Related Relief* [Docket No. 164] (the "KERP Order"), approving the KERP in its entirety.

The KERP is designed to maintain the performance, productivity, and commitment of four groups of non-insider employees whose skills and institutional knowledge are essential to the Debtors' continued operations and the value-maximizing Sale Process (defined below). No KERP payment may be made to any individual who is an "insider" of the Debtors as defined in section 101(31) of the Bankruptcy Code.

By the KERP Order, the Bankruptcy Court authorized KERP payments aggregating approximately $2,300,000 (comprising approximately $2,100,000 in individual awards and a $200,000 discretionary retention pool). All amounts earned and payable under the KERP have been granted administrative expense priority under sections 503(b) and 507(a)(2) of the Bankruptcy Code.

To date, only 24 employees are participating in the KERP with aggregate KERP payments totaling approximately $762,000, well below the $2.3 million authorized by the KERP Order.

On June 16, 2026, the Debtors filed a motion seeking authority to implement a key employee incentive plan (the "KEIP") and supplemental key employee retention plan (the "Supplemental KERP") [Docket No. 1001] (the "KEIP/KERP Motion"). The KEIP/KERP Motion is scheduled for hearing on July 15, 2026[4] and is intended to address two key retention issues. Specifically, as detailed in the KEIP/KERP Motion, both the Management Plan and KERP were designed and sized on the assumption that a sale of the Debtors' assets would close in or around mid-year 2026. However, the sale and closing timeline were extended, and the Sale was not approved until May 13, 2026, with an anticipated closing date in or around September 30, 2026. As a result, the services of key employees under both the Management Plan and KERP will be needed for months longer than what was originally anticipated when those plans were developed, and the previous and existing awards are disproportionate to the period of service now required from those employees who are not eligible for any further bonus in 2026.

To address these issues, through the KEIP/KERP Motion, the Debtors seek authority to implement the KEIP for four insiders who are all part of the Debtors' senior management team and participated in the previous Management Plan.[5] These employees would only become eligible for the proposed KEIP award

[4] This Disclosure Statement will be updated prior to the hearing on approval of the Disclosure Statement to address the Court's ruling on the KEIP/KERP Motion.

[5] The fifth member of that team who participated in the Management Plan is the Debtors' President who has voluntarily declined any further award.

if and when the Sale closes. Payments under the KEIP, if any, will be made within 30 days of the closing of the Sale. The aggregate cost of the KEIP is $151,436.

The Debtors also seek to implement the Supplemental KERP for the 24 current participants in the KERP. The retention period will conclude upon the earlier of (a) the closing of the Sale or (b) December 31, 2026. The maximum aggregate value of the Supplemental KERP will not exceed $397,674.

For the avoidance of doubt, neither the Purchaser nor the Reorganized Debtors shall have any liability or obligations with respect to any awards to paid under the KEIP, KERP, or Supplemental KERP.

I. Personal Injury Stay Relief and Settlements

In the ordinary course of their business, the Debtors incur liabilities for which insurance may be available to pay costs of defense or liabilities.

On October 21, 2025, the Bankruptcy Court entered the *Order (I) Modifying the Automatic Stay, (II) Authorizing the Payment of Workers' Compensation Claims in the Ordinary Course of Business Effective as of the Petition Date and (III) Granting Related Relief* [Docket No. 180]. Pursuant to this order, the Bankruptcy Court authorized the Debtors and the Insurers to continue to handle, administer, settle, and defend Workers' Compensation Claims (as defined therein) in the ordinary course of business. Further, the Bankruptcy Court modified the automatic stay to permit the Debtors' current or former employees to assert Workers' Compensation Claims to recover from the proceeds of applicable Insurance Policies.

Separately, the Debtors and certain Holders of personal injury Claims arising from motor vehicle accidents that occurred prior to the Petition Date have entered into stipulations and agreed orders to modify the automatic stay after the earlier of September 22, 2026, or sixty days after consummation of the Sale. In general, pursuant to these stipulations and agreed orders, the Bankruptcy Court modified the automatic stay to permit such Holders of personal injury Claims to prosecute their lawsuits against the Debtors or non-debtor defendants and collect on any judgments entered against the Debtors solely from proceeds of Insurance Policies or pursuant to the Plan or separate order.

Additionally, the Debtors have entered into settlement agreements with various Holders of personal injury claims arising from motor vehicle accidents. The Bankruptcy Court authorized the Debtors' entry into these settlements through Bankruptcy Rule 9019. In general, pursuant to these settlements, the Debtors have satisfied the Holder's Claims through payments from proceeds of applicable Insurance Policies and in exchange, such Holders provided the Debtors with a release and withdrew their Claims against the Debtors.

J. Sale Process

In order to maximize the value of their estates for the benefit of all creditors and parties in interest, the Debtors determined that the best path forward in these Chapter 11 Cases was to market and sell all or substantially all of their Property through a competitive, court-supervised sale and auction process (the "Sale Process"). The Sale Process was designed to generate the highest or otherwise best available consideration for the Property while minimizing administrative costs and preserving the Debtors' ongoing operations—including their network of approximately 93 pharmacies serving more than 500,000 long-term care patients—during the pendency of these Chapter 11 Cases. The Debtors' professionals conducted a robust, postpetition marketing process designed to attract the broadest possible universe of qualified buyers.

On December 3, 2025, the Bankruptcy Court entered an order [Docket No. 398] (the "Original Bidding Procedures Order"), and on April 14, 2026, the Bankruptcy Court entered another order [Docket

No. 757] (the "Amended Bidding Procedures Order," and with the Original Bidding Procedures Order, the "Bidding Procedures Order") which, among other things: (i) approved certain bidding procedures governing the Sale Process (the "Bidding Procedures"); (ii) authorized the Debtors to designate one or more stalking horse bidders; (iii) approved the form of sale notice and assumption and assignment notice; and (iv) established key dates and deadlines for the Sale Process.

Pursuant to the Bidding Procedures Order, the Debtors designated the Purchaser as stalking horse bidder in connection with a proposed Sale and entered into a Stalking Horse Agreement, as detailed in the *Notice of (I) Stalking Horse Bidder; (II) Rescheduled Bid Deadline, Auction and Sale Hearing Dates; and (III) Amended Deadline to File Assumption and Assignment Notice* [Docket No. 720]. Subsequently, in accordance with the Bidding Procedures, the Debtors determined, in consultation with the Committee and the DIP Lender, that no auction would be held and designated the Stalking Horse Bid submitted by the Purchaser as the Successful Bid (each as defined in the Bidding Procedures Order). [*See* Docket No. 799.]

On May 13, 2026, following a sale hearing, the Bankruptcy Court entered the Sale Order, approving the APA and authorizing the Debtors to sell the Purchased Assets to the Purchaser free and clear of all liens, claims, encumbrances, and other interests, including but not limited to the DOJ Claim, pursuant to section 363(f) of the Bankruptcy Code, with such interests attaching to the proceeds of the Sale.

Per the Sale Order, the Bankruptcy Court authorized the assumption and assignment of the Assigned Contracts and Assigned Leases (each as defined in the APA) to the Purchaser pursuant to section 365 of the Bankruptcy Code (and subject to entry of the *Order Authorizing the Assumption of Certain Unexpired Leases of Nonresidential Real Property and Granting Related Relief* [Docket No. 943] (the "Lease Assumption Order")) and addressing Preserved Objections (as defined in the Sale Order) and found that the Purchaser is a good-faith purchaser entitled to the protections of section 363(m) of the Bankruptcy Code.

Paragraph 7 of the Sale Order authorizes the Debtors and the Purchaser, by mutual agreement and upon reasonable notice to the Committee, to modify the APA to provide for the sale or transfer of the equity interests of one or more Subsidiaries that are Asset Sellers (each as defined in the Sale Order) pursuant to a Plan. The APA is anticipated to be modified to take into account the provisions of the Plan, and to make certain additional adjustments and modifications to the APA in order to effectuate the closing of the Sale and consummation of the Plan. The Amended APA is anticipated to be submitted in the Plan Supplement.

K. Agreement Among the Debtors, Department of Justice, and CVS Health[6]

As described above, the dominant liability precipitating these Chapter 11 Cases is the FCA Judgment. The Debtors, CVS Health, and the DOJ have negotiated the terms of an agreement (the "DOJ Agreement") to resolve the DOJ's claims against the Debtors and CVS Health arising from the FCA Action. Material terms of the Plan are premised upon the condition that the DOJ Agreement and CVS Agreement (described below) will be approved and effectuated. On July 1, 2026, the Debtors filed the *Debtors' Motion Pursuant to Federal Rule of Bankruptcy Procedures 9019 to Approve Compromises with the United States Department of Justice, CVS Health Corporation, and the Official Committee of Unsecured Creditors* [Docket No. 1023] (the "Compromise Motion"), seeking approval of the DOJ Agreement and CVS Agreement under Bankruptcy Rule 9019. The effectiveness of the DOJ Agreement is conditioned upon (i) entry by the Bankruptcy Court of a final, non-appealable order approving the DOJ Agreement on or before August 15, 2026, (ii) entry by the Bankruptcy Court of a final, non-appealable order approving the CVS

[6] The summary of the terms of the DOJ Agreement provided herein is qualified in its entirety by reference to the Plan and the DOJ Agreement. In the case of any inconsistency between the Disclosure Statement and the DOJ Agreement, the DOJ Agreement will govern.

Agreement on or before August 15, 2026, and (iii) the closing of the Sale. The DOJ Agreement is premised on a sale of the Debtors' assets to Purchaser or another buyer on terms generally consistent with the Sale Order pursuant to section 363 of the Bankruptcy Code through these Chapter 11 Cases or, if the cases convert, by a chapter 7 trustee.

In the event the Debtors determine not to sell their Property and attempt to restructure, with the exception of a plan of reorganization sponsored by a third party to which the DOJ does not object or otherwise oppose, the Debtors and CVS Health have agreed that the DOJ Claim would be non-dischargeable as against Omnicare under section 1141(d)(6) of the Bankruptcy Code, and that the United States could pursue the full amount of the FCA Judgment against Omnicare. Omnicare is not reorganizing under the Plan, and the Debtors therefore believe this provision is inapplicable.

The material terms of the DOJ Agreement are as follows:

1. Within fourteen days of the DOJ Agreement effective date, CVS Health will pay $130 million to the DOJ.

2. The Plan shall provide that the DOJ Claim shall be treated as an Allowed General Unsecured Claim not subject to subordination, disallowance, reconsideration, or discharge.

3. The DOJ will receive a minimum of an additional $310 million on account of the DOJ Claim from all proceeds remaining from the Sale or the liquidation of other estate Property, after payment of or reserve for: (i) all amounts due and payable under the DIP Facility; (ii) costs of administration of the Plan or liquidation and Allowed Administrative Claims; (iii) priority claims under section 507(a) of the Bankruptcy Code; and (iv) all other General Unsecured Claims Allowed in the Chapter 11 Cases, excluding any CVS Prepetition Claims.

4. If the DOJ does not receive the full $310 million from the Debtors' estates (or their successors) by March 15, 2028, or if the Chapter 11 Cases are dismissed, CVS Health will be obligated to pay to the DOJ the remaining balance owed on that $310 million by March 31, 2028, or the date of dismissal of the Chapter 11 Cases, whichever occurs first. In the event CVS Health fails to timely make the initial payment or perform under its collection guarantee, or if those obligations are avoided or rescinded for any reason, CVS Health will be in default of the DOJ Agreement, interest will accrue on the unpaid amounts at 12% per annum, and the DOJ may pursue collection and any other available remedies, including offset of amounts owed to the CVS Entities by any United States department, agency, or agent.

5. The DOJ shall receive all proceeds from the Sale or the liquidation of any other Estate Property, if any, remaining after payment of (a) all Allowed Claims and (b) CVS Health's and/or the Debtors' payment of, in aggregate, $440 million, in an amount up to the full amount of the DOJ Claim. No distributions will be made on account of the CVS Prepetition Claims unless and until the DOJ Claim is paid in full during the Chapter 11 Cases or any subsequently converted chapter 7 cases.

6. Upon (i) receipt of the initial payment, (ii) the provision of adequate security for CVS Health's obligations, and (iii) dismissal of the Debtors' and CVS Health's respective appeals in the FCA Action with prejudice, the DOJ will fully and finally release any and all claims that the United States has asserted, could have asserted, or may assert in the future against the Debtors and the CVS Entities arising from the (a) civil complaint filed in the FCA Action, (b) DOJ's contentions set forth in Section IV.A of the proposed Joint Pretrial Order filed in the FCA Action, and (c) FCA Judgment, including any liabilities thereunder, with the exception of the

DOJ's contractual rights under the DOJ Agreement, including the right to receive payments and distributions on the DOJ Claim. Within fourteen days of recovering the Additional Payment, the DOJ will file a notice of satisfaction of judgment in the FCA Action. The Debtors and the CVS Entities, in turn, will fully and finally release the United States from any claims arising from the investigation and prosecution of the FCA Action. Omnicare and CVS Health will dismiss their respective appeals with prejudice within seven days of the effective date of the DOJ Agreement.

The treatment provided under the DOJ Agreement will constitute full satisfaction of the DOJ Claim and the FCA Judgment. The DOJ will reasonably cooperate with the Sale process and will not oppose confirmation of a chapter 11 plan on the basis of the DOJ Claim, so long as such plan is consistent with the terms of the DOJ Agreement. The United States Government reserves the right to object to any plan for reasons unrelated to the DOJ Claim.

A hearing on the Compromise Motion is scheduled for August 12, 2026 at 9:30 a.m. CT. The deadline to object to the Compromise Motion is Monday, July 27, 2026.[7]

L. Agreement Among the Debtors, CVS Health, and the Committee[8]

Commencing shortly after its appointment on October 16, 2025, the Committee began an investigation into potential claims that the Debtors' Estates might hold against the CVS Entities arising from (a) transfers made by the Debtors to CVS Entities, (b) the CVS Entities' conduct as it related to the FCA Action, (c) the Debtors' prepetition relationships with the CVS Entities, and (d) CVS's role in the events leading to these Chapter 11 Cases. The Committee's investigation included analyzing the Debtors' books and records, scrutinizing intercompany agreements and arrangements, and reviewing transactions by and among the Debtors and CVS Entities.

In addition, following the commencement of these Chapter 11 Cases, and at the direction of Omnicare's independent director, the Debtors' professionals similarly conducted an investigation into potential claims that the Debtors' estates might hold against CVS Entities. The Debtors and the Committee each independently concluded that the Debtors and their Estates may hold several colorable claims against the CVS Entities.

The Committee's professionals, for example, concluded that Omnicare's transfer of approximately $660 million to certain CVS Entities in 2023 (the "2023 Transaction") gave rise to potential colorable claims against certain of the CVS Entities in the form of fraudulent transfer type claims, breach of fiduciary duty type claims, and other state law claims. On the other hand, the CVS Entities would strongly dispute that the Debtors or their Estates hold any colorable claims or causes of action against them, including in relation to the 2023 Transaction.

Ultimately, after months of arm's length negotiations, the Committee, the Debtors, and CVS Health agreed to enter into the CVS Agreement. Though separate documents, the CVS Agreement and the DOJ Agreement are interdependent. By its terms, the DOJ Agreement cannot become effective unless the Bankruptcy Court approves the CVS Agreement. Similarly, by its terms, the CVS Agreement cannot

[7] This Disclosure Statement will be updated prior to the hearing on approval of the Disclosure Statement to address the Court's ruling on the Compromise Motion.

[8] The summary of the terms of the CVS Agreement provided herein is qualified in its entirety by reference to the Plan and the CVS Agreement. In the case of any inconsistency between the Disclosure Statement and the CVS Agreement, the CVS Agreement will govern.

become effective unless the Bankruptcy Court approves the DOJ Agreement. The Debtors are seeking authority to enter into the CVS Agreement pursuant to the Compromise Motion described above.

The CVS Agreement will resolve Claims that the Debtors' Estates may hold against the CVS Entities and their agents, including potential Claims relating to the prepetition corporate relationship between the Debtors and CVS, intercompany transactions, and CVS Health's ownership, management, or oversight of the Debtors, in exchange for CVS Health's performance of its obligations under the DOJ Agreement (including the Initial Payment, the collection guarantee for the Additional Payment, and the related security arrangements).

The CVS Agreement also establishes a framework to resolve the prepetition claims asserted by CVS Health against the Debtors. On January 30, 2026, CVS Pharmacy Filed a Proof of Claim in the Chapter 11 Cases in the amount of $54,450,254.00 [Claim No. 332] on account of the CVS Prepetition Claims. Pursuant to the CVS Agreement and DOJ Agreement, the CVS Entities have agreed not to receive any distribution on account of the CVS Prepetition Claims unless and until the FCA Judgment and all other Allowed Claims have been satisfied in full. For the avoidance of doubt, the CVS Prepetition Claims do not include Administrative Claims of the CVS Entities accruing on or after the Petition Date, which are preserved and will be paid. In addition, CVS Health has agreed that it will not assert any Claim against the Debtors' Estates on account of any payments made by CVS Health to the DOJ pursuant to the DOJ Agreement.

In consideration of CVS Health's performance of its obligations under the CVS Agreement and DOJ Agreement, and the other benefits and rights afforded the Debtors and their Estates under those agreements, on the effective date of the CVS Agreement (which shall be after or concurrent with closing of the Sale), each of the Debtors, on behalf of itself and its Estate, will (i) release and discharge each of the CVS Entities from any and all Claims (as defined in the CVS Agreement), expressly including but not limited to Claims arising from or relating to (a) the FCA Judgment and the DOJ Claim, (b) the prepetition corporate relationship between or among any of the Debtors and any of the CVS Entities, (c) intercompany transactions between or among any of the Debtors and any of the CVS Entities prior to the Petition Date, and (d) any of the CVS Entities' ownership, management, or oversight of any of the Debtors prior to the Petition Date; (ii) release and discharge each of the CVS Entities' agents from all Claims arising from or relating to a Claim released against any of the CVS Entities; and (iii) release and discharge each of the Debtors' agents from all Claims arising from or relating to the FCA Judgment and the DOJ Claim, the prepetition corporate relationship, prepetition intercompany transactions, and the CVS Entities' prepetition ownership, management, or oversight of the Debtors. The releases granted in the CVS Agreement are independent of, and in addition to, the releases provided in the Plan.

The CVS Agreement contains additional terms governing the Debtors' conduct of the Chapter 11 Cases and the structure of the Plan, including: (i) the Debtors have agreed to commence the claims reconciliation and objection process within fourteen days of Court approval of the CVS Agreement, with the Committee having the right to participate in, and to be consulted by the Debtors with respect to, the claims reconciliation process and claim objections so long as the Committee continues to exist; (ii) the Debtors have agreed to pursue the Sale and Plan process in good faith and in a manner consistent with the CVS Agreement and the DOJ Agreement, and CVS Health and the Committee have agreed to support the Sale and a chapter 11 plan of reorganization and liquidation that is consistent with the CVS Agreement, the DOJ Agreement, and applicable law, including by not taking any action to impede the Sale or the confirmation of such a plan; (iii) CVS Health has agreed to continue to provide the Debtors with such information, documents, and assistance as the Debtors may reasonably request in connection with the Sale or the Plan process, to the extent reasonably within CVS Health's possession, custody, or control; (iv) the Plan Administrator (and any successor) shall be selected by the Debtors with the consent of CVS Health and the Committee, which consent shall not be unreasonably withheld; (v) the release of any and all Chapter

5 claims (under sections 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code) against suppliers of goods or services to the Debtors; and (vi) appointment of a Creditor Representative by the Committee, whose reasonable fees and expenses will be paid as a Plan expense from the Wind-Down Assets and who will have (a) the right to participate in the claims reconciliation process, (b) bi-weekly updates and information on the claims reconciliation process from the Plan Administrator, (c) no less than five days' notice before any claim objection, proposed allowance of a claim in excess of $25,000 (or where the disputed amount exceeds $25,000), or proposed allowance of any claim expected to materially and adversely impact recoveries of Holders of Allowed General Unsecured Claims, and (d) the right to appear and be heard if the Creditor Representative disagrees with the Plan Administrator's decision and such disagreement remains unresolved after the notice period.

In evaluating the CVS Agreement, the Debtors and the Committee each considered a number of factors, including the strength of the potential claims and causes of action against the CVS Entities, the legal and factual defenses available to the CVS Entities, the cost and duration of any related litigation, and the attendant risks and uncertainties of any such litigation. Weighing those factors against the anticipated recoveries that Holders of Allowed General Unsecured Claims will receive under the Plan due, in part, to the CVS Agreement and DOJ Agreement, the Debtors and the Committee, independently, determined that it was in the best interests of their respective constituents to enter into the CVS Agreement, subject to the Bankruptcy Court's approval.

As noted above, a hearing on the Compromise Motion is scheduled for August 12, 2026 at 9:30 a.m. CT. The deadline to object to the Compromise Motion is Monday, July 27, 2026.[9]

M. Exclusive Periods

Section 1121(d) of the Bankruptcy Code provides the Bankruptcy Court authority to extend a debtor's exclusive periods to file and solicit a chapter 11 plan "for cause." Pursuant to section 1121(b) of the Bankruptcy Code, a debtor's exclusive period to file a plan expires 120 days after the Petition Date (subject to extension), and the exclusive period to solicit acceptances thereof expires 180 days after the Petition Date. Based on the September 22, 2025 Petition Date, the Debtors' exclusive period to File a chapter 11 plan would have expired on January 20, 2026 and the exclusive period to solicit votes on the chapter 11 plan would have expired on March 21, 2026.

Prior to expiration of the exclusive periods, the Debtors Filed two motions seeking extensions of the exclusive periods to File and solicit acceptances to the Plan [Docket Nos. 494, 770]. The Debtors demonstrated cause for the requested extensions based on, among other factors, the size and complexity of these Chapter 11 Cases (involving 110 Debtors and a large, geographically dispersed pharmacy network), the progress made in pursuing the value-maximizing Sale Process, the DOJ Agreement negotiations, and the need for adequate time to negotiate and develop a confirmable plan in parallel with the Sale Process.

On May 13, 2026, the Bankruptcy Court entered an *Order Further Extending the Exclusive Periods Within Which to File a Chapter 11 Plan and Solicit Acceptances Thereof* [Docket No. 836] (the "Exclusivity Order"), extending the exclusive filing period through and including July 20, 2026, and the exclusive solicitation period through and including September 17, 2026. The Bankruptcy Court entered the Exclusivity Order without prejudice to the Debtors' rights to seek further extensions of the Exclusive Periods. Assuming the Confirmation Order is entered on the proposed date of the Confirmation Hearing, the Debtors do not expect to seek a further extension of the exclusive solicitation period.

[9] This Disclosure Statement will be updated prior to the hearing on approval of the Disclosure Statement to address the Court's ruling on the Compromise Motion.

N. Proposed Confirmation Schedule

The proposed schedule and deadlines for Confirmation include the following:

Event	Date (and Time)
Voting Record Date	Thursday, August 6, 2026
Disclosure Statement Objection Deadline	Thursday, August 6, 2026 at 4:00 p.m. (CT)
Solicitation Deadline	Within 3 days of order approving solicitation
Plan Supplement Filing Deadline	Thursday, September 3, 2026
Voting Deadline	Thursday, September 10, 2026 at 4:00 p.m. (CT)
Confirmation Objection Deadline	Thursday, September 10, 2026 at 4:00 p.m. (CT)
Confirmation Hearing	Thursday, September 17, 2026 at 9:30 a.m. (CT)

IV. TREATMENT OF ADMINISTRATIVE CLAIMS, DIP CLAIMS, PRIORITY TAX CLAIMS, AND STATUTORY FEES

A. Administrative Claims

Under the Plan, except with respect to Professional Compensation Claims subject to the provisions of sections 328, 330(a), and 331 of the Bankruptcy Code, each Holder of an Allowed Administrative Claim shall receive, in full and final satisfaction, settlement, release, and discharge of such Allowed Administrative Claim, Cash equal to the unpaid portion of such Allowed Administrative Claim on or as soon as reasonably practicable after the latest of: (i) the Effective Date; (ii) the date on which such Administrative Claim becomes an Allowed Administrative Claim; and (iii) such other date as may be agreed to by the Plan Administrator and the Holder of such Allowed Administrative Claim.

Pursuant to the Plan, requests for payment of Administrative Claims (other than Professional Compensation Claims and DIP Claims) must be Filed with the Bankruptcy Court and served on the Plan Administrator no later than the date that is 60 days after the Effective Date (the "Administrative Claims Bar Date"), except as otherwise provided in the Plan, the Confirmation Order, or the Bar Date Order. Any Administrative Claim not timely Filed by the Administrative Claims Bar Date shall be forever barred, estopped, and enjoined from assertion, and shall not be enforceable against the Debtors, the Estates, or the Plan Administrator.

In accordance with Article VII.D of the Plan, no Distributions shall be made from Wind-Down Assets on account of an Administrative Claim that is an Allowed Insured Claim for which insurance is available under one of the Insurance Policies until exhaustion of all remedies with respect to such Insurance Policy. To the extent applicable, the automatic stay and/or discharge injunction shall be deemed modified immediately upon the Effective Date to permit Holders of Insured Claims to pursue their Claims in accordance with the provisions of Articles V.F and VII.D of the Plan. The CVS Entities will not receive any Distributions on account of any Administrative Claims arising before the Petition Date, including on account of the CVS Prepetition Claims (as applicable), unless and until all Allowed General Unsecured Claims and the DOJ Claim are satisfied in full.

B. DIP Claims

The Plan provides that on the Effective Date, DIP Claims shall be indefeasibly paid in full in Cash from the proceeds of the Sale or other sources of consideration available under the Plan. The Liens and security interests of the DIP Lender in or against any Property shall be released upon payment in full of the DIP Facility obligations.

C. Professional Compensation Claims

1. Final Fee Applications

Under the Plan, all Professionals requesting compensation or reimbursement of expenses for services rendered prior to the Effective Date shall File and serve applications for final allowance no later than 60 days after the Effective Date (the "Professional Fee Bar Date"). Objections to such applications must be Filed within 21 days after the applicable application is Filed. The Plan Administrator shall pay Allowed Professional Compensation Claims in Cash on or as soon as reasonably practicable after such Claims are Allowed by Final Order.

2. Post-Effective Date Fees and Expenses

Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Debtors, the Reorganized Debtors, or the Plan Administrator, as applicable, may employ and pay any Professional without any further notice to or action, order, or approval of the Bankruptcy Court. For the avoidance of doubt, the Liquidating Debtors, their Estates, and the Plan Administrator shall have no responsibility, liability, or obligation to pay any professional employed by the Reorganized Debtors.

D. Priority Tax Claims

Under the Plan, except to the extent that a Holder of an Allowed Priority Tax Claim agrees to less favorable treatment, each Holder of an Allowed Priority Tax Claim shall receive, at the election of the Debtors or the Plan Administrator, in full and final satisfaction of such Allowed Priority Tax Claim, payment in cash equal to the amount of such Allowed Priority Tax Claim on or as soon as reasonably practicable after the Effective Date, or such other treatment as may be required pursuant to section 1129(a)(9)(C) of the Bankruptcy Code.

E. Statutory Fees

All fees due and payable pursuant to 28 U.S.C. § 1930(a)(6) shall be paid by the Debtors or the Plan Administrator when due until the earliest to occur of: (i) conversion of the applicable Chapter 11 Case; (ii) dismissal of the applicable Chapter 11 Case; or (iii) entry of a final decree closing the applicable Chapter 11 Case.

V. CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. Classification of Claims and Interests

Pursuant to section 1122 of the Bankruptcy Code, Claims (other than Allowed Administrative Claims, DIP Claims, Professional Compensation Claims, Priority Tax Claims, and Statutory Fees) are classified for all purposes, including, without limitation, voting, Confirmation and Distribution pursuant to

the Plan. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest qualifies within the description of such other Classes. A Claim or an Interest also is classified in a particular Class for the purpose of receiving Distributions under the Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date.

As explained in Article III.G of the Plan, the Plan is premised upon the consolidation of the Debtors solely for purposes of voting on, Confirmation of, and Distributions under the Plan. The Debtors believe that the classification of Claims and Interests under the Plan, as described below, complies with the requirements set forth in the Bankruptcy Code.

B. Treatment of Claims and Interests

1. Class 1 – Other Secured Claims

Under the Plan, each Holder of an Allowed Class 1 Other Secured Claim shall receive, at the option of the Debtors, (i) Cash in an amount equal to such Allowed Claim, including any postpetition interest required to be paid pursuant to section 506(b) of the Bankruptcy Code, payable on or as soon as reasonably practicable after the Effective Date in accordance with Article VI.B of the Plan, (ii) reinstatement of such Allowed Claim in accordance with section 1124(2) of the Bankruptcy Code, or (iii) such other treatment that renders the Claim unimpaired under section 1124 of the Bankruptcy Code. Class 1 is unimpaired, and the Holders of Allowed Class 1 Claims are conclusively deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code.

2. Class 2 – Other Priority Claims

Under the Plan, each Holder of an Allowed Class 2 Other Priority Claim shall receive Cash in an amount equal to such Allowed Claim on or as soon as reasonably practicable after the Effective Date. Class 2 is unimpaired, and the Holders of Allowed Class 2 Claims are conclusively deemed to have accepted the Plan under section 1126(f) of the Bankruptcy Code and are not entitled to vote.

CVS Prepetition Claims are excluded from Class 2, and the CVS Entities shall receive no payment on account of Other Priority Claims.

3. Class 3 – General Unsecured Claims

Under the Plan, Class 3 consists of all General Unsecured Claims against any Debtor (which, for the avoidance of doubt, excludes the DOJ Claim, which is separately classified and treated in Class 4, and the CVS Prepetition Claims, which are separately classified and treated in Class 5). Each Holder of an Allowed General Unsecured Claim shall receive its Pro Rata share of the distributable value of the Estates remaining after payment of Allowed Administrative Claims, DIP Claims, Allowed Class 1 Claims, and Allowed Class 2 Claims, on each applicable Distribution Date, until such Holder has been paid in full on account of its Allowed General Unsecured Claim. Class 3 is Impaired, and Holders of Allowed Class 3 Claims are entitled to vote to accept or reject the Plan.

In accordance with Article VII.D of the Plan, no Distributions shall be made from Wind-Down Assets on account of a General Unsecured Claim that is an Insured Claim until the exhaustion of all remedies with respect to the applicable Insurance Policy by the Debtor or Holder of such Insured Claim, as applicable. Further, as explained in Article VII.D of the Plan, the automatic stay and/or discharge injunction shall be modified upon the Effective Date to permit Holders of Insured Claims to proceed with their

litigation against the respective Debtor. A list of known Insured Claims is attached as Exhibit D to the Plan, and will be supplemented to the extent necessary in the Plan Supplement. The Debtors anticipate that Allowed Insured Claims will be satisfied in full by proceeds of applicable insurance.

Solely for purposes of voting on the Plan, the Debtors anticipate that Insured Claims that are eligible to vote on the Plan pursuant to the Solicitation Procedures Order will be treated as contingent Claims and such Claims will count toward satisfying the numerosity requirement and count as a Claim in the amount of $1.00 solely for the purposes of satisfying the numerosity and dollar amount provisions of section 1126(c) of the Bankruptcy Code.

4. Class 4 – DOJ Claim

The Plan provides that Class 4 consists solely of the DOJ Claim [Claim No. 419]. The DOJ Claim arises from the FCA Judgment, and shall be Allowed in the amount of $952,717,824.19, reflecting the amount of the FCA Judgment, plus post-judgment interest pursuant to 28 U.S.C. § 1961 as of the Petition Date. The DOJ Claim is not subordinated under section 510 of the Bankruptcy Code or otherwise. Class 4 is Impaired, and the Holder of the Allowed Class 4 DOJ Claim is entitled to vote to accept or reject the Plan.

Pursuant to the DOJ Agreement and the CVS Agreement, the DOJ has agreed to defer receipt of Distributions on account of the DOJ Claim until all Allowed General Unsecured Claims in Class 3 have been paid in full. Following payment in full of such Allowed General Unsecured Claims, the DOJ shall be entitled to receive Distributions in an amount up to the full amount of the DOJ Claim. The terms of the DOJ's agreement to defer receipt of Distributions from the Debtors or the Plan Administrator include that the Holder of the DOJ Claim shall be entitled to receive no less than $310 million on account of the DOJ Claim, which is in addition to the Holder of the DOJ Claim's entitlement to receive $130 million from CVS Health within fourteen days of the effective date of the DOJ Agreement. In the event the Holder of the DOJ Claim does not recover this $310 million from the Debtors or their successors by March 15, 2028 (or by the time the Chapter 11 Cases are dismissed), CVS Health provided a collection guarantee that the Holder of the DOJ Claim shall receive payment in an amount up to the $310 million amount by March 31, 2028, or by the date that the Chapter 11 Cases are dismissed, whichever date occurs first.

5. Class 5 – CVS Prepetition Claims

Under the Plan, Class 5 consists of all CVS Prepetition Claims against the Debtors, including the Claims asserted in the proof of claim Filed by CVS Pharmacy on January 30, 2026, in the amount of $54,450,254.00 [Claim No. 332]. Pursuant to the CVS Agreement and the DOJ Agreement, the CVS Entities shall not receive any Distribution from the Estates or the Plan Administrator on account of any CVS Prepetition Claims unless and until (a) the DOJ Claim and (b) all other Allowed Claims (including, for the avoidance of doubt, all Allowed General Unsecured Claims) have been satisfied in full. Pursuant to the CVS Agreement, the CVS Entities will not assert, and shall not be entitled to, any Claim against the Debtors or the Debtors' Estates on account of any payments required to be made to the DOJ pursuant to the DOJ Agreement or the CVS Agreement. Class 5 is Impaired, and Holders of Class 5 CVS Prepetition Claims are entitled to vote on the Plan.

6. Class 6 – Surviving Equity Interests

Under the Plan, Class 6 consists of all Interests in the Reorganizing Debtors listed on Exhibit A to the Plan. Holders of Class 6 Interests shall retain such Interests after the Effective Date. Class 6 is Unimpaired. Holders of Class 6 Interests are conclusively deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code and are not entitled to vote to accept or reject the Plan.

