REGULATION ON RESTRUCTURING OF CORPORATIONS AND COOPERATIVES VIA RECONCILIATION

SECTION I
Purpose, Scope and Legal Basis

Purpose and Scope

Article 1 – The purpose of this Regulation is to set out the principles and procedures regarding the restructuring of corporations and cooperatives via reconciliation.

Legal Basis

Article 2 – This regulation is issued in accordance with Article 309/ủ of the Enforcement and Bankruptcy Act No 2004 and dated 9.6.1932.

SECTION II
Eligibility for Application

Article 3– In accordance with EBA article 309/m, a corporation or a cooperative, as debtor, may apply for restructuring via reconciliation upon the occurrence of one of the following:

   a) inability to pay its mature monetary debts when due or 
   b) assets and receivables not covering the liabilities 
   c) facing the imminent risk of encountering one of the conditions mentioned in (a) or (b)

   The debtor’s inability “to pay its mature monetary debts” shall be established if it has failed to pay debts or faces the certain prospect of being unable to pay debts as they come due in the absence of financial restructuring.

   The condition that the debtor’s “assets and receivables do not cover its liabilities” shall be established with an interim balance sheet, a cash flow analysis, and other valuation evidence prepared by a certified public accountant based on the sale value of the debtor’s current assets, taking into account any unmatured or contingent liabilities.

   The condition that the debtor faces an imminent and inevitable risk of encountering insolvency by virtue of the occurrence of the conditions mentioned in (a) or (b) means that there is a substantial and real likelihood that such an event will occur as demonstrated in accordance with the second and third paragraphs of this Article.

Article 4 – In accordance with EBA 309/m, the debtor shall file its application with the Commercial Court for approval of the pre-negotiated and accepted restructuring plan. The application shall be accompanied by the documents listed in Articles 7, 8, 9,10, 14 and 17 of this Regulation.
SECTION III

Affected Creditors and Classification

Identification of Affected creditors

**Article 5**- The debtor shall freely determine the affected creditors with whom it will negotiate a restructuring plan, provided that it complies with the provisions of the governing Law and regulations, and from whom it will solicit acceptances in connection with such plan. The creditors who are solicited for the negotiation process shall be regarded as “affected creditors”.

The debtor must disclose to the creditors who are solicited for the negotiations a list of all affected and unaffected creditors; and if the plan is to contain classes, the list shall indicate the creditors’ potentially respective classes. This list shall also identify the unaffected creditors whose claims are substantially similar in nature to one or more affected creditors.

Classification of Creditors’ Claims

**Article 6**- According to the last paragraph of the EBA Art 309/n the plan may group creditors in more than one class. The classes of creditors shall be determined by the nature of their claims. The claims shall be classified in accordance with the following principles:

a) Substantially similar claims shall be grouped in the same class. Similar claims may be classified in separate classes, only if a legitimate business or economic justification exists for such classification.

b) A creditor may be included in more than one class of creditors for purposes of his claims and may vote on the plan separately for each claim, where such claims are different in nature.

c) In the event that the plan contains affected creditors whose claims are secured and unsecured, the plan must contain separate classes for the secured and unsecured creditors.

d) If a claim is secured by collateral[s] in which there are no other liens or encumbrances, that claim may constitute a separate class.

e) If a claim is secured by a number of liens, and where there are other liens on the same collateral, that claim may be treated in separate classes at the same time provided that the treatment of the claim is fair with respect to the other claims in the class relative to the priorities of all claims in the class.

f) If there are multiple claims secured by the same package of collateral, all creditors secured with that collateral shall constitute a separate class as a whole.

g) If the value of the collateral covers only a portion of the secured claim, based upon a proper appraisal of the security, the unsecured portion may be classified as an unsecured claim.
The plan may not discriminate against or unfairly treat affected creditors in the same class. Nevertheless, all creditors who are adversely affected by such discrimination or unfair treatment may explicitly consent to such treatment.

