

EXHIBIT 2

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

GOVERNMENT EMPLOYEES HEALTH
ASSOCIATION, on behalf of itself and all
other similarly situated,

Plaintiff,

v.

ACTELION PHARMACEUTICALS LTD., *et*
al.,

Defendants.

Case No. 1:18-cv-3560-GLR

PLAN OF ALLOCATION AND DISTRIBUTION

On February 18, 2026, Plaintiffs individually and on behalf of the Class, entered into a Settlement with Defendants Actelion Pharmaceuticals Ltd., Actelion Pharmaceuticals U.S., Inc., and Janssen Research & Development, LLC (collectively, “Defendants”). Distributions to the Class shall occur in accordance with this Plan of Allocation as described below.

I. Definitions

1. “Allocation Pool” shall mean the Net Settlement Fund paid by the Defendants (defined in the Notice).

2. “Class” shall mean: All entities that, for consumption by their members, employees, insureds, participants or beneficiaries, purchased, paid and/or provided reimbursement for some or all of the purchase price of Tracleer or bosentan, other than for resale, in Arizona, California, District of Columbia, Florida, Illinois, Iowa, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Oregon, Puerto Rico, Rhode Island, South Carolina, South Dakota, Utah, Vermont, Virginia, West Virginia, or Wisconsin, at any time during the period

from December 29, 2015, through and until September 6, 2024. The following are excluded from the Class: (1) Defendants and their subsidiaries and affiliates; and (2) Federal and state governmental entities.

3. “Eligible Claimant” shall mean any member of the Class that submits a timely and valid Claim Form for the Allocation Pool in which it is a member of the Class.

4. “Net Settlement Fund” shall mean the Settlement Fund less: (a) Attorneys’ Fees and Expenses, including Service Awards, including interest, as awarded by the Court; (b) Notice and Administration Expenses; (c) Taxes and Tax Expenses; and (d) other Court-approved deductions.

5. “Notice” shall mean the legal notice authorized by the Court in the above-captioned action.

6. “Claim Form” shall mean the document titled “Claim Form.” The timeliness and validity of a Claimant’s Claim Form shall be determined by the Settlement Administrator.

7. “Proof of Claim” shall mean the document(s) a Class Member must submit, or be submitted on the Class Member’s behalf, to the Notice and Claims Administrator to make a claim under the Settlement.

8. “Qualifying Claim” shall mean a timely, complete, and valid Proof of Claim that is accepted by the Notice and Claims Administrator.

II. Initial Submission of Claims

9. A Proof of Claim shall consist of a completed Claim Form, which can be completed by mail or online, together with the supporting documentation specified in the claim form. The Notice and Claims Administrator may ask for additional documentation as appropriate.

10. The Notice and Claims Administrator shall use names, addresses, and Employer Identification Numbers to identify potentially duplicative claims. If a claim is submitted both by a Class Member and by a different Eligible Claimant on behalf of that same Class Member, the claim shall only be paid one time. In such a situation, the Notice and Claims Administrator shall not authorize the claim made by the Eligible Claimant on behalf of the Class Member. Instead, the Notice and Claims Administrator shall authorize only the claim submitted by the Class Member on its own behalf and consider only that claim to be a Qualifying Claim.

III. Amount Payable to A Claimant

11. If a person or entity (“Claimant”) submitting a Claim Form is not a Class Member, then that Claimant shall not be entitled to any distribution from the Settlement. If a Claimant is a member of the Class, then that Claimant’s eligibility to participate in this Plan of Allocation and the amount of payment the Claimant shall receive (if any) is described below. The settlement funds shall be distributed to Eligible Claimants as follows, unless determined otherwise by the Court.

IV. Distribution Among Eligible Claimants

12. No Claimant shall be permitted to recover unless that Claimant submits a timely Claim Form.

13. The Net Settlement Fund shall be distributed to Eligible Claimants on a pro rata basis of Qualifying Claims.

14. To determine each Eligible Claimant’s pro rata share of the Net Settlement Fund, the Settlement Administrator shall multiply the total value of the Allocation Pool by a fraction for which: (a) the numerator is the applicable expenditure associated with the Qualifying Claim for that Eligible Claimant; and (b) the denominator is the sum total of expenditures for all applicable Qualifying Claims by all Eligible Claimants.

15. For administrative efficiency, each Eligible Claimant will receive a minimum payment of \$15.00. Payments to Eligible Claimants who would otherwise receive less than \$10.00 on a pro rata basis as set forth in the following section will be increased to \$10.00. The amounts paid to Eligible Claimants who would otherwise receive more than \$10.00 will be reduced on a pro rata basis until all Eligible Claimants receive the minimum \$10.00 payment.

V. Administration

16. All determinations under this Plan of Allocation shall be made by the Settlement Administrator, subject to review by Co-Lead Counsel and approval by the Court.

17. If there is any balance remaining in the Net Settlement Fund after a reasonable period of time after the date of the initial distribution of the Net Settlement Fund, Co-Lead Counsel shall, if feasible, reallocate (which reallocation may occur on multiple occasions) such balance among those Class Members, who cash their initial Distribution Check and who would receive a Distribution of at least \$10.00, in an equitable and economic fashion. Thereafter, any *de minimis* balance which still remains in the Net Settlement Fund may be donated to one or more nonsectarian, not-for-profit, 501(c)(3) organization(s) to be determined by Co-Lead Counsel and approved by the Court.

VI. Amendments to the Plan of Allocation

18. This Plan of Allocation may be amended.