7. Class 7 – Other Equity Interests

Pursuant to the Plan, Class 7 consists of all Interests in any Debtor listed in Exhibits B or C to the Plan. As of the Effective Date, Class 7 Interests will be canceled, released, and extinguished, and will be of no further force or effect. Holders of Class 7 Interests will not receive any Distribution under the Plan and are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Holders of Class 7 Interests are not entitled to vote to accept or reject the Plan.

C. Special Provision Governing Unimpaired Claims

Except as otherwise specifically provided in the Plan, nothing in the Plan shall be deemed to affect, diminish, or impair the legal, equitable, and contractual rights to which the Holders of Unimpaired Claims are entitled.

D. Elimination of Vacant Classes

Under the Plan, any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court for voting purposes as of the date of the Confirmation Hearing shall be deemed eliminated from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

E. Acceptance or Rejection of the Plan

The Plan provides that if a Class of Claims or Interests is eligible to vote and no Holder of Claims or Interests, as applicable in such Class, votes to accept or reject the Plan, the Plan shall be presumed accepted by such Class. Under section 1126(c) of the Bankruptcy Code, and except as provided in section 1126(e), an Impaired Class of Claims will have accepted the Plan if it is accepted by Holders of at least two-thirds in dollar amount and more than one-half in number of the Allowed Claims of such Class that have timely and properly voted to accept or reject the Plan. Classes 1, 2, and 6 are conclusively presumed to have accepted the Plan under section 1126(f) of the Bankruptcy Code. Class 7 is Impaired, will receive no Distributions, and is conclusively presumed to have rejected the Plan under section 1126(g) of the Bankruptcy Code. Classes 3, 4, and 5 are Impaired and are entitled to vote to accept or reject the Plan.

F. Confirmation Pursuant to Sections 1129(a)(10) and 1129(b)

The Debtors shall seek Confirmation of the Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests. The Debtors reserve the right to modify the Plan to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims or Interests to render such Class of Claims or Interests Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules.

VI. MEANS FOR IMPLEMENTATION OF THE PLAN

A. General Settlement of Claims and Interests

The Plan provides that its provisions constitute a good faith compromise of all Claims, Interests, and controversies relating to the contractual, legal, and subordination rights that a Holder of a Claim or Interest may have with respect to any Allowed Claim or Interest. The entry of the Confirmation Order will constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests,

and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates, and Holders of Claims and Interests and is fair, equitable, and reasonable. In accordance with the provisions of the Plan, pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 9019(a), subject to the requirements of Article VII of the Plan, without any further notice to, action by, or order or approval of the Bankruptcy Court, after the Effective Date the Plan Administrator may compromise and settle Claims against the Debtors and Causes of Action against other Persons.

B. Sale Process, Reorganization and Liquidation

Pursuant to the Sale Order, the Bankruptcy Court authorized the Debtors to sell the Purchased Assets to the Purchaser under the APA in exchange for $250 million in cash and assumption of the Assumed Liabilities, which are subject to the relevant limits set forth in the APA. The Sale Order provides that, subject to the mutual agreement of the Debtors and the Purchaser, the APA may be modified to provide for the sale or transfer of equity interests in one or more subsidiaries of Omnicare, including by means of a plan of reorganization or liquidation, so long as such modification does not have a material adverse effect on the Debtors' Estates. Accordingly, the Debtors and the Purchaser have determined and agreed that certain of the Debtors will be reorganized and directly or indirectly acquired by the Purchaser under the Plan, and the Debtors and the Purchaser expect that agreement to be memorialized in the Amended APA.

The Plan classifies the Debtors into two categories. Certain of the Debtors will be directly or indirectly acquired by the Purchaser as Reorganizing Debtors that will continue in existence as going-concern businesses on and after the Effective Date and will emerge from chapter 11 as Reorganized Debtors. The Reorganizing Debtors are further divided between those whose Interests are not impaired and will be retained after the Effective Date (all of which Interests are owned by other Reorganizing Debtors), which are classified in Class 6 and identified on Exhibit A to the Plan, and those whose Interests are impaired and will be cancelled on the Effective Date and as to which new Interests will be issued to the Purchaser or its designee, which are classified in Class 7 and identified on Exhibit B to the Plan.

The remaining Debtors are Liquidating Debtors, identified on Exhibit C to the Plan. With the exception of Liquidating Debtor Excluded Assets, the Liquidating Debtors' Property is being sold to the Purchaser pursuant to the APA. Interests in the Liquidating Debtors are classified in Class 7 and will be deemed canceled on the Effective Date.

The classification of a Debtor as a Liquidating Debtor, Class 6 Reorganizing Debtor, or Class 7 Reorganizing Debtor may be amended by the Debtors with the consent of the Purchaser at any time prior to filing of the Plan Supplement, wherein the identities of any Debtors that have been reclassified shall be disclosed.

The Plan provides that all proceeds from the Sale, all Excluded Assets, and any other Property of the Debtors or the Debtors' Estates not acquired by the Purchaser pursuant to the Sale Documents or vesting in a Reorganized Debtor pursuant to the Plan shall vest in Omnicare's Estate on the Effective Date as Wind-Down Assets and be administered by the Plan Administrator for the benefit of all holders of Claims and Interests treated under the Plan.

C. Licenses and Permits

Under the Plan, all licenses, permits and similar rights held by any Reorganizing Debtor will re-vest in the applicable Reorganized Debtor and remain in full force and effect to the maximum extent permitted under applicable law, including but not limited to any state pharmacy licenses, state compounding licenses, state controlled substance registrations, Drug Enforcement Administration registrations, state

automated dispensing system licenses, state wholesale drug distributor licenses, state manufacturer licenses, Food and Drug Administration repackager registration, accreditations, National Provider Identifier numbers, NCPDP provider IDs, Medicare Part B (DMEPOS) provider agreements including continued use of all supplier numbers, Medicare Part B (Mass Immunizer) provider agreements including continued use of all supplier numbers, and state Medicaid provider agreements including continued use of all provider numbers. All licenses, permits and similar rights held by any Liquidating Debtor relating to any of the Purchased Assets will be transferred to Purchaser and remain in full force and effect to maximum extent permitted under applicable law.

To facilitate the closing of the Sale and the occurrence of the Effective Date of the Plan, the Debtors anticipate that they will need to submit a number of federal, state and local license and permit-related applications and notices, and to execute various additional agreements in connection with the Sale. Those documents may include, among other things, a Successor Liability With Joint And Several Liability Agreement as provided under California Code of Regulations, Title 22, § 51000.32, in connection with the transfer of the Debtors' Med-Cal provider number and National Provider Identifier to Purchaser during the change of ownership. The Debtors have determined, in their business judgment, that it is in the best interests of the Debtors and their Estates to submit such applications and notices and to execute such agreements in order to facilitate the closing of the Sale and the occurrence of the Effective Date of the Plan, and that the risk of any liability associated with such actions is remote and outweighed by the benefits of doing so. The Confirmation Order will constitute authorization for the Debtors, in their business judgment, to make such applications and submit such applications and notices as are necessary and reasonable to facilitate the closing of the Sale and the Effective Date of the Plan.

D. Transition Services

Section 6.17 of the APA contemplates that the Purchaser, Omnicare, and CVS Pharmacy will negotiate in good faith a Transition Services Agreement to be entered into as of the closing of the Sale. It is contemplated that under the Transition Services Agreement, CVS Pharmacy and Omnicare will provide, or cause to be provided, certain mutually agreed post-closing transition services to the Purchaser to facilitate the orderly transfer of the Business, the Purchased Assets, and the Assumed Liabilities (each as defined in the APA) to the Purchaser, while preserving Omnicare's continued access to the resources necessary for the administration of the Plan, and the wind-down of its Estate. The duration and cost of each transition service will be set forth in the Transition Services Agreement. For the avoidance of doubt, pursuant to the Transition Services Agreement, the Purchaser shall provide the Plan Administrator with continuing access to books, records and information necessary for the Plan Administrator to perform their duties and obligations under the Plan, and also for continuing access to employees and information as necessary in connection with Insured Claims, until such time that the Plan Administrator and Purchaser enter an agreement providing the Plan Administrator with such access.

E. Plan Administrator

On the Effective Date, the Plan Administrator shall be appointed to serve as the plan administrator in accordance with the Plan. The Plan Administrator shall be selected by the Debtors with the consent of CVS Health and the Committee (in each case, whose consent shall not be unreasonably withheld). The Plan Administrator shall be the Liquidating Debtors' sole officer and shall be deemed the Liquidating Debtors' Estates' representative in accordance with section 1123 of the Bankruptcy Code and shall have all of the powers, authority, and responsibilities specified in this Plan, including the powers of a trustee under sections 323, 704, and 1106 of the Bankruptcy Code to act on behalf of the Estates, provided, however, the Plan Administrator shall only serve as representative of the Reorganized Debtors' Estates as explicitly provided for in the Plan. The identity of the Plan Administrator and the material terms of the Plan Administrator's engagement, including the Plan Administrator's compensation, shall be disclosed in the Plan Supplement.

The Plan Administrator shall be responsible for Filing all required monthly operating reports and all subsequent quarterly reports on behalf of the Liquidating Debtors from and after the Effective Date.

On and after the Effective Date, the Plan Administrator shall be authorized and directed, subject to Article VII of the Plan, without further notice, or order of the Bankruptcy Court, to: (i) receive, hold, preserve, administer, and liquidate the Wind-Down Assets; (ii) make Distributions to Holders of Allowed Claims in accordance with the Plan; (iii) investigate, prosecute, settle, compromise, abandon, or otherwise dispose of Causes of Action preserved under the Plan; (iv) object to, compromise, settle, or otherwise resolve Disputed Claims, subject to the consultation rights of the Creditor Representative set forth herein; (v) wind down the Liquidating Debtors' Estates following the closing of the Sale, including filing all required federal, state, and local tax returns and paying all taxes required to be paid by the Liquidating Debtors; (vi) retain professionals, employees, and consultants as necessary to carry out the Plan Administrator's duties under the Plan, and pay the documented fees and expenses thereof from the Wind-Down Assets without further order of the Bankruptcy Court; (vii) effect the dissolution of any Liquidating Debtor entity in accordance with the Plan and applicable law; (viii) maintain the books, records, and accounts of the Liquidating Debtors; (ix) monitor and, if necessary, pursue recoveries under the Insurance Policies for the benefit of Insured Claims; (x) manage and oversee the provision of Transition Services and all other post-Effective Date obligations required to be provided by Omnicare and the other Liquidating Debtors under the Sale Documents; (xi) take all actions necessary to administer the Liquidating Debtors' Chapter 11 Cases through entry of a final decree; and (xii) prepare and file all necessary documents, reports, and pleadings to close the Reorganized Debtors' Chapter 11 Cases consistent with Art. IV.F.2 of the Plan (collectively, the "Plan Administrator Duties").

Neither the Purchaser nor the Reorganized Debtors shall have any responsibility for or any obligations with respect to the Plan Administrator Duties, all of which shall be the responsibility of the Plan Administrator.

The Plan provides that the Plan Administrator shall have no liability for any act or omission taken or not taken in good faith in accordance with the Plan, except for acts or omissions constituting fraud, gross negligence, or willful misconduct. On and after the Effective Date, the Plan Administrator may be substituted as a party in the place and stead of a Debtor in all matters, including motions, contested matters, and adversary proceedings pending in the Bankruptcy Court, and all matters pending in any courts, tribunals, or forums outside the Bankruptcy Court, without the need for filing motions or substitutions of parties or counsel in each such matter.

Pursuant to the CVS Agreement, the Committee will appoint a Creditor Representative prior to the Effective Date to perform certain oversight, consultation, and other functions with respect to the administration of the Estates and the claims reconciliation process, the reasonable fees and expenses of which shall be paid from the Wind-Down Assets as a Plan expense. Pursuant to the CVS Agreement, the Creditor Representative will have: (i) the right to participate in, and to be consulted by the Plan Administrator with respect to, the claims reconciliation process and claim objections; (ii) bi-weekly updates and information on the claims reconciliation process from the Plan Administrator; (iii) no less than five days' notice before (a) any claim objection, (b) the proposed allowance of any claim (other than Insured Claims) in excess of $25,000 or where the disputed amount exceeds $25,000, or (c) the proposed allowance of any claim expected to materially and adversely impact recoveries on account of other non-DOJ Allowed General Unsecured Claims; and (iv) the right to appear and be heard in connection with any such objection or proposed allowance if the Creditor Representative disagrees with the Plan Administrator's decision and such disagreement remains unresolved after the notice period.

F. Corporate Existence

1. Liquidating Debtors

Under the Plan, Omnicare shall remain in existence after the Effective Date to (i) receive and hold Wind-Down Assets; (ii) facilitate recoveries under the Insurance Policies, and otherwise address the Debtors' insurance coverage claims and related matters under the direction of the Plan Administrator, (iii) enable the Plan Administrator to pay the reasonable fees and expenses of the plan Administrator's professionals, employees and consultants; (iv) otherwise facilitate the Claims reconciliation process; and (v) provide the Transition Services and ensure compliance with all other post-Effective Date obligations of the Liquidating Debtors under the Sale Documents. The other Liquidating Debtors' Chapter 11 Cases are expected to be closed following the Effective Date.

Pursuant to the Plan, upon entry of an Order closing the estate of each Liquidating Debtor's Chapter 11 Case, unless otherwise specified by the Plan Administrator, each such Debtor shall be deemed dissolved automatically and without further action under applicable law, regulation, order, or rule, including any action by the Plan Administrator, stockholders, members, managers, or similar governing body of any Debtor. No further corporate or limited liability company action, no filing of a certificate of dissolution, articles of dissolution, or similar instrument under non-bankruptcy law, and no consent, vote, or approval of the Plan Administrator or any equity holder, member, manager, director, officer, or other governing body of any Liquidating Debtor shall be required to effect the dissolution of any Liquidating Debtor. The Confirmation Order shall be deemed sufficient and conclusive evidence of the dissolution of the applicable Liquidating Debtor for all purposes under applicable federal, state, and local law, and shall be accepted as evidence of dissolution of the applicable debtor by any governmental, regulatory, or taxing authority and by any other Entity or Person, and the Plan Administrator is authorized (but not required) to file or record the Confirmation Order and/or any Order closing the Chapter 11 Case with any applicable Secretary of State or other governmental office to evidence such dissolution. Pursuant to section 1141(d)(3) of the Bankruptcy Code, the Liquidating Debtors shall not be entitled to a discharge.

2. Reorganizing Debtors

On and after the Effective Date, each Reorganizing Debtor shall continue in existence as a Reorganized Debtor and may be operated by the Purchaser as a going-concern business, in accordance with applicable law and such organizational documents as may be amended or restated in connection with the Plan. The organizational documents of each Reorganized Debtor shall be modified or deemed to be modified to include a provision pursuant to and only to the extent required by Bankruptcy Code section 1123(a)(6), prohibiting the issuance of non-voting equity securities. Each Reorganized Debtor shall be entitled to the benefits of the discharge provided under section 1141(d)(1) of the Bankruptcy Code. The governance, management, and operation of each Reorganized Debtor after the Effective Date shall be as provided in the Plan Supplement.

On the Effective Date, the Chapter 11 Case of each Reorganizing Debtor shall be deemed closed, and notwithstanding anything to the contrary in the Plan or Disclosure Statement, the Reorganized Debtors shall have no obligation to file post-confirmation operating reports and shall not incur any post-Effective Date fees under 28 U.S.C. § 1930(a)(6). On the Effective Date, the Plan shall be fully administered with respect to each Reorganized Debtor's Chapter 11 Case. On the Effective Date, the Purchased Assets shall be transferred to the Purchaser, and the Purchaser shall assume operation thereof pursuant to the terms of the Plan. The Plan Administrator shall be responsible for the claims administration process as set forth more fully herein. To the extent necessary, the Plan shall serve as the Post-Confirmation Report and Application for Final Decree pursuant to Local Bankruptcy Rule 3022-1 seeking entry of a final decree for each Reorganizing Debtor's Chapter 11 Case. Entry of the Confirmation Order shall constitute approval of each

such application pursuant to Bankruptcy Rule 3022 and Local Bankruptcy Rule 3022-1 and serve as the final decree for each Reorganizing Debtor's Chapter 11 Case.

G. Cancellation of Interests

On the Effective Date, except to the extent otherwise provided in the Plan or the Sale Documents, all notes, instruments, certificates, and other documents evidencing Claims against or Interests in a Class 7 Debtor will be cancelled and of no further force or effect, without any further act or action under any applicable agreement, law, regulation, order, or rule.

H. Transfer of Business Employees

The transfer of the Debtors' employees to the Purchaser is governed by the Sale Documents and Plan. The Business Employees are the current employees of CVS and/or its Affiliates who report, directly or indirectly, to the President of Omnicare and provide services with respect to the Debtors, as more fully described in the APA. Under Section 6.06 of the APA, and subject to the parties' rights to mutually agree to have the Business Employees transferred to the Employer Debtor Entity, prior to the Closing Date the Purchaser is required to make offers of employment, effective as of the Closing Date, to each Business Employee (other than any Business Employee who is then receiving or eligible to receive short- or long-term disability benefits), in each case in the same or a substantially comparable position and at base salary or wages and annual cash bonus opportunities no less than, and employee benefits substantially comparable in the aggregate to, those provided to such Business Employee immediately prior to the Closing Date. The APA does not obligate the Purchaser to retain any Business Employee for any period or alter the at-will nature of such employment, and Section 6.06 of the APA confers no third-party-beneficiary rights on any Business Employee.

Prior to the Effective Date, the Business Employees shall be transferred to the Employer Debtor Entity which shall become the employer of record of such Business Employees while they continue to provide services to the Debtors until the Effective Date. Upon the Effective Date, the issued and outstanding equity of the Employer Debtor Entity shall be deemed cancelled, and new Interests representing 100% of the Interests in the Employer Debtor Entity will be issued to Purchaser or its designee in accordance with this Plan, thereby effecting the transfer of the Business Employees to the Purchaser.

For the avoidance of doubt, neither the Purchaser nor the Reorganized Debtors shall have any liability or obligations with respect to any awards to be paid under any key employee incentive plan or key employee retention plan approved in connection with the Chapter 11 Cases.

The summary in this Disclosure Statement is qualified in its entirety by reference to the Sale Documents and Plan, which govern in the event of any inconsistency.

I. Vesting of Assets

Except as otherwise provided in the Plan or the Confirmation Order, on the Effective Date, pursuant to sections 1141(b) and (c) of the Bankruptcy Code, all Excluded Assets shall vest in Omnicare's Estate as Wind-Down Assets to be administered by the Plan Administrator in accordance with the Plan free and clear of all Claims, Liens, charges, and other encumbrances.

Except as otherwise provided in the Plan or the Confirmation Order, and excluding any Reorganizing Debtor Excluded Assets (which shall vest in Omnicare's Estate as Wind-Down Assets), all Property of each Reorganizing Debtor shall vest in the applicable Reorganized Debtor on the Effective Date, free and clear of all Claims, Liens, charges, and other encumbrances.

J. Sources for Distributions

The sources of Cash and other consideration required to fund the Plan shall include: (i) the net proceeds from the Sale; (ii) the Wind-Down Assets and the proceeds from the liquidation of any other Estate Property remaining after the Effective Date; (iii) proceeds of Insurance Policies with respect to Claims that are covered by insurance; and (iv) any other Cash or property of the Debtors or their Estates available as of the Effective Date.

K. Limited Consolidation for Voting, Confirmation, and Distribution Purposes Only

Solely for purposes of voting on, Confirmation of, and Distributions under the Plan, the Debtors and their Estates shall be deemed consolidated as follows: (i) all Claims against any Debtor shall be deemed to be Claims against a single consolidated estate of all Debtors, and duplicative Claims Filed against more than one Debtor arising from or relating to the same underlying obligation (including Claims based on guarantees or other forms of derivative liability) shall be treated as a single Claim against the consolidated Debtors for voting and Confirmation purposes; (ii) each Class of Claims and Interests shall be treated as a single Class with respect to all Debtors, and the Holders of Claims in each such Class shall vote and otherwise participate in Confirmation as a single constituency across all Debtors; (iii) Confirmation requirements under section 1129 of the Bankruptcy Code, including the acceptance requirements of sections 1129(a)(8), 1129(a)(10), and 1129(b), shall be determined on a consolidated basis with respect to all Debtors collectively, rather than on a Debtor-by-Debtor basis; and (iv) a single set of Classes and a single disclosure statement, ballot, and voting tabulation shall apply to all Debtors.

The limited consolidation provided for in the Plan is a limited consolidation for voting, Confirmation, and distribution purposes only and does not constitute a substantive consolidation of the Debtors or their Estates for any other purpose. To the extent necessary, the Plan shall serve as a motion seeking, and entry of the Confirmation Order shall constitute, the approval, pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9019, effective as of the Effective Date, of such limited consolidation. The limited consolidation provided for in the Plan shall not (i) affect the legal or corporate structure of any of the Debtors, (ii) cause the merger or consolidation of any legal entities, or (iii) affect the mutuality requirement for purposes of setoff under section 553 of the Bankruptcy Code.

Under the Sale Order, the consideration paid by the Purchaser was not allocated among the Debtors. The Debtors' operating assets and businesses were marketed and sold as an integrated going concern, and bidders priced their bids by reference to the enterprise as a whole rather than to the Property of any individual Debtor entity. Given the integrated nature of the Debtors' prepetition operations—including centralized cash management systems, the shared workforce and information systems, the use of proprietary technologies (including Omniview and the ALV automated dispensing system) across the Debtor entities, and the joint deployment of inventory and accounts receivable across the pharmacy network—it would be impracticable to ascribe the portion of the Sale consideration to the Property of any particular Debtor. Any such allocation would require speculative line-item attributions that are not supported by the bidding record, the Purchaser's diligence, or the market for the Property, and that would impose substantial cost and delay on the Estates without any commensurate benefit to creditors. Accordingly, neither the Sale Order nor the Plan attempts to allocate the Sale proceeds on a Debtor-by-Debtor basis; distributions to Holders of Allowed Claims will be made from the aggregate Sale proceeds in accordance with the priorities set forth in the Plan.

The Debtors believe that limited consolidation for voting, Confirmation, and distribution purposes is appropriate in these Chapter 11 Cases because of the administrative efficiency and cost savings to the Estates of conducting a single voting and tabulation process and because specific value is not attributed to any specific debtor under the Sale.

L. Section 1146(a) Exemption from Transfer Taxes and Recording Fees

Pursuant to, and to the fullest extent permitted by, section 1146(a) of the Bankruptcy Code, any transfers from the Debtors to any other Person pursuant to, in contemplation of, or in connection with the Plan shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, real estate transfer tax, sales and use tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee, or other similar tax or governmental assessment. The appropriate state or local governmental officials or agents shall be directed to forgo the collection of any such tax, recordation fee, or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax, recordation fee, or governmental assessment. The Bankruptcy Court shall retain specific jurisdiction with respect to these matters.

VII. TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

As of the Petition Date the Debtors were parties to approximately 115 Unexpired Leases, and to numerous Executory Contracts. On October 21, 2025, the Bankruptcy Court entered an order [Docket No. 177] approving, among other things, (i) the rejection of certain Unexpired Leases related to decommissioned pharmacy locations and the Debtors' former headquarters in Cincinnati, Ohio, and (ii) procedures for the rejection of Executory Contracts and Unexpired Leases. As of the date of this Disclosure Statement, the Debtors have rejected 22 Unexpired Leases consistent with the lease rejection procedures.

Article V of the Plan sets forth the treatment of Executory Contracts and Unexpired Leases, including the treatment of Claims based on the Rejection of an Executory Contract or Unexpired Lease. Under the Plan, any Executory Contract or Unexpired Lease that is not specifically rejected under the Plan or a separate order of the Bankruptcy Court shall be either assumed, or assumed and assigned, as follows: (i) with respect to a Reorganizing Debtor, any Executory Contract or Unexpired Lease that is not specifically rejected under the Plan or a separate order of the Bankruptcy Court will be assumed by the applicable Reorganized Debtor; and (ii) with respect to a Liquidating Debtor, and subject to the terms of the Sale Documents, any Executory Contract or Unexpired Lease that is not specifically rejected under the Plan or a separate order of the Bankruptcy Court will be assumed and assigned to the Purchaser pursuant to the Sale. For the avoidance of doubt, payment of Cure Costs (as defined in the Sale Order) by the Purchaser with respect to the Executory Contracts and Unexpired Leases (i) to be assumed by the Reorganized Debtors under the Plan and (ii) assumed and assigned to the Purchaser under the Sale Documents shall be collectively subject to the $1,000,000 Cure cap set forth in Section 2.05(d) of the APA. A list of all Executory Contracts and Unexpired Leases to be rejected under the Plan will be included in the Plan Supplement. In accordance with section 2.02(b) of the APA, the Debtors reserve the right to modify the list (with the consent of the Purchaser) at any time prior to two Business Days before the Effective Date. Confirmation shall, subject to and upon the Effective Date, constitute a Court order approving the assumption or rejection of Executory Contracts and Unexpired Leases as provided for in the Plan.

On June 3, 2026, the Bankruptcy Court entered an order [Docket No. 943] authorizing the Debtors to assume 88 nonresidential Unexpired Leases (with corresponding Cure amounts) in connection with the Sale (the "Lease Assumption Order"). Also on June 3, 2026, the Bankruptcy Court entered an order [Docket No. 942] extending the Debtors' deadline to assume or reject an additional eight nonresidential Unexpired Leases through dates ranging from July 31, 2026 to August 18, 2026, depending on the lease.

Under the Plan, if the Effective Date does not occur, the Bankruptcy Court will retain jurisdiction with respect to any request to extend the deadline for assuming or rejecting Unexpired Leases under Bankruptcy Code section 365(d)(4), unless such deadline(s) have expired.

In connection with the Sale, the Debtors Filed and served Assumption Notices identifying each Executory Contract and Unexpired Lease that may be assumed and assigned in connection with the Sale, along with the Cure amount for each such Executory Contract and Unexpired Lease [Docket No. 789, 798]. Under the Sale Order, (i) counterparties that did not timely object were deemed to have consented to assumption and assignment and the Cure amounts specified in the Assumption Notices, and are forever barred from asserting additional Cure amounts or defaults, and (ii) the payments of Cure Costs (as defined in the Sale Order) are deemed to fully satisfy the Debtors' obligations under section 365(b) of the Bankruptcy Code.

The Debtors believe that counterparties to Unexpired Leases or Executory Contracts to be assumed by a Reorganizing Debtor under the Plan are estopped by the Lease Assumption Order, the Assumption Notices, and the Sale Order from pursuing Claims for Cure Costs other than as provided for in the Lease Assumption Order, the Assumption Notices and any objection that was preserved related to an Assumption Notice or the motion to approve the Lease Assumption Order. The Debtors will request a finding to that effect in the Confirmation Order.

Any Proof of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases under the Confirmation Order must be Filed with the Bankruptcy Court within 30 days after the date of rejection, unless a Court order provides otherwise. Any Claim arising from the rejection of an Executory Contract or Unexpired Lease not Filed with the Bankruptcy Court within such time shall be automatically disallowed and forever barred from assertion and shall not be enforceable against the Debtors, the Estates, the Plan Administrator, the Purchaser, or any of their respective Property without the need for any objection by the Plan Administrator, any further notice, or any action, order, or approval of the Bankruptcy Court or any other Entity. The claims agent or the clerk of the Bankruptcy Court, as applicable, is authorized and directed to expunge any such untimely Filed Claim without further order of the Bankruptcy Court.

Any Allowed Claims arising from the rejection of an Executory Contract or Unexpired Lease shall be classified and treated as General Unsecured Claims in Class 3 under the Plan.

Rejection of an Executory Contract or Unexpired Lease, whether under the Plan or otherwise, shall not terminate any preexisting obligations owed to the Debtors or the Plan Administrator under such Executory Contract or Unexpired Lease.

Under the Plan, unless otherwise provided, each Executory Contract or Unexpired Lease that is assumed shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, together with all Executory Contracts and Unexpired Leases related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and other interests, unless any of the foregoing has been previously rejected or repudiated or is rejected or repudiated under the Plan. Modifications, amendments, supplements, and restatements to prepetition Executory Contracts and Unexpired Leases that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith, unless such Executory Contract or Unexpired Lease has previously been assumed by the Debtors.

Nothing contained in the Plan, the Plan Supplement, or the Confirmation Order shall constitute an admission by the Debtors, the Estates, or the Plan Administrator that any such contract or lease is in fact an Executory Contract or Unexpired Lease or that the Debtors, the Estates, or the Plan Administrator have any liability thereunder.

VIII. INSURANCE POLICIES

A. Insurance Policies

In the ordinary course of business, the Debtors have maintained comprehensive insurance coverage under policies for, among other things, property, automobile, professional liability, employment practices liability, workers' compensation, cyber liability, crime, directors' and officers' liability, and umbrella excess liability (collectively, the "Liability Insurance Policies").

The Liability Insurance Policies are issued in the name of CVS Health, and cover all CVS subsidiaries, including but not limited to the Debtors. CVS Health pays the premiums under the Liability Insurance Policies, along with insurance broker's fees, as the policies are obtained or renewed. Each of the Liability Insurance Policies also carries a deductible or self-insured retention amount, which typically must be met before an Insurer is obligated to make disbursements under the Insurance Policies. CVS Health maintains additional insurance provided by a captive insurer and wholly owned CVS subsidiary, CVS Caremark Indemnity Ltd. (the "Captive Insurance Program" and with the Liability Insurance Policies, the "Insurance Policies"). The Captive Insurance Program funds the deductibles and self-insured retentions payable under the general liability, druggist liability, healthcare liability, automobile liability, workers' compensation, and property Liability Insurance Policies.

Article V.F of the Plan provides, with respect to any Insured Claim that arises from an event prior to the Effective Date, (i) the Insured Claim shall continue to be covered and paid in accordance with the Insurance Policies following the Plan's Effective Date; (ii) the Debtors' existing rights under those Insurance Policies shall be preserved; (iii) each of the Debtors' rights, title, and interests as an insured under any Insurance Policy in effect as of the Effective Date shall vest in the Plan Administrator, and such rights, title, and interests shall not be modified absent further order of the Bankruptcy Court unless such modification has no material negative impact on the availability of insurance to pay Claims asserted in the Debtors' Chapter 11 Cases or related costs of defense; and (iv) the Insured Claims shall be subject to the resolution procedures set forth in Article VII.D of the Plan. For the avoidance of doubt, most Holders of Insured Claims do not have a direct right of action against any Insurer (including the Captive Insurance Program). The Debtors shall continue to have access to the Captive Insurance Program with respect to Insured Claims that had deductibles or self-insured retention obligations payable by the Captive Insurance Program in the ordinary course of business prior to the Effective Date.

Pursuant to the Plan, after the Effective Date, the Plan Administrator shall be responsible for monitoring and pursuing pre-Effective Date insurance coverage claims on behalf of the Debtors' Estates (both Liquidating Debtors and Reorganizing Debtors), including the investigation, prosecution, settlement, compromise, abandonment, or other disposition of such claims. To the extent the Debtor against which an Insured Claim is asserted is (i) a Reorganized Debtor or (ii) a Liquidating Debtor whose case is closed, Omnicare and/or the Plan Administrator (acting in such capacity) may be substituted as the nominal defendant(s) in such action without any further order of the Bankruptcy Court.

B. Claims Payable by Insurers

Under Article VII.D of the Plan, the automatic stay and/or discharge injunction shall be modified immediately upon the Effective Date to (i) permit the Holders of Insured Claims to continue to prosecute their Insured Claims in a court of competent jurisdiction to a final judgment and to collect any judgment solely from the proceeds of the Insurance Policies, and (ii) allow, but not require, the Debtors or the Plan Administrator (as applicable), the Debtors' insurers, or the Debtors' third party administrators to administer, handle, defend, settle, and/or pay the Insured Claim in accordance with the terms of the Plan. For the avoidance of doubt, most Holders of Insured Claims do not have a direct right of action against any Insurer

(including the Captive Insurance Program). The Debtors shall continue to have access to the Captive Insurance Program with respect to the Insured Claims that had deductibles or self-insured retention obligations payable by the Captive Insurance Program in the ordinary course of business prior to the Effective Date.

To the extent the Debtor against which an Insured Claim is asserted is a (i) Reorganized Debtor or (ii) Liquidating Debtor whose case is closed, Omnicare and/or the Plan Administrator may be substituted as the nominal defendant(s) in such action without any further order of the Bankruptcy Court.

After the Effective Date, the Plan Administrator shall be responsible for monitoring and pursuing pre-Effective Date insurance coverage claims on behalf of the Debtors' Estates (both Liquidating Debtors and Reorganizing Debtors), including the investigation, prosecution, settlement, compromise, abandonment, or other disposition of such claims.

Nothing in the Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors, the Estates, the Plan Administrator, or any other Entity may hold against any Insurer, nor shall anything in the Plan constitute or be deemed a waiver by any Insurer of any defenses, including coverage defenses, that such Insurer may hold. All rights, defenses, and obligations of the Debtors, the Plan Administrator, the Estates, and the Insurers under Insurance Policies are expressly preserved.

To the extent one or more Insurers satisfies an Insured Claim (if and to the extent adjudicated by a court of competent jurisdiction, Allowed by the Bankruptcy Court, or agreed upon between the Holder of such Claim (on the one hand) and the Debtors or Plan Administrator (on the other)), such Claim may be expunged from the Claims Register without the need for a Claim objection to be filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

IX. PROVISIONS GOVERNING DISTRIBUTIONS

A. Distributions on Account of Claims Allowed as of the Effective Date

Except as otherwise provided in the Plan, distributions to Holders of Allowed Claims shall be made on the Distribution Date (i.e., as soon as reasonably practicable after the Effective Date) or on any Distribution Date thereafter as soon as reasonably practicable.

B. Distributions on Account of Claims Allowed After the Effective Date

The Plan provides that Distributions with respect to a Disputed Claim shall be made to such Holder as soon as reasonably practicable, but in any event no later than 60 days after the date on which such Disputed Claim becomes an Allowed Claim.

