



## 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. *name of the new company*
- Company ID number 07179054100
- 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 the new company and new IBAN – to be provided subsequently*

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 (as soon as you receive it), all in order to provide for a 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, ie. 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	5 days before ICD	6 days before ICD	5 days before ICD
	Transition period	5 days before ICD til ICD	none	none
	New company	From ICD	on ICD	1 day after ICD
*all orders received in between 5 days before ICD and ICD will not be processed				



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## Calculation of rebates to customers

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

The last rebate calculation at LEDO d.d. shall take place in the last full month of LEDO d.d. operations. In particular, LEDO d.d. shall calculate the rebate to the customer for the month preceding the month of the ICD, while LEDO PLUS d.o.o. shall calculate the rebate to the customer for the month of the ICD, irrespective of whether such date occurred at the beginning, in the middle or at the end of the month.

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 d.d. shall recognize the pre-ICD turnover to the customer 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 in the last full month of operations of LEDO d.d.. In particular, the supplier shall calculate the rebate to LEDO d.d. for the month that preceded the month of the ICD, while to LEDO PLUS d.o.o. the supplier shall calculate the rebate for the month of the ICD, irrespective of whether such date occurred at the beginning, in the middle or at the end of the month.

If according to the existing agreements between the supplier and LEDO d.d. quarterly and/or annual rebates and super-rebates have been agreed, the supplier shall in calculating such rebates to LEDO PLUS d.o.o. recognize the pre-ICD turnover 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.

## 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..



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## 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 will be delivered to you on time as in regular course of business.

Please keep in mind that LEDO PLUS d.o.o. will get a new primary GLN, to be provided to you as soon as received from GS1 Croatia, while other logistic data shall remain unchanged.

We would also like to inform you that over the course of the transition process, in the period of *6 days before ICD till 1 day after 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.