



## APPENDIX

### Section A: Master data of the new legal entity

With a view to avoiding any lengthy discontinuation of business processes over the course of the Settlement Plan implementation process, ie. in the transitional period immediately prior to and after the Settlement Plan Implementation Commencement Date (ICD), this Section provides instructions regarding the data of the new legal entity, scheduled to become operational as at ICD.

In accordance with the above, please find below the data of the New Company LEDO PLUS d.o.o. as your contracting party to which the business relations will be transferred from the Old Company LEDO D.D. by way of the Settlement Plan implementation. Please note that the data set out below will be confirmed (reiterated) or amended in a subsequent formal notice containing the exact ICD and the occurrence of the business relationship transfer:

- LEDO PLUS D.O.O.
- Company ID number 07179054100
- VAT number: *HR07179054100*
- IBAN: HR0225030071111001896 opened at SBERBANK d.d., Varšavska 7, SWIFT VBCRHR22
- IBAN: HR5823600001102710943 opened at ZAGREBAČKA BANKA d.d. SWIFT ZABAHR2X
- IBAN: HR1424020061100914856 opened at ERSTE BANK d.d. SWIFT ESBCHR22
  
- Persons authorized to represent the new company
  - o *Marin Poljak, President of the Board*
  - o *Filip Mutić, Board member*
- *Phone + 385 1 2385 555 /facsimile +385 1 2385 511*
- *Primary GLN code of LEDO PLUS D.O.O. is 3855900009403*

In accordance with earlier notices and in order to smoothly proceed with the ICD, below are the material preliminary actions we would kindly ask you to do on your side:

- Make sure to timely open/enter LEDO PLUS d.o.o. as customer/supplier in your IT (operating) systems, accompanied by the new primary GLN code, all in order to provide continuous flow of goods, the functioning of the EDI data exchange and the creation of accurate documents.
- Secure the transfer of all conditions agreed from LEDO D.D. to LEDO PLUS d.o.o..
- Comply with the defined ways and deadlines of deliveries and issue accurate supporting documents as defined below in a timely manner.
- Timely and fully communicate all changes of master data related to your company or your relevant products and services.



- Timely and fully communicate everything related to the carrying out of promotional activities.
- Provide the complete data on the state of inventories of packaging, products and all other debited materials to be transferred from LEDO D.D. to LEDO PLUS d.o.o. during the course of the Settlement Plan implementation.
- Comply with other instructions defined below and mutually agreed subsequently during the course of preparations for the Settlement Plan implementation.

## Section B: Transactions with partners (customers and suppliers)

With a view to avoiding any lengthy discontinuation of business processes over the course of the Settlement Plan implementation process, ie. in the transitional period immediately prior to and after the Settlement Plan Implementation Commencement Date (ICD), this Section provides instructions as to how we will work over the course of the transitional period.

In order to mutually settle the due liabilities in an appropriate manner, please make sure to adhere to the instructions as set out below.

### Ordering of goods and services

Table 1: Process of issuing orders and receiving goods deliveries at the warehouse and/or stores

Ordering party	Order date	Delivery date	Dispatch note issued to	Invoice issued to
LEDO d.d.	Pre-ICD	Pre-ICD	LEDO d.d.	LEDO d.d.
LEDO d.d.	Pre-ICD	Post-ICD	LEDO PLUS d.o.o.	LEDO PLUS d.o.o.
LEDO PLUS d.o.o.	Post-ICD	Post-ICD	LEDO PLUS d.o.o.	LEDO PLUS d.o.o.

**Note:** Business transactions involving the receipt of goods at the Old Company post-ICD cannot be carried out and in such cases we shall request new documentation (dispatch notes) to be issued to the name of the New Company.

Invoices for goods delivered to the Old Company and not becoming due by the ICD shall be paid in line with the agreed due dates, there will be no delays in payments.

Table 2: Process of delivering LEDO d.d. goods and services to customers

Ordering party	Order date	Delivery date	Goods delivered by	Invoice issued by
Customer	Pre-ICD	Pre-ICD	LEDO d.d.	LEDO d.d.
Customer	Pre-ICD	Post-ICD	LEDO PLUS d.o.o.	LEDO PLUS d.o.o.