C. Delivery of Distributions and Undeliverable Distributions

All Distributions shall be made to the Holder of each Allowed Claim at the address of such Holder as listed on the Proof of Claim Filed by such Holder, or if none, at the address set forth in the Debtors' Schedules, pursuant to the Plan. If any Distribution is returned as undeliverable, no further Distribution shall be made to such Holder unless and until the Plan Administrator is notified of such Holder's current address. Amounts in respect of undeliverable Distributions shall be held in trust for the applicable Holder. If any Holder fails to claim an undeliverable Distribution within 180 days, such Distribution shall be deemed irrevocably forfeited and any forfeited Distributions shall revest in Omnicare as Wind-Down Assets.

D. Disputed Claims Reserve

Under the Plan, prior to making any Distribution, the Plan Administrator shall establish a reserve for the full amount of all Disputed Claims (or such lesser amount as the Bankruptcy Court may authorize pursuant to section 502(c) of the Bankruptcy Code). The Plan Administrator shall not be required to reserve any amounts for any Claims to the extent that they are payable from proceeds of one of the Insurance Policies. The Plan Administrator shall not make Distributions on account of Disputed Claims until such Claims have been Allowed by Final Order or otherwise resolved.

E. Claims Paid or Payable by Third Parties

The Plan provides that the Debtors or the Plan Administrator, as applicable, shall reduce in full a Claim, and such Claim shall be disallowed without a Claim objection having to be Filed and without any action, order, or approval of the Bankruptcy Court, to the extent that the Holder of such Claim receives payment in full on account of such Claim from a party that is not a Debtor or the Plan Administrator, provided that the Debtors or the Plan Administrator, as applicable, shall provide notice of such reduction to the Holder of such Claim. Subject to the last sentence of this paragraph, to the extent a Holder of a Claim receives a distribution on account of such Claim and receives payment from a party that is not a Debtor or the Plan Administrator on account of such Claim, such Holder shall, within fourteen days of receipt thereof, repay or return the distribution to the Plan Administrator, to the extent the Holder's total recovery on account of such Claim from the third party and under the Plan exceeds the amount of such Claim as of the date of any such distribution under the Plan. The failure of such Holder to timely repay or return such distribution shall result in the Holder owing the Plan Administrator annualized interest at the Federal Judgment Rate on such amount owed for each Business Day after the fourteen-day grace period specified above until the amount is fully repaid.

F. No Reserve for Insured Claims

The Plan Administrator shall not be required to establish or maintain any reserve on account of any Insured Claim to the extent that the Plan Administrator reasonably believes such Claim is covered by and payable from proceeds of one or more of the Insurance Policies.

The portion of any Allowed Insured Claim that is ultimately not covered by an Insurance Policy will entitle the Holder of such Insured Claim to a Distribution pursuant Article VI.A. Such Holder shall only be entitled to a Distribution if the portion of the Insured Claim that is not covered by an Insurance Policy is an Allowed Claim.

G. Fractional and De Minimis Claims

The Plan provides that the Plan Administrator shall not be required to make Distributions in Cash or payments of less than $10.00. Any Holder of an Allowed Claim on account of which the amount of Cash or other property to be distributed is less than $10.00 shall be forever barred from asserting such Claim against the Debtors, the Reorganized Debtors, the Estates, the Purchaser, the Plan Administrator, or any of their property.

H. Tax Identification, KYC, and OFAC Certifications

Any Holder entitled to receive a Distribution under the Plan is required, upon request of the Plan Administrator, to deliver: (i) a completed IRS Form W-9 or appropriate IRS Form W-8, as applicable; (ii) a true and accurate certification that the Holder is not a Person or Entity with whom it is illegal for a U.S. person to do business under Office of Foreign Assets Control sanctions regulations and/or the list of

Specially Designated Nationals and Blocked Persons; and (iii) "know your customer" information of the Holder. If a Holder fails to satisfy a request within 30 days, a second request shall be sent. If the Holder fails to comply within 90 days after such second request, the Holder shall be deemed to have forfeited its right to receive Distributions, and any forfeited Distributions shall revest in the Debtors as Wind-Down Assets.

I. Disbursing Agent

The Plan Administrator shall serve as disbursing agent for the purposes of making Distributions under the Plan. The disbursing agent shall not be required to give any bond or surety or other security for the performance of its duties unless otherwise ordered by the Bankruptcy Court.

J. Comply with Tax Requirements

In connection with the Plan, the Debtors and the Plan Administrator, to the extent applicable, shall comply with all applicable withholding and reporting requirements imposed by any federal, state, or local taxing authority.

K. Setoffs and Recoupment

Except as otherwise provided in the Plan, the Plan Administrator may, but shall not be required to, set off against or recoup from any Claim and the Distributions to be made in respect of such Claim, any Causes of Action that the Debtors may hold against the Holder of such Claim, to the extent such setoff or recoupment is permitted under applicable law. Notwithstanding anything to the contrary herein, the Plan Administrator shall not be entitled to exercise set off or recoupment rights on account of Avoidance Claims against any Supplier or its Related Parties that are being released pursuant to Article VIII of the Plan.

L. No Interest on Claims

Unless otherwise specifically provided for in the Plan or the Confirmation Order, postpetition interest will not accrue or be paid on Claims, and no Claim holder will be entitled to interest accruing on or after the Petition Date on any Claim. Similarly, unless otherwise specifically provided for in the Plan or the Confirmation Order, postpetition interest will not accrue or be paid on any Disputed Claim in respect of the period from the Petition Date to the date a final Distribution is made thereon if and after such Disputed Claim becomes an Allowed Claim.

X. PROCEDURES FOR RESOLVING CONTINGENT, UNLIQUIDATED, AND DISPUTED CLAIMS

A. Allowance of Claims

Pursuant to the Plan, after the Effective Date, the Plan Administrator shall have and retain any and all rights and defenses that the Debtors or the Estates had with respect to any Claim or Interest immediately prior to the Effective Date, including, without limitation, with respect to any Disputed Claim, including the Debtors' rights pursuant to section 502(d) of the Bankruptcy Code.

B. Claims Objections

According to the Plan, the Plan Administrator shall have the exclusive right (subject to the rights afforded to the Creditor Representative) to File objections to Claims through and including the date that is 180 days after the Effective Date, subject to extensions by the Bankruptcy Court for cause. Any objections

to Claims shall be served upon the Holder of the Claim to which such objection relates. The Plan Administrator may compromise, settle, or otherwise resolve any Disputed Claim without further approval of the Bankruptcy Court.

C. Omnibus Objections

On February 27, 2026, the Bankruptcy Court entered the *Order Approving Omnibus Claim Objection Procedures* [Docket No. 623], which authorizes the Debtors (and, after the Effective Date, the Plan Administrator) to File omnibus objections to Claims on any ground set forth in Bankruptcy Rule 3007(d) as well as on ten additional grounds, including that the Claim (i) is inconsistent with the Debtors' books and records, (ii) fails to specify the asserted amount (other than as unliquidated), (iii) seeks recovery of amounts for which the Debtors are not liable, (iv) is improperly classified, (v) has been resolved but not formally withdrawn, (vi) is asserted against non-Debtors or Filed against multiple Debtors, (vii) fails to specify a Debtor against whom it is asserted, (viii) is subject to disallowance under section 502 of the Bankruptcy Code, (ix) is inconsistent with the Plan, or (x) lacks a sufficient basis or supporting documentation.

D. Estimation of Claims

Under the Plan, the Debtors or the Plan Administrator, as applicable, may, at any time, request that the Bankruptcy Court estimate any Disputed Claim pursuant to applicable law, including pursuant to section 502(c) of the Bankruptcy Code, for any reason, regardless of whether a prior objection to such Claim has been Filed.

E. No Distributions Pending Allowance

Notwithstanding any other provision of the Plan, no payments or Distributions shall be made with respect to all or any portion of a Disputed Claim unless and until all objections to the disputed portion such Disputed Claim have been settled or withdrawn or have been determined by a Final Order, and the Disputed Claim, or some portion thereof, has become an Allowed Claim.

F. Disallowance of Late Claims

Under the Plan, except as otherwise agreed to by the Debtors or the Plan Administrator, as applicable, or ordered by the Bankruptcy Court, any Holder of a Claim Filed via Proof of Claim after the applicable Bar Date shall not receive any Distributions on account of such Claims.

G. Distributions After Allowance

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, Distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of the Plan, without any interest to be paid on account of such Claim.

H. Distribution Record Date

As of the close of business on the Distribution Record Date, the various transfer registers for each of the Classes of Claims or Interests as maintained by the Debtors, or their respective agents, shall be deemed closed, and there shall be no further changes in the record holders of any of the Claims or Interests. Consistent with the Plan, the disbursing agent shall have no obligation to recognize any ownership transfer of the Claims or Interests occurring on or after the Distribution Record Date. The disbursing agent shall be

entitled to recognize and deal for all purposes in the Plan only with those record holders stated on the transfer ledgers as of the close of business on the Distribution Record Date, to the extent applicable.

I. Distribution Fee and Clear

Except as otherwise provided in the Plan, any Distribution or transfer made under the Plan, including Distributions to any Holder of an Allowed Claim, shall be free and clear of any Liens, Claims, encumbrances, charges, and other interests, and no other entity shall have any interest, whether legal, beneficial, or otherwise, in property distributed or transferred pursuant to the Plan.

J. Reimbursement or Contribution

Under the Plan, if the Bankruptcy Court disallows a Claim for reimbursement or contribution of an Entity pursuant to section 502(e)(1)(B) of the Bankruptcy Code, then to the extent that such Claim is contingent as of the time of allowance or disallowance, such Claim shall be forever disallowed and expunged notwithstanding section 502(j) of the Bankruptcy Code, unless: (i) such Claim has been adjudicated as non-contingent or (ii) the relevant Holder of a Claim has Filed a non-contingent Proof of Claim on account of such Claim and a Final Order has been entered determining such Claim is no longer contingent.

XI. DISCHARGE, RELEASE, INJUNCTION, AND EXCULPATION

A. Debtor Release

Under the Plan, pursuant to sections 1123(b)(3)(A) and 1123(b)(3)(B) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party shall be deemed conclusively, absolutely, unconditionally, irrevocably, and forever released by the Releasing Parties (and by no other Person or Entity) from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity, or otherwise, that any Releasing Party would have been legally entitled to assert in its own right (whether individually or collectively) or on behalf of its respective Estate, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Chapter 11 Cases, the Sale, the business or contractual arrangements between any Debtor and any Released Party, the DIP Credit Agreement, the DOJ Agreement, the CVS Agreement, the Plan, or any related agreement; *provided, however*, that the foregoing release shall not release (i) any Non-Released Obligations, or (ii) any Released Party from any Claims arising from such Released Party's fraud, willful misconduct, or gross negligence as determined by a Final Order. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any party with post-Effective Date obligations under the Plan or any document, instrument, or agreement executed to implement the Plan from those post-Effective Date obligations.

As defined in the Plan, "Related Party" means each of, and in each case in their capacity as such, current and former directors, managers, officers, committee members, members of any governing body, equity holders, funds, predecessors, successors, assigns, representatives, subsidiaries, affiliates, partners, principals, employees, agents, trustees, counsel, consultants, and other professionals and advisors and any such Related Party's respective heirs, executors, estates, and nominees.

As defined in the Plan, "Released Party" means each of the following, solely in their capacity as such: (i) each Debtor and its respective Estate; (ii) the CVS Entities (other than CVS Caremark Indemnity

Ltd.); (iii) the DIP Lender; (iv) the Committee and its members (solely in their capacity as such); and (v) the Purchaser.

As defined in the Plan, "Releasing Party" means each of the following, solely in their capacity as such: (i) each Debtor and its respective Estate; and (ii) the Plan Administrator, in each case solely in its capacity as a representative of the Debtors and their Estates. For the avoidance of doubt, no Holder of a Claim or Interest, and no non-Debtor (including any Related Party of any Debtor, the CVS Entities, the DIP Lender, or the Committee or its members), grants any release pursuant to Article VIII.A of the Plan, and the releases set forth in Article VIII.A are granted solely by the Debtors and their Estates pursuant to section 1123(b)(3)(A) of the Bankruptcy Code.

As defined in the Plan, "Non-Released Obligations" means (i) any post-petition obligations arising in the ongoing ordinary course of business between the Debtors and the CVS Entities, including without limitation any rights to or arising under the shared services described in the First Day Declarations (including insurance obligations and any agreements related to the foregoing), all of which shall continue in accordance with their terms; (ii) the Transition Services provided in connection with the Sale as may be agreed and described in Article IV.D of the Plan; (iii) the Administrative Claims of the CVS Entities arising post-petition in the ordinary course of the Debtors' business; and (iv) any obligations of the CVS Entities with respect to the Insured Claims.

B. Intercompany Release

Under the Plan, pursuant to section 1123(b) of the Bankruptcy Code, and effective as of the Effective Date, each of the Debtors, on behalf of itself, its Estate, the Plan Administrator, and the Reorganized Debtors, as applicable, shall be deemed to absolutely, unconditionally, irrevocably, and forever release, waive, and discharge any and all Intercompany Claims, whether known or unknown, liquidated or unliquidated, fixed or contingent, matured or unmatured, asserted or unasserted, accrued or unaccrued, due or to become due, in law, equity, or otherwise, that any Debtor or its Estate has, had, or may have against any other Debtor (or its Estate, the Plan Administrator, or the Reorganized Debtors, as applicable), based on or arising out of any act, omission, transaction, agreement, event, or other occurrence taking place or existing on or before the Effective Date. On and after the Effective Date, no Intercompany Claim shall be enforced against any Debtor, the Plan Administrator, the Reorganized Debtors, or any of their respective property, and each Holder of an Intercompany Claim is permanently enjoined from asserting or otherwise pursuing any such Intercompany Claim.

C. Supplier Release

Under the Plan, effective on and after the Effective Date, any Supplier shall be released from any and all Claims and Causes of Action arising under chapter 5 of the Bankruptcy Code (including Claims under sections 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code) that any Debtor or its Estate may hold against such suppliers to the extent such claims were not otherwise transferred pursuant to the APA or are revesting in a Reorganized Debtor. This release does not extend to any other Claims the Estates may hold against such Suppliers or any Claims against parties that are not Suppliers.

D. Exculpation

Under the Plan, the Exculpated Parties shall neither have nor incur any liability to any Holder of a Claim or Interest for any prepetition or postpetition act or omission in connection with, relating to, or arising out of the Chapter 11 Cases, the formulation, preparation, dissemination,

negotiation, or Filing of the Plan, this Disclosure Statement, the DOJ Agreement, the CVS Agreement, the Sale, or any other document created in connection with the Chapter 11 Cases; provided that the foregoing exculpation shall have no effect on the liability of any Exculpated Party that results from any act or omission determined in a Final Order to have constituted actual fraud, gross negligence, or willful misconduct.

As defined in the Plan, "Exculpated Party" means each of the following, solely in their capacity as such: (i) the Debtors and their respective Estates; (ii) the Plan Administrator; (iii) the Creditor Representative; (iv) the Debtors' members, board of managers, and independent manager (for conduct within the scope of their duties); (v) the Debtors' officers and co-chief restructuring officers (for conduct within the scope of their duties); and (vi) the Committee and its members (for conduct within the scope of their duties).

E. Injunctions

1. **Liquidating Debtors. Except as otherwise expressly provided in the Plan or the Confirmation Order, all Entities who have held, hold, or may hold Claims or Interests or Causes of Action relating to a Liquidating Debtor are enjoined, from and after the Effective Date until the entry of a final decree closing the Chapter 11 Case of the applicable Liquidating Debtor (or, if earlier, the dissolution of such Liquidating Debtor or such other date as may be ordered by the Bankruptcy Court), from taking any of the following actions against any Liquidating Debtor, any Liquidating Debtor's Estate, the Exculpated Parties (with respect to the Exculpated Parties, solely to the extent of the exculpation provided pursuant to Article VIII.D of the Plan), the Wind-Down Assets, or the Plan Administrator (as applicable), in each case solely to the extent such action would interfere with the administration, liquidation, or Distribution of the Wind-Down Assets or the wind-down of the Liquidating Debtors' Estates under the Plan: (i) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (ii) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities or the Wind-Down Assets, other than through the Claims reconciliation and Distribution procedures set forth in the Plan, on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (ii) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or their property on account of or with respect to any such Claims or Interests or Causes of Action; or (iii) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests or Causes of Action. For the avoidance of doubt, and notwithstanding anything to the contrary in the Plan, the foregoing injunction (x) is in aid of the administration of the Wind-Down Assets only, (y) shall not constitute or be deemed a discharge of any Liquidating Debtor under section 1141(d) of the Bankruptcy Code, and (z) shall not bar the commencement or continuation of any action or proceeding against a Liquidating Debtor from and after the closing of its Chapter 11 Case; provided that nothing herein shall entitle any Holder of a Claim against a Liquidating Debtor to any recovery other than from the Wind-Down Assets in accordance with the Plan.**

2. **Reorganizing Debtors. Except as otherwise expressly provided in the Plan or the Confirmation Order, all Entities who have held, hold, or may hold Claims or Interests or Causes of Action relating to the Reorganizing Debtors that are discharged pursuant to section 1141(d)(1) of the Bankruptcy Code and Article XII.A of the Plan, released pursuant to Article VIII of the Plan, or subject to exculpation pursuant to Article VIII.D of the Plan are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Reorganizing Debtors, the Reorganized Debtors, the Purchaser, the Reorganizing Debtors' Estates,**

the Exculpated Parties (with respect to the Exculpated Parties, solely to the extent of the exculpation provided pursuant to Article VIII.D of the Plan), or the Plan Administrator, in each case on account of or in connection with or with respect to any such discharged, released, or exculpated Claims, Interests, or Causes of Action: (i) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (ii) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (iii) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or their property on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; or (iv) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities or their property in connection with or with respect to any such Claims or Interests or Causes of Action. The injunction set forth in this paragraph is the permanent injunction described in section 524(a) of the Bankruptcy Code with respect to the discharge granted to each Reorganized Debtor under section 1141(d)(1) of the Bankruptcy Code and Article XII.A of the Plan, and otherwise enforces the releases and exculpation set forth in Article VIII of the Plan in accordance with their terms.

Upon the Bankruptcy Court's entry of the Confirmation Order, all Holders of Claims and Interests and other parties in interest, along with their respective current and former employees, agents, officers, directors, principals, and direct and indirect affiliates, shall be enjoined from taking any actions to interfere with the implementation or consummation of the Plan. No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, the Reorganized Debtors, the Plan Administrator, the Purchaser, or Exculpated Parties, as applicable, that is released pursuant to Article VIII of the Plan, subject to exculpation pursuant to Article VIII.D of the Plan, or subject to the injunction in Article VIII.E, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action (a) is colorable and is not discharged, released, or subject to exculpation under the Plan, or (b) to the extent of the Liquidating Debtors' injunction in Article VIII.E.1, would not interfere with the administration, liquidation, or Distribution of the Wind-Down Assets or the wind-down of the Liquidating Debtors' Estates under the Plan, and (ii) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized Debtor, Exculpated Party, the Plan Administrator, or the Purchaser. For the avoidance of doubt, except as otherwise provided, this paragraph applies solely to Claims and Causes of Action that are released or exculpated under the Plan and shall not be construed to enjoin, bar, or require Bankruptcy Court authorization for the commencement or continuation of any Claim or Cause of Action that is not released or exculpated under the Plan. The injunction in the Plan shall extend to any successors and assigns of the Debtors and the Reorganized Debtors and their respective property and interests in property. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

F. **No Successor Liability**

On and after the Effective Date, the Purchaser and the Reorganized Debtors, and each of their respective successors and assigns, shall not have or incur, and are hereby released and exculpated from, any liability, obligation, Claim, or Cause of Action of any kind, whether known or unknown, whether arising before, on, or after the Petition Date, on any theory of successor or transferee liability, de facto merger, mere continuation, continuity of enterprise, substantial continuity, alter ego, veil piercing, or any similar theory or basis of derivative or vicarious liability, in each case arising from, relating to, or in connection with the Debtors, the Chapter 11 Cases, or the consummation of the transactions contemplated by this Plan and the Sale Documents. Without limiting the foregoing, the Purchaser shall not, by reason of its acquisition

of the Purchased Assets or its consummation of the Sale or the transactions contemplated by this Plan, be deemed to (i) be a successor to any Debtor, any Debtor's Estate, or any CVS Entity; (ii) have, de facto or otherwise, merged or consolidated with or into any Debtor or any CVS Entity; (iii) be a continuation or substantial continuation, or be holding itself out as a mere continuation, of any Debtor, any CVS Entity, or any enterprise or business operation of any Debtor or any CVS Entity, or (iv) have assumed or otherwise become liable for any Claim against, or Interest in, any Debtor or any CVS Entity. **All Holders of Claims and Interests, and all other Persons and Entities, are permanently enjoined from asserting, commencing, or continuing any Claim or Cause of Action against the Purchaser or Reorganized Debtors, or any of their respective successors and assigns, or against any of the Purchased Assets, on any theory of successor or transferee liability described in Article VIII.F of the Plan.**

G. Effect of Confirmation; Discharge

1. Reorganized Debtors

Under the Plan, on the Effective Date, pursuant to and to the fullest extent provided under section 1141(d)(1) of the Bankruptcy Code, each Reorganized Debtor shall be discharged from any debt that arose before the Confirmation Date, and any debt of a kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, whether or not (i) a Proof of Claim based on such debt is Filed or deemed Filed under section 501 of the Bankruptcy Code; (ii) such Claim is Allowed under section 502 of the Bankruptcy Code; or (iii) the Holder of such Claim has accepted the Plan. The Confirmation Order shall be a judicial determination of the discharge of all such Claims, Causes of Action, and other debts and liabilities against each Reorganized Debtor, subject to the occurrence of the Effective Date.

2. Liquidating Debtors

Under the Plan, pursuant to section 1141(d)(3) of the Bankruptcy Code, Confirmation of the Plan will not discharge the Liquidating Debtors from any debt that arose before the date of Confirmation. The Liquidating Debtors will not be entitled to a discharge under section 1141(d)(1) of the Bankruptcy Code because: (i) the Plan provides for the liquidation of all or substantially all of the property of the Liquidating Debtors' Estates; (ii) the Liquidating Debtors will not engage in business after Confirmation; and (iii) the Liquidating Debtors would be denied a discharge under section 727(a) of the Bankruptcy Code if their Chapter 11 Cases were cases under chapter 7. The treatment of Claims under the Plan shall constitute the sole treatment and recovery of Holders of Allowed Claims against the Liquidating Debtors, as provided herein. Consistent with the foregoing, none of the releases, injunctions, or other provisions of Article VIII of the Plan shall be construed to effect a discharge of any Liquidating Debtor under section 1141(d) of the Bankruptcy Code; the injunction applicable to the Liquidating Debtors set forth in Article VIII.E is in aid of the administration of the Wind-Down Assets and shall expire in accordance with its terms upon the closing of the applicable Chapter 11 Case or the dissolution of the applicable Liquidating Debtor; and nothing in the Plan shall be deemed to bar, after such expiration, the assertion of any Claim against a Liquidating Debtor.

H. Term of Injunction or Stays

Unless otherwise provided in the Plan or in the Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases pursuant to sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court, and existing on the Confirmation Date (excluding any injunctions or stays contained in the Plan or the Confirmation Order) shall remain in full force and effect until the Effective Date. Upon the Effective Date, all injunctions or stays contained in the Plan or the Confirmation Order shall be in full force and effect in accordance with their terms.

I. Protection Against Discriminatory Treatment

Consistent with section 525 of the Bankruptcy Code and the Supremacy Clause of the U.S. Constitution, all Persons, including Governmental Units, shall not discriminate against the Debtors, the Reorganized Debtors, the Plan Administrator, or the Purchaser or deny, revoke, suspend, or refuse to renew a license, permit, charter, franchise, or other similar grant to, condition such a grant to, or discriminate with respect to such a grant against, the Debtors, the Reorganized Debtors, the Plan Administrator, or the Purchaser or another Person with whom such entities have been associated, solely because the Debtors have been debtors under Chapter 11, insolvent before the commencement of the Chapter 11 Cases (or during the Chapter 11 Cases but before the Debtors are granted or denied a discharge), or not paid a debt that is dischargeable in the Chapter 11 Cases.

J. Release of Liens

Except as otherwise provided in the Plan or any contract, instrument, release, or other agreement or document created pursuant to the Plan, on the Effective Date and concurrently with the applicable Distributions made pursuant to the Plan and, in the case of a Secured Claim, satisfaction in full of the portion of the Secured Claim that is Allowed as of the Effective Date, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estates shall be fully released and discharged, and all of the right, title, and interest of any holder of such mortgages, deeds of trust, Liens, pledges, or other security interests shall revert to the Plan Administrator, Purchaser, or Debtor, as may be applicable. For the avoidance of doubt, except as otherwise provided in the Plan, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estates shall be fully released and discharged on the Effective Date without any further action of any party, including, but not limited to, further order of the Bankruptcy Court or Filing updated schedules or statements typically filed pursuant to the Uniform Commercial Code.

K. CVS Releases and Claims

Nothing herein shall reduce or limit in any way the releases of the CVS Entities provided in the CVS Agreement or DOJ Agreement, all of which remain in full force and effect pursuant to the Plan.

Article VIII of the Plan shall not release any post-petition obligations arising in the ongoing ordinary course of business between the Debtors and the CVS Entities, including without limitation any rights to or arising under the shared services described in the First Day Declarations (including insurance obligations and any agreements related to the foregoing), all of which shall continue in accordance with their terms. In addition, nothing herein shall release or waive the Administrative Claims of the CVS Entities arising post-petition in the ordinary course of the Debtors' business, which shall be paid in full under the Plan.

XII. CONDITIONS PRECEDENT TO THE EFFECTIVE DATE

A. Conditions Precedent to the Effective Date

The Plan provides the following conditions precedent to the occurrence of the Effective Date of the Plan, each of which must be satisfied or waived pursuant to Article XII.B:

1. The Bankruptcy Court shall have entered an Order approving the Disclosure Statement, in a form reasonably acceptable to the Committee, as containing adequate information within the meaning of Bankruptcy Code section 1125;

2. The Bankruptcy Court shall have entered the Confirmation Order in form and substance reasonably acceptable to the Debtors, the Purchaser, the Committee, and the DIP Lender, and such Confirmation Order shall not have been stayed, modified, or vacated on appeal;

3. The Sale shall have closed, or be capable of closing substantially simultaneously with the Effective Date;

4. The DOJ Agreement shall have been approved by a Final Order of the Bankruptcy Court and shall be effective pursuant to its terms;

5. The CVS Agreement shall have been approved by a Final Order of the Bankruptcy Court and shall be effective pursuant to its terms;

6. The Plan Supplement, in form and substance reasonably acceptable to the Debtors, the Purchaser, the Committee, and the DIP Lender, shall have been Filed with the Bankruptcy Court; and

7. All other actions and documents necessary to implement the Plan shall have been effected or executed and delivered.

B. Waiver of Conditions Precedent

Under the Plan, the Debtors, with the consent of each of the DIP Lender, the CVS Entities, the Purchaser, and the Committee, may waive any of the conditions to the Effective Date set forth in this Article XII (other than entry of the Confirmation Order) at any time, without any notice to any other parties in interest and without any further notice to or action, order, or approval of the Bankruptcy Court, and without any formal action other than proceeding to confirm and consummate the Plan.

C. Effect of Non-Occurrence of Conditions to the Effective Date

The Plan may be revoked or withdrawn by the Debtors at any time, subject to the consent rights of the DIP Lender, the Purchaser, and the Committee. If the Sale does not close by the date set forth in the Sale Order, as may be extended, the Plan shall be deemed withdrawn and revoked. If the Plan is revoked or withdrawn, or if the Confirmation Order is vacated: (i) the Plan shall be null and void in all respects; (ii) any settlement or compromise embodied in the Plan shall be deemed null and void; and (iii) nothing contained in the Plan shall constitute a waiver or release of any Claims, Interests, or Causes of Action.

XIII. RETENTION OF JURISDICTION

The Plan provides that notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court shall retain jurisdiction over all matters arising out of, or related to, the Chapter 11 Cases and the Plan pursuant to sections 105(a) and 1142 of the Bankruptcy Code, including jurisdiction to:

1. Allow, disallow, determine, liquidate, classify, estimate, or establish the priority, secured or unsecured status, or amount of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the secured or unsecured status, priority, amount, or allowance of Claims;

2. Decide and resolve any cases, controversies, suits, or disputes that may arise in connection with Claims, including Claim objections, allowance, disallowance, subordination, estimation, and Distribution;

3. Decide and resolve all matters related to the granting and denying, in whole or in part, any applications for allowance of compensation or reimbursement of expenses of Professionals;

4. Resolve any matters related to: (i) the assumption or assumption and assignment of any Executory Contract or Unexpired Lease to which a Debtor is party or with respect to which a Debtor may be liable and to hear, determine, and, if necessary, liquidate, any cure amount arising therefrom; and/or (ii) any dispute regarding whether a contract or lease is or was executory or expired;

5. Adjudicate, decide or resolve any motions, adversary proceedings, contested, or litigated matters, and any other matters, and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

6. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

7. Adjudicate, decide, or resolve any and all matters related to section 1141 of the Bankruptcy Code;

8. Adjudicate, decide, or resolve any matters related to the Sale;

9. Adjudicate, decide, or resolve any and all matters related to the DOJ Agreement;

10. Adjudicate, decide, or resolve any and all matters related to the CVS Agreement;

11. Enter and implement orders as may be necessary to execute, implement, or consummate the provisions of the Plan and all contracts, instruments, and other agreements created in connection with the Plan;

12. Issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Entity with enforcement of the Plan;

13. Resolve any cases, controversies, suits, disputes, or Causes of Action with respect to the releases, injunctions, and other provisions contained in the Plan and enter such orders as may be necessary or appropriate to implement such releases, injunctions, and other provisions;

14. Hear and determine any matter arising in connection with or related to the Plan, the Plan Supplement, the Disclosure Statement, or the Confirmation Order;

15. Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked, or vacated;

16. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan and adjudicate any and all disputes arising therefrom;

17. Hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

18. Hear and determine any Causes of Action that may be brought by the Plan Administrator;

19. Consider any modification of the Plan pursuant to section 1127 of the Bankruptcy Code;

20. Enforce all orders previously entered by the Bankruptcy Court; and

21. Hear any other matter over which the Bankruptcy Court has jurisdiction.

XIV. MISCELLANEOUS PROVISIONS

A. Payment of Statutory Fees

The Plan provides that all fees payable pursuant to 28 U.S.C. § 1930 shall be paid for each quarter (including any fraction thereof) until the applicable Chapter 11 Case is converted, dismissed, or closed, whichever occurs first.

B. Modification of Plan

Subject to the limitations contained in the Bankruptcy Code and the consent rights of the DIP Lender, the Purchaser, and the Committee, the Debtors reserve the right to modify the Plan at any time prior to or after Confirmation, but prior to substantial consummation of the Plan, subject to the requirements of section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019.

C. Effect of Confirmation on Modifications

Entry of the Confirmation Order shall mean that all modifications and amendments to the Plan since the solicitation of the Plan are approved under section 1127(a) of the Bankruptcy Code and do not require additional disclosure or re-solicitation under Bankruptcy Rule 3019.

D. Revocation or Withdrawal of Plan

Under the Plan, the Debtors reserve the right to revoke or withdraw the Plan before the Effective Date, subject to the consent rights of the DIP Lender, the Purchaser, and the Committee. If the Debtors revoke or withdraw the Plan before the Effective Date, the Plan will be deemed null and void, and nothing in the Plan will be deemed a waiver or release of any Claims by or against any Debtor or any other person, or prejudice in any manner the rights of any Debtor or other person in any further proceedings.

E. Immediate Binding Effect

Notwithstanding Bankruptcy Rules 3020(e), 6004(h), 7062, or otherwise, upon the occurrence of the Effective Date, the terms of the Plan shall be immediately effective and enforceable and deemed binding upon and inure to the benefit of the Debtors, the Plan Administrator, the Holders of Claims or Interests, the Released Parties, and each of their respective successors and assigns. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable thereafter.

F. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Plan in good faith and in compliance with the Bankruptcy Code and any applicable non-bankruptcy law, and, pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and their respective Affiliates, agents, representatives, members, principals, shareholders, officers, directors, employees, advisors, and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code in the offer,

issuance, sale, and purchase of securities offered and sold under the Plan, and therefore will have no liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on the Plan.

G. Governing Law

Except to the extent that the Bankruptcy Code or other federal law is applicable, or to the extent a Plan document provides otherwise, the rights, duties, and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of Texas, without giving effect to the principles of conflicts of law thereof.

