

**Decisions of the meeting of creditors of AB Agrowill Group
as of 15 February 2013**

Vilnius

Amendments and supplements to the restructuring plan of AB Agrowill Group:

1. To revise Clause 4.1 of the company's restructuring plan and set it forth as follows:

"The company's assets comprise of the shares of the subsidiary companies. With a view to ensure due implementation of restructuring plan and timely settlement with the creditors of the company, the company provides for selling the portion and / or total aforementioned assets (i.e. shares of subsidiary companies) during the period of restructuring.

The sale of the assets of subsidiary companies of the group shall be established in the restructuring plans of such companies.

The agricultural land, managed by the property management companies (land development funds), could be sold to investors, who would acquire the entire or a part of the land portfolio (or pro rata all or a part of the shares of the property management companies) at a price, set by the company."

2. To specify the part of Clause 7.1 of the company's restructuring plan, covering the list of the creditors of the company as of 20/05/2010, and specify the list of creditors of the company as of 31/12/2012.

3. To revise Clause 7.1 of the company's restructuring plan and set it forth as follows:

"Meeting the creditor's claims

1) creditors' claims secured with pledge and (or) mortgage (excluding interest and forfeit)

2) employees' claims relevant to the requirements to pay for the agricultural production, bought for processing

3) claims as to compulsory contributions as well as all other creditors' claims

It should be noted that the creditors' claims, secured with pledge and (or) mortgage, are the claims of the holders of debenture bonds, issued by the company, therefore, they will be met before other creditors' claims according to the stages, as set forth below.

In case, if only a part of the assets pledged is sold, the creditors' claims, secured with pledge and (or) mortgage, shall be met pro rata the scope of the assets sold, unless it is otherwise agreed by and between the company and the creditors, whose claims are secured with pledge and (or) mortgage.

Creditors' claims shall be met in two stages. In the first stage the creditors' claims shall be met according to the appointed order of priority without interest and forfeit, in the second stage the rest of creditors' claims shall be met according to the same order of priority (interest and forfeit).

Every subsequent creditor's claim in the order of priority in every stage of meeting of claims shall be met after meeting the preceding creditor's claim in the order of priority. If the funds are not enough to fully meet all claims of the same rank, such claims shall be met pro rata the amount due to every creditor over the period, not exceeding the period, provided in the restructuring plan.

The creditors' claims will be met in the following scope:

During the first year of implementation of the restructuring plan – 0 percent of creditors' claims;

During the second year of implementation of the restructuring plan – 0 percent of creditors' claims;

During the third year of implementation of the restructuring plan – 15 percent of creditors' claims;

During the fourth year of implementation of the restructuring plan – 85 percent of creditors' claims.

During the first and the second year of implementation of the restructuring plan the company does not plan to settle the accounts with the creditors, since the company has to accumulate sufficient amount of circulating assets in order to ensure efficient manufacturing as well as modernization of equipment and technology park."

4. To revise Clause 7.4 of the company's restructuring plan and set it forth as follows:

"The company, pursuant to Clause 6 of Article 9(1) of the Law on Restructuring of Enterprises, reserves the right to apply to the creditors and request discounts on the promising notes.

If the creditors of the company waived a part of debts, wrote off fines and interest fine, the company would allocate such funds to the increase of the circulating capital and decrease of direct costs, thereby improving the payment terms and conditions for the existing suppliers. In case, if the creditors waived a part of their claims, this would create the prerequisites for a faster fulfillment of restructuring.

The creditors of the company – the subsidiary companies – agree that their creditors' claims in regard to the company are met after having met other creditors' claims. The creditors of the company – the subsidiary companies – agree that the due dates for meeting their creditors' claims in regard to the company are extended for a period of more than 4 years, i.e. the payment period would be two years after the expiration of restructuring of the company.

The cash flow forecasts, given in this plan, do not cover the assessment of the eventual creditors' discounts. If including the anticipated creditors' discounts, the restructuring plan could be implemented and settlement with the creditors could be effected before the due date."

5. To revise Clause 10.1 of the company's restructuring plan and set it forth as follows:

"It is provided that the manager of administration of the company will furnish the administrator with the reports on performance of the plan and activities every three months. The administrator of restructuring will present the information to the committee of creditors every three months until the last day of the next month. Moreover, the Department of Enterprise Bankruptcy Management under the Ministry of Economy of the Republic of Lithuania will be furnished with the reports on the results of restructuring process, approved by the Order No. V-16 of the Minister of Economy of 29 February 2012. The information will be presented to the creditors in view of the provisions of the Law on Restructuring of Enterprises upon receipt of the creditor's written request for submission of specific information."

6. To revise Clause 10.2 of the company's restructuring plan and set it forth as follows:

"The administrator of restructuring of RAB Agrowill Group shall furnish the committee of creditors with the reports on the performance of restructuring plan and activities of the company for every six months within 45 days as of the end of six accounting months."