

**SCHEDULE “A”
RESTRUCTURING STEPS SUPPLEMENT**

1. The following steps shall take place sequentially prior to the Effective Time:
 - (a) At least five (5) days prior to the Implementation Date, the Monitor shall have advised the Plan Sponsor of the quantum of amounts due and payable on the Plan Implementation Date, including amounts payable under or in connection with the Plan Implementation Fund, the Administrative Expense Reserve, the Administration Charge and the KERP Prepayment (such aggregate amount, the “**Implementation Date Payment**”).
 - (b) At least five (5) days prior to the Implementation Date, the Plan Sponsor shall establish the Creditor Equity Pool and the Voting Trust.
 - (c) At least two (2) days prior to the Implementation Date the Plan Sponsor shall have provided notice to the Monitor and the Applicants of its election to preserve or extinguish the Intercompany Claims, and this Restructuring Steps Supplement shall be amended, if required, to address such preservation or extinguishment of the Intercompany Claims in accordance with Sections 6.2 and 10.3 of the Plan.
 - (d) At least one (1) day prior to the Implementation Date, the Plan Sponsor shall pay to the Monitor the Implementation Date Payment, to be held in trust by the Monitor and released in accordance with this Restructuring Steps Supplement.
 - (e) At least one (1) day prior to the Implementation Date, the Plan Sponsor or the Applicants, as applicable, shall pay to the Monitor an amount sufficient to repay the SNDL 1L Claim in accordance with Section 3.7 of the Plan (the “**SNDL 1L Payment**”).
 - (f) At least one (1) day prior to the Implementation Date, the Plan Sponsor or the Applicants, as applicable, shall pay or otherwise satisfy the SNDL 2L Claim in accordance with Section 3.7 of the Plan, as follows:
 - (i) if a Final Order determining the quantum of the Ordered Amount has been issued by the Court prior to the Implementation Date, the Plan Sponsor shall pay the Ordered Amount to the Monitor (the “**SNDL 2L Payment**”); or
 - (ii) if a Final Order determining the quantum of the Ordered Amount has not been issued by the Court prior to the Implementation Date, the Plan Sponsor shall: (A) pay the Disputed Amount to the Monitor, in escrow, to be held in the Disputed Amount Account (the “**SNDL Disputed Amount Payment**”); or (B) execute and deliver an acknowledgement in favour of SNDL Inc., acknowledging that the loan and security held by SNDL Inc. in respect of the SNDL 2L Claim will continue in full force until such time as the Ordered Amount is paid to SNDL Inc. (the “**SNDL Acknowledgement**”).
2. Effective at the Effective Time, the following steps shall occur, and be deemed to have occurred, sequentially in the order set out below, in five (5) minute increments beginning at the Effective Time, all in accordance with the Plan and this Restructuring Steps Supplement and pursuant to the Sanction Order:
 - (a) The SNDL 1L Payment shall be released from trust, and the Monitor shall pay such amount to SNDL Inc. forthwith, and all obligations existing under or in connection with the SNDL 1L Claim shall be deemed to have been fully performed and discharged and any and all

loan and security agreements executed under or in connection with the SNDL 1L Claim shall terminate and be of no further force and effect.