H. Notices

All notices, requests, and demands to or upon the Debtors, the Plan Administrator, the Purchaser, the DIP Lender, the Committee, or the Creditor Representative shall be in writing and shall be deemed to have been duly given or made when actually delivered or received. Notices shall be served on:

If to the Debtors:

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Vincent E. Lazar (vlazar@jenner.com)
Derek L. Wright (dwright@jenner.com)
Angela M. Allen (aallen@jenner.com)

Haynes and Boone, LLP
2801 N. Harwood Street, Ste. 2300
Dallas, TX 75201
Attn: Charles A. Beckham, Jr. (charles.beckham@haynesboone.com)
Ian T. Peck (ian.peck@haynesboone.com)
Martha Wyrick (martha.wyrick@haynesboone.com)

If to the Purchaser:

BakerHostetler LLP
200 South Orange Avenue
Suite 2300
Orlando, FL 32801
Attn: Andrew V. Layden (alayden@bakerlaw.com)
Elizabeth A. Green (egreen@bakerlaw.com)
Douglas S. Eingurt (deingurt@bakerlaw.com)

If to the DIP Lender:

Norton Rose Fulbright US LLP
1301 Avenue of the Americas
New York, NY 10019
Attn: Robert M. Hirsh (robert.hirsh@nortonrosefulbright.com)
Kristian W. Gluck (kristian.gluck@nortonrosefulbright.com)
Jamie Copeland (james.copeland@nortonrosefulbright.com)

If to the Committee or the Creditor Representative:

Herbert Smith Freehills Kramer (US) LLP
1177 Avenue of the Americas
New York, NY 10036
Attn: Adam C. Rogoff (adam.rogoff@hsfkramer.com)
Rachael Ringer (rachael.ringer@hsfkramer.com)
Megan Wasson (megan.wasson@hsfkramer.com)
Andrew Citron (andrew.citron@hsfkramer.com)

Vartabedian Katz Hester & Haynes LLP
2200 Ross Avenue, Suite 4600E
Dallas, Texas 75201
Attn: Martin A. Sosland (martin.sosland@vkhh.law)
Jeff P. Prostok (jeff.prostok@vkhh.law)
Candice Carson (candice.carson@vkhh.law)

If to the CVS Entities:

Foley & Lardner LLP
321 N. Clark St., Suite 3000
Chicago, IL 60654
Attn: Geoffrey S. Goodman (ggoodman@foley.com)

I. Dissolution of Committee

On the Effective Date, the Committee shall dissolve and its members shall be released and discharged from all rights and duties arising from, or related to, the Chapter 11 Cases; *provided* that on and after the Effective Date, the Committee will continue in existence and have standing and a right to be heard for the limited purpose of (i) pursuing applications for allowance of fees and reimbursement of expenses for the Committee and its Professionals, and (ii) participating in any appeals (a) of the Confirmation Order, or (b) in which the Committee is a named party. The Plan Administrator shall be responsible for paying the reasonable fees and expenses incurred by the Committee on or after the Effective Date solely in connection with (x) applications for payment of any fees or expenses for services rendered prior to the Effective Date that are Allowed by the Bankruptcy Court; (y) responding to objections to its applications for payment of fees and expenses rendered prior to the Effective Date; and (z) participating in appeals of the Confirmation order or in appeals in which the Committee is a named party.

J. Creditor Representative

Under the Plan, the Committee shall select a Creditor Representative prior to the Effective Date. From and after the Effective Date, the Creditor Representative shall perform such oversight, consultation, and other functions as specified in the CVS Agreement and the Plan with respect to the administration of the Estates and the claims reconciliation process, including consultation with the Plan Administrator regarding claims resolution and provision of bi-weekly updates and information on the claims reconciliation process, and including the rights to notice, consultation and the right to appear and be heard if the Creditor Representative disagrees with the Plan Administrator's decision after such notice period. The reasonable fees and expenses of the Creditor Representative shall be paid from the Wind-Down Assets as a Plan expense without further order of the Bankruptcy Court.

The Debtors shall include, in the Plan Supplement, the identity of the Person or Entity that the Committee has selected as the Creditor Representative.

K. Successors and Assigns

The Plan shall be binding upon and inure to the benefit of the Debtors, the Estates, the Plan Administrator, and their respective successors and assigns, including any trustee appointed pursuant to chapter 7 of the Bankruptcy Code.

L. Reservation of Rights

Except as expressly set forth in the Plan, nothing in the Plan shall be deemed to be a waiver or relinquishment of any Claim, Cause of Action, right of setoff, or other legal or equitable defense of the Debtors or the Plan Administrator. The Plan Administrator shall have, retain, reserve, and be entitled to assert all such Claims, Causes of Action, rights of setoff, and defenses as fully as if the Chapter 11 Cases had not been commenced.

M. The United States

Except as otherwise provided in the DOJ Agreement, as to the United States, its agencies or any instrumentalities thereof (collectively, the "United States"), notwithstanding anything contained in the Plan, Plan Supplement, or Confirmation Order to the contrary, nothing shall:

1. limit or be intended to or be construed to bar the United States from pursuing any police or regulatory action or any criminal action;

2. discharge, release, exculpate, impair or otherwise preclude: (a) any obligation or liability to the United States that is not a "claim" within the meaning of section 101(5) of the Bankruptcy Code; (b) any Claim of the United States arising on or after the Confirmation Date; (c) any liability of the Debtors under police or regulatory statutes or regulations to the United States as the owner, lessor, lessee or operator of property that such Entity owns, operates or leases after the Effective Date, if any; or (d) any liability owed to the United States, including but not limited to any liabilities arising under the federal environmental, criminal, civil or common law, by any non-Debtor, including the released parties and exculpated parties; *provided*, *however*, that the foregoing shall not (1) diminish the scope of any exculpation to which any Person is entitled under section 1125(e) of the Bankruptcy Code or (2) limit the scope of discharge granted to the Reorganizing Debtors under sections 524 and 1141 of the Bankruptcy Code;

3. enjoin or otherwise bar the United States from asserting or enforcing, outside the Bankruptcy Court, any obligation or liability described in the preceding clause (2); *provided*, *however*, that the non-bankruptcy rights and defenses of all Entities with respect to (a)–(d) in clause (2) are likewise fully preserved;

4. affect any right of setoff or recoupment of the United States against any of the Reorganized Debtors; *provided*, *however*, that the rights and defenses (other than any rights or defenses based on language in the Plan or the Confirmation Order that may extinguish or limit setoff or recoupment rights) of the Debtors with respect thereto are fully preserved;

5. confer exclusive jurisdiction upon the Bankruptcy Court except to the extent set forth in 28 U.S.C. § 1334 (as limited by any other provisions of the United States Code);

6. authorize the assumption, assignment, sale or other transfer of any federal (a) grants, (b) grant funds, (c) contracts, (d) agreements, (e) awards, (f) task orders, (g) property, (h) intellectual property, (i) patents, (j) leases, (k) certifications, (l) applications, (m) registrations, (n) billing numbers, (o) national provider identifiers, (p) provider transaction access numbers, (q) licenses, (r) permits, (s) covenants, (t) inventory, (u) guarantees, (v) indemnifications, (w) data, (x) records, or (y) any other interests belonging to the United States (collectively, "Federal Interests") without compliance with all terms of the Federal Interests and with all applicable non-bankruptcy law;

7. be interpreted to set cure amounts related to any Federal Interests or to require the United States to novate, approve or otherwise consent to the assumption, assignment, sale or other transfer of any Federal Interests;

8. constitute or be deemed an approval or consent by the United States;

9. waive, alter, or otherwise limit the United States' property rights;

10. be construed as a compromise or settlement of any liability, Claim, Cause of Action or interest of the United States; or

11. modify the scope of section 525 of the Bankruptcy Code.

Further, in the event of an inconsistency or conflict between any provision of the Plan Documents or any provisions of the Plan, and the DOJ Agreement, then the provisions of the DOJ Agreement shall control. In the event of an inconsistency or conflict between any provisions of the Plan Documents and any provision of the Plan, then, as to the United States, the provisions of the Plan and federal law shall control.

N. No Admission of Liability

Nothing in the Plan, this Disclosure Statement, or any related document shall constitute or be deemed to constitute an admission of fact, liability, stipulation, or waiver by any party.

O. Entire Agreement

Except as otherwise indicated, including, without limitation, with respect to the CVS Agreement and the DOJ Agreement, the Plan supersedes all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on the subject matters thereof.

P. Severability

If, prior to Confirmation, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of the Plan shall remain in full force and effect.

Q. Debtors' Managers and Members

Under the Plan, as of the Effective Date, the term of the current members or board of managers (as applicable) for each Liquidating Debtor shall expire automatically and each person serving as a member or

manager of a Liquidating Debtor shall be deemed removed and cease to serve automatically without any further action required on the part of the Debtors, the Plan Administrator, the Debtors' officers, or their respective managers or members.

On and after the Effective Date, the governance, management, and operation of each Reorganized Debtor after the Effective Date shall be as provided in the Plan Supplement and the Sale Documents.

R. Closing of Chapter 11 Cases; Dissolution

Except as otherwise provided in the Plan, the Plan Administrator shall, promptly after the full administration of any Chapter 11 Case, File with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to close the Chapter 11 Cases. Upon entry of an order closing the estate of each Liquidating Debtor's Chapter 11 Case, such Debtor's dissolution shall be authorized and approved in all respects without further action required by the Plan Administrator under applicable law, regulation, order, or rule, including any action by the stockholders, members, managers, or similar governing body of any Debtor.

XV. VOTING PROCEDURES

This Article describes the procedures for voting on the Plan, including which Holders of Claims are entitled to vote, the procedures for casting a Ballot, the deadline for voting, and how votes will be tabulated. The procedures set forth in this Article are subject to the order of the Bankruptcy Court approving this Disclosure Statement and establishing the procedures for the solicitation and tabulation of votes on the Plan (the "Solicitation Procedures Order") and to the instructions accompanying the Ballots. To the extent of any inconsistency between this Article and the Solicitation Procedures Order, the Solicitation Procedures Order shall control. Capitalized terms used but not defined in this Article shall have the meanings ascribed to such terms in the Plan, the Solicitation Procedures Order, or elsewhere in this Disclosure Statement.

A. Holders of Claims Entitled to Vote on the Plan

Under the Bankruptcy Code, only Holders of Claims or Interests in Classes that are (i) Impaired and (ii) entitled to receive Distributions under the Plan are entitled to vote to accept or reject the Plan. Pursuant to section 1126(f) of the Bankruptcy Code, Holders of Claims or Interests that are Unimpaired are conclusively presumed to have accepted the Plan and are not entitled to vote. Pursuant to section 1126(g) of the Bankruptcy Code, Holders of Claims or Interests that will not receive or retain any property under the Plan are deemed to have rejected the Plan and are not entitled to vote. The following table summarizes the Classes entitled to vote on the Plan and the Classes not entitled to vote:

Class	Claim/Interest Type	Status
1	Other Secured Claims	Unimpaired / Deemed to Accept
2	Other Priority Claims	Unimpaired / Deemed to Accept
3	General Unsecured Claims	Impaired / Entitled to Vote
4	DOJ Claim	Impaired / Entitled to Vote
5	CVS Prepetition Claims	Impaired / Entitled to Vote
6	Surviving Equity Interests	Unimpaired / Deemed to Accept
7	Other Equity Interests	Impaired / Deemed to Reject

Pursuant to the limited consolidation provisions of Article III.G of the Plan, the Debtors and their Estates shall be deemed consolidated solely for purposes of voting on, and Confirmation of, the Plan and Distributions to Holders of Allowed Claims and Interests. Accordingly, a single set of Classes will apply to all Debtors, duplicative Claims Filed against more than one Debtor arising from the same underlying obligation will be treated as a single Claim for voting and tabulation purposes, and a single ballot and voting tabulation will apply to all Debtors. The limited consolidation does not affect the legal or corporate structure of any Debtor or merge their Estates for any purpose other than voting, Confirmation, and Distributions on Allowed Claims, and does not affect substantive rights of creditors as among the Debtor entities except as expressly provided in the Plan.

B. Voting Record Date

The voting record date is August 6, 2026 (the "Voting Record Date"). Only Holders of Claims in the Voting Classes that hold such Claims as of the Voting Record Date are entitled to vote to accept or reject the Plan, subject to and in accordance with the Solicitation Procedures Order. The Voting Record Date determines the Holders entitled to vote and is also used for purposes of determining which Holders of Claims must be served with the Solicitation Package described below.

C. Solicitation Package

Pursuant to the Solicitation Procedures Order, the Debtors will distribute, or cause to be distributed, the following materials (the "Solicitation Package") to each Holder of a Claim in a Voting Class as of the Voting Record Date: (i) a cover letter from the Debtors describing the contents of the Solicitation Package; (ii) letter from the Committee in support of the Plan; (iii) a copy of this Disclosure Statement, which includes (a) the Plan as Exhibit A, (b) a hypothetical liquidation analysis (the "Liquidation Analysis") as **Exhibit B**, and (c) financial projections for the Reorganizing Debtors, (the "Feasibility Analysis") as **Exhibit C;** (iv) the order approving this Disclosure Statement and the related solicitation and tabulation procedures; (v) an appropriate form of Ballot and instructions for voting; (vi) a pre-addressed, postage-prepaid return envelope; (vii) the notice of the Confirmation Hearing and the deadline to object to Confirmation of the Plan (the "Confirmation Hearing Notice"); and (viii) such other materials as the Bankruptcy Court may direct. The Debtors will not distribute copies of the Plan or this Disclosure Statement to Holders of Claims or Interests in non-Voting Classes, but those Holders will receive a notice of non-voting status (the "Non-Voting Status Notice") and the Confirmation Hearing Notice.

The Debtors will provide copies of this Disclosure Statement and the Plan, free of charge, to any Holder whose Claim is listed in the Schedules, who has Filed a Proof of Claim, or whose name appears in the Solicitation Procedures Order. Any party who wishes to obtain a copy of the Solicitation Package, or any document referenced therein, may do so by (i) accessing the Debtors' case information website maintained by Stretto, Inc., the Debtors' claims and noticing agent, at https://cases.stretto.com/Omnicare; (ii) writing to Stretto, Inc., the address for which is set forth in the Solicitation Procedures Order; (iii) calling Stretto, Inc. at the telephone number set forth in the Solicitation Procedures Order; or (iv) emailing Stretto, Inc. at the email address set forth in the Solicitation Procedures Order. The Disclosure Statement and Plan are also available on the Bankruptcy Court's docket through PACER at https://ecf.txnb.uscourts.gov.

D. Voting Instructions and Voting Deadline

The deadline for voting on the Plan is September 10, 2026, at 4:00 p.m. (prevailing Central Time) (the "Voting Deadline"). To be counted, your Ballot must be properly completed, executed, and actually received by Stretto, Inc., the Debtors' claims and noticing agent, no later than the Voting Deadline. Ballots received after the Voting Deadline will not be counted unless the Debtors, in their sole discretion or as authorized by the Bankruptcy Court, otherwise determine.

To submit a Ballot, each Holder of a Claim entitled to vote: (i) should carefully read this Disclosure Statement (including the Risk Factors set forth in the Risk Factors Article hereof) and the Plan in their entirety; (ii) must complete the Ballot by indicating an acceptance or rejection of the Plan and providing the requested information; (iii) must sign and date the Ballot; and (iv) must return the Ballot in accordance with the instructions thereon so that it is actually received by the claims and noticing agent by the Voting Deadline. Holders may submit Ballots by U.S. mail, hand delivery, or overnight courier in the pre-addressed, postage-prepaid return envelope included with the Ballot, or, to the extent provided by the Solicitation Procedures Order, by electronic, online ballot submission via the link provided on the Debtors' case information website maintained by Stretto, Inc.

The following forms of Ballot or other voting submissions will not be counted: (i) any Ballot received after the Voting Deadline (unless the Debtors otherwise determine in their discretion or as authorized by the Bankruptcy Court); (ii) any Ballot that is illegible or contains insufficient information to identify the Holder of the Claim; (iii) any Ballot cast by a Person or Entity that does not hold a Claim in a Voting Class as of the Voting Record Date; (iv) any Ballot cast for a Claim that has been disallowed (in whole or in part) by Final Order or that is the subject of a pending objection that has not been temporarily allowed for voting purposes pursuant to Bankruptcy Rule 3018(a); (v) any unsigned Ballot or Ballot lacking an original signature (unless electronic signatures are expressly permitted by the Solicitation Procedures Order); (vi) any Ballot transmitted by means other than as specifically permitted in the Ballot instructions; (vii) any Ballot submitted by a party not entitled to vote on the Plan; and (viii) any Ballot that does not indicate either an acceptance or a rejection of the Plan or that indicates both an acceptance and a rejection of the Plan.

E. Tabulation of Votes

Pursuant to section 1126(c) of the Bankruptcy Code, a Class of Claims has accepted the Plan if Holders of at least two-thirds in dollar amount and a majority in number of Allowed Claims in such Class who actually cast Ballots have voted to accept the Plan, in each case excluding any acceptance of the Plan by an insider. Pursuant to section 1126(d) of the Bankruptcy Code, a Class of Interests has accepted the Plan if Holders of at least two-thirds in amount of the Allowed Interests in such Class who actually cast Ballots have voted to accept the Plan, in each case excluding any acceptance of the Plan by an insider. Holders of Claims that fail to cast a Ballot are not counted for purposes of determining acceptance or rejection of the Plan.

The amount of any Claim used for voting purposes will be determined as set forth in the Solicitation Procedures Order. In general, the voting amount of a Claim will be: (i) for any Claim Allowed by Final Order, the Allowed amount; (ii) for any Claim listed in the Debtors' Schedules as not contingent, not unliquidated, and not disputed (and not superseded by a timely-Filed Proof of Claim or otherwise subject to an objection), the scheduled amount; (iii) for any Claim for which an objection has not been interposed and a timely Proof of Claim has been Filed in a liquidated and non-contingent amount, the amount of such Proof of Claim; or (iv) for any (a) Insured Claim, (b) Claim that is the subject of an objection that seeks to Allow the Claim in a reduced amount, or (c) Claim that is contingent or unliquidated, $1.00 for voting purposes only, unless temporarily Allowed in a different amount pursuant to a Bankruptcy Rule 3018(a) motion. A list of Insured Claims is attached as Exhibit D to the Plan, and will be supplemented to the extent necessary in the Plan Supplement. A Holder that wishes to have a Claim temporarily Allowed for voting purposes in an amount different from that determined under the Solicitation Procedures Order must File a motion under Bankruptcy Rule 3018(a) by the deadline set forth in the Solicitation Procedures Order.

If a Holder casts more than one Ballot voting the same Claim before the Voting Deadline, the latest properly completed Ballot received before the Voting Deadline will be counted, and any earlier Ballot will be deemed superseded. If a Holder casts Ballots both to accept and to reject the Plan with respect to the

same Claim, such Ballots will not be counted. The Debtors and the claims and noticing agent reserve the right, subject to the Solicitation Procedures Order, to contact Holders to cure any defects in submitted Ballots.

F. Withdrawal or Change of Vote

Pursuant to Bankruptcy Rule 3018(a), any Holder of a Claim entitled to vote on the Plan may revoke or change a vote previously cast on the Plan only with the approval of the Bankruptcy Court for cause shown. Subject to the foregoing, a Holder may change a previously submitted Ballot by submitting a properly completed superseding Ballot before the Voting Deadline; the latest properly completed Ballot received before the Voting Deadline will be the Ballot counted by the claims and noticing agent.

G. Plan Objection Deadline

The deadline to object to Confirmation of the Plan is September 10, 2026, at 4:00 p.m. (prevailing Central Time) (the "Plan Objection Deadline"). All Confirmation Objections must be in writing, specify in detail the name and address of the objector, state all grounds for the objection, and provide the amount and nature of the Claim or Interest held by the objector, and must be Filed with the Bankruptcy Court and served on the Debtors, the Committee, counsel to the DIP Lender, the U.S. Trustee, and any other party identified in the Solicitation Procedures Order on or before the Plan Objection Deadline. Any party that fails to File and serve a Confirmation Objection on or before the Plan Objection Deadline shall be barred from objecting to Confirmation of the Plan and shall not be heard at the Confirmation Hearing.

H. Additional Information

If you have any questions concerning the procedures for voting on the Plan, the contents of this Disclosure Statement or the Solicitation Package, or the procedures for objecting to Confirmation of the Plan, please contact Stretto, Inc., the Debtors' claims and noticing agent, at the telephone number, address, or email address set forth in the Solicitation Procedures Order or on the Debtors' case information website at https://cases.stretto.com/Omnicare. Please note that Stretto, Inc. cannot provide legal advice. Holders of Claims should consult their own legal, financial, and tax advisors regarding the Plan, this Disclosure Statement, and the voting procedures.

XVI. CONFIRMATION OF THE PLAN

To confirm the Plan, the Bankruptcy Code requires that the Bankruptcy Court make a series of findings concerning the Plan and the Debtors. The descriptions in this Article are a summary of certain confirmation requirements under section 1129 of the Bankruptcy Code; they are not exhaustive and should not be construed as such. The Plan constitutes a separate chapter 11 plan for each Debtor, and the requirements of section 1129 must be satisfied with respect to each Debtor.

A. Confirmation Hearing

Section 1128(a) of the Bankruptcy Code requires the Bankruptcy Court, after notice, to hold a hearing on Confirmation of the Plan (the "Confirmation Hearing"). Section 1128(b) of the Bankruptcy Code provides that any party in interest may object to Confirmation of the Plan. The Confirmation Hearing has been scheduled for September 17, 2026, at 9:30 a.m. (prevailing Central Time), before the Honorable Stacey G. Jernigan, United States Bankruptcy Judge for the Northern District of Texas. The Confirmation Hearing may be continued or adjourned from time to time without further notice to parties in interest other than an adjournment announced in open court or a notice of adjournment Filed with the Bankruptcy Court. Subject to section 1127 of the Bankruptcy Code, the Plan may be modified, if necessary, prior to, during,

or as a result of the Confirmation Hearing without further notice to parties in interest. The deadline to File objections to Confirmation of the Plan (each, a "Confirmation Objection") is September 10, 2026, at 4:00 p.m. (prevailing Central Time). All Confirmation Objections must be in writing, must specify the name and address of the objector, all grounds for the objection, and the amount and nature of the Claim or Interest held by the objector, and must be Filed with the Bankruptcy Court and served on the Debtors, the Committee, counsel to the DIP Lender, and the U.S. Trustee on or before the objection deadline.

B. Statutory Requirements for Confirmation

At the Confirmation Hearing, the Bankruptcy Court will determine whether the Plan satisfies the requirements of section 1129 of the Bankruptcy Code. The Debtors believe that the Plan satisfies, or will satisfy, the applicable requirements of section 1129, including, among others, that: (i) the Plan complies with the applicable provisions of the Bankruptcy Code; (ii) the Debtors have complied with the applicable provisions of the Bankruptcy Code; (iii) the Plan has been proposed in good faith and not by any means forbidden by law; (iv) any payment made or to be made by the Debtors for services or for costs and expenses in or in connection with the Chapter 11 Cases has been approved by, or is subject to the approval of, the Bankruptcy Court as reasonable; (v) the Debtors have disclosed the identity and affiliations of any individual proposed to serve, after Confirmation of the Plan, as a director, manager, or officer of any Reorganized Debtors and the identity of the Plan Administrator; (vi) with respect to each impaired Class of Claims or Interests, either each Holder has accepted the Plan or will receive or retain under the Plan property of a value, as of the Effective Date, that is not less than the amount such Holder would receive in a chapter 7 liquidation; (vii) at least one Class of Claims that is impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any insider; (viii) Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors or any successor to the Debtors, except to the extent any liquidation is proposed in the Plan; and (ix) all fees payable under 28 U.S.C. § 1930 have been paid or the Plan provides for the payment of such fees on the Effective Date.

The Plan does not provide for any rate changes requiring approval of any governmental regulatory commission, and neither the Liquidating Debtors nor Reorganizing Debtors pay retiree benefits subject to section 1114 of the Bankruptcy Code.

C. Best Interests of Creditors Test; Liquidation Analysis

Section 1129(a)(7) of the Bankruptcy Code, often referred to as the "best interests" test, requires that, with respect to each impaired Class of Claims or Interests, each Holder of a Claim or Interest in such Class either (i) has accepted the Plan or (ii) will receive or retain under the Plan property of a value, as of the Effective Date, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code on the Effective Date. To determine the value that Holders of impaired Claims or Interests would receive in a hypothetical chapter 7 liquidation, the Bankruptcy Court must determine the aggregate dollar amount that would be available if each of the Chapter 11 Cases were converted to a case under chapter 7 of the Bankruptcy Code on the Effective Date and the Debtors' Property was liquidated by a chapter 7 trustee.

To address the best interests test, the Debtors have prepared a Liquidation Analysis. The Liquidation Analysis estimates the recoveries to Holders of Claims and Interests in a hypothetical chapter 7 liquidation as compared to the recoveries projected under the Plan. The Liquidation Analysis is based on, among other things, estimated proceeds from the liquidation of the Debtors' Property, the costs of administering a chapter 7 case (including the trustee's commissions, professional fees, and wind-down costs), additional Claims that would arise upon a conversion to chapter 7 (including additional employee, lease rejection, tax, and litigation Claims), and the priorities established under the Bankruptcy Code. As

reflected in the Liquidation Analysis, the Debtors believe that Confirmation and consummation of the Plan will provide each Holder of an Allowed Claim or Allowed Interest in an impaired Class with a recovery (if any) that is not less than such Holder would receive in a chapter 7 liquidation. Accordingly, the Debtors believe that the Plan satisfies the best interests test under section 1129(a)(7) of the Bankruptcy Code with respect to each Debtor and each impaired Class.

The Liquidation Analysis is necessarily based on estimates and assumptions, including with respect to the realizable value of the Debtors' Property, the amount of Allowed Claims, and the costs of a chapter 7 administration. Although the Debtors believe these estimates and assumptions are reasonable, actual results in a chapter 7 liquidation could differ materially from those reflected in the Liquidation Analysis. Holders of Claims should review the Liquidation Analysis in its entirety, including the assumptions and notes set forth therein.

D. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires that Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors or any successor to the Debtors under the Plan, unless such liquidation or reorganization is proposed in the Plan.

The Plan is a combined plan of reorganization and liquidation.

With respect to all Debtors, the feasibility requirement of section 1129(a)(11) is satisfied because, based on the Debtors' analysis, the Debtors anticipate that funding realized from the Sale will be sufficient for the Plan Administrator to accomplish their tasks and meet their obligations under the Plan (including, as set forth more fully in Article VI.E above, receiving, holding, administering, and liquidating the Wind-Down Assets; making Distributions to Holders of Allowed Claims in accordance with the Plan; reconciling, objecting to, and resolving Disputed Claims; investigating, prosecuting, settling, or otherwise resolving preserved Causes of Action; pursuing recoveries under the Insurance Policies; winding down the Liquidating Debtors; and retaining professionals as necessary to carry out these duties).

Each Reorganizing Debtor will, on and after the Effective Date, continue to operate as a going-concern business as a Reorganized Debtor. To evaluate the Reorganized Debtors' ability to satisfy any Plan obligations following the Effective Date, financial projections have been prepared for the Reorganizing Debtors which, together with the assumptions on which they are based, are attached hereto as **Exhibit C**. Based on these projections, the Debtors believe that the Reorganized Debtors will be able to satisfy any of their Plan obligations and that their reorganization is not likely to be followed by the liquidation or the need for further financial reorganization. Accordingly, the Debtors believe that the Plan satisfies the feasibility requirement of section 1129(a)(11) of the Bankruptcy Code with respect to each Reorganized Debtor.

E. Per-Debtor Confirmation Analysis and Joint Administration

Notwithstanding the combination of separate chapter 11 plans for the Debtors set forth in the Plan for purposes of economy and efficiency, the Plan constitutes a separate chapter 11 plan for each Debtor. Accordingly, if the Bankruptcy Court does not confirm the Plan with respect to one or more Debtors, the Bankruptcy Court may still confirm the Plan with respect to any other Debtor that satisfies the Confirmation requirements of section 1129 of the Bankruptcy Code. The joint administration of the Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) is a procedural mechanism only and does not affect the substantive rights of any Holder of a Claim or Interest or merge the Estates of the Debtors. The Plan provides for the limited consolidation of the Debtors and their Estates solely for purposes of voting on, and Confirmation of, the Plan and distributions to Holders of Allowed Claims, as more fully set forth in Article III.G of the Plan and Article VI.K of this Disclosure Statement. Such limited consolidation does not affect the legal or

corporate structure of any of the Debtors, cause the merger or consolidation of any legal entities, or affect the mutuality requirement for purposes of setoff under section 553 of the Bankruptcy Code.

The Plan separately addresses the treatment of the Liquidating Debtors and the Reorganizing Debtors and satisfies the requirements of section 1129 of the Bankruptcy Code with respect to each.

F. Acceptance by Impaired Classes

Section 1129(a)(8) of the Bankruptcy Code requires that each Class of Claims or Interests under the Plan either (i) accept the Plan or (ii) be unimpaired under the Plan. A Class of Claims has accepted the Plan if Holders of at least two-thirds in dollar amount and a majority in number of the Allowed Claims in such Class actually voting on the Plan have voted to accept the Plan, in each case excluding any acceptance of the Plan by an insider. A Class of Interests has accepted the Plan if Holders of at least two-thirds in amount of the Allowed Interests in such Class actually voting on the Plan have voted to accept the Plan, in each case excluding any acceptance by an insider. Classes 1 (Other Secured Claims), 2 (Other Priority Claims), and 6 (Surviving Equity Interests) are Unimpaired under the Plan and are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Class 3, 4, and 5 are each Impaired under the Plan and are entitled to vote to accept or reject the Plan. Class 7 is Impaired and is deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code.

G. Confirmation Without Acceptance of All Impaired Classes (Cramdown)

Section 1129(b) of the Bankruptcy Code permits a chapter 11 plan to be confirmed notwithstanding the rejection of the Plan by one or more impaired Classes, provided that all of the other requirements of section 1129(a) are satisfied (other than section 1129(a)(8)) and that the Plan does not discriminate unfairly and is fair and equitable with respect to each impaired Class that has rejected, or is deemed to have rejected, the Plan. Because Class 7 (Other Equity Interests) is Impaired and is deemed to reject the Plan, the Debtors will request that the Bankruptcy Court confirm the Plan with respect to such deemed-rejecting Class pursuant to the "cramdown" provisions of section 1129(b) of the Bankruptcy Code. The Debtors also reserve the right to request Confirmation of the Plan under section 1129(b) of the Bankruptcy Code with respect to any voting Class that votes to reject the Plan.

The "unfair discrimination" standard requires that an impaired rejecting Class receive treatment that is not unfairly discriminatory in comparison to similarly situated Classes. The "fair and equitable" standard, as applied to a Class of unsecured Claims that rejects a plan, requires either that the Class receive property of a value equal to the Allowed amount of its Claims or that no Class junior to the rejecting Class receive or retain any property under the Plan on account of such junior Claims or Interests. With respect to a Class of Interests that rejects a plan, the "fair and equitable" standard generally requires that no Class junior to the rejecting Class receive or retain any property under the Plan. The Debtors believe that the Plan does not discriminate unfairly and is fair and equitable with respect to each impaired rejecting Class. No Class junior to the deemed-rejecting Classes will receive or retain any property under the Plan on account of any junior Claim or Interest, and the Plan's treatment of similarly situated Classes is fair and reasonable.

H. Compliance with Applicable Provisions of the Bankruptcy Code

Section 1129(a)(1) of the Bankruptcy Code requires that the Plan comply with the applicable provisions of the Bankruptcy Code. Section 1129(a)(2) of the Bankruptcy Code requires that the proponents of the Plan comply with the applicable provisions of the Bankruptcy Code. The Debtors have considered each of these requirements in the development of the Plan and believe that the Plan complies with all applicable provisions of the Bankruptcy Code, including sections 1122, 1123, 1124, 1125, 1126, and 1129. The Debtors further believe that they have complied with the applicable provisions of the Bankruptcy Code,

including sections 1125 and 1126 with respect to the solicitation of acceptances and rejections of the Plan, and that solicitation has been conducted in compliance with the order of the Bankruptcy Court approving this Disclosure Statement and the procedures set forth therein.

I. Valuation of the Debtors

Because the Debtors have conducted a comprehensive marketing process for the Sale in which the Debtors solicited bids for substantially all of the Debtors' Property as a going concern, the value of the Debtors' Property was established by the consideration agreed to be paid by the Purchaser in the Sale, as approved by the Sale Order entered on May 13, 2026. Accordingly, the Debtors have not conducted a separate valuation analysis. *See* 11 U.S.C. § 1125(b) ("The court may approve a disclosure statement without a valuation of the debtor or an appraisal of the debtor's assets."). The Debtors believe that, in light of the marketing process and the Sale, an independent valuation analysis is unnecessary for the Bankruptcy Court's consideration of Confirmation of the Plan.

J. Alternatives to Confirmation and Consummation of the Plan

The Debtors have evaluated alternatives to the Plan, including alternative plan structures and the conversion of the Chapter 11 Cases to cases under chapter 7 of the Bankruptcy Code. The Debtors have determined that Confirmation and Consummation of the Plan is preferable to the available alternatives and will maximize recoveries for Holders of Allowed Claims and Interests. If the Plan is not confirmed, the Debtors, or, subject to the Debtors' exclusive periods under the Bankruptcy Code, any other party in interest in the Chapter 11 Cases, could attempt to formulate and propose a different plan. If no plan can be confirmed under chapter 11 of the Bankruptcy Code, the Chapter 11 Cases may be converted to cases under chapter 7. In a chapter 7 liquidation, a chapter 7 trustee would be appointed to liquidate the remaining Property of the Debtors and distribute the proceeds to creditors in accordance with the priorities established by the Bankruptcy Code. As described above and as more fully set forth in the Liquidation Analysis, the Debtors believe that a chapter 7 liquidation would result in less recoveries to Holders of Claims and Interests than would Confirmation and Consummation of the Plan.

XVII. RISK FACTORS

THE PLAN AND ITS IMPLEMENTATION ARE SUBJECT TO CERTAIN RISKS, INCLUDING, BUT NOT LIMITED TO, THE RISK FACTORS SET FORTH BELOW. HOLDERS OF CLAIMS WHO ARE ENTITLED TO VOTE ON THE PLAN SHOULD READ AND CAREFULLY CONSIDER THE RISK FACTORS, AS WELL AS THE OTHER INFORMATION SET FORTH IN THE DISCLOSURE STATEMENT AND THE PLAN AND THE DOCUMENTS DELIVERED TOGETHER HEREWITH OR REFERRED TO OR INCORPORATED BY REFERENCE HEREIN, BEFORE DECIDING WHETHER TO VOTE TO ACCEPT OR REJECT THE PLAN.

THESE RISK FACTORS SHOULD NOT, HOWEVER, BE REGARDED AS CONSTITUTING THE ONLY RISKS INVOLVED IN CONNECTION WITH THE PLAN AND ITS IMPLEMENTATION. NO REPRESENTATIONS CONCERNING OR RELATED TO THE DEBTORS, THE CHAPTER 11 CASES, OR THE PLAN ARE AUTHORIZED BY THE COURT OR THE BANKRUPTCY CODE, OTHER THAN AS SET FORTH IN THE DISCLOSURE STATEMENT. ANY REPRESENTATIONS OR INDUCEMENTS MADE TO SECURE YOUR ACCEPTANCE OR REJECTION OF THE PLAN THAT ARE OTHER THAN AS CONTAINED IN, OR INCLUDED WITH, THE DISCLOSURE STATEMENT SHOULD NOT BE RELIED UPON BY YOU IN ARRIVING AT YOUR DECISION.