SECTION IV

Disclosure of Adequate Information

Article 7 - With respect to EBA Art 309/o (5) and in connection with the solicitation of votes on the restructuring plan, the debtor shall provide the affected creditors with sufficient and adequate information to enable the creditors to make an informed decision on the acceptance and rejection of a plan. The information shall be provided by appropriate means such as registered and reply paid mail or notarized notification evidencing that the addressees have been duly served. The documents to be so included are:

a) Proposed plan constituted in accordance with EBA Art. 309/n, and a statement of the treatment of the creditors thereunder, duly signed and sealed by the debtor and affixing documentary proof of the debtor’s authority to enter into the plan.

b) Last available or pro forma financial statement enlisted in Art 8 of the Regulation and a summary report of the financial projections for the restructured business prepared by an independent audit firm;

c) Liquidation analysis prepared according to Art 9 of this Regulation;

d) The Creditors List or, if too voluminous to distribute to all affected creditors, a summary of the Creditors List aggregating the status, basis and amount their respective claims set forth therein by class;

e) A schedule, setting forth for each class of affected and unaffected creditors, the debtor’s best estimate of the value of their expected recoveries under the plan, and identifying any unaffected creditors whose claims are substantially similar in nature to those of one or more affected creditors, prepared in accordance with the Article 5 of this Regulation.

f) Explanation of circumstances and causes leading to the financial distress of the debtor;

g) Business strategy for overcoming financial distress through the restructuring;

h) Conditions regarding the implementation of the plan;

i) Prospects and terms for obtaining necessary financing;

j) Any Tax obligations; and

k) Other obstacles or risks to the successful implementation of the plan, such as, business, economic, financial, legal, political, regulatory, and tax risks;

l) A voting notice as provided for in Article 11 of this Regulation.
Financial Statements

Article 8 – The debtor shall disclose the following to its creditors in connection with Article 7(ii) of this Regulation and shall attach them to its application before the Commercial Court in addition to the balance sheet, table of income and the table indicating the status of its books and records in respect of EBA Art 309/o (2):

a) Latest audit statement of the internal auditor or the audit committee. If the company has not been audited, a statement of the debtor indicating its reason for not being audited.

b) The latest audit statement of the independent auditor, if the debtor is subject to independent, external auditing according to the applicable laws.

c) Financial statements of the last 3 years. If the corporation or the cooperative was established in less than 3 years, all financial tables available since the establishment.

d) A comparative table indicating the status of the debtor’s assets, including for each asset or group of assets a description, the book value, the estimation of the market value, the basis for the valuation, and the status of any assets pledged as collateral or that are in the possession of a third party and the name and contact details of any pledgees or third parties in possession of the debtor’s assets. (Form 1)

Feasibility and Liquidation Analysis

Article 9 - An independent audit firm shall provide for inclusion with the solicitation materials a separate written analysis containing the opinions of the audit firm as to the feasibility of the reorganization plan. The following shall be among the matters considered in preparing the above analysis:

a) The latest audited financial statements;
b) Cash-flow forecasts;
c) Profit forecasts;
d) The availability of funding during the rescue period;
e) The reasonableness of the forecasts and plans of management;
f) The ability of management.

The liquidation analysis shall demonstrate and compare the treatment afforded to the creditors by the plan and the amount they could reasonably be expected to receive in a bankruptcy/liquidation proceeding.
SECTION V

Solicitation and Voting Procedure

Solicitation

Article 10- The debtor shall invite each affected creditor separately with a Voting Notice prepared according to the Form 2 via appropriate means such as registered and reply paid mail or through notary public sufficiently in advance of the voting deadline to allow affected creditors a reasonable opportunity to make an informed decision on the plan and to timely cast their votes.

In accordance with EBA Art 309/o (5) the debtor shall submit to the Commercial Court all necessary documentation evidencing that it has duly served the affected creditors.

Voting Notice

Article 11 - The notice must specify the amount and classification of creditors claim, the manner in which the vote will be conducted, either at a voting assembly convened for that purpose or by mail, the procedures of voting, the deadline for submission of the votes, name and the professional title of the Voting Agent and a list all enclosures accompanying the Voting Notice.

Should the debtor convene a voting assembly to collect the ballots, its date, time and location must be specified on the voting notice. If the debtor does not convene a voting assembly, the voting notice must specify the procedures and the deadline for casting ballots.

The creditors may vote on the plan either personally or by proxy. The notice shall state that all proxies must be prepared according to (Form 3) and notarized signature circulars of both the authorizing creditor and his proxy must be attached thereto, which shall be submitted to the Voting Agent together with the ballot.

The solicitation notice will prominently note that the failure to attend the voting meeting or to cast votes by the voting deadline in the manner specified in the Voting Notice will result in the exclusion of the creditor’s vote in calculation of the requisite majority, and the creditor will be bound by the voting result if the votes of the requisite majority has been otherwise achieved.