- (b) In respect of the SNDL 2L Debt:
 - (i) If the Monitor is holding the SNDL 2L Payment, the SNDL 2L Payment shall be released from trust, and the Monitor shall pay such amount to SNDL Inc. forthwith, and all obligations existing under or in connection with the SNDL 2L Claim shall be deemed to have been fully performed and discharged and any and all loan and security agreements executed under or in connection with the SNDL 2L Claim shall terminate and be of no further force and effect; or
 - (ii) If the Monitor is holding the SNDL Disputed Amount, the SNDL Disputed Amount shall remain in trust pending the determination of the quantum of the Ordered Amount, the security held by SNDL Inc. and the obligations of the Applicants in respect of the SNDL 2L Claim will attach to the Disputed Amount, and all other obligations existing under or in connection with the SNDL 2L Claim shall be deemed to have been fully performed and discharged and any and all loan and security agreements executed under or in connection with the SNDL 2L Claim shall terminate and be of no further force and effect in respect of the property and assets of the Applicants; or
 - (iii) If the Monitor is holding the SNDL Acknowledgement, the loan and security held by SNDL Inc. in respect of the SNDL 2L Claim will continue in full force pending the determination of the quantum of the Ordered Amount and payment of same.
- (c) The Plan Implementation Fund shall be released from trust and, on the Implementation Date or as soon as reasonably practicable thereafter:
 - (i) the Monitor shall make cash distributions to Convenience Creditors in the amount of each Convenience Creditor's Convenience Amount; and
 - (ii) the Monitor shall make cash distributions to Eligible Voting Creditors in the amount of each Eligible Voting Creditor's Pro Rata Share of the Creditor Cash Pool.
- (d) The Plan Sponsor shall issue Class "A" voting common shares for the benefit of Eligible Voting Creditors, in the amount of each Eligible Voting Creditor's Pro Rata Share of the Creditor Equity Pool, to be deposited in the Voting Trust.
- (e) The balance of the Implementation Date Payment shall be released from trust and, on the implementation date or as soon as reasonably practicable thereafter, the Monitor shall pay all amounts outstanding under the Administration Charge, and the Administration Charge shall be deemed to be fully and finally satisfied and discharged from and against any and all assets of the Applicants.
- (f) All D&O Claims shall be fully, finally and irrevocably compromised, released, discharged, cancelled, extinguished and barred and the Directors' Charge shall be deemed to be fully and finally satisfied and discharged from and against any and all assets of the Applicants.
- (g) The Interim Lender's Charge, KERP Charge and Plan Sponsor Protection Charge shall be discharged from and against any and all assets of the Applicants.

- (h) The Applicants shall pay all Employee Priority Claims due and accrued as of the Implementation Date.
 - (i) To the extent required by Applicable Law, all notices of alteration, amendments to corporate articles, tax filings and related filings required to effect the issuance of the New Delta Parent Common Shares and the redemption and cancelation of the Existing Equity shall be filed or deposited with the applicable Governmental Authority or other person in such manner as the Plan Sponsor deems appropriate.
 - (j) The New Delta Parent Common Shares shall be issued to the Plan Sponsor.
 - (k) Delta Parent shall file any necessary tax filings with the applicable Governmental Authority, as deemed necessary by the Plan Sponsor in its sole discretion.
 - (l) The Existing Equity shall be deemed to be terminated and cancelled for no consideration pursuant to the Plan and the Sanction Order.
 - (m) All debentures, indentures, notes, certificates, agreements, invoices, guarantees, pledges and other instruments evidencing Affected Claims and Existing Equity shall be deemed to be terminated and cancelled and of no further force and effect.
 - (n) The Purchased Retail Common Shares shall be transferred to the Plan Sponsor.
 - (o) The resignations of the existing directors of the Applicants shall be effective, as applicable.
 - (p) The appointment of the New Boards shall be effective.
 - (q) All other releases, compromises, transactions and arrangements contemplated by the Plan shall be deemed to be effective and binding on the Applicants, the Plan Sponsor, Affected Creditors, Directors and Officers and all other Persons named or referred to in or subject to the Plan and their respective heirs, executors, administrators and other legal representatives, successors and assigns.
 - (r) The Plan shall be deemed to have been implemented.
 - (s) Any and all liabilities arising from or relating to the transactions noted above, including, for certainty and without limitation, liabilities and taxes resulting from any debt forgiveness, shall be definitively released and compromised and the Applicants shall have no obligations in connection with such liabilities or taxes.
 - (t) The Applicants shall cease to be applicants in the CCAA Proceedings.
3. Within six (6) months of the Implementation Date, the Applicants shall pay or cause to be paid in full all Crown Claims outstanding as of the Filing Date or related to the period ending on the Filing Date to the applicable Person.