A. Confirmation and Consummation Risks

1. The Plan May Not be Accepted

Although the Debtors believe that the Plan will satisfy all requirements necessary for Confirmation by the Bankruptcy Court in accordance with the Bankruptcy Code, there can be no assurance that the Bankruptcy Court will reach the same conclusion, that modifications to the Plan will not be required for purposes of Confirmation, or that such modifications would not necessitate re-solicitation of votes. Any such modifications could result in less favorable treatment of any non-accepting Class, as well as any Class junior to such non-accepting Class, than the treatment currently provided in the Plan.

Moreover, the Debtors can make no assurances that the requisite acceptances to confirm the Plan will be received, and the Debtors may need to obtain acceptances to an alternative plan for the Debtors, or otherwise, may be forced to liquidate under chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative restructuring arrangement or plan would be similar to or as favorable to Holders of Allowed Claims as those proposed in the Plan.

2. The Debtors May Not Be Able to Secure Nonconsensual Confirmation Over Impaired Non-Accepting Classes

In the event that any impaired Class of Claims or Interests does not accept the Plan, the Bankruptcy Court may nevertheless confirm the Plan at the Debtors' request if at least one impaired Class (as defined under section 1124 of the Bankruptcy Code) has accepted the Plan (with such acceptance being determined without including the vote of any "insider" in such Class), and, as to each impaired Class that has not accepted the Plan, the Bankruptcy Court determines that the Plan "does not discriminate unfairly" and is "fair and equitable" with respect to the dissenting impaired Class(es). The Debtors believe that the Plan satisfies these requirements and, if necessary, may request nonconsensual Confirmation in accordance with section 1129(b) of the Bankruptcy Code. Nevertheless, there can be no assurance that the Bankruptcy Court will reach this conclusion. In addition, the pursuit of nonconsensual Confirmation or Consummation of the Plan may result in, among other things, increased expenses relating to professional compensation.

3. Parties in Interest May Object to the Plan's Classification of Claims and Interests

The Debtors believe that all Claims and Interests have been appropriately classified in the Plan. To the extent that the Bankruptcy Court finds that a different classification is required for the Plan to be confirmed, the Debtors would seek to (i) modify the Plan to provide for whatever classification might be required for Confirmation and (ii) use the acceptances received from any Holder of a Claim pursuant to this solicitation for the purpose of obtaining the approval of the Class or Classes of which such Holder ultimately is deemed to be a member. Any such reclassification of Claims, although subject to the notice and hearing requirements of the Bankruptcy Code, could adversely affect the Class in which such Holder was initially a member, or any other Class under the Plan, by changing the composition of such Class and the vote required for approval of the Plan. The Bankruptcy Code also requires that the Plan provides the same treatment for each Claim or Interest of a particular Class unless the Holder of a particular Claim or Interest agrees to a less favorable treatment of its Claim or Interest. The Debtors believe that the Plan complies with the requirement of equal treatment; however, to the extent that the Bankruptcy Court finds that the Plan does not satisfy such requirement, the Bankruptcy Court could deny Confirmation of the Plan. Issues or disputes relating to classification or treatment could result in a delay in the Confirmation and Consummation of the Plan and could increase the risk that the Plan will not be confirmed.

4. The Release, Exculpation, and Injunction Provisions May Not Be Approved.

The Plan contains certain release, exculpation, and injunction provisions, including the Debtor Release. Holders of Claims and Interests are urged to read these provisions carefully to understand how Confirmation and Consummation of the Plan will affect any Claim, Interest, right, or action with regard to the Debtors and certain third parties. The Plan, if confirmed, shall bind all Holders of Claims against and Interests in the Debtors to the fullest extent authorized or provided under the applicable provisions of the Bankruptcy Code and other applicable law. There can be no assurance that the release, exculpation, and injunction provisions, as set forth in the Plan, will be approved by the Bankruptcy Court. Failure of the Bankruptcy Court to grant such relief may result in a plan that differs from the Plan or in the Plan not being confirmed.

5. The Plan May Not Be Confirmed

Even if the Debtors receive the requisite acceptances, there is no assurance that the Bankruptcy Court, which may exercise substantial discretion as a court of equity, will confirm the Plan. Even if the Bankruptcy Court determined that the Plan and the balloting procedures and results were appropriate, the Bankruptcy Court could still decline to confirm the Plan if it finds that any of the statutory requirements for Confirmation had not been met. Moreover, there can be no assurance that modifications to the Plan will not be required for Confirmation or that such modifications would not necessitate the resolicitation of votes. If the Plan is not confirmed, it is unclear what distributions Holders of Allowed Claims ultimately would receive with respect to their Claims in a subsequent plan.

6. The Sale May Not Be Consummated

The Plan is premised on the implementation of the Sale. However, in the event the conditions necessary to consummate the Sale are not satisfied or waived in accordance with the terms of the Sale Order, or the Sale is not otherwise timely consummated as a result of, among other things, failure to obtain requisite regulatory approval, the Debtors may need to pursue other strategic options, including alternative sale efforts, a pivot to a wind-down and liquidation of their Estates, or conversion of the Chapter 11 Cases to cases under chapter 7 of the Bankruptcy Code, without the benefit of the sale proceeds generated from the Sale.

7. DOJ Agreement and the CVS Agreement

The effectiveness of the CVS Agreement is conditioned upon, among other things, (i) timely agreement among the Debtors, CVS, and the Committee on go-forward professional fee budgets through the Effective Date of the Plan, (ii) entry of an order or orders approving the CVS Agreement that becomes a Final Order on or before August 15, 2026, and (iii) the closing of a Sale on terms consistent with the Sale Order. If any of these conditions is not satisfied or waived, the CVS Agreement (including the releases granted thereunder) will be null and void. Similarly, the DOJ Agreement is conditioned upon entry of a final, non-appealable order of the Bankruptcy Court approving the CVS Agreement and the DOJ Agreement, and agreement among the Parties on professional fee budgets. Failure to satisfy these conditions could result in the Plan not being confirmed or the Effective Date not occurring.[10]

8. The DIP Credit Agreement Contains a Milestones Covenant

The DIP Credit Agreement, as amended by the DIP Amendment Order, contains several covenants and milestones that, if not satisfied, would give rise to events of default and could materially impair the

[10] To be updated.

Debtors' ability to fund their operations, prosecute the Chapter 11 Cases, and consummate the Plan. As of the date of this Disclosure Statement, the principal remaining milestones and obligations under the amended DIP Credit Agreement (capitalized terms used in this paragraph and not otherwise defined herein or in the Plan having the meanings given in the DIP Credit Agreement) include: (i) the Sale must close on or before August 31, 2026; (ii) the DIP Facility matures on August 31, 2026, subject to a one-month extension to September 30, 2026 only if the Borrower Representative provides written notice to the DIP Lender prior to August 31, 2026 that the Debtors are unable to close an Acceptable Sale solely because they have not yet obtained required Regulatory Approvals; and (iii) on the Maturity Date or upon the closing of an Acceptable Sale, the Debtors are required to pay in full all outstanding DIP Obligations, including a 6.00% Initial Exit Fee on the Interim Amount and a 6.00% Exit Fee on the total amount of the DIP Commitments.

9. Permits and Licenses.

The Plan contemplates that all licenses, permits and similar rights held by any Reorganizing Debtor will re-vest in the applicable Reorganized Debtor and remain in full force and effect to the maximum extent permitted under applicable law, including but not limited to any state pharmacy licenses, state compounding licenses, state controlled substance registrations, Drug Enforcement Administration registrations, state automated dispensing system licenses, state wholesale drug distributor licenses, state manufacturer licenses, Food and Drug Administration repackager registration, accreditations, National Provider Identifier numbers, NCPDP provider IDs, Medicare Part B (DMEPOS) provider agreements including continued use of all supplier numbers, Medicare Part B (Mass Immunizer) provider agreements including continued use of all supplier numbers, and state Medicaid provider agreements including continued use of all provider numbers. The Plan further contemplates that all licenses, permits and similar rights held by any Liquidating Debtor relating to any of the Purchased Assets will be transferred to Purchaser and remain in full force and effect to maximum extent permitted under applicable law. If the Debtors are unable to retain and/or transfer such licenses, permits and similar rights as contemplated under the Plan and Sale Order, the Effective Date of the Plan and Sale may be materially delayed or may not occur.

10. Dependence on CVS Shared Services, Disbursing, and Purchasing Arrangements

The Debtors presently depend upon CVS for shared services, disbursement services, and purchasing arrangements. Among other things, CVS provides on an enterprise-wide basis (i) corporate support services (including legal, compliance (training/policy support and internal audits), insurance, marketing, real estate and government affairs support services); (ii) human resources services; (iii) information technology services and equipment; and (iv) financial services (including accounting, financial, planning & analysis (FP&A), accounts payable (AP), procurement, treasury, and tax services). Any disruption to these arrangements could materially harm the Debtors' ability to consummate the Plan and the Sale.

B. Related to Recoveries Under the Plan

The recoveries available to Holders of Claims under the Plan are subject to significant uncertainty, including the closing of the Sale, the resolution of the FCA Judgment, the ultimate amount of Allowed Claims, and the costs of administering the Chapter 11 Cases. The actual recoveries to creditors may be materially less than estimated.

1. Allowed Claims May Exceed Estimates.

The projected Distributions set forth in this Disclosure Statement are based upon, among other things, good faith estimates of the total amounts of Claims that will ultimately be Allowed. The actual

amount of Allowed Claims, including Administrative Claims, could be greater than anticipated, which would impact the Distributions to be made to Holders of Allowed Claims.

2. Distributions to Holders of Allowed Claims Under the Plan Remain Subject to Contingencies and May Be Inconsistent With Projections.

The Distributions available to Holders of Allowed Claims under the Plan can be affected by a variety of contingencies, including, without limitation, the amount of Allowed Administrative Claims (including Professional Fee Claims), Priority Tax Claims, and Other Priority Claims, and whether the Court orders certain Claims to be subordinated to other Claims. In preparing this Disclosure Statement and the Plan, the Debtors employed various assumptions and utilized good faith estimates of the total amount of Claims to estimate and project the Claims pool and anticipated creditor recoveries. The actual Allowed amounts of Claims and the ultimate recovery a Holder of a Claim receives may significantly differ from the estimates. There can be no assurance that the estimated Claim amounts set forth herein are correct, as the Debtors cannot determine with any certainty at this time the number or amount of Claims that will ultimately be Allowed. Should one or more of the underlying assumptions ultimately prove to be incorrect, the actual Allowed amounts of Claims may vary from the estimated Claims contained in this Disclosure Statement. If the total amount of Allowed Claims in a Class is higher than the Debtors' estimates, or the funds available for Distribution to such Class are lower than the Debtors' estimates, the percentage recovery to Holders of Allowed Claims in such Class will be less than projected. In addition, if the Allowed Claims in a senior Class are higher than the Debtors' estimates, the funds available for Distribution to a junior Class may be lower than estimated. Recoveries for Holders of Allowed General Unsecured Claims may be materially impacted by the Allowed amounts of, among others, DIP Claims, Professional Compensation Claims, Administrative Claims, Other Secured Claims, and Other Priority Claims. Should the Allowed amounts attributable to these Classes of Claims be higher than estimated, there can be no assurance that Holders of Allowed General Unsecured Claims will receive a 100% recovery. Holders of Allowed General Unsecured Claims may also be impacted by the ultimate resolution of Insured Claims and whether certain Claims are ultimately satisfied by the Insurance Policies. There may be many other contingencies and variables that can impact ultimate Distributions to Holders of Allowed Claims and there can be no assurance that the estimates provided herein will prove to be correct.

3. Risks Related to Insurance Coverage and Insurer Defenses

Insurers may assert coverage defenses, exclusions, retentions, deductibles, self-insured retentions, exhaustion arguments, late-notice defenses, or other coverage limitations that could reduce or eliminate the amount of insurance proceeds available to satisfy Allowed Claims. There can be no assurance that any particular Claim will, in fact, be covered by any insurance policy or that any Insurer will pay all or any portion of any covered Claim.

4. Risks Related to Transition Agreements

To facilitate the closing of the Sale and the occurrence of the Effective Date of the Plan, the Debtors anticipate that they will need to submit a number of federal, state and local license and permit-related applications and notices, and to execute various additional agreements in connection with the Sale. Those documents may include, among other things, a Successor Liability With Joint And Several Liability Agreement as provided under California Code of Regulations, Title 22, § 51000.32, in connection with the transfer of the Debtors' Med-Cal provider number and National Provider Identifier to Purchaser during the change of ownership. The Debtors believe that the risk of any liability associated with the applications, notices and agreement is remote, and that the risks are significantly outweighed by the benefits of these applications, notices and agreements. However, there can be no assurance that these agreements will not result in Administrative Claims, which if material could have a negative impact on creditor recoveries.

5. The Debtors Cannot Guarantee the Timing of Distributions

The timing of actual Distributions to Holders of Allowed Claims may be affected by many factors that cannot be predicted, including the timing of the closing of the Sale, the resolution of Disputed Claims, the prosecution and resolution of Causes of Actions, the timing and amount of collections under CVS Health's collection guarantee of the Additional Payment, and the timing of regulatory approvals. Accordingly, the Debtors cannot guarantee the timing of any recovery on an Allowed Claim.

C. Industry and Operational Risks

1. Medicare and Medicaid Reimbursement Risks

A substantial portion of the Debtors' revenues are derived, directly or indirectly, from federal and state healthcare programs, including Medicare and Medicaid. Changes to the rules of Medicare and Medicaid, including reductions of reimbursement rates, changes to spending requirements, data reporting, measurement, and evaluation standards, could have a material adverse effect on the Debtors' (and, following the Effective Date, the Reorganized Debtors') revenues, financial condition, and results of operations. Additionally, delays in reimbursement may cause liquidity problems for the Debtors prior to the Effective Date and for the Reorganized Debtors thereafter.

2. Reforms to the U.S. Healthcare System.

Reforms to the U.S. healthcare system, including regulations under the Affordable Care Act, transparency and disclosure requirements, and potential federal and state standards affecting LTCFs and the institutional pharmacies that serve them, continue to impose new requirements that could materially impact the Debtors' (and the Reorganized Debtors') business. State efforts to regulate or deregulate the healthcare services industry, the construction or expansion of healthcare facilities, or pharmacy operations could also result in increased competition or compliance costs.

3. Regulatory Compliance and Government Enforcement Actions

The Debtors are subject to extensive and complex federal and state laws and government regulations, including pharmacy licensure requirements, DEA registration, Medicare and Medicaid participation requirements, and federal and state fraud, waste, and abuse laws. If the Debtors (and, following the Effective Date, the Reorganized Debtors) are not operating in compliance with these laws and regulations, or if these laws and regulations change, the Debtors (and, following the Effective Date, the Reorganized Debtors) could be required to make significant expenditures or change their operations to bring their facilities and operations into compliance. Public and government calls for increased enforcement efforts toward institutional pharmacies and long-term care providers, potential rulemaking that may result in enhanced enforcement and penalties, and new guidance for surveyors and investigators could result in increased scrutiny by state and federal agencies, including sanctions that, if imposed, could materially adversely affect the Debtors (and, following the Effective Date, the Reorganized Debtors') financial condition and results of operations.

4. Service Disruption Risks

The Debtors' (and, following the Effective Date, the Reorganized Debtors') business depends on the continued trust and confidence of the LTCFs they serve and the patients residing in those facilities. Any disruption in the Debtors' (and, following the Effective Date, the Reorganized Debtors') ability to provide uninterrupted medication management and related services could result in loss of customers and significant reputational harm.

5. Employee Retention

The Debtors' operations depend on their approximately 6,000 employees, including specialized pharmacists, pharmacy technicians, field nurses, and delivery drivers. Any significant employee attrition during the Chapter 11 Cases could materially impair the Debtors' business and impact the feasibility of the Plan, and following the Effective Date any significant employee attrition could materially impact the Reorganized Debtors' business.

XVIII. CERTAIN U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN

THE FOLLOWING DISCUSSION IS A SUMMARY OF CERTAIN U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN AND IS FOR INFORMATIONAL PURPOSES ONLY. THE FOLLOWING SUMMARY DOES NOT ADDRESS ALL ASPECTS OF U.S. FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A PARTICULAR HOLDER OF A CLAIM IN LIGHT OF SUCH HOLDER'S PARTICULAR CIRCUMSTANCES. THIS DISCUSSION IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING AND PROFESSIONAL TAX ADVICE. THE DEBTORS URGE EACH HOLDER OF A CLAIM TO CONSULT ITS OWN TAX ADVISOR REGARDING THE FEDERAL, STATE, LOCAL, AND FOREIGN TAX CONSEQUENCES OF THE PLAN.

A. Certain U.S. Federal Income Tax Consequences to the Debtors

The tax consequences of the Plan to the Debtors are highly complex and will depend upon a number of factors, including but not limited to the terms of the Sale. The Debtors have structured the Sale and Plan in a tax-efficient manner to maximize the net proceeds available for distribution to creditors.

The Plan is a combined plan of reorganization and liquidation. Certain of the Reorganizing Debtors are retaining their equity interests in other Reorganizing Debtors; the remaining Reorganizing Debtors' existing equity interests are being canceled under the Plan, and new equity interests are being issued to the Purchaser; and substantially all of Liquidating Debtors' Property is being acquired by the Purchaser pursuant to the Sale approved by the Bankruptcy Court under section 363 of the Bankruptcy Code. Each of the Debtors other than Omnicare LLC is a disregarded entity for federal income tax purposes, and Omnicare LLC is treated as a partnership for federal income tax purposes. Accordingly, none of the Debtors are subject to entity-level federal income taxes. Because each of the Debtors other than Omnicare LLC is a disregarded entity, for U.S. federal income tax purposes these transactions are not expected to be treated as taxable dispositions of Property as to any of the Debtors other than Omnicare LLC, and any gains or losses on the transactions are expected to be realized only at the Omnicare LLC partnership level and flow through to Omnicare LLC's current members.

The Plan Administrator is further authorized to take all actions necessary to comply with all applicable tax withholding and reporting requirements imposed by any governmental unit in connection with Distributions made under the Plan.

In addition, pursuant to section 1146(a) of the Bankruptcy Code, certain transfers from the Debtors to any other Person made pursuant to, in contemplation of, or in connection with the Plan are intended to be exempt from any document recording tax, stamp tax, conveyance fee, transfer tax, sales and use tax, mortgage recording tax, and similar taxes and governmental assessments. *See* Article VI.L of this Disclosure Statement.

B. Certain U.S. Federal Income Tax Consequences to Holders of Claims

The U.S. federal income tax consequences of the Plan to Holders of Allowed Claims will depend on a number of factors specific to each Holder, including the nature of the Claim, whether the Claim has been previously included in income, whether the holder uses the accrual or cash method of tax accounting, and other individual circumstances. Holders are urged to consult their own tax advisors regarding the specific tax consequences of the Plan to them.

Holders of Allowed Class 3 General Unsecured Claims will receive Distributions over time as the Plan Administrator administers the Wind-Down Assets and resolves Disputed Claims. Because Distributions may occur over more than one taxable year, the timing of income recognition and the ability to claim losses with respect to a Claim may depend on when Distributions are received and on the Holder's method of tax accounting. In addition, prior to making any Distribution, the Plan Administrator is required to establish a reserve for the full amount of all uninsured Disputed Claims (or such lesser amount as the Bankruptcy Court may authorize pursuant to section 502(c) of the Bankruptcy Code). The U.S. federal income tax treatment of any such reserve, and of any Distributions therefrom, is uncertain and may depend on, among other things, whether the Plan Administrator elects, or is required, to treat the reserve as a "disputed ownership fund" under Treasury Regulation section 1.468B-9 or under another available regime. Each Holder is strongly urged to consult its own tax advisor regarding these matters.

The Plan also provides that any Holder entitled to receive a Distribution shall, upon request of the Plan Administrator, deliver a completed IRS Form W-9 or appropriate IRS Form W-8 (as applicable) and certain other "know your customer" and OFAC certifications. Failure to deliver the required tax forms and certifications within the time periods specified in the Plan may result in the forfeiture of the Holder's right to receive Distributions. Holders are urged to review the Plan's tax-identification, KYC, and OFAC requirements carefully and to provide the required information promptly upon request.

Holders of Claims and Interests should consult their own tax advisors regarding the U.S. federal income tax consequences of the Plan's combined structure to them, including any consequences arising from the differing treatment of the Liquidating Debtors and the Reorganizing Debtors under sections 1141(d)(1) and 1141(d)(3) of the Bankruptcy Code.

XIX. RECOMMENDATION AND CONCLUSION

The Debtors believe that the Plan provides the best available alternative for maximizing value to Holders of Claims while ensuring the continuation of services to the approximately 500,000 patients who depend on the Debtors for their healthcare needs. The Debtors strongly urge all Holders of Claims entitled to vote on the Plan to vote to ACCEPT the Plan.

Dated: July 10, 2026

Dated: July 10, 2026

Respectfully submitted,

HAYNES AND BOONE, LLP

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Exhibit A

Chapter 11 Plan

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

In re:	)	Chapter 11
OMNICARE, LLC, *et al.*,[1]	)	Case No. 25-80486 (SGJ)
Debtors.	)	(Jointly Administered)

JOINT CHAPTER 11 PLAN OF REORGANIZATION AND LIQUIDATION OF OMNICARE, LLC AND ITS DEBTOR AFFILIATES

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Dated: July 10, 2026

THIS IS NOT A SOLICITATION OF AN ACCEPTANCE OR REJECTION OF THE PLAN. ACCEPTANCES OR REJECTIONS MAY NOT BE SOLICITED UNTIL A DISCLOSURE STATEMENT HAS BEEN APPROVED BY THE BANKRUPTCY COURT. THE BANKRUPTCY COURT HAS NOT APPROVED THIS DRAFT PLAN.

[1] The last four digits of Omnicare, LLC's federal tax identification number are 1351. There are 110 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors' claims and noticing agent at https://cases.stretto.com/Omnicare. The location of Omnicare, LLC's corporate headquarters and the Debtors' service address is One CVS Drive, Mail Code 1160, Woonsocket, RI 02895.

INTRODUCTION[2]

The Debtors propose this Plan under section 1121 of the Bankruptcy Code. The Debtors are the proponents of the Plan within the meaning of section 1129 of the Bankruptcy Code.

This Plan is a combined plan of reorganization and liquidation. Pursuant to the APA, the Purchaser has agreed to acquire substantially all of the Debtors' operating assets. Certain of the Debtors will be acquired by the Purchaser as "Reorganizing Debtors" that will continue in existence as going-concern businesses operated by the Purchaser on and after the Effective Date and will emerge from chapter 11 as "Reorganized Debtors." The remaining Debtors are "Liquidating Debtors" whose Purchased Assets are being sold to the Purchaser and will be dissolved following the Effective Date under the supervision of the Plan Administrator. The identities of the Reorganizing Debtors and Liquidating Debtors are set forth in Exhibits A, B, and C to the Plan. Notwithstanding the foregoing distinction, the treatment of Claims and Interests under this Plan is the same for all Debtors, and the Plan shall constitute a separate chapter 11 plan for each Debtor.

Reference is made to the Disclosure Statement filed contemporaneously with this Plan for a discussion of the Debtors' history, business, operations, and capital structure, as well as a summary and analysis of this Plan and certain related matters, including Distributions to be made hereunder.

Supplemental agreements and documents referenced in this Plan and the Disclosure Statement are available for review on both the Bankruptcy Court's docket and on the Debtors' case information website at https://cases.stretto.com/Omnicare.

ALL HOLDERS OF CLAIMS ENTITLED TO VOTE ON THE PLAN ARE ENCOURAGED TO READ THIS PLAN AND THE DISCLOSURE STATEMENT IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT THE PLAN.

[2] Capitalized terms used, but not otherwise defined in this Introduction, shall have the meanings ascribed to them below.

I. DEFINED TERMS AND RULES OF INTERPRETATION

A. Defined Terms

As used in this Plan, capitalized terms have the meanings set forth below.

1. "Administrative Claim" means a Claim for costs and expenses of administration of the Chapter 11 Cases of a kind referred to in sections 503(b), 507(a)(2), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (i) the actual and necessary costs and expenses incurred after the Petition Date and through the Effective Date of preserving the Estates and operating the businesses of the Debtors; (ii) Allowed Professional Compensation Claims; (iii) all fees and charges assessed against the Estates pursuant to 28 U.S.C. § 1930; and (iv) DIP Claims.

2. "Administrative Claims Bar Date" means the date that is 60 days after the Effective Date, by which a Holder of an Administrative Claim (other than a Professional Compensation Claim, DIP Claim, or Claim entitled to priority under section 503(b)(9) of the Bankruptcy Code) must File a request for payment of such Administrative Claim.

3. "Affiliate" has the meaning set forth in section 101(2) of the Bankruptcy Code.

4. "Allowed" means with respect to any Claim or Interest: (i) a Claim or Interest, proof of which was timely Filed by the applicable Claims Bar Date in accordance with section 501 of the Bankruptcy Code and the Bar Date Order, as to which no objection has been Filed and the applicable time period for objecting has expired; (ii) a Claim or Interest that has been allowed by a Final Order; (iii) a Claim or Interest that is allowed pursuant to the terms of this Plan; (iv) a Claim or Interest that is allowed pursuant to any stipulation or agreement entered into between the Holder of such Claim or Interest and the Debtors or the Plan Administrator; or (v) listed in the Schedules as not disputed, not contingent, not unliquidated with respect to amount, secured status or priority and (a) no Proof of Claim in an amount greater than the amount set forth in the Schedules has been Filed, (b) no objection to allowance, priority or classification, request for estimation, motion to deem the Schedules amended or other challenge has been Filed prior to the applicable deadlines set forth in the Plan, the Bankruptcy Code, the Bankruptcy Rules or as determined by the Bankruptcy Court, and (c) such Claim is not otherwise subject to disallowance under section 502(d) or bifurcation under section 506(a) of the Bankruptcy Code. "Allow," "Allowing," and "Allowance" shall have correlative meanings.

5. "Amended APA" means that certain Amended and Restated Asset Purchase Agreement, and together with all exhibits, disclosure schedules, and all other ancillary agreements, instruments, and documents related thereto, to be filed as a Plan Supplement.

6. "APA" means that certain Asset Purchase Agreement dated as of March 31, 2026 and attached to the Sale Order, and together with all exhibits, disclosure schedules, and all other ancillary agreements, instruments, and documents related thereto.

7. "Assumed Liabilities" has the meaning provided in Section 2.03 of the APA.

8. "Assumption Notices" means the *Notice of (I) Potential Assumption and Assignment of Executory Contracts and Unexpired Leases and (II) Cure Amounts*, Filed April 27, 2026 [Docket No. 789], *Supplemental Notice of (I) Potential Assumption and Assignment of Executory Contracts and Unexpired Leases and (II) Cure Amounts*, Filed May 1, 2026 [Docket No. 798], and any other such notice of the assumption and assignment of Executory Contracts and Unexpired Leases as the Debtors may file from time-to-time pursuant to the Bidding Procedures Order.

9. "Avoidance Action" means any and all actual or potential avoidance, recovery, subordination, or similar actions or remedies that may be brought by or on behalf of the Debtors or the Estates under the Bankruptcy Code or applicable non-bankruptcy law, including actions or remedies arising under chapter 5 and section 724(a) of the Bankruptcy Code or under similar or related local, state, federal, or foreign statutes and common law, including fraudulent transfer laws, fraudulent conveyance laws, or other similar related laws, in each case whether or not litigation to prosecute such Claim(s) and Cause(s) of Action was commenced prior to the Effective Date.

10. "Bankruptcy Code" means title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as amended.

11. "Bankruptcy Court" means the United States Bankruptcy Court for the Northern District of Texas, Dallas Division, or any other court having jurisdiction over the Chapter 11 Cases.

12. "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure, as amended, and the general, local, and chambers rules of the Bankruptcy Court, each, as amended from time to time.

13. "Bar Date Order" means the *Order Establishing Deadlines and Procedures for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* entered by the Bankruptcy Court on December 3, 2025 [Docket No. 395].

14. "Bidding Procedures Order" means the *Order (I)(A) Approving Bidding Procedures and the Form and Manner of Notice Thereof, (B) Authorizing the Selection of the Stalking Horse Bidder(s) and Approving Bid Protections, (C) Establishing Bid Deadlines and Scheduling the Auction and Sale Hearing(s), and (D) Establishing Certain Assumption and Assignment Procedures and Approving the Manner of Notice Thereof; and (II) Granting Related Relief* entered by the Bankruptcy Court on December 3, 2025 [Docket No. 398].

15. "Business Day" means any day other than a Saturday, Sunday, or a "legal holiday" as defined in Bankruptcy Rule 9006(a).

16. "Business Employees" has the meaning provided in section 4.09 of the APA.

17. "Captive Insurance Program" means insurance coverage provided to the Debtors by a captive insurer and wholly owned CVS subsidiary, CVS Caremark Indemnity Ltd.

18. "Cash" or "$" means the legal tender of the United States of America or the equivalent thereof, including bank deposits and checks.

19. "Causes of Action" means any and all Claims, Interests, damages, remedies, causes of action, controversies, demands, proceedings, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, liens, indemnities, agreements, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, matured or unmatured, liquidated or unliquidated, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law. "Cause of Action" includes: (i) any right of setoff, counterclaim, or recoupment and any claim for breach of contract or for breach of duties imposed by law or in equity; (ii) the right to object to Claims or Interests; (iii) any Claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (iv) any claim or defense including fraud, mistake, duress, and usury; and any other defenses set forth in section 558 of the Bankruptcy Code; and (v) any state or foreign law fraudulent transfer or similar claim.

20. "Chapter 11 Cases" means the chapter 11 bankruptcy cases of the Debtors pending in the Bankruptcy Court, jointly administered under Case No. 25-80486 (SGJ).

21. "Claim" has the meaning set forth in section 101(5) of the Bankruptcy Code.

22. "Claims Bar Date" means, as applicable, (i) any deadline to File a Proof of Claim set forth in the Bar Date Order; (ii) the Administrative Claims Bar Date; (iii) the Professional Fee Bar Date; (iv) any applicable Rejection Bar Date; or (v) such other date established by order of the Bankruptcy Court by which Proofs of Claim must have been Filed.

23. "Claims Register" means the official register of Claims against and Interests in the Debtors maintained by Stretto, Inc., as the claims, noticing, and solicitation agent in the Chapter 11 Cases.

24. "Class" means a category of Holders of Claims or Interests as set forth in Article III hereof pursuant to section 1122(a) of the Bankruptcy Code.

25. "Class 6 Reorganizing Debtors" means the Reorganizing Debtors classified in Class 6 of this Plan and listed on Exhibit A to this Plan.

26. "Class 7 Reorganizing Debtors" means the Reorganizing Debtors classified in Class 7 of this Plan and listed on Exhibit B to this Plan.

27. "Committee" means the statutory committee of unsecured creditors appointed in the Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code by the U.S. Trustee on October 16, 2025, pursuant to the Notice of *Appointment of the Official Unsecured Creditors' Committee* [Docket No. 157].

28. "Compromise Motion" means the *Debtors' Motion Pursuant to Federal Rule of Bankruptcy Procedure 9019 to Approve Compromises with the United States Department of Justice, CVS Health Corporation, and the Official Committee of Unsecured Creditors*, filed July 1, 2026 [Docket No. 1023].

29. "Confirmation" means the entry of the Confirmation Order on the docket of the Chapter 11 Cases.

30. "Confirmation Date" means the date upon which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.

31. "Confirmation Hearing" means the hearing held by the Bankruptcy Court to consider Confirmation of this Plan pursuant to section 1128 of the Bankruptcy Code.

32. "Confirmation Order" means the Final Order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code.

33. "Creditor Representative" means the creditor representative appointed by the Committee pursuant to the CVS Agreement and this Plan, whose reasonable fees and expenses shall be paid from the Wind-Down Assets as Plan expenses.

34. "Cure" means all Claims, including Claims in an amount of $0.00, required to cure any monetary defaults under any Executory Contract or Unexpired Lease (or such lesser amount as may be agreed upon by the parties under an Executory Contract or Unexpired Lease) that is assumed or assumed and assigned by the Debtors pursuant to sections 365 or 1123 of the Bankruptcy Code, other than a default that is not required to be cured pursuant to section 365(b)(2) of the Bankruptcy Code.

35. "CVS Agreement" means the Settlement Agreement by and among the Debtors, CVS Health, and the Committee and filed as Exhibit 2 to the Compromise Motion.

36. "CVS Entities" means CVS Health and its direct and indirect subsidiaries (other than the Debtors and Heartland Entities), including, but not limited to, CVS Pharmacy, CVS Cabot Holdings Inc., CVS Shaw Holdings Inc., Aetna Inc., CVS Rx Services, Inc., and CVS Shared Services Resources, LLC.

37. "CVS Health" means CVS Health Corporation.

38. "CVS Pharmacy" means CVS Pharmacy, Inc.

39. "CVS Prepetition Claims" means all Claims of the CVS Entities against the Debtors' Estates arising before the Petition Date, including any claims entitled to Administrative Claim status under section 503(b)(9) of the Bankruptcy Code, which shall be classified and treated as set forth in Class 5 under this Plan.

40. "Debtor Releases" means the releases set forth in Article VIII.A herein.

41. "Debtors" means collectively, Omnicare and each of its debtor Affiliates that are debtors and debtors in possession in the Chapter 11 Cases at the time immediately prior to the Effective Date.

42. "*De Minimis* Claim" means any Claim in an amount equal to or less than $10.00.

43. "DIP Claims" means all Claims of the DIP Lender arising under or related to the DIP Facility, including all principal, accrued interest, fees, costs, indemnification obligations (if any), and expenses.

44. "DIP Facility" means the senior secured superpriority debtor-in-possession credit facility, in the aggregate amount of $110 million, provided by the DIP Lender pursuant to the DIP Order, as amended from time to time.

45. "DIP Lender" means JMB Capital Partners Lending, LLC, or any of its successors or assigns as agent and lender under the DIP Facility.