Documents Accompanying the Voting Notice

Article 12 - The documents sent to each affected creditor shall include:

a) The plan prepared in accordance with EBA 309/n

b) The documents setting forth the information required to be provided to affected creditors and to be prepared pursuant to Articles 7, 8 and 9 of this Regulation.

c) The Ballot (Form 4)
Voting Assembly

Article 13 – If the debtor elects to hold a voting assembly, the debtor shall convene the assembly at a convenient date, time and location for all affected creditors to facilitate their participation.

The assembly shall be presided by a duly qualified Voting Agent. The Voting Agent may be a notary public designated by the debtor or the qualified third person jointly selected by the creditors and the debtor to serve as the plan supervisor later in accordance with EBA Art 309/ô. The Agent shall be responsible for supervising the voting process by keeping the attendance roster, collecting the ballots, tabulating the results of the vote and preparing a report describing the voting process and outcome to be submitted to the Commercial Court.

Attendance Roster

Article 14 - The Voting Agent shall keep an Attendance Roster prepared in accordance with the (Form 5) for the purposes of the voting. The roster shall have 5 columns demonstrating the particulars of the creditors as follows:

a) The name and/or the title of the Creditor participating in voting (1st column);

b) Whether the creditor is represented in person or by proxy and if applicable the name of the proxy (2nd column);

c) The amount of the creditor’s claim (3rd column);

d) The relevant class of the creditor, if applicable (4th column);

e) Signature of the creditor or his proxy (5th column).

Proxy Voting

Article 15- The proxy must specify the full name, title and address of the creditor and the proxy and must indicate that the proxy is given particularly to vote on the reorganization plan on the day, time and location designated by the Voting Notice. The creditor may appoint more than one person to serve as his proxy.

Voting On the Plan By Mail [reinstated]

Article 16 – In the event that the creditor has decided to collect the ballots by mail, without exclusion to other means of collecting the ballots, the Voting Notice shall explicitly specify the mailing address and the deadline for the receipt of the ballots.

Articles 10-15 shall govern the procedure of voting via mail. In addition, an individual creditor voting personally shall attach notarized signature circulars.

The Agent shall keep an Attendance Roster in accordance with Article 13 of this Regulation and shall record the date he receives the ballot on the fifth column of the Roster. In addition, voting via mail shall comply with any provisions and requirements of other special laws that may be applicable.

Preparation of a Voting Report

Art 17– The Voting Agent shall prepare in accordance with the EBA Art 309/o (8) a report tabulating the votes and describing the voting process to inform the Commercial Court on the background details and
the outcome of the vote. The Report shall at minimum contain the relevant information as outlined in Form 5. The Agent may include any other relevant information on the voting procedure that he deems appropriate. The attendance roster and the ballots shall be annexed to the report as evidence.

SECTION VI

Approval of the Plan By the Commercial Court

Objections to and Hearing on the Plan

Article 18- The Commercial Court shall hear and make determinations on the objections to the plan and render its judgment on approval or rejection of the plan within 30 days after the hearing for approval of the plan.

Objections to the plan and any classification or claim disputes over the plan shall be treated as plan objections. The Commercial Court may hold a scheduling conference to establish accelerated deadlines and procedures for the filing of objections, responses by the debtor, and the submission of evidence with the aim of having all such pleadings and evidence submitted to the court in advance of or in connection with the hearing.

Where an objection is based on a dispute pertaining to the amount, priority or status of a claim, all evidence supporting the creditor’s or debtor’s objection shall be submitted and attached to the objection, and all evidence supporting the debtor’s or creditor’s response to the objection shall be attached to the response. To the extent possible, the Commercial Court shall decide these matters on a summary basis and will approve the plan. In the event that such objections cannot be resolved timely or in connection with the hearing on approval of the plan where a claim is contingent or subject to ongoing proceedings in another court, the Commercial Court may establish a process to estimate the claim for distribution purposes or require that the debtor demonstrate and provide the means by which the claim can be satisfied when it becomes liquidated or finally adjudicated.

Interim Supervisor and Plan Supervisor

Article 19- According to the second paragraph of EBA Art 309/6, the Commercial Court may appoint an interim supervisor for the debtor, upon the request of the debtor and creditors. If the plan has not designated an interim supervisor, the Commercial Court will have the discretion to designate such interim supervisor. The court shall set the duties of an interim supervisor.

Unless otherwise provided by the debtor and the creditors, the Commercial Court will determine an advance compensation for the interim supervisor and the debtor must deposit the amount to the Court’s treasury. The Court will determine the full compensation of the interim supervisor with its final judgment, and, if the amount differs from the previously deposited amount, the difference shall be deposited by or reimbursed to the debtor, as required.