Table 3: Ordering and delivering process from LEDO to customers

	Fase	Period	Orders	Deliveries
Orders and deliveries	Old company	Till 27/03/2019	Till 27/03/2019	Till 28/03/2019
	Transition period	28/03/2019-31/3/2019	none	none
	New company	From 01/04/2019	From 01/04/2019	From 01/04/2019
*all orders received in between 28/03/2019-31/03/2019 will not be processed				

### Calculation of rebates to customers

Rebates to customers shall be calculated in line with the regular operations of LEDO d.d. until 1 April 2019 and at LEDO PLUS d.o.o. after 1 April 2019.

The last rebate calculation at LEDO d.d. shall take place on 31 March 2019, ie. LEDO d.d. shall calculate the rebate to the customer as at including 31 March 2019, while LEDO PLUS d.o.o. shall continue to calculate the rebate as of 1 April 2019 in accordance with the dynamics and calculation as previously agreed

If according to the existing agreements between LEDO d.d. and the customer quarterly and/or annual rebates and super-rebates have been agreed, in calculating such rebates LEDO PLUS d.o.o. shall recognize to the customer the turnover generated before 1 April 2019 for the period for which such rebates are calculated as per agreement (eg., annual rebates shall be calculated for the entire turnover realized in the year of the ICD).

### Calculation of supplier rebates to Ledo during the course and after the Settlement Plan implementation process

The last supplier rebate calculation to LEDO d.d. will take place on 31 March 2019, ie. The supplier shall calculate the rebate to LEDO d.d. as at including 31 March 2019, while to LEDO PLUS d.o.o. the supplier shall continue to calculate the rebate starting as of 1 April 2019, with the dynamics and calculation as previously agreed..

If according to the existing agreements between the supplier and LEDO d.d. quarterly and/or annual rebates and super-rebates have been agreed, in calculating such rebates to LEDO PLUS d.o.o. the supplier shall recognize the turnover prior to 1 April 2019 for the period for which such rebates are calculated as per agreement (eg., annual rebates shall be calculated for the entire turnover realized in the year of the ICD).

### Management of returns of goods delivered by LEDO to a customer

All customers buying goods and services retain the right to return the goods and the right to complain about the services after the Settlement Plan implementation, as defined in the agreements transferred to the New Company in the Settlement Plan implementation process.



Dioničko društvo  
za proizvodnju i  
promet sladoleda  
i smrznute hrane  
Čavićeva 1a, Zagreb



## Management of returns of goods by LEDO PLUS d.o.o. to the supplier

LEDO PLUS d.o.o. has the right to return goods received and complain about rendered services after the ICD, for goods and services delivered pre-ICD, according to the agreement(s) transferred in the Settlement Plan implementation process from LEDO d.d. to LEDO PLUS d.o.o..

## Accounting for inventories of goods on commission

In agreement with the supplier of goods (client) a stocktaking of the goods on commission will be made and all inventories at all locations shall be transferred from LEDO d.d. to LEDO PLUS d.o.o. according to the situation existing as at ICD.

## Current pricelists and logistic data

The product pricelists currently in force shall remain unchanged.

Please keep in mind that LEDO PLUS d.o.o. has a new primary GLN code, while other logistic data shall remain unchanged.

We would also like to inform you that over the course of the transition *from 5 days before ICD till ICD*, our warehouse will not be able to receive or deliver ordered goods, including the receipt of goods returns from customers and sending goods returns to suppliers.

## Transfer of rights and obligations

**In accordance with the above stated, please note that all open balances with Ledo d.d. on 31.3.2019. should be transferred to a new company accounts, since Ledo plus d.o.o. is to realize all rights and to fulfill all obligations (made after 10.04.2017) arising from contracts with business partners.**

## Payments

**Please be so kind and starting with 01.04.2019. make all your payments to Ledo plus d.o.o. new opened bank accounts which are stated in this Appendix in section A.**