46. "DIP Order" means the *Final Order (I) Authorizing the Debtors to Obtain Postpetition Financing, Grant Liens, Provide Superpriority Administrative Expense Claims and Use Cash Collateral, (II) Modifying the Automatic Stay, and (III) Granting Related Relief* entered by the Bankruptcy Court on November 3, 2025 [Docket No. 257], as amended by the order entered by the Bankruptcy Court on February 27, 2026 [Docket No. 624].

47. "Disallowed" means with respect to any Claim or Interest, a Claim or Interest that has been disallowed by a Final Order or pursuant to the terms of this Plan.

48. "Disclosure Statement" means the *Disclosure Statement for the Joint Chapter 11 Plan of Reorganization and Liquidation of Omnicare and its Debtor Affiliates*, as approved by the Bankruptcy Court, together with all exhibits and schedules thereto.

49. "Disputed Claim" means any Claim or portion thereof that is not an Allowed Claim, including any Claim that is subject to a pending objection or is otherwise not Allowed.

50. "Distribution" means any distribution to be made to Holders of Allowed Claims pursuant to this Plan.

51. "Distribution Date" means each date on which the Plan Administrator makes a Distribution to Holders of Allowed Claims.

52. "Distribution Record Date" means the record date for the purpose of determining Holders of Allowed Claims entitled to receive Distributions pursuant to the Plan on account of Allowed Claims, which date shall be the Confirmation Date or such other date designated in the Confirmation Order or any subsequent Order of the Bankruptcy Court.

53. "DOJ" means the United States Department of Justice.

54. "DOJ Claim" means the Claim of the United States arising from the FCA Judgment against Omnicare in the amount of $952,717,824.19 [Claim No. 419], which shall be classified and treated as set forth in Class 4 under this Plan.

55. "DOJ Agreement" means the agreement among the Debtors, CVS Health, and the DOJ resolving the DOJ Claim and filed as Exhibit 1 to the Compromise Motion.

56. "Effective Date" means the first Business Day on which all conditions precedent to the effectiveness of this Plan set forth in Article IX of this Plan have been satisfied or waived.

57. "Employer Debtor Entity" means Best Care LTC Acquisition Company LLC, a Delaware limited liability company.

58. "Entity" shall have the meaning set forth in section 101(15) of the Bankruptcy Code.

59. "Estate" means with respect to each Debtor, the estate of such Debtor created pursuant to section 541 of the Bankruptcy Code upon commencement of such Debtor's Chapter 11 Case.

60. "Excluded Assets" means all Liquidating Debtor Excluded Assets and Reorganizing Debtor Excluded Assets.

61. "Exculpated Party" means each of the following, solely in their capacity as such: (i) the Debtors and their respective Estates; (ii) the Plan Administrator; (iii) the Creditor Representative; (iv) the Debtors' members, board of managers, and independent manager (for conduct within the scope of their duties); (v) the Debtors' officers and co-chief restructuring officers (for conduct within the scope of their duties); and (vi) the Committee and its members (for conduct within the scope of their duties).

62. "Executory Contract" means a contract to which a Debtor is a party that is subject to assumption or rejection under section 365 or 1123 of the Bankruptcy Code.

63. "FCA Action" means the case captioned *United States of America et al. ex rel. Uri Bassan v. Omnicare, Inc.* et al., No. 15-cv-4179 (CM) (S.D.N.Y.).

64. "FCA Judgment" means the judgment entered against Omnicare in the FCA Action on August 18, 2025, in the amount of $948,778,444.10, consisting of $406,778,444.10 in trebled damages and $542,000,000 in statutory penalties, $164,800,000 of which the United States District Court for the Southern District of New York found CVS Health to be jointly and severally liable with Omnicare.

65. "Federal Judgment Rate" means the federal judgment rate specified by 28 U.S.C. § 1961 in effect as of the Petition Date.

66. "File," "Filed," "Filing" means file, filed, or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

67. "Final Order" means an order or judgment of the Bankruptcy Court or other court of competent jurisdiction (1) which has not been reversed, stayed, modified, vacated or amended, and as to which the time to do so has expired and no such action has been timely taken, or (2) as to which an appeal has been taken, or a petition for certiorari or motion for a new trial, stay, re-argument, amendment, alteration or rehearing has been filed, such relief shall have been denied or resulted in no modification of such order, and the time to take any further such actions shall have expired, in any case as a result of which such order or judgment shall have become final in accordance with Bankruptcy Rule 8002; provided that

the possibility that a motion under rule 60 of the Federal Rules of Civil Procedure, as made applicable by Federal Rule of Bankruptcy Procedure 9024, may be filed shall not by itself cause such order to not be a Final Order.

68. "First Day Declarations" means (i) the *Declaration of Matthew Frank in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 23], dated September 22, 2025; (ii) the *Supplemental Declaration of Matthew Frank in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 152], dated October 15, 2025; and (iii) the *Second Supplemental Declaration of Matthew Frank in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 161], dated October 17, 2025.

69. "General Unsecured Claim" means any Claim against any Debtor that is not an Administrative Claim, DIP Claim, Priority Tax Claim, Other Secured Claim, Other Priority Claim, DOJ Claim, CVS Prepetition Claim, Intercompany Claim, or otherwise secured by collateral or entitled to priority under the Bankruptcy Code or an order of the Bankruptcy Court.

70. "Governmental Unit" has the meaning set forth in section 101(27) of the Bankruptcy Code.

71. "Heartland Entities" means non-Debtors Heartland Healthcare Services, LLC, Heartland Pharmacy of Maryland, LLC, and Heartland Pharmacy of PA, LLC.

72. "Holder" means any Entity holding a Claim against or Interest in any Debtor.

73. "Insured Claim" means any Claim arising from acts, events or occurrences prior to the Effective Date asserted against any Debtor, any Debtor's current or former employee arising from acts, events or occurrences during the course and scope of such employee's employment with the Debtor or the CVS Entities, or any third-parties any Debtor is obligated to indemnify under agreements or applicable law, as to which costs of defense or liability are covered by an existing Insurance Policy or program (including the Captive Insurance Program). A list of all known Insured Claims that arose prior to the Petition Date for which a Proof of Claim has been filed is attached as Exhibit D to this Plan.

74. "Insurance Policy" means any policy or agreement for insurance coverage or insurance-related services to, on behalf of, for the benefit of, or that includes coverage for any Debtor or any Property of any Debtor, including but not limited to property, automobile, professional liability, employment practices liability, workers' compensation, cyber liability, crime, directors' and officers' liability and umbrella excess liability insurance, and the Captive Insurance Program.

75. "Insurer" means any entity, including any insurer or other provider of insurance-related services, that issued, underwrote, or is otherwise responsible for any Insurance Policy, or related agreement providing coverage to, or for the benefit of, the Debtors, their Affiliates, or Insiders prior to the Effective Date, and that provides coverage, or extended reporting (tail) coverage in connection therewith.

76. "Intercompany Claim" means any Claim held by one Debtor against another Debtor.

77. "Interest" means any equity security in any Debtor, including all membership interests and other equity interests.

78. "Lien" has the meaning set forth in section 101(37) of the Bankruptcy Code.

79. "Liquidating Debtor" means each "Liquidating Debtor" identified in Exhibit C to this Plan.

80. "Liquidating Debtor Excluded Assets" means all Property of the Liquidating Debtors that is an Excluded Asset under and as defined in Section 2.02 of the APA.

81. "Non-Released Obligations" means (i) any post-petition obligations arising in the ongoing ordinary course of business between the Debtors and the CVS Entities, including without limitation any rights to or arising under the shared services described in the First Day Declarations (including insurance obligations and any agreements related to the foregoing), all of which shall continue in accordance with their terms; (ii) the Transition Services provided in connection with the Sale as may be agreed and described in Article IV.D of this Plan; (iii) the Administrative Claims of the CVS Entities arising post-petition in the ordinary course of the Debtors' business; and (iv) any rights of the Debtors with respect to Insured Claims under an Insurance Policy issued by the CVS Entities.

82. "Omnicare" means Omnicare, LLC, a Delaware limited liability company and the lead debtor in the Chapter 11 Cases.

83. "Other Priority Claim" means any Claim entitled to priority in payment under section 507(a) of the Bankruptcy Code, other than an Administrative Claim, DIP Claim, or Priority Tax Claim.

84. "Other Secured Claim" means any Secured Claim that is not a DIP Claim.

85. "Petition Date" means September 22, 2025, the date on which the Debtors commenced the Chapter 11 Cases.

86. "Plan" means this *Joint Chapter 11 Plan of Reorganization and Liquidation of Omnicare, LLC and Its Debtor Affiliates*, as it may be amended, modified, or supplemented from time to time.

87. "Plan Administrator" means the person or entity designated by the Debtors (subject to the reasonable consent of the Committee and the CVS Entities) in the Plan Supplement to serve as plan administrator on and after the Effective Date in accordance with this Plan, and any successor thereto appointed in accordance with this Plan.

88. "Plan Administrator Duties" means the duties of the Plan Administrator specified in Article IV.E.2 of this Plan.

89. "Plan Supplement" means the compilation of documents and forms of documents, schedules, and exhibits to this Plan, which shall be consistent with the CVS Agreement and otherwise reasonably acceptable to the Committee and the Purchaser, to be Filed with the Bankruptcy Court prior to the Confirmation Hearing, as may be amended from time to

time, including the identity of the Plan Administrator and the material terms of the Plan Administrator's engagement.

90. "Priority Tax Claim" means a Claim of a Governmental Unit entitled to priority pursuant to section 507(a)(8) of the Bankruptcy Code.

91. "Pro Rata" means the proportion that an Allowed Claim in a particular Class bears to the aggregate amount of Allowed Claims in that Class.

92. "Professional" means an Entity (other than an ordinary course professional): (i) employed, or proposed to be employed prior to the Confirmation Date, in the Chapter 11 Cases pursuant to a Bankruptcy Court order in accordance with sections 327, 363, or 1103 of the Bankruptcy Code and to be compensated for services rendered prior to or on the Confirmation Date pursuant to sections 327, 328, 329, 330, 331, and 363 of the Bankruptcy Code; or (ii) awarded compensation and reimbursement by the Bankruptcy Court pursuant to section 503(b)(4) of the Bankruptcy Code.

93. "Professional Compensation Claim" means a Claim by a Professional for allowance of compensation or reimbursement of expenses for services rendered prior to the Effective Date pursuant to sections 327, 328, 329, 330, 331, 503(b), or 1103 of the Bankruptcy Code.

94. "Professional Fee Bar Date" means 60 days after the Effective Date.

95. "Proof of Claim" means a proof of claim Filed or deemed Filed against any Debtor in the Chapter 11 Cases.

96. "Property" means, with respect to any Debtor, all property of such Debtor and of such Debtor's Estate, including all property of such Estate within the meaning of section 541 of the Bankruptcy Code, wherever located and by whomever held.

97. "Purchased Assets" means the Property purchased by the Purchaser pursuant to the Sale Documents.

98. "Purchaser" means GenieRx Holdings LLC, a Delaware limited liability company, and any Buyer Designee(s) (as such term is defined in the APA).

99. "Rejection Bar Date" means the date that is 30 days after the effective date of rejection of an Executory Contract or Unexpired Lease, which rejection is either set forth in a Final Order of the Bankruptcy Court or pursuant to the Plan or Confirmation Order.

100. "Related Party" means each of, and in each case in their capacity as such, current and former directors, managers, officers, committee members, members of any governing body, equity holders, funds, predecessors, successors, assigns, representatives, subsidiaries, affiliates, partners, principals, employees, agents, trustees, counsel, consultants, and other professionals and advisors, and any such Related Party's respective heirs, executors, estates, and nominees.

101. "Released Party" means each of the following, solely in their capacity as such: (i) each Debtor and its respective Estate; (ii) the CVS Entities (other than CVS Caremark Indemnity Ltd.); (iii) the DIP Lender; (iv) the Committee and its members (solely in their capacity as such); and (v) the Purchaser.

102. "Releasing Party" means each of the following, solely in their capacity as such: (i) each Debtor and its respective Estate; and (ii) the Plan Administrator, in each case solely in its capacity as a representative of the Debtors and their Estates. For the avoidance of doubt, no Holder of a Claim or Interest, and no non-Debtor (including any Related Party of any Debtor, the CVS Entities, the DIP Lender, or the Committee or its members), grants any release pursuant to Article VIII.A of this Plan, and the releases set forth in Article VIII.A are granted solely by the Debtors and their Estates pursuant to section 1123(b)(3)(A) of the Bankruptcy Code.

103. "Reorganized Debtor" means each Debtor, on and after the Effective Date, that is reorganized pursuant to and under this Plan.

104. "Reorganizing Debtor" means each Debtor listed on Exhibits A or B to this Plan.

105. "Reorganizing Debtor Excluded Assets" means all Property of the Reorganizing Debtors that would be "Excluded Assets" under and as defined in Section 2.02 of the APA; provided, however, Reorganizing Debtor Excluded Assets shall not include (i) the assets of each Reorganizing Debtor listed in APA Section 2.02(a)(14)(i); (ii) the assets of each Class 6 Reorganizing Debtor listed in APA Section 2.02(a)(14)(ii); and (iii) the assets of each Reorganizing Debtor listed in APA Section 2.02(a)(20), other than Equity Interests in the Heartland Entities (each as defined in the APA).

106. "Sale" means the sale of all or substantially all of the Debtors' Property pursuant to section 363 of the Bankruptcy Code, as approved by the Sale Order.

107. "Sale Documents" means the APA, the Amended APA, the Transition Services Agreement, the Sale Order, and all other agreements, instruments, and documents related thereto.

108. "Sale Order" means the Bankruptcy Court's *Order (I) Approving the Asset Purchase Agreement Between the Debtors and GenieRx Holdings LLC; (II) Authorizing the Sale of Substantially All of the Debtors' Assets Free and Clear of Liens, Claims, Interests and Encumbrances; (III) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection Therewith; and (IV) Granting Related Relief* [Docket No. 835], entered on May 13, 2026.

109. "Secured Claim" means a Claim secured by a valid, perfected, and enforceable Lien on property in which a Debtor's Estate has an interest, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code.

110. "Supplier" means any landlord, suppliers of goods or services, or trade creditor of any Debtor or its Estate.

111. "Transition Services" means all mutually agreed post-closing transition services to be provided by CVS Pharmacy and Omnicare to the Purchaser to facilitate the orderly transfer of the Business, the Purchased Assets, and the Assumed Liabilities (each as defined in the APA) to the Purchaser as set forth in the Transition Services Agreement.

112. "Transition Services Agreement" means the Transition Services Agreement to be entered into by and among Purchaser, CVS Pharmacy, and Omnicare and all exhibits, schedules, and other documents related thereto.

113. "Unexpired Lease" means a lease to which a Debtor is a party that has not expired as of the Petition Date and is subject to assumption or rejection under section 365 of the Bankruptcy Code.

114. "Unimpaired" means, with respect to a Claim against or an Interest in a Debtor, not impaired within the meaning of section 1124 of the Bankruptcy Code.

115. "Wind-Down Assets" means all Property vesting or re-vesting in Omnicare's Estate pursuant to this Plan, which shall include (i) any Excluded Assets, (ii) any Cash remaining in the Estates immediately prior to the Effective Date, (iii) any Causes of Action not released or transferred pursuant to the Sale or this Plan, (iv) any other Property of the Debtors' Estates not otherwise sold, transferred, or distributed to Purchaser pursuant to the Sale or this Plan, and (v) any proceeds of any of the foregoing Property.

B. Rules of Interpretation

Unless otherwise specified, all Article or Section references in this Plan are to the respective Article or Section of this Plan. The words "herein," "hereof," "hereto," and "hereunder" refer to this Plan as a whole. The words "includes" and "including" are not limiting. For purposes herein: (i) each term, whether stated in the singular or plural, shall include both; (ii) any reference to a contract or document means such document substantially in such form; (iii) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; (iv) captions and headings are inserted for convenience only and are not intended to affect interpretation; and (v) any term used in capitalized form not otherwise defined but used in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning assigned in the Bankruptcy Code or the Bankruptcy Rules.

C. Computation of Time

In computing any period of time prescribed or allowed by this Plan, the provisions of Bankruptcy Rule 9006(a) shall apply.

D. Reference to Monetary Figures

All references in this Plan to monetary figures shall refer to the legal tender of the United States of America unless otherwise expressly provided.

E. Controlling Document

In the event of an inconsistency between this Plan and the Disclosure Statement, this Plan shall control. In the event of an inconsistency between this Plan and the Plan Supplement, the Plan

Supplement shall control. In the event of an inconsistency between this Plan, the Plan Supplement, and the Confirmation Order, the Confirmation Order shall control.

Notwithstanding the foregoing and except as explicitly provided otherwise, nothing in this Plan, the Disclosure Statement, the Plan Supplement, or the Confirmation Order shall be deemed to amend or supersede any rights, obligations, or duties of any party under the Sale Documents.

II. TREATMENT OF ADMINISTRATIVE CLAIMS, DIP CLAIMS, PRIORITY TAX CLAIMS, AND STATUTORY FEES

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims (including Professional Compensation Claims), DIP Claims, and Priority Tax Claims have not been classified for purposes of voting or receiving Distributions under this Plan and are excluded from the Classes of Claims and Interests set forth in Article III of this Plan.

A. Administrative Claims

Except with respect to Professional Compensation Claims subject to the provisions of sections 328, 330(a), and 331 of the Bankruptcy Code, and except to the extent that a Holder of an Allowed Administrative Claim agrees to less favorable treatment, each Holder of an Allowed Administrative Claim shall receive, in full and final satisfaction, settlement, release, and discharge of such Allowed Administrative Claim, Cash equal to the unpaid portion of such Allowed Administrative Claim on or as soon as reasonably practicable after the latest of: (i) the Effective Date; (ii) the date on which such Administrative Claim becomes an Allowed Administrative Claim; and (iii) such other date as may be agreed to by the Plan Administrator and the Holder of such Allowed Administrative Claim.

Requests for payment of Administrative Claims must be Filed with the Bankruptcy Court and served on the Plan Administrator no later than the Administrative Claims Bar Date, except as otherwise provided in this Plan, the Confirmation Order, or the Bar Date Order. Any Administrative Claim not timely Filed shall be forever barred, estopped, and enjoined from assertion, and shall not be enforceable against the Debtors, the Estates, or the Plan Administrator.

In accordance with Article VII.D of this Plan, no Distributions shall be made from Wind-Down Assets on account of an Administrative Claim that is an Allowed Insured Claim for which insurance is available under one of the Insurance Policies until exhaustion of all remedies with respect to such Insurance Policy. To the extent applicable, the automatic stay and/or discharge injunction shall be deemed modified immediately upon the Effective Date to permit Holders of Insured Claims to pursue their Claims in accordance with the provisions of Articles V.F and VII.D of this Plan.

The CVS Entities will not receive any Distributions on account of any Administrative Claims arising before the Petition Date, including on account of the CVS Prepetition Claims (as applicable), unless and until all Allowed General Unsecured Claims and the DOJ Claim are satisfied in full. The CVS Entities' Administrative Claims that constitute Non-Released Obligations shall be paid in full along with all other Administrative Claims as provided herein.

B. DIP Claims

On the Effective Date, all DIP Claims shall be indefeasibly paid in full in Cash from the proceeds of the Sale or other sources of consideration available under this Plan. Upon payment in full of the DIP Claims, all Liens and security interests of the DIP Lender in or against any Property shall be released, terminated, and discharged.

C. Professional Compensation Claims

1. Final Fee Applications

All Professionals requesting compensation or reimbursement of expenses for services rendered prior to the Effective Date shall File and serve applications for final allowance no later than the Professional Fee Bar Date. Objections to such applications must be Filed within 21 days after the applicable application is Filed. The Plan Administrator shall pay Allowed Professional Compensation Claims in Cash on or as soon as reasonably practicable after such Claims are Allowed by Final Order.

2. Post-Effective Date Fees and Expenses

Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Debtors, the Reorganized Debtors, or the Plan Administrator, as applicable, may employ and pay any Professional without any further notice to or action, order, or approval of the Bankruptcy Court. For the avoidance of doubt, the Liquidating Debtors, their Estates, and the Plan Administrator shall have no responsibility, liability, or obligation to pay any professional employed by the Reorganized Debtors.

D. Priority Tax Claims

Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to less favorable treatment, each Holder of an Allowed Priority Tax Claim shall receive, at the election of the Debtors or the Plan Administrator, in full and final satisfaction of such Allowed Priority Tax Claim: (i) Cash in an amount equal to such Allowed Priority Tax Claim, payable on or as soon as reasonably practicable after the Effective Date; or (ii) such other treatment as may be required pursuant to section 1129(a)(9)(C) of the Bankruptcy Code.

E. Statutory Fees

All fees due and payable pursuant to 28 U.S.C. § 1930(a)(6) shall be paid by the Debtors or the Plan Administrator when due until the earliest to occur of: (i) conversion of the applicable Chapter 11 Case; (ii) dismissal of the applicable Chapter 11 Case; or (iii) entry of a final decree closing the applicable Chapter 11 Case.

III. CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. Classification of Claims and Interests

Pursuant to section 1122 of the Bankruptcy Code, Claims (other than Allowed Administrative Claims, DIP Claims, Professional Compensation Claims, Priority Tax Claims, and Statutory Fees) are classified for all purposes, including, without limitation, voting, Confirmation and Distribution pursuant to this Plan, as set forth herein. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest qualifies within the description of such other Classes. A Claim or an Interest also is classified in a particular Class for the purpose of receiving Distributions under this Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date.

As explained in Article III.G, this Plan is premised upon the consolidation of the Debtors solely for purposes of voting on, Confirmation of, and Distributions under the Plan.

The following table summarizes the classification and treatment of Claims and Interests under this Plan:

Class	Claim/Interest Type	Status
1	Other Secured Claims	Unimpaired / Deemed to Accept
2	Other Priority Claims	Unimpaired / Deemed to Accept
3	General Unsecured Claims	Impaired / Entitled to Vote
4	DOJ Claim	Impaired / Entitled to Vote
5	CVS Prepetition Claims	Impaired / Entitled to Vote
6	Surviving Equity Interests	Unimpaired / Deemed to Accept
7	Other Equity Interests	Impaired / Deemed to Reject

The Debtors reserve all rights to amend, supplement, or modify the classification of Claims and Interests prior to or at the Confirmation Hearing, consistent with applicable law.

B. Treatment of Claims and Interests

1. Class 1 – Other Secured Claims

Class 1 consists of all Other Secured Claims against any Debtor. Each Holder of an Allowed Class 1 Other Secured Claim shall receive, at the option of the Debtors (or the Plan Administrator after the Effective Date), one of the following treatments in full and final satisfaction of such Allowed Claim: (i) Cash in an amount equal to such Allowed Claim, including any postpetition interest required to be paid pursuant to section 506(b) of the Bankruptcy Code, payable on or as soon as reasonably practicable after the Effective Date in accordance with Article VI.B of this Plan; (ii) reinstatement of such Allowed Claim pursuant to section 1124(2) of the Bankruptcy Code; or (iii) such other treatment that renders such Claim Unimpaired pursuant to section 1124

of the Bankruptcy Code. Class 1 is Unimpaired, and Holders of Allowed Class 1 Claims are conclusively deemed to have accepted this Plan pursuant to section 1126(f) of the Bankruptcy Code and are not entitled to vote.

2. Class 2 – Other Priority Claims

Class 2 consists of all Other Priority Claims against any Debtor. Each Holder of an Allowed Class 2 Other Priority Claim shall receive Cash in an amount equal to such Allowed Claim on or as soon as reasonably practicable after the Effective Date. Class 2 is Unimpaired, and the Holders of Allowed Class 2 Claims are conclusively deemed to have accepted this Plan under section 1126(f) of the Bankruptcy Code and are not entitled to vote. . CVS Prepetition Claims are excluded from Class 2, and the CVS Entities shall receive no payment on account of Other Priority Claims.

3. Class 3 – General Unsecured Claims

Class 3 consists of all General Unsecured Claims against any Debtor. Class 3 is Impaired. Holders of Allowed Class 3 Claims are entitled to vote to accept or reject this Plan.

Each Holder of an Allowed General Unsecured Claim shall receive on each applicable Distribution Date its Pro Rata share of the distributable value of the Estates remaining after payment of Allowed Administrative Claims, DIP Claims, Allowed Class 1 Claims, and Allowed Class 2 Claims until such Holder has been paid in full on account of its Allowed General Unsecured Claim. The CVS Prepetition Claims are excluded from Class 3 and the CVS Entities shall receive no payment on account of General Unsecured Claims.

In accordance with Article VII.D of this Plan, no Distributions shall be made from Wind-Down Assets on account of a General Unsecured Claim that is an Allowed Insured Claim for which insurance is available under one of the Insurance Policies until exhaustion of all remedies with respect to such Insurance Policy. To the extent applicable, the automatic stay and/or discharge injunction shall be deemed modified immediately upon the Effective Date to permit Holders of Insured Claims to pursue their Claims in accordance with the provisions of Articles V.F and VII.D of this Plan.

4. Class 4 – DOJ Claim

Class 4 consists solely of the DOJ Claim. The DOJ Claim shall be Allowed in the amount of $952,717,824.19. The DOJ Claim is not subordinated under section 510 of the Bankruptcy Code or otherwise. Class 4 is Impaired. The Holder of the Allowed Class 4 DOJ Claim is entitled to vote to accept or reject this Plan.

Pursuant to the DOJ Agreement and the CVS Agreement, the DOJ has agreed to defer receipt of Distributions on account of the DOJ Claim until all Allowed General Unsecured Claims in Class 3 have been paid in full. Following payment in full of such other Allowed General Unsecured Claims, the DOJ shall be entitled to receive Distributions in an amount up to the full amount of the DOJ Claim.

5. Class 5 – CVS Prepetition Claims

Class 5 consists of all CVS Prepetition Claims against the Debtors, including the Claims asserted in the proof of claim Filed by CVS Pharmacy on January 30, 2026, in the amount of $54,450,254.00 [Claim No. 332]. Pursuant to the CVS Agreement and the DOJ Agreement, the CVS Entities shall not receive any Distribution from the Estates or the Plan Administrator on account of any CVS Prepetition Claims unless and until (a) the DOJ Claim and (b) all other Allowed Claims (including, for the avoidance of doubt, all Allowed General Unsecured Claims) have been satisfied in full. Pursuant to the CVS Agreement, the CVS Entities will not assert, and shall not be entitled to, any Claim against the Debtors or the Debtors' Estates on account of any payments required to be made to the DOJ pursuant to the DOJ Agreement or the CVS Agreement. Class 5 is Impaired, and Holders of Class 5 CVS Prepetition Claims are entitled to vote on this Plan.

6. Class 6 – Surviving Equity Interests

Class 6 consists of all Interests in the Reorganizing Debtors listed on Exhibit A. Holders of Class 6 Interests shall retain such Interests after the Effective Date. Class 6 is Unimpaired, and the Holders of Class 6 Interests are conclusively deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Holders of Class 6 Interests are not entitled to vote to accept or reject the Plan.

7. Class 7 – Other Equity Interests

Class 7 consists of all Interests in any Debtor listed in Exhibits B or C to this Plan. As of the Effective Date, Class 7 Interests will be canceled, released, and extinguished, and will be of no further force or effect. Holders of Class 7 Interests will not receive any Distribution under the Plan and are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Holders of Class 7 Interests are not entitled to vote to accept or reject the Plan.

C. Special Provision Governing Unimpaired Claims

Except as otherwise specifically provided in this Plan, nothing herein shall be deemed to affect, diminish, or impair the legal, equitable, and contractual rights to which the Holders of Unimpaired Claims are entitled.

D. Elimination of Vacant Classes

Any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court for voting purposes as of the date of the Confirmation Hearing shall be deemed eliminated from this Plan for purposes of voting to accept or reject this Plan and for purposes of determining acceptance or rejection of this Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

E. Acceptance or Rejection of this Plan

1. Presumed Acceptance by Non-Voting Classes

If a Class of Claims or Interests is eligible to vote and no Holder of Claims or Interests, as applicable, in such Class votes to accept or reject the Plan, the Plan shall be presumed accepted by such Class.

2. Acceptance by an Impaired Class

In accordance with section 1126(c) of the Bankruptcy Code and except as provided in section 1126(e) of the Bankruptcy Code, an Impaired Class of Claims shall have accepted this Plan if this Plan is accepted by the Holders of at least two-thirds in dollar amount and more than one-half in number of the Allowed Claims of such Class that have timely and properly voted to accept or reject this Plan.

3. Presumed Acceptance of this Plan

Classes 1, 2, and 6 are conclusively presumed to have accepted this Plan pursuant to section 1126(f) of the Bankruptcy Code.

4. Presumed Rejection of this Plan

Class 7 is Impaired under this Plan and will receive no Distributions and, thus, is conclusively presumed to have rejected this Plan pursuant to section 1126(g) of the Bankruptcy Code.

5. Voting Classes

Classes 3, 4, and 5 are Impaired under this Plan and are entitled to vote to accept or reject this Plan.

F. Confirmation Pursuant to Sections 1129(a)(10) and 1129(b)

The Debtors shall seek Confirmation of this Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests. The Debtors reserve the right to modify this Plan to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims or Interests to render such Class of Claims or Interests Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules.

G. Limited Consolidation for Voting, Confirmation, and Distribution Purposes Only

Solely for purposes of voting on, Confirmation of, and Distributions under the Plan, the Debtors and their Estates shall be deemed consolidated as follows: (i) all Claims against any Debtor shall be deemed to be Claims against a single consolidated estate of all Debtors, and duplicative Claims Filed against more than one Debtor arising from or relating to the same underlying obligation (including Claims based on guarantees or other forms of derivative liability) shall be treated as a single Claim against the consolidated Debtors for voting and Confirmation

purposes; (ii) each Class of Claims and Interests shall be treated as a single Class with respect to all Debtors, and the Holders of Claims in each such Class shall vote and otherwise participate in Confirmation as a single constituency across all Debtors; (iii) Confirmation requirements under section 1129 of the Bankruptcy Code, including the acceptance requirements of sections 1129(a)(8), 1129(a)(10), and 1129(b), shall be determined on a consolidated basis with respect to all Debtors collectively, rather than on a Debtor-by-Debtor basis; and (iv) a single set of Classes and a single disclosure statement, ballot, and voting tabulation shall apply to all Debtors.

The limited consolidation provided for in this Plan is a limited consolidation for voting, Confirmation, and distribution purposes only and does not constitute a substantive consolidation of the Debtors or their Estates for any other purpose. To the extent necessary, the Plan shall serve as a motion seeking, and entry of the Confirmation Order shall constitute, the approval, pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9019, effective as of the Effective Date, of such limited consolidation. The limited consolidation provided for in the Plan shall not (i) affect the legal or corporate structure of any of the Debtors, (ii) cause the merger or consolidation of any legal entities, or (iii) affect the mutuality requirement for purposes of setoff under section 553 of the Bankruptcy Code.

Other than as set forth in the Sale Documents and herein, neither the Purchaser nor the Reorganized Debtors shall have any liability under any circumstances for any Claim or any Distributions to be made under this Plan, including but not limited to the DOJ Claim.

IV. MEANS FOR IMPLEMENTATION OF THE PLAN

A. General Settlement of Claims and Interests

The provisions of this Plan shall constitute a good faith compromise of all Claims, Interests, and controversies relating to the contractual, legal, and subordination rights that a Holder of a Claim or Interest may have with respect to any Allowed Claim or Interest. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests, and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates, and holders of Claims and Interests and is fair, equitable, and reasonable. In accordance with the provisions of this Plan, pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 9019(a), subject to the requirements of Article VII herein, but without any further notice to, action by, or order or approval of the Bankruptcy Court, after the Effective Date, the Plan Administrator may compromise and settle Claims against the Debtors and Causes of Action against other Persons.

B. Sale Process, Reorganization and Liquidation

Pursuant to the Sale Order, the Debtors were authorized to sell the Purchased Assets to the Purchaser under the APA in exchange for $250 million in cash and assumption of the Assumed Liabilities, which are subject to the relevant limits set forth in the APA. The Sale Order provides that, subject to the mutual agreement of the Debtors and the Purchaser, the APA may be modified to provide for the sale or transfer of equity interests in one or more subsidiaries of Omnicare, including by means of a plan of reorganization or liquidation, so long as such modification does not have a material adverse effect on the Debtors' Estates. Accordingly, the Debtors and the Purchaser have determined and agreed that certain of the Debtors will be reorganized and directly

or indirectly acquired by the Purchaser under this Plan, and the Debtors and the Purchaser expect that agreement to be memorialized in the Amended APA.

All proceeds from the Sale, all Excluded Assets, all Reorganizing Debtor Excluded Assets, and any other Property of the Debtors or the Debtors' Estates not acquired by the Purchaser pursuant to the Sale Documents or vesting in a Reorganized Debtor pursuant to this Plan shall vest in Omnicare's Estate on the Effective Date as Wind-Down Assets and be administered by the Plan Administrator for the benefit of all holders of Claims and Interests treated under this Plan.

The Interests in the Reorganizing Debtors classified in Class 6 of this Plan are held by other Reorganizing Debtors. Such Interests are not impaired under the Plan, and those Reorganized Debtors will continue to be owned by the same Reorganizing Debtor that held such Interests as of Petition Date. Except as otherwise expressly provided in this Plan, and excluding any Reorganizing Debtor Excluded Assets (which shall vest in Omnicare's Estate as Wind-Down Assets), all Property of each such Reorganizing Debtor shall re-vest in the applicable Reorganized Debtor on the Effective Date, free and clear of all Claims, Liens, charges, and other encumbrances.

The Interests in the Reorganizing Debtors classified in Class 7 of this Plan are impaired under this Plan. All Interests in the Reorganizing Debtors classified in Class 7 of this Plan will be deemed cancelled on the Effective Date, and new Interests representing 100% of the Interests in those Reorganizing Debtors will be issued to Purchaser or its designee on the Effective Date. Except as otherwise expressly provided in this Plan, and excluding any Reorganizing Debtor Excluded Assets (which shall vest in Omnicare's Estate as Wind-Down Assets), all Property of each such Reorganizing Debtor shall re-vest in the applicable Reorganized Debtor on the Effective Date, free and clear of all Claims, Liens, charges, and other encumbrances.

The Interests in the Liquidating Debtors are classified in Class 7 of this Plan and are impaired under this Plan. All Interests in Liquidating Debtors will be deemed cancelled on the Effective Date. All Liquidating Debtor Excluded Assets shall vest in Omnicare's Estate as Wind-Down Assets on the Effective Date (or in the case of Omnicare, re-vest in Omnicare on the Effective Date) and will be administered by the Plan Administrator for the benefit of all holders of Claims and Interests treated under this Plan.

The classification of a Debtor as a Liquidating Debtor, Class 6 Reorganizing Debtor, or Class 7 Reorganizing Debtor (with the exception of Omnicare) may be amended by the Debtors with the consent of the Purchaser at any time prior to filing of the Plan Supplement, wherein the identities of any Debtors that have been reclassified shall be disclosed.

C. Licenses and Permits

All licenses, permits and similar rights held by any Reorganizing Debtor shall re-vest in the applicable Reorganized Debtor and remain in full force and effect to the maximum extent permitted under applicable law, including but not limited to any state pharmacy licenses, state compounding licenses, state controlled substance registrations, Drug Enforcement Administration registrations, state automated dispensing system licenses, state wholesale drug distributor licenses, state manufacturer licenses, Food and Drug Administration repackager registration, accreditations, National Provider Identifier numbers, NCPDP provider IDs, Medicare Part B (DMEPOS) provider agreements including continued use of all supplier numbers, Medicare Part B (Mass Immunizer)

provider agreements including continued use of all supplier numbers, and state Medicaid provider agreements including continued use of all provider numbers. All licenses, permits and similar rights held by any Liquidating Debtor relating to any of the Purchased Assets shall be transferred to Purchaser and remain in full force and effect to the maximum extent permitted under applicable law.

In order to facilitate the closing of the Sale and the Effective Date of this Plan, the Debtors and/or Plan Administrator are expected to make necessary federal, state and/or local applications and to execute various documents in connection with the Sale. Those documents may include, among other things, a Successor Liability with Joint and Several Liability Agreement as provided under California Code of Regulations, Title 22, § 51000.32, in connection with the transfer of the Debtors' Med-Cal provider number and National Provider Identifier to Purchaser during the change of ownership. The Confirmation Order shall constitute authorization for the Debtors, in their business judgment, to make such applications and execute such documents as are necessary and reasonable to facilitate the closing of the Sale and the Effective Date of this Plan.

D. Transition Services

Section 6.17 of the APA contemplates that the Purchaser, Omnicare, and CVS Pharmacy will negotiate in good faith a Transition Services Agreement to be entered into as of the closing of the Sale. It is contemplated that under the Transition Services Agreement, CVS Pharmacy and Omnicare will provide, or cause to be provided, certain mutually agreed post-closing transition services to the Purchaser to facilitate the orderly transfer of the Business, the Purchased Assets, and the Assumed Liabilities (each as defined in the APA) to the Purchaser, while preserving Omnicare's continued access to the resources necessary for the administration of the Plan and the wind-down of its Estate. The duration and cost of each transition service will be set forth in the Transition Services Agreement. For the avoidance of doubt, pursuant to the Transition Services Agreement, the Purchaser shall provide the Plan Administrator with continuing access to books, records and information necessary for the Plan Administrator to perform their duties and obligations under this Plan, and also for continuing access to employees and information as necessary in connection with Insured Claims, until such time that the Plan Administrator and Purchaser enter an agreement providing the Plan Administrator with such access.

E. Plan Administrator

1. Appointment of the Plan Administrator

On the Effective Date, the Plan Administrator identified in the Plan Supplement shall be appointed to serve as the plan administrator in accordance with this Plan. The Plan Administrator shall be selected by the Debtors with the consent of CVS Health and the Committee (in each case, whose consent shall not be unreasonably withheld). The Plan Administrator shall be the Liquidating Debtors' sole officer and shall be deemed the Liquidating Debtors' Estates' representative in accordance with section 1123 of the Bankruptcy Code and shall have all of the powers, authority, and responsibilities specified in this Plan, including the powers of a trustee under sections 323, 704, and 1106 of the Bankruptcy Code to act on behalf of the Estates, provided, however, the Plan Administrator shall only serve as representative of the Reorganized Debtors' Estates as explicitly provided for in this Plan. The identity of the Plan Administrator and the material terms of the Plan Administrator's engagement, including the Plan Administrator's

compensation, shall be disclosed in the Plan Supplement. The Plan Administrator shall be responsible for Filing all required monthly operating reports and all subsequent quarterly reports on behalf of the Liquidating Debtors from and after the Effective Date.

2. Authority and Powers of the Plan Administrator

On and after the Effective Date, the Plan Administrator shall be authorized and directed, subject to the requirements of Article VII of this Plan, without any further notice to or order of the Bankruptcy Court, to:

i. receive, hold, preserve, administer, and liquidate the Wind-Down Assets;

ii. make Distributions to Holders of Allowed Claims in accordance with this Plan;

iii. investigate, prosecute, settle, compromise, abandon, or otherwise dispose of Causes of Action preserved under this Plan;

iv. object to, compromise, settle, or otherwise resolve Disputed Claims, subject to the consultation rights of the Creditor Representative set forth herein;

v. wind down the Liquidating Debtors' Estates following the closing of the Sale, including filing all required federal, state, and local tax returns and paying all taxes required to be paid by the Liquidating Debtors;

vi. retain professionals, employees, and consultants as necessary to carry out the Plan Administrator's duties under this Plan, and pay the documented fees and expenses thereof from the Wind-Down Assets without further order of the Bankruptcy Court;

vii. effect the dissolution of any Liquidating Debtor entity in accordance with this Plan and applicable law;

viii. maintain the books, records, and accounts of the Liquidating Debtors;

ix. monitor and, if necessary, pursue recoveries under the Insurance Policies for the benefit of Insured Claims;

x. manage and oversee the provision of Transition Services and all other post-Effective Date obligations required to be provided by Omnicare and the other Liquidating Debtors under the Sale Documents;

xi. take all actions necessary to administer the Liquidating Debtors' Chapter 11 Cases through entry of a final decree; and

xii. prepare and file all necessary documents, reports, and pleadings to close the Reorganized Debtors' Chapter 11 Cases consistent with Art. IV.F.2 of this Plan.

For the avoidance of doubt, neither the Purchaser nor Reorganizing Debtors shall have any responsibility for or any obligations with respect to the Plan Administrator Duties, all of which shall be the responsibility of the Plan Administrator.

F. Corporate Existence

1. Liquidating Debtors

Omnicare shall remain in existence after the Effective Date to (i) receive, hold, preserve, administer, and liquidate Wind-Down Assets; (ii) facilitate recoveries under the Insurance Policies, and otherwise address the Debtors' insurance coverage claims and related matters under the direction of the Plan Administrator, (iii) pay the reasonable fees and expenses of the Plan Administrator's professionals, employees, and consultants; (iv) otherwise facilitate the Claims reconciliation process; and (v) provide the Transition Services and ensure compliance with all other post-Effective Date obligations of the Liquidating Debtors under the Sale Documents. The other Liquidating Debtors' Chapter 11 Cases are expected to be closed following the Effective Date.

Upon entry of an Order closing the estate of each Liquidating Debtor's Chapter 11 Case, unless otherwise specified by the Plan Administrator, each such Debtor shall be deemed dissolved automatically and without further action under applicable law, regulation, order, or rule, including any action by the Plan Administrator, stockholders, members, managers, or similar governing body of any Debtor. No further corporate or limited liability company action, no filing of a certificate of dissolution, articles of dissolution, or similar instrument under non-bankruptcy law, and no consent, vote, or approval of the Plan Administrator or any equity holder, member, manager, director, officer, or other governing body of any Liquidating Debtor shall be required to effect the dissolution of any Liquidating Debtor. The Confirmation Order and the Order closing the Chapter 11 Case shall be deemed sufficient and conclusive evidence of the dissolution of the applicable Liquidating Debtor for all purposes under applicable federal, state, and local law, and shall be accepted as evidence of dissolution of the applicable debtor by any governmental, regulatory, or taxing authority and by any other Entity or Person, and the Plan Administrator is authorized (but not required) to file or record the Confirmation Order and/or the Order closing the Chapter 11 Case with any applicable Secretary of State or other governmental office to evidence such dissolution. Pursuant to section 1141(d)(3) of the Bankruptcy Code, the Liquidating Debtors shall not be entitled to a discharge.

2. Reorganizing Debtors

On and after the Effective Date, each Reorganizing Debtor shall continue in existence as a Reorganized Debtor and may be operated by the Purchaser as a going-concern business, in accordance with applicable law and such organizational documents as may be amended or restated in connection with the Plan. The organizational documents of each Reorganized Debtor shall be modified or deemed to be modified to include a provision pursuant to and only to the extent required by Bankruptcy Code section 1123(a)(6), prohibiting the issuance of non-voting equity securities. Each Reorganized Debtor shall be entitled to the benefits of the discharge provided under section 1141(d)(1) of the Bankruptcy Code. The governance, management, and operation of each Reorganized Debtor after the Effective Date shall be as provided in the Plan Supplement.

On the Effective Date, the Chapter 11 Case of each Reorganizing Debtor shall be deemed closed, and notwithstanding anything to the contrary in the Plan or Disclosure Statement, the Reorganized Debtors shall have no obligation to file post-confirmation operating reports and shall not incur any post-Effective Date fees under 28 U.S.C. § 1930(a)(6). On the Effective Date, the Plan shall be fully administered with respect to each Reorganized Debtor's Chapter 11 Case. On the Effective Date, the Purchased Assets shall be transferred to the Purchaser, and the Purchaser shall assume operation thereof pursuant to the terms of the Plan. The Plan Administrator shall be responsible for the claims administration process as set forth more fully herein. To the extent necessary, the Plan shall serve as the Post-Confirmation Report and Application for Final Decree pursuant to Local Bankruptcy Rule 3022-1 seeking entry of a final decree for each Reorganizing Debtor's Chapter 11 Case. Entry of the Confirmation Order shall constitute approval of each such application pursuant to Bankruptcy Rule 3022 and Local Bankruptcy Rule 3022-1 and serve as the final decree for each Reorganizing Debtor's Chapter 11 Case.

G. Cancellation of Interests

On the Effective Date, except to the extent otherwise provided in the Plan or the Sale Documents, all notes, instruments, certificates, and other documents evidencing Claims against or Interests in a Class 7 Debtor shall be cancelled and of no further force or effect, without any further act or action under any applicable agreement, law, regulation, order, or rule.

H. Transfer of Business Employees

Prior to the Effective Date, the Business Employees shall be transferred to the Employer Debtor Entity which shall become the employer of record of such Business Employees while they continue to provide services to the Debtors until the Effective Date. Upon the Effective Date, the issued and outstanding equity of the Employer Debtor Entity shall be deemed cancelled, and new Interests representing 100% of the Interests in the Employer Debtor Entity will be issued to Purchaser or its designee in accordance with this Plan, thereby effecting the transfer of the Business Employees to the Purchaser.

For the avoidance of doubt, neither the Purchaser nor the Reorganized Debtors shall have any liability or obligations with respect to any awards to be paid under any key employee incentive plan or key employee retention plan approved in connection with the Chapter 11 Cases.

I. Vesting of Assets

Except as otherwise provided in this Plan or the Confirmation Order, on the Effective Date, pursuant to sections 1141(b) and (c) of the Bankruptcy Code, all Excluded Assets shall vest in Omnicare's Estate as Wind-Down Assets, to be administered by the Plan Administrator in accordance with the Plan free and clear of all Claims, Liens, charges, and other encumbrances.

Except as otherwise provided in this Plan or the Confirmation Order, and excluding any Reorganizing Debtor Excluded Assets (which shall vest in Omnicare's Estate as Wind-Down Assets), all Property of each Reorganizing Debtor shall vest in the applicable Reorganized Debtor on the Effective Date, free and clear of all Claims, Liens, charges, and other encumbrances.

J. Wind-Down Expenses

All costs and expenses incurred on or after the Effective Date by the Liquidating Debtors or Plan Administrator related to the implementation and administration of this Plan, including but not limited to the fees and expenses of the Plan Administrator and their professionals, employees, and consultants, are entitled to and shall be paid in priority to any Allowed Claims or Interests treated under Article II and Article III of this Plan.

K. Section 1146 Exemption from Certain Transfer Taxes and Recording Fees

Pursuant to, and to the fullest extent permitted by, section 1146(a) of the Bankruptcy Code, any transfers from the Debtors to any other Person pursuant to, in contemplation of, or in connection with the Plan shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, real estate transfer tax, sales and use tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee, or other similar tax or governmental assessment. The appropriate state or local governmental officials or agents shall be directed to forgo the collection of any such tax, recordation fee, or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax, recordation fee, or governmental assessment. The Bankruptcy Court shall retain specific jurisdiction with respect to these matters.

V. TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Assumption and Assignment of Executory Contracts and Unexpired Leases

Any Executory Contract or Unexpired Lease not otherwise assumed, rejected, or transferred pursuant to this Plan or pursuant to a separate order of the Bankruptcy Court prior to the Effective Date shall be, subject to the terms of the Sale Documents, either: (i) assumed and assigned to the Purchaser pursuant to the Sale Documents (with respect to any Executory Contract or Unexpired Lease of a Liquidating Debtor), or (ii) assumed as of the Effective Date (with respect to any Executory Contract or Unexpired Lease of a Reorganizing Debtor). Unless rejected by a Reorganizing Debtor under this Plan or pursuant to another Court order, all Executory Contracts and Unexpired Leases of Reorganized Debtors are being assumed under this Plan. A list of any Executory Contracts and Unexpired Leases to be rejected by a Reorganizing Debtor under the Plan will be included in the Plan Supplement. In accordance with section 2.02(b) of the APA, the Debtors reserve the right to modify the list (with the consent of the Purchaser) at any time prior to two Business Days before the Effective Date.

In connection with the Sale, the Debtors Filed and served Assumption Notices identifying each Executory Contract and Unexpired Lease to be assumed and assigned in connection with the Sale with the applicable respective Cure amounts [Docket No. 789, 798]. Under the Sale Order, (i) counterparties that did not timely object were deemed to have consented to the assumption and assignment at the proposed Cure amounts and are forever barred from asserting additional Cure amounts or defaults, and (ii) the payment of Cure Costs (as defined in the Sale Order) is appropriate and deemed to fully satisfy the Debtors' obligations under section 365(b) of the Bankruptcy Code.

For the avoidance of doubt, payment of Cure Costs (as defined in the Sale Order) by the Purchaser with respect to the Executory Contracts and Unexpired Leases (i) to be assumed by the Reorganized Debtors under the Plan and (ii) assumed and assigned to the Purchaser under the Sale

Documents shall be collectively subject to the $1,000,000 Cure limit set forth in Section 2.05(d) of the APA.

Assumption of any Executory Contract or Unexpired Lease pursuant to this Plan, and payment of any Cures relating thereto, shall, upon satisfaction of the applicable requirements of section 365 of the Bankruptcy Code, result in the full, final, and complete release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults or provisions restricting the change in control of ownership interest composition or other bankruptcy-related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time prior to the effective date of assumption.

B. Claims Based on Rejection of Executory Contracts and Unexpired Leases

If the rejection of an Executory Contract or Unexpired Lease pursuant to the Plan and Confirmation Order results in a Claim, then, unless otherwise ordered by the Bankruptcy Court, such Claim shall be forever barred and shall not be enforceable against the Debtors, the Estates, the Plan Administrator, the Purchaser, or any of their respective Property unless a Proof of Claim is Filed with the Bankruptcy Court by the Rejection Bar Date; *provided that*, any such Claims arising from the rejection of an Unexpired Lease shall be subject to the cap on rejection damages imposed by section 502(b)(6) of the Bankruptcy Code. Any Allowed Claims arising from the rejection of an Executory Contract or Unexpired Lease shall be classified and treated as General Unsecured Claims in Class 3.

The foregoing applies only to Claims arising from the rejection of an Executory Contract or Unexpired Lease under the Plan and Confirmation Order; any other Claims held by a party to a rejected Executory Contract or Unexpired Lease shall have been evidenced by a Proof of Claim Filed by the applicable Bar Date or shall be barred and unenforceable.

Any Claims arising from the rejection of an Executory Contract or Unexpired Lease pursuant to the Plan and Confirmation Order that are not timely Filed by the Rejection Bar Date will be Disallowed automatically, forever barred from assertion, and shall not be enforceable against, as applicable, the Debtors, the Estates, the Plan Administrator, the Purchaser, or any of their respective Property. The claims agent or the clerk of the Bankruptcy Court, as applicable, is authorized and directed to expunge any such untimely Filed Claim without further order of the Bankruptcy Court.

C. Modifications, Amendments, Supplements, Restatements, or Other Agreements

Unless otherwise provided, each Executory Contract or Unexpired Lease that is assumed shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and all Executory Contracts and Unexpired Leases related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated, or is rejected or repudiated under this Plan.

Modifications, amendments, supplements, and restatements to prepetition Executory Contracts and Unexpired Leases that have been executed by the Debtors during the Chapter 11

Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith, unless such Executory Contract or Unexpired Lease has been previously assumed by the Debtors.

D. Reservation of Rights

Nothing contained in this Plan, the Plan Supplement, or the Confirmation Order shall constitute an admission that any such contract or lease is in fact an Executory Contract or Unexpired Lease or that the Debtors have any liability thereunder.

E. Nonoccurrence of Effective Date

If the Effective Date does not occur, the Bankruptcy Court shall retain jurisdiction with respect to any request to extend the deadline for assuming or rejecting Unexpired Leases under Bankruptcy Code section 365(d)(4), unless such deadline(s) have expired.

F. Insurance Policies

With respect to any Insured Claim that arises from an event prior to the Effective Date, (i) the Insured Claim shall continue to be covered and paid in accordance with the Insurance Policies following the Plan's Effective Date; (ii) the Debtors' existing rights under those Insurance Policies shall be preserved; (iii) each of the Debtors' rights, title, and interests as an insured under any Insurance Policy in effect as of the Effective Date shall vest in the Plan Administrator, and such rights, title, and interests shall not be modified absent further order of the Bankruptcy Court unless such modification has no material negative impact on the availability of insurance to pay Claims asserted in the Debtors' Chapter 11 Cases or related costs of defense; and (iv) the Insured Claims shall be subject to the resolution procedures set forth in Article VII.D.

VI. PROVISIONS GOVERNING DISTRIBUTIONS

A. Distributions on Account of Claims Allowed as of the Effective Date

Except as otherwise provided herein or as ordered by the Bankruptcy Court, on or as soon as reasonably practicable after the Effective Date, the Plan Administrator shall make initial Distributions to Holders of Allowed Claims that are entitled to receive Distributions under this Plan. Distributions to Holders of Allowed Class 3 General Unsecured Claims shall be made in accordance with the distribution priority set forth in Article III.B.3 of this Plan. Distributions to the Holder of the Allowed Class 4 DOJ Claim shall be made in accordance with the Distribution priority set forth in Article III.B.4 of this Plan. Distributions (if any) to Holders of Allowed Class 5 CVS Prepetition Claims shall be made in accordance with the priority set forth in Article III.B.5 of this Plan.

For the avoidance of doubt and other than as set forth in the Sale Documents and herein, neither the Purchaser nor the Reorganized Debtors shall have any liability under any circumstances for any Claim or any Distributions to be made under this Plan, including but not limited to the DOJ Claim.

B. Distributions on Account of Claims Allowed After the Effective Date

Distributions with respect to a Disputed Claim shall be made to such Holder as soon as reasonably practicable, but in any event no later than 60 days after the date on which such Disputed Claim becomes an Allowed Claim.

C. Delivery of Distributions and Undeliverable Distributions

All Distributions shall be made to the Holder of each Allowed Claim at the address of such Holder as listed on the Proof of Claim Filed by such Holder, or if none, at the address set forth in the Debtors' Schedules. If any Distribution is returned as undeliverable, no further Distribution shall be made to such Holder unless and until the Plan Administrator is notified of such Holder's current address. Amounts in respect of undeliverable Distributions shall be held in trust for the applicable Holder. If any Holder fails to claim an undeliverable Distribution within 180 days, such Distribution shall be deemed irrevocably forfeited and any forfeited Distributions shall revest in Omnicare as Wind-Down Assets.

D. Disputed Claims Reserve

Prior to making any Distribution, the Plan Administrator shall establish a reserve for the full amount of all Disputed Claims (or such lesser amount as the Bankruptcy Court may authorize pursuant to section 502(c) of the Bankruptcy Code). The Plan Administrator shall not be required to reserve any amounts for any Claims to the extent that they are payable from proceeds of one of the Insurance Policies. The Plan Administrator shall not make Distributions on account of Disputed Claims until such Claims have been Allowed by Final Order or otherwise resolved.

If an objection to a Claim, Proof of Claim, or portion thereof is Filed, no payment or Distribution provided under this Plan shall be made on account of such disputed portion or such Claim or Proof of Claim unless and until the Disputed Claim becomes an Allowed Claim. For the avoidance of doubt, the Plan Administrator shall make a Distribution (if any) with respect to the non-disputed portion of such Disputed Claim to which such Holder is entitled under this Plan. To the extent that a Disputed Claim ultimately becomes an Allowed Claim, Distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of this Plan. As soon as reasonably practicable after the date that the order or judgment of the Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Plan Administrator shall provide to the Holder of such Claim the Distribution (if any) to which such Holder is entitled under this Plan, unless otherwise provided by order of the Bankruptcy Court. No interest shall accrue or be paid on any Claim with respect to the period from the Effective Date to the date a final Distribution is made on account of such Claim unless this Plan provides otherwise.

E. Claims Paid or Payable by Third Parties

The Debtors or the Plan Administrator, as applicable, shall reduce in full a Claim, and such Claim shall be disallowed without a Claim objection having to be Filed and without any action, order, or approval of the Bankruptcy Court, to the extent that the Holder of such Claim receives payment in full on account of such Claim from a party that is not a Debtor or the Plan Administrator, provided that the Debtors or the Plan Administrator, as applicable, shall provide notice of such reduction to the Holder of such Claim. Subject to the last sentence of this paragraph, to the extent a Holder of a Claim receives a distribution on account of such Claim and receives

payment from a party that is not a Debtor or the Plan Administrator on account of such Claim, such Holder shall, within fourteen days of receipt thereof, repay or return the distribution to the Plan Administrator, to the extent the Holder's total recovery on account of such Claim from the third party and under this Plan exceeds the amount of such Claim as of the date of any such distribution under this Plan. The failure of such Holder to timely repay or return such distribution shall result in the Holder owing the Plan Administrator annualized interest at the Federal Judgment Rate on such amount owed for each Business Day after the fourteen-day grace period specified above until the amount is fully repaid.

F. No Reserve for Insured Claims

The Plan Administrator shall not be required to establish or maintain any reserve on account of any Insured Claim to the extent that the Plan Administrator reasonably believes such Claim is covered by and payable from proceeds of one or more of the Insurance Policies.

The portion of any Allowed Insured Claim that is ultimately not covered by an Insurance Policy will entitle the Holder of such Insured Claim to a Distribution pursuant Article VI.A. Such Holder shall only be entitled to a Distribution if the portion of the Insured Claim that is not covered by an Insurance Policy is an Allowed Claim.

G. Fractional and *De Minimis* Claims

Notwithstanding anything herein to the contrary, the Plan Administrator shall not be required to make Distributions in Cash or payments of less than $10.00. Any Holder of an Allowed Claim on account of which the amount of Cash or other property to be distributed is less than $10.00 shall be forever barred from asserting such Claim against the Debtors, the Reorganized Debtors, the Estates, the Purchaser, the Plan Administrator, or any of their property.

H. Compliance with Tax Requirements

In connection with this Plan and all Distributions made hereunder, the Plan Administrator shall comply with all tax withholding and reporting requirements imposed by any Governmental Unit. The Plan Administrator is authorized to take all actions necessary to comply with such withholding and reporting requirements.

I. Tax Identification, KYC and OFAC Certifications

Any Holder entitled to receive a Distribution under the Plan shall, upon request of the Plan Administrator, deliver: (i) a completed IRS Form W-9 or appropriate IRS Form W-8, as applicable; (ii) a true and accurate certification that the Holder is not a Person or Entity with whom it is illegal for a U.S. person to do business under Office of Foreign Assets Control sanctions regulations and/or the list of Specially Designated Nationals and Blocked Persons; and (iii) "know your customer" information of the Holder. If a Holder fails to satisfy a request within 30 days, a second request shall be sent. If the Holder fails to comply within 90 days after such second request, the Holder shall be deemed to have forfeited its right to receive Distributions, and any forfeited Distributions shall revest in the Debtors as Wind-Down Assets. The Plan Administrator may serve as disbursing agent for the purposes of making Distributions under the Plan. The disbursing agent shall not be required to give any bond or surety or other security for the performance of its duties unless otherwise ordered by the Bankruptcy Court.

J. Setoffs and Recoupment

Except as otherwise provided in this Plan, the Plan Administrator may, but shall not be required to, set off against or recoup from any Claim and the Distributions to be made in respect of such Claim, any Causes of Action that the Debtors may hold against the Holder of such Claim, to the extent such setoff or recoupment is permitted under applicable law. Notwithstanding anything to the contrary herein, the Plan Administrator shall not be entitled to exercise set off or recoupment rights on account of Avoidance Claims against any Supplier or its Related Parties that are being released pursuant to Article VIII of this Plan.

K. No Interest on Claims

Unless otherwise specifically provided for in this Plan or the Confirmation Order, postpetition interest will not accrue or be paid on Claims, and no Claim holder will be entitled to interest accruing on or after the Petition Date on any Claim. Similarly, unless otherwise specifically provided for in this Plan or the Confirmation Order, postpetition interest will not accrue or be paid on any Disputed Claim in respect of the period from the Petition Date to the date a final Distribution is made thereon if and after such Disputed Claim becomes an Allowed Claim.

VII. PROCEDURES FOR RESOLVING CONTINGENT, UNLIQUIDATED, AND DISPUTED CLAIMS

A. Allowance of Claims

After the Effective Date, the Plan Administrator shall have and retain any and all rights and defenses that the Debtors or the Estates had with respect to any Claim or Interest immediately prior to the Effective Date, including, without limitation, with respect to any Disputed Claim, including the Debtors' rights pursuant to section 502(d) of the Bankruptcy Code.

B. Claims Objections

The Plan Administrator shall have the exclusive right to File objections to Claims through and including the date that is 180 days after the Effective Date, subject to extensions by the Bankruptcy Court for cause. The Creditor Representative shall have the right to participate in the Claims reconciliation and claim objection process, and the Plan Administrator shall consult with the Creditor Representative on a bi-weekly basis with respect to the Claims reconciliation process and claim objections so long as the Committee or the Creditor Representative continues to exist. The Plan Administrator shall provide the Creditor Representative with no less than five days' notice of (i) any claim objection, (ii) the proposed allowance of any Claim (other than Insured Claims) (a) in excess of $25,000, or (b) where the disputed amount exceeds $25,000, or (iii) the proposed allowance of any claim that is expected to materially and adversely impact recoveries on account of the Allowed Class 3 Claims. In the event that the Creditor Representative disagrees with the Plan Administrator's decision to object to, consent to, or otherwise agree to the allowance of a Claim and such disagreement remains unresolved after such notice period, the Creditor Representative shall have the right to appear and be heard in connection with such objection to, or proposed allowance of, such Claim.

Any objections to Claims shall be served upon the Holder of the Claim to which such objection relates. The Plan Administrator may compromise, settle, or otherwise resolve any Disputed Claim without further approval of the Bankruptcy Court, but in all cases subject to

providing the Creditor Representative with required notice, as detailed above. Except as otherwise specifically provided in this Plan, after the Effective Date, the Plan Administrator shall have the sole authority to: (i) file, withdraw, or litigate to judgment, objections to Claims or Interests; (ii) settle or compromise any Disputed Claim; and (iii) administer and adjust the Claims Register to reflect any settlements or compromises without any further notice to or action, order, or approval of the Bankruptcy Court. Any Claim that has been paid or satisfied, or any Claim that has been amended or superseded, may be adjusted or expunged on the Claims Register by the Plan Administrator without an objection to such Claim having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

C. Estimation of Claims

The Debtors or the Plan Administrator, as applicable, may, at any time, request that the Bankruptcy Court estimate any Disputed Claim pursuant to applicable law, including pursuant to section 502(c) of the Bankruptcy Code, for any reason, regardless of whether a prior objection to such Claim has been Filed. The Bankruptcy Court shall retain jurisdiction to estimate any such Disputed Claim, including during the pendency of any objection to such Claim or the appeal of any such objection. Notwithstanding any provision otherwise herein, a Claim that has been expunged or Disallowed from the Claims Register, but that either is subject to appeal or has not been the subject of a Final Order, shall be deemed to be estimated at zero dollars ($0.00) unless otherwise ordered by the Bankruptcy Court or as otherwise provided pursuant to a Final Order of the Bankruptcy Court (including any stipulation). In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, the Plan Administrator may elect to pursue any supplemental proceedings to object to any ultimate Distribution on such Claim.

D. Insured Claims

The automatic stay and/or discharge injunction shall be modified immediately upon the Effective Date to (i) permit the Holders of Insured Claims to continue to prosecute their Insured Claims in a court of competent jurisdiction to a final judgment and to collect any judgment solely from the proceeds of the Insurance Policies, and (ii) allow, but not require, the Debtors or the Plan Administrator (as applicable), the Debtors' insurers, or the Debtors' third party administrators to administer, handle, defend, settle, and/or pay the Insured Claim in accordance with the terms of this Plan. For the avoidance of doubt, most Holders of Insured Claims do not have a direct right of action against any Insurer (including the Captive Insurance Program). The Debtors shall continue to have access to the Captive Insurance Program with respect to the Insured Claims that had deductibles or self-insured retention obligations payable by the Captive Insurance Program in the ordinary course of business prior to the Effective Date.

To the extent the Debtor against which an Insured Claim is asserted is a (i) Reorganized Debtor or (ii) Liquidating Debtor whose case is closed, Omnicare and/or the Plan Administrator may be substituted as the nominal defendant(s) in such action without any further order of the Bankruptcy Court.

After the Effective Date, the Plan Administrator shall be responsible for monitoring and pursuing pre-Effective Date insurance coverage claims on behalf of the Debtors' Estates (both Liquidating Debtors and Reorganizing Debtors), including the investigation, prosecution, settlement, compromise, abandonment, or other disposition of such claims.

Nothing in the Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors, the Estates, the Plan Administrator, or any other Entity may hold against any Insurer, nor shall anything in the Plan constitute or be deemed a waiver by any Insurer of any defenses, including coverage defenses, that such Insurer may hold. All rights, defenses, and obligations of the Debtors, the Plan Administrator, the Estates, and the Insurers under Insurance Policies are expressly preserved.

To the extent one or more Insurers satisfies an Insured Claim (if and to the extent adjudicated by a court of competent jurisdiction, Allowed by the Bankruptcy Court, or agreed upon between the Holder of such Claim (on the one hand) and the Debtors or Plan Administrator (on the other)), such Claim may be expunged from the Claims Register without the need for a Claim objection to be filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

E. No Distributions Pending Allowance

Notwithstanding any other provision of this Plan, no payments or Distributions shall be made with respect to all or any portion of a Disputed Claim unless and until all objections to the disputed portion such Disputed Claim have been settled or withdrawn or have been determined by a Final Order, and the Disputed Claim, or some portion thereof, has become an Allowed Claim.

F. Disallowance of Late Claims

Except as provided herein or otherwise agreed to by the Debtors or the Plan Administrator, as applicable, any Holder of a Claim Filed via Proof of Claim after the applicable Bar Date shall not receive any Distributions on account of such Claims, unless on or before the Confirmation Hearing such late Claim has been deemed timely Filed by a Final Order.

G. Distributions After Allowance

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, Distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of this Plan, without any interest to be paid on account of such Claim.

H. Distribution Record Date

As of the close of business on the Distribution Record Date, the various transfer registers for each of the Classes of Claims or Interests as maintained by the Debtors, or their respective agents, shall be deemed closed, and there shall be no further changes in the record holders of any of the Claims or Interests. Consistent with the Plan, the disbursing agent shall have no obligation to recognize any ownership transfer of the Claims or Interests occurring on or after the Distribution Record Date. The disbursing agent shall be entitled to recognize and deal for all purposes hereunder only with those record holders stated on the transfer ledgers as of the close of business on the Distribution Record Date, to the extent applicable.

I. Distribution Free and Clear

Except as otherwise provided in the Plan, any Distribution or transfer made under the Plan, including Distributions to any Holder of an Allowed Claim, shall be free and clear of any Liens,

Claims, encumbrances, charges, and other interests, and no other entity shall have any interest, whether legal, beneficial, or otherwise, in property distributed or transferred pursuant to the Plan.

J. Reimbursement or Contribution

If the Bankruptcy Court disallows a Claim for reimbursement or contribution of an Entity pursuant to section 502(e)(1)(B) of the Bankruptcy Code, then to the extent that such Claim is contingent as of the time of allowance or disallowance, such Claim shall be forever disallowed and expunged notwithstanding section 502(j) of the Bankruptcy Code, unless prior to the Confirmation Date: (i) such Claim has been adjudicated as non-contingent or (ii) the relevant Holder of a Claim has Filed a non-contingent Proof of Claim on account of such Claim and a Final Order has been entered prior to the Confirmation Date determining such Claim as no longer contingent.

VIII. RELEASE, INJUNCTION, AND RELATED PROVISIONS

A. Debtor Releases

Pursuant to sections 1123(b)(3)(A) and 1123(b)(3)(B) of the Bankruptcy Code, and except as otherwise specifically provided in this Plan, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party shall be deemed conclusively, absolutely, unconditionally, irrevocably, and forever released by the Releasing Parties (and by no other Person or Entity) from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity, or otherwise, that any Releasing Party would have been legally entitled to assert in its own right (whether individually or collectively) or on behalf of its respective Estate, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Chapter 11 Cases, the Sale, the business or contractual arrangements between any Debtor and any Released Party, the DIP Facility, the DOJ Agreement, the CVS Agreement, the Plan, or any related agreement; provided, however, that the foregoing release shall not release (i) any Non-Released Obligations, or (ii) any Released Party from any Claims arising from such Released Party's fraud, willful misconduct, or gross negligence as determined by a Final Order. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any party with post-effective date obligations under this Plan or any document, instrument, or agreement executed to implement this Plan from those post-Effective Date obligations.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the releases set forth above, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute the Bankruptcy Court's finding that the Debtor Releases: (i) are in exchange for the good and valuable consideration provided by the Released Parties; (ii) are a good faith settlement and compromise of the Claims or Causes of Action released thereunder; (iii) are in the best interests of the Debtors, the Estates, and all Holders of Claims and Interests; (iv) are fair, equitable, and reasonable; (v) are given and made after due notice and opportunity for hearing; and (vi) are a bar to any of the Debtors, their Estates, or the Plan Administrator asserting any Claim or Cause of Action released pursuant to the releases of the Released Parties.

B. Intercompany Release

Pursuant to section 1123(b) of the Bankruptcy Code, and effective as of the Effective Date, each of the Debtors, on behalf of itself, its Estate, the Plan Administrator, and the Reorganized Debtors, as applicable, shall be deemed to absolutely, unconditionally, irrevocably, and forever release, waive, and discharge any and all Intercompany Claims, whether known or unknown, liquidated or unliquidated, fixed or contingent, matured or unmatured, asserted or unasserted, accrued or unaccrued, due or to become due, in law, equity, or otherwise, that any Debtor or its Estate has, had, or may have against any other Debtor (or its Estate, the Plan Administrator, or the Reorganized Debtors, as applicable), based on or arising out of any act, omission, transaction, agreement, event, or other occurrence taking place or existing on or before the Effective Date. On and after the Effective Date, no Intercompany Claim shall be enforced against any Debtor, the Plan Administrator, the Reorganized Debtors, or any of their respective property, and each Holder of an Intercompany Claim is permanently enjoined from asserting or otherwise pursuing any such Intercompany Claim.

C. Supplier Release

Effective on and after the Effective Date, any Supplier shall be released from any and all Claims and Causes of Action arising under chapter 5 of the Bankruptcy Code (including Claims under sections 544, 545, 547, 548, 549, 550, and 553 of the Bankruptcy Code) that any Debtor or its Estate may hold against such suppliers to the extent such Claims were not otherwise transferred pursuant to the APA or are revesting in a Reorganized Debtor. This release does not extend to any other Claims the Estates may hold against such Suppliers or any Claims against parties that are not Suppliers.

D. Exculpation

The Exculpated Parties shall neither have nor incur any liability to any Holder of a Claim or Interest for any prepetition or postpetition act or omission in connection with, relating to, or arising out of the Chapter 11 Cases, the formulation, preparation, dissemination, negotiation, or Filing of the Plan, this Disclosure Statement, the DOJ Agreement, the CVS Agreement, the Sale, or any other document created in connection with the Chapter 11 Cases; provided that the foregoing exculpation shall have no effect on the liability of any Exculpated Party that results from any act or omission determined in a Final Order to have constituted actual fraud, gross negligence, or willful misconduct.

E. Injunction

1. Liquidating Debtors. Except as otherwise expressly provided in the Plan or the Confirmation Order, all Entities who have held, hold, or may hold Claims or Interests or Causes of Action relating to a Liquidating Debtor are enjoined, from and after the Effective Date until the entry of a final decree closing the Chapter 11 Case of the applicable Liquidating Debtor (or, if earlier, the dissolution of such Liquidating Debtor or such other date as may be ordered by the Bankruptcy Court), from taking any of the following actions against any Liquidating Debtor, any Liquidating Debtor's Estate, the Exculpated Parties (with respect to the Exculpated Parties, solely to the extent of the exculpation provided pursuant to Article VIII.D of the Plan), the Wind-Down Assets, or the Plan Administrator

(as applicable), in each case solely to the extent such action would interfere with the administration, liquidation, or Distribution of the Wind-Down Assets or the wind-down of the Liquidating Debtors' Estates under this Plan: (i) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (ii) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities or the Wind-Down Assets, other than through the Claims reconciliation and Distribution procedures set forth in this Plan, on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (iii) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or their property on account of or with respect to any such Claims or Interests or Causes of Action; or (iv) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests or Causes of Action. For the avoidance of doubt, and notwithstanding anything to the contrary in this Plan, the foregoing injunction (x) is in aid of the administration of the Wind-Down Assets only, (y) shall not constitute or be deemed a discharge of any Liquidating Debtor under section 1141(d) of the Bankruptcy Code, and (z) shall not bar the commencement or continuation of any action or proceeding against a Liquidating Debtor from and after the closing of its Chapter 11 Case; provided that nothing herein shall entitle any Holder of a Claim against a Liquidating Debtor to any recovery other than from the Wind-Down Assets in accordance with this Plan.

2. Reorganizing Debtors. Except as otherwise expressly provided in the Plan or the Confirmation Order, all Entities who have held, hold, or may hold Claims or Interests or Causes of Action relating to the Reorganizing Debtors that are discharged pursuant to section 1141(d)(1) of the Bankruptcy Code and Article XII.A of this Plan, released pursuant to Article VIII of this Plan, or subject to exculpation pursuant to Article VIII.D of this Plan are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Reorganizing Debtors, the Reorganized Debtors, the Purchaser, the Reorganizing Debtors' Estates, the Exculpated Parties (with respect to the Exculpated Parties, solely to the extent of the exculpation provided pursuant to Article VIII.D of the Plan), or the Plan Administrator, in each case on account of or in connection with or with respect to any such discharged, released, or exculpated Claims, Interests, or Causes of Action: (i) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (ii) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; (iii) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or their property on account of or in connection with or with respect to any such Claims or Interests or Causes of Action; or (iv) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities or their property in connection with or with respect to any such Claims or Interests or Causes of Action. The injunction set forth in this paragraph is the permanent injunction described in section 524(a) of the Bankruptcy Code with respect to the discharge granted to each Reorganized Debtor under section 1141(d)(1) of the Bankruptcy Code and

Article XII.A of this Plan, and otherwise enforces the releases and exculpation set forth in Article VIII of this Plan in accordance with their terms.

Upon the Bankruptcy Court's entry of the Confirmation Order, all Holders of Claims and Interests and other parties in interest, along with their respective current and former employees, agents, officers, directors, principals, and direct and indirect affiliates, shall be enjoined from taking any actions to interfere with the implementation or consummation of the Plan. No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, the Reorganized Debtors, the Plan Administrator, the Purchaser, or Exculpated Parties, as applicable, that is released pursuant to Article VIII of this Plan, subject to exculpation pursuant to Article VIII.D of this Plan, or subject to the injunction in Article VIII.E, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action (a) is colorable and is not discharged, released, or subject to exculpation under this Plan, or (b) to the extent of the Liquidating Debtors' injunction in Article VIII.E.1, would not interfere with the administration, liquidation, or Distribution of the Wind-Down Assets or the wind-down of the Liquidating Debtors' Estates under this Plan, and (ii) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized Debtor, Exculpated Party, the Plan Administrator, or the Purchaser. For the avoidance of doubt, except as otherwise provided, this paragraph applies solely to Claims and Causes of Action that are released or exculpated under this Plan and shall not be construed to enjoin, bar, or require Bankruptcy Court authorization for the commencement or continuation of any Claim or Cause of Action that is not released or exculpated under this Plan. The injunction in this Plan shall extend to any successors and assigns of the Debtors and the Reorganized Debtors and their respective property and interests in property. The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action.

F. No Successor Liability

On and after the Effective Date, the Purchaser and the Reorganized Debtors, and each of their respective successors and assigns, shall not have or incur, and are hereby released and exculpated from, any liability, obligation, Claim, or Cause of Action of any kind, whether known or unknown, whether arising before, on, or after the Petition Date, on any theory of successor or transferee liability, de facto merger, mere continuation, continuity of enterprise, substantial continuity, alter ego, veil piercing, or any similar theory or basis of derivative or vicarious liability, in each case arising from, relating to, or in connection with the Debtors, the Chapter 11 Cases, or the consummation of the transactions contemplated by this Plan and the Sale Documents. Without limiting the foregoing, the Purchaser shall not, by reason of its acquisition of the Purchased Assets or its consummation of the Sale or the transactions contemplated by this Plan, be deemed to (i) be a successor to any Debtor, any Debtor's Estate, or any CVS Entity; (ii) have, de facto or otherwise, merged or consolidated with or into any Debtor or any CVS Entity; (iii) be a continuation or substantial continuation, or be holding itself out as a mere continuation, of any Debtor, any CVS Entity, or any enterprise or business operation of any Debtor or any CVS Entity, or (iv) have assumed or otherwise become liable for any Claim against, or Interest in, any Debtor or any CVS Entity. All Holders of Claims and Interests, and all other Persons and Entities, are permanently enjoined from asserting, commencing, or continuing any Claim or Cause of Action against the

Purchaser or Reorganized Debtors, or any of their respective successors and assigns, or against any of the Purchased Assets, on any theory of successor or transferee liability described in this Article VIII.F.

G. Term of Injunctions or Stays

Unless otherwise provided in this Plan or in the Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases pursuant to sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court, and existing on the Confirmation Date (excluding any injunctions or stays contained in this Plan or the Confirmation Order) shall remain in full force and effect until the Effective Date. Upon the Effective Date, all injunctions or stays contained in this Plan or the Confirmation Order shall be in full force and effect in accordance with their terms.

H. Protection Against Discriminatory Treatment

Consistent with section 525 of the Bankruptcy Code and the Supremacy Clause of the U.S. Constitution, all Persons, including Governmental Units, shall not discriminate against the Debtors, the Reorganized Debtors, the Plan Administrator, or the Purchaser or deny, revoke, suspend, or refuse to renew a license, permit, charter, franchise, or other similar grant to, condition such a grant to, or discriminate with respect to such a grant against, the Debtors, the Reorganized Debtors, the Plan Administrator, or the Purchaser or another Person with whom such entities have been associated, solely because the Debtors have been debtors under Chapter 11, insolvent before the commencement of the Chapter 11 Cases (or during the Chapter 11 Cases but before the Debtors are granted or denied a discharge), or not paid a debt that is dischargeable in the Chapter 11 Cases.

I. Release of Liens

Except as otherwise provided in this Plan or any contract, instrument, release, or other agreement or document created pursuant to this Plan, on the Effective Date and concurrently with the applicable Distributions made pursuant to this Plan and, in the case of a Secured Claim, satisfaction in full of the portion of the Secured Claim that is Allowed as of the Effective Date, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estates shall be fully released and discharged, and all of the right, title, and interest of any holder of such mortgages, deeds of trust, Liens, pledges, or other security interests shall revert to the Plan Administrator, Purchaser, or Debtor, as may be applicable. For the avoidance of doubt, except as otherwise provided in this Plan, all mortgages, deeds of trust, Liens, pledges, or other security interests against any property of the Estates shall be fully released and discharged on the Effective Date without any further action of any party, including, but not limited to, further order of the Bankruptcy Court or Filing updated schedules or statements typically Filed pursuant to the Uniform Commercial Code.

J. CVS Releases and Claims

Nothing herein shall reduce or limit in any way the releases of the CVS Entities provided in the CVS Agreement or DOJ Agreement, all of which remain in full force and effect pursuant to this Plan.

Article VIII of this Plan shall not release any post-petition obligations arising in the ongoing ordinary course of business between the Debtors and the CVS Entities, including without

limitation any rights to or arising under the shared services described in the First Day Declarations (including insurance obligations and any agreements related to the foregoing), all of which shall continue in accordance with their terms. In addition, nothing herein shall release or waive the Administrative Claims of the CVS Entities arising post-petition in the ordinary course of the Debtors' business, which shall be paid in full under this Plan.

IX. CONDITIONS PRECEDENT TO THE EFFECTIVE DATE

A. Conditions Precedent to the Effective Date

The following are conditions precedent to the occurrence of the Effective Date, each of which must be satisfied or waived pursuant to Article IX.B:

1. The Bankruptcy Court shall have entered an Order approving the Disclosure Statement, in a form reasonably acceptable to the Committee, as containing adequate information within the meaning of Bankruptcy Code section 1125;

2. The Bankruptcy Court shall have entered the Confirmation Order in form and substance reasonably acceptable to the Debtors, the Purchaser, the CVS Entities, the Committee, and the DIP Lender, and such Confirmation Order shall not have been stayed, modified, or vacated on appeal;

3. The Sale shall have closed, or be capable of closing substantially simultaneously with the Effective Date;

4. The DOJ Agreement shall have been approved by a Final Order of the Bankruptcy Court and shall be effective pursuant to its terms;

5. The CVS Agreement shall have been approved by a Final Order of the Bankruptcy Court and shall be effective pursuant to its terms;

6. The Plan Supplement, in form and substance reasonably acceptable to the Debtors, the Purchaser, the CVS Entities, the Committee, and the DIP Lender, shall have been Filed with the Bankruptcy Court; and

7. All other actions and documents necessary to implement this Plan shall have been effected or executed and delivered.

B. Waiver of Conditions Precedent

The Debtors, with the consent of each of the DIP Lender, the CVS Entities, the Purchaser, and the Committee, may waive any of the conditions to the Effective Date set forth in Article IX.A (other than entry of the Confirmation Order) at any time, without any notice to any other parties in interest and without any further notice to or action, order, or approval of the Bankruptcy Court, and without any formal action other than proceeding to confirm and consummate the Plan.

C. Effect of Non-Occurrence of Conditions to the Effective Date

The Plan may be revoked or withdrawn by the Debtors at any time, subject to the consent rights of the DIP Lender, the Purchaser, and the Committee. If the Sale does not close by the date

set forth in the Sale Order, as may be extended, the Plan shall be deemed withdrawn and revoked. If the Plan is revoked or withdrawn, or if the Confirmation Order is vacated: (i) the Plan shall be null and void in all respects; (ii) any settlement or compromise embodied in the Plan shall be deemed null and void; and (iii) nothing contained in the Plan shall constitute a waiver or release of any Claims, Interests, or Causes of Action.

X. RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court shall retain jurisdiction over all matters arising out of, or related to, the Chapter 11 Cases and this Plan pursuant to sections 105(a) and 1142 of the Bankruptcy Code, including jurisdiction to:

1. Allow, disallow, determine, liquidate, classify, estimate, or establish the priority, secured or unsecured status, or amount of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the secured or unsecured status, priority, amount, or allowance of Claims;

2. Decide and resolve any cases, controversies, suits, or disputes that may arise in connection with Claims, including Claim objections, allowance, disallowance, subordination, estimation, and Distribution;

3. Decide and resolve all matters related to the granting and denying, in whole or in part, of any applications for allowance of compensation or reimbursement of expenses of Professionals;

4. Resolve any matters related to: (i) the assumption or assumption and assignment of any Executory Contract or Unexpired Lease to which a Debtor is party or with respect to which a Debtor may be liable and to hear, determine, and, if necessary, liquidate, any Cure amount arising therefrom; and/or (ii) any dispute regarding whether a contract or lease is or was executory or expired;

5. Adjudicate, decide or resolve any motions, adversary proceedings, contested, or litigated matters, and any other matters, and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

6. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of this Plan;

7. Adjudicate, decide, or resolve any and all matters related to section 1141 of the Bankruptcy Code;

8. Adjudicate, decide, or resolve any and all matters related to the Sale;

9. Adjudicate, decide, or resolve any and all matters related to the DOJ Agreement;

10. Adjudicate, decide, or resolve any and all matters related to the CVS Agreement;

11. Enter and implement orders as may be necessary to execute, implement, or consummate the provisions of this Plan and all contracts, instruments, and other agreements created in connection with this Plan;

12. Issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Entity with enforcement of the Plan;

13. Resolve any cases, controversies, suits, disputes, or Causes of Action with respect to the releases, injunctions, and other provisions contained in the Plan and enter such orders as may be necessary or appropriate to implement such releases, injunctions, and other provisions;

14. Hear and determine any matter arising in connection with or related to this Plan, the Plan Supplement, the Disclosure Statement, or the Confirmation Order;

15. Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked, or vacated;

16. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan and adjudicate any and all disputes arising therefrom;

17. Hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

18. Hear and determine any Causes of Action that may be brought by the Plan Administrator;

19. Consider any modification of this Plan pursuant to section 1127 of the Bankruptcy Code;

20. Enforce all orders previously entered by the Bankruptcy Court; and

21. Hear any other matter over which the Bankruptcy Court has jurisdiction.

XI. MODIFICATION, REVOCATION, OR WITHDRAWAL OF THE PLAN

A. Modification and Amendment

Subject to the limitations contained in the Bankruptcy Code and the consent rights of the DIP Lender, the Purchaser, and the Committee, the Debtors reserve the right to modify this Plan at any time prior to or after Confirmation, but prior to the substantial consummation of this Plan, subject to the requirements of section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019.

B. Effect of Confirmation on Modifications

Entry of the Confirmation Order shall mean that all modifications or amendments to this Plan since the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or re-solicitation under Bankruptcy Rule 3019.

C. Revocation or Withdrawal of Plan

The Debtors reserve the right to revoke or withdraw this Plan prior to the Effective Date, subject to the consent rights of the DIP Lender, the Purchaser, and the Committee. If the Debtors revoke or withdraw this Plan prior to the Effective Date, this Plan shall be deemed null and void, and nothing herein shall be deemed to constitute a waiver or release of any Claims by or against any Debtor or any other person or to prejudice in any manner the rights of any Debtor or other person in any further proceedings.

XII. MISCELLANEOUS PROVISIONS

A. Immediate Binding Effect

Notwithstanding Bankruptcy Rules 3020(e), 6004(h), 7062, or otherwise, upon the occurrence of the Effective Date, the terms of this Plan shall be immediately effective and enforceable and deemed binding upon and inure to the benefit of the Debtors, the Plan Administrator, the Holders of Claims or Interests, the Released Parties, and each of their respective successors and assigns. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable thereafter.

B. Dissolution of Committee

On the Effective Date, the Committee shall dissolve and its members shall be released and discharged from all rights and duties arising from, or related to, the Chapter 11 Cases; *provided* that on and after the Effective Date, the Committee will continue in existence and have standing and a right to be heard for the limited purpose of (i) pursuing applications for allowance of fees and reimbursement of expenses for the Committee and its Professionals, and (ii) participating in any appeals (a) of the Confirmation Order, or (b) in which the Committee is a named party. The Plan Administrator shall be responsible for paying the reasonable fees and expenses incurred by the Committee on or after the Effective Date solely in connection with (x) applications for payment of any fees or expenses for services rendered prior to the Effective Date that are Allowed by the Bankruptcy Court; (y) responding to objections to its applications for payment of fees and expenses rendered prior to the Effective Date; and (z) participating in appeals of the Confirmation order or in appeals in which the Committee is a named party.

C. Creditor Representative

The reasonable fees and expenses of the Creditor Representative shall be paid from the Wind-Down Assets as a Plan expense without further order of the Bankruptcy Court. The Committee shall select a Creditor Representative prior to the Effective Date. From and after the Effective Date, the Creditor Representative shall perform such oversight, consultation, and other functions as specified in the CVS Agreement and this Plan with respect to the administration of the Estates and the Claims reconciliation process, including consultation with the Plan Administrator regarding Claims resolution and provision of bi-weekly updates and information on the Claims reconciliation process, and including the rights to notice, consultation, and to appear and be heard as specified in Article X.B of this Plan.

The Debtors shall include in the Plan Supplement the identity of the Person or Entity that the Committee has selected as the Creditor Representative. The selection of the Creditor

Representative shall be approved in the Confirmation Order, and such selection shall be effective as of the Effective Date.

D. Payment of Statutory Fees

All fees payable pursuant to 28 U.S.C. § 1930 shall be paid for each quarter (including any fraction thereof) until the applicable Chapter 11 Case is converted, dismissed, or closed, whichever occurs first. All such fees accruing after the Effective Date attributable to the Liquidating Debtors shall be the responsibility of the Plan Administrator.

E. Governing Law

Except to the extent that the Bankruptcy Code or other federal law is applicable, or to the extent a Plan document provides otherwise, the rights, duties, and obligations arising under this Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of Texas, without giving effect to the principles of conflicts of law thereof.

F. Notices

All notices, requests, and demands to or upon the Debtors, the Plan Administrator, the Purchaser, the DIP Lender, the Committee, or the Creditor Representative shall be in writing and shall be deemed to have been duly given or made when actually delivered or received. Notices shall be served on:

If to the Debtors:

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Vincent E. Lazar (vlazar@jenner.com)
Derek L. Wright (dwright@jenner.com)
Angela M. Allen (aallen@jenner.com)

Haynes and Boone, LLP
2801 N. Harwood Street, Ste. 2300
Dallas, TX 75201
Attn: Charles A. Beckham, Jr. (charles.beckham@haynesboone.com)
Ian T. Peck (ian.peck@haynesboone.com)
Martha Wyrick (martha.wyrick@haynesboone.com)

If to the Purchaser:

BakerHostetler LLP
200 South Orange Avenue
Suite 2300
Orlando, FL 32801
Attn: Andrew V. Layden (alayden@bakerlaw.com)
Elizabeth A. Green (egreen@bakerlaw.com)
Douglas S. Eingurt (deingurt@bakerlaw.com)

If to the DIP Lender:

Norton Rose Fulbright US LLP
1301 Avenue of the Americas
New York, NY 10019
Attn: Robert M. Hirsh (robert.hirsh@nortonrosefulbright.com)
Kristian W. Gluck (kristian.gluck@nortonrosefulbright.com)
Jamie Copeland (james.copeland@nortonrosefulbright.com)

If to the Committee or the Creditor Representative:

Herbert Smith Freehills Kramer (US) LLP
1177 Avenue of the Americas
New York, NY 10036
Attn: Adam C. Rogoff (adam.rogoff@hsfkramer.com)
Rachael Ringer (rachael.ringer@hsfkramer.com)
Megan Wasson (megan.wasson@hsfkramer.com)
Andrew Citron (andrew.citron@hsfkramer.com)

Vartabedian Katz Hester & Haynes LLP
2200 Ross Avenue, Suite 4600E
Dallas, Texas 75201
Attn: Martin A. Sosland (martin.sosland@vkhh.law)
Jeff P. Prostok (jeff.prostok@vkhh.law)
Candice Carson (candice.carson@vkhh.law)

If to the CVS Entities:

Foley & Lardner LLP
321 N. Clark St., Suite 3000
Chicago, IL 60654
Attn: Geoffrey S. Goodman (ggoodman@foley.com)

G. Successors and Assigns

This Plan shall be binding upon and inure to the benefit of the Debtors, the Estates, the Plan Administrator, and their respective successors and assigns, including any trustee appointed pursuant to chapter 7 of the Bankruptcy Code.

H. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on this Plan in good faith and in compliance with the Bankruptcy Code and any applicable non-bankruptcy law, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and their respective Affiliates, agents, representatives, members, principals, shareholders, officers, directors, employees, advisors, and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code in the offer, issuance, sale, and purchase of securities

offered and sold under this Plan, and, therefore, will have no liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on this Plan.

I. Reservation of Rights

Except as expressly set forth in this Plan, nothing herein shall be deemed to be a waiver or relinquishment of any Claim, Cause of Action, right of setoff, or other legal or equitable defense of the Debtors or the Plan Administrator. The Plan Administrator shall have, retain, reserve, and be entitled to assert all such Claims, Causes of Action, rights of setoff, and defenses as fully as if the Chapter 11 Cases had not been commenced.

J. The United States

Except as otherwise provided in the DOJ Agreement, as to the United States, its agencies or any instrumentalities thereof (collectively, the "United States"), notwithstanding anything contained in the Plan, Plan Supplement, or Confirmation Order to the contrary, nothing shall:

1. limit or be intended to or be construed to bar the United States from pursuing any police or regulatory action or any criminal action;

2. discharge, release, exculpate, impair or otherwise preclude: (a) any obligation or liability to the United States that is not a "claim" within the meaning of section 101(5) of the Bankruptcy Code; (b) any Claim of the United States arising on or after the Confirmation Date; (c) any liability of the Debtors under police or regulatory statutes or regulations to the United States as the owner, lessor, lessee or operator of property that such Entity owns, operates or leases after the Effective Date, if any; or (d) any liability owed to the United States, including but not limited to any liabilities arising under the federal environmental, criminal, civil or common law, by any non-Debtor, including the released parties and exculpated parties; *provided*, *however*, that the foregoing shall not (1) diminish the scope of any exculpation to which any Person is entitled under section 1125(e) of the Bankruptcy Code or (2) limit the scope of discharge granted to the Reorganizing Debtors under sections 524 and 1141 of the Bankruptcy Code;

3. enjoin or otherwise bar the United States from asserting or enforcing, outside the Bankruptcy Court, any obligation or liability described in the preceding clause (2); *provided*, *however*, that the non-bankruptcy rights and defenses of all Entities with respect to (a)–(d) in clause (2) are likewise fully preserved;

4. affect any right of setoff or recoupment of the United States against any of the Reorganized Debtors; *provided*, *however*, that the rights and defenses (other than any rights or defenses based on language in the Plan or the Confirmation Order that may extinguish or limit setoff or recoupment rights) of the Debtors with respect thereto are fully preserved;

5. confer exclusive jurisdiction upon the Bankruptcy Court except to the extent set forth in 28 U.S.C. § 1334 (as limited by any other provisions of the United States Code);

6. authorize the assumption, assignment, sale or other transfer of any federal (a) grants, (b) grant funds, (c) contracts, (d) agreements, (e) awards, (f) task orders, (g) property, (h) intellectual property, (i) patents, (j) leases, (k) certifications, (l) applications, (m) registrations, (n) billing numbers, (o) national provider identifiers, (p) provider transaction access numbers, (q) licenses, (r) permits, (s) covenants, (t) inventory, (u) guarantees, (v) indemnifications, (w) data, (x) records, or (y) any other interests belonging to the United States (collectively, "Federal Interests") without compliance with all terms of the Federal Interests and with all applicable non-bankruptcy law;

7. be interpreted to set cure amounts related to any Federal Interests or to require the United States to novate, approve or otherwise consent to the assumption, assignment, sale or other transfer of any Federal Interests;

8. constitute or be deemed an approval or consent by the United States;

9. waive, alter, or otherwise limit the United States' property rights;

10. be construed as a compromise or settlement of any liability, Claim, Cause of Action or interest of the United States; or

11. modify the scope of section 525 of the Bankruptcy Code.

Further, in the event of an inconsistency or conflict between any provision of the Plan Documents or any provisions of this Plan, and the DOJ Agreement, then the provisions of the DOJ Agreement shall control. In the event of an inconsistency or conflict between any provisions of the Plan Documents and any provision of this Plan, then, as to the United States, the provisions of this Plan and federal law shall control.

K. No Admission of Liability

Nothing in the Plan, the Disclosure Statement, or any related document shall constitute or be deemed to constitute an admission of fact, liability, stipulation, or waiver by any party.

L. Entire Agreement

Except as otherwise indicated, including, without limitation, with respect to the CVS Agreement and the DOJ Agreement, this Plan supersedes all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on the subject matters hereof.

M. Headings

The headings used in this Plan are inserted for convenience only and neither constitute a portion of this Plan nor in any manner affect the construction of the provisions of this Plan.

N. Severability

If, prior to Confirmation, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable,

consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing is: (i) valid and enforceable pursuant to its terms; (ii) integral to the Plan and may not be deleted or modified without the consent of the Debtors; and (iii) nonseverable and mutually dependent.

O. Debtors' Managers and Members

As of the Effective Date, the term of the current members or board of managers (as applicable) for each Liquidating Debtor shall expire automatically and each person serving as a member or manager of a Liquidating Debtor shall be deemed removed and cease to serve automatically without any further action required on the part of the Debtors, the Plan Administrator, the Debtors' officers, or their respective managers or members.

On and after the Effective Date, the governance, management, and operation of each Reorganized Debtor after the Effective Date shall be as provided in the Plan Supplement and the Sale Documents.

P. Closing of Chapter 11 Cases; Dissolution

Except as otherwise provided in the Plan, the Plan Administrator shall, promptly after the full administration of any Chapter 11 Case, File with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to close the Chapter 11 Cases. Upon entry of an order closing the estate of each Liquidating Debtor's Chapter 11 Case, such Debtor's dissolution shall be authorized and approved in all respects without further action required by the Plan Administrator under applicable law, regulation, order, or rule, including any action by the stockholders, members, managers, or similar governing body of any Debtor.

(*Signature page follows.*)

Dated: July 10, 2026

Respectfully submitted,

HAYNES AND BOONE, LLP

/s/ Ian T. Peck

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dwright@jenner.com
aallen@jenner.com

Counsel to the Debtors and Debtors in Possession

Exhibit A

Class 6 Reorganizing Debtors

1. AMC-Tennessee, LLC
2. APS Acquisition LLC
3. APS-Summit Care Pharmacy, L.L.C.
4. ASCO Healthcare of New England Limited Partnership
5. ASCO Healthcare, LLC
6. Badger Acquisition LLC
7. Badger Acquisition of Minnesota LLC
8. Care4, L.P.
9. CCRX Holdings, LLC
10. CCRX of North Carolina Holdings, LLC
11. CCRX of North Carolina, LLC
12. Compass Health Services, LLC
13. Compscript, LLC
14. CP Acquisition, LLC
15. Evergreen Pharmaceutical, LLC
16. Home Care Pharmacy, LLC
17. Institutional Health Care Services, LLC
18. Interlock Pharmacy Systems, LLC
19. Langsam Health Services, LLC
20. LCPS Acquisition LLC
21. Lobos Acquisition, LLC
22. Lo-Med Prescription Services, LLC
23. Main Street Pharmacy, L.L.C.
24. Managed Healthcare, LLC
25. Medical Arts Health Care, LLC
26. MHHP Acquisition Company LLC
27. NCS Healthcare of Iowa, LLC
28. NCS Healthcare of Kansas, LLC
29. NCS Healthcare of Kentucky, LLC
30. NCS Healthcare of Montana, LLC
31. NCS Healthcare of New Mexico, LLC
32. NCS Healthcare of Ohio, LLC
33. NCS Healthcare of South Carolina, LLC
34. NCS Healthcare of Wisconsin, LLC
35. Neighborcare of Indiana, LLC
36. Neighborcare of New Hampshire, L.L.C.
37. Neighborcare of Virginia, LLC

38. Neighborcare Pharmacies, LLC
39. Neighborcare Pharmacy of Virginia, LLC
40. North Shore Pharmacy Services LLC
41. OCR Services, LLC
42. Omnicare Indiana Partnership Holding Company LLC
43. Omnicare of Nevada, LLC
44. Omnicare of New York, LLC
45. Omnicare Pharmacies of Pennsylvania West LLC
46. Omnicare Pharmacy of Florida, LLC
47. Omnicare Pharmacy of North Carolina, LLC
48. Omnicare Pharmacy of Tennessee, LLC
49. Omnicare Pharmacy of Texas 1, LP
50. Omnicare Pharmacy of Texas 2, LP
51. Omnicare Pharmacy of the Midwest, LLC
52. Pharmacy Associates of Glens Falls, LLC
53. Pharmacy Consultants, LLC
54. Pharmacy Holding #1, LLC
55. Pharmacy Holding #2, LLC
56. Pharmed Holdings, LLC
57. PRN Pharmaceutical Services, LP
58. Roeschen's Healthcare LLC
59. Shore Pharmaceutical Providers, LLC
60. Specialized Pharmacy Services, LLC
61. Sterling Healthcare Services, LLC
62. Suburban Medical Services, LLC
63. Superior Care Pharmacy, LLC
64. TCPI Acquisition, LLC
65. UC Acquisition, LLC
66. Value Health Care Services LLC
67. Weber Medical Systems LLC
68. Westhaven Services Co., LLC
69. Williamson Drug Company, LLC

Exhibit B

Class 7 Reorganizing Debtors

1. NeighborCare Pharmacy Services, LLC
2. JHC Acquisition LLC
3. Badger Acquisition of Kentucky LLC
4. D&R Pharmaceutical Services, LLC
5. Evergreen Pharmaceutical of California, LLC
6. Best Care LTC Acquisition Company LLC

Exhibit C

Liquidating Debtors

1. Omnicare, LLC
2. Med World Acquisition, LLC
3. Three Forks Apothecary, LLC
4. Merwin Long Term Care, LLC
5. Merwin IV & Specialty Pharmacy, LLC
6. Merwin RX-Compounding Pharmacy, LLC
7. NIV Acquisition, LLC
8. CHP Acquisition, LLC
9. Home Pharmacy Services, LLC
10. Omnicare Pharmacies of the Great Plains Holding Company, LLC
11. Geneva Woods Pharmacy, LLC
12. Geneva Woods Health Services, LLC
13. Geneva Woods Retail Pharmacy, LLC
14. Geneva Woods LTC Pharmacy, LLC
15. Geneva Woods Pharmacy Alaska, LLC
16. Geneva Woods Pharmacy Wyoming, LLC
17. Geneva Woods Pharmacy Washington, LLC
18. Enloe Drugs LLC
19. Omnicare Property Management, LLC
20. NCS Healthcare of Illinois, LLC
21. NCS Healthcare of Tennessee, LLC
22. Omnicare Pharmacy and Supply Services LLC
23. Care Pharmaceutical Services, LP
24. VAPS Acquisition Company, LLC
25. PP Acquisition Company, LLC
26. Continuing Care Rx, LLC
27. ZS Acquisition Company, LLC
28. Badger Acquisition of Ohio LLC
29. Grandview Healthcare, LLC
30. Omnicare Pharmacy of Pueblo, LLC
31. Uni-Care Health Services of Maine, LLC
32. Grandview Pharmacy, LLC
33. Martin Health Services, LLC
34. Campo's Medical Pharmacy, LLC
35. Omnicare Pharmacy of Nebraska LLC

Exhibit D

Insured Claims

[To be filed prior to Disclosure Statement Hearing]

Exhibit B

Liquidation Analysis

[TO BE FILED PRIOR TO COURT APPROVAL
OF THE DISCLOSURE STATEMENT]

Exhibit C

Financial Projections

[TO BE FILED PRIOR TO COURT APPROVAL
OF THE DISCLOSURE STATEMENT]