The interim supervisor and plan supervisor may be appointed among certified public accountants, and shall have such qualification as may be required with regard to the nature of the business and the duties to be performed. The duties of the supervisors may be determined in the plan and their liabilities will depend on the role anticipated. The supervisors should be independent, disinterested and unaffiliated with any constituency.
Unless otherwise provided in the plan, the interim supervisor may be appointed as a plan supervisor in connection with the Court’s order approving the plan.

If the plan does not provide for a plan supervisor and has not specified his compensation, the identity of the plan supervisor and the plan supervisor’s compensation, as the case may be, shall be determined by the Court’s order approving the plan. In such case, the plan supervisors compensation will be determined by the Court based on the fee of a similarly qualified expert in the market by considering the time and work required to perform such duty.

SECTION VII

Post Approval Issues and Implementation of the Plan

Modification of the Plan

Article 20- The plan may be modified without the further vote of creditors in any manner that does not materially adversely affect any party. If the plan modification adversely affects only a particular class, it is sufficient to resolicit the creditors within that class only. The procedure set forth in this Regulation for solicitation and voting will be applicable in any case where it is required to resolicit all affected creditors or a class of affected creditors.

General Provisions

Forms

Article 21  The Forms annexed to these regulations are prescribed by the Ministry of Justice for use in connection with proceedings pertaining to the restructuring of corporations and cooperatives via reconciliation. The Forms may be used with alterations as required, but should contain all of the information requested in substantially the format required. The Ministry of Justice may modify or replace the forms or issue additional forms for use under these regulations, as circumstances require. The forms shall be construed to be consistent with EBA Articles 309/m to 309/ü and these regulations.

Effectiveness

Article 22- This Regulation will become effective on the date approved by the Ministry of Justice.

Execution

Article 23- The provisions of this Regulations will be executed by the Ministry of Justice.
# FORM 1
## COMPARATIVE VALUATION TABLE

<table>
<thead>
<tr>
<th>DESCRIPTION OF ASSET</th>
<th>BOOK VALUE</th>
<th>ESTIMATED FAIR MARKET VALUE</th>
<th>BASIS OF VALUATION</th>
<th>STATUS OF ASSETS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identify all assets individually or by groups of assets (suggested categories are included for illustration purposes only and are not intended to be exhaustive or applicable in all cases)</td>
<td>Indicate the date of appraisal or valuation if applicable</td>
<td>Identify the status, name(s) of the pledgee or third party and their contact details</td>
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<tr>
<td>Cash and cash equivalents</td>
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<td>Accounts Receivables</td>
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<td>Real Estate (identified separately)</td>
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<td>Fixtures</td>
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<td>Inventory</td>
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<td>Lease &amp; contract rights (including unenforced judgments)</td>
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<td>Stock or equity (in other companies)</td>
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<td>Intangible property rights (copyrights, trademarks, and other intellectual property)</td>
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<tr>
<td>Other</td>
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</table>
The above table has been prepared on ………. by …………………….. .

To the best of the debtor’s knowledge and belief, the information contained in this Comparative Valuation Table is true and correct. The signature below represents the signature of an authorized officer of the company who is responsible for confirming or verifying the accuracy of the information in this table.

[Name / title]

[Signature / stamp]
VOTING NOTICE
(BY VOTING ASSEMBLY)

To: [Name and address of creditor]

This Notice is given to you in accordance with Article 11 of the Regulation on Restructuring of Corporations and Cooperative via Reconciliation, as a creditor of the above-referenced debtor holding a claim against the debtor in the amount of [amount of debt]. Your claim has been classified in class [number of class, if applicable] of the Debtor’s Plan, entitled [name of plan], dated as of [date], and is entitled to the treatment and distributions provided for in the Debtor’s Plan, a copy of which is attached hereto.

You are entitled to vote on the Debtor’s Plan in the class in which you have been designated. In order for the Debtor’s plan to be approved, it must be accepted by the requisite majority of creditors in each class and must satisfy the requirements of Articles 309/m through 309/u of the Enforcement and Bankruptcy Act, dated 6.9.1932.

You may cast your vote at the Voting Assembly to be held at [address] on the date of [DD/MM/YY] at [designate time] by lodging the attached ballot (Form 4) with [name, professional title and address of voting agent], who has been appointed as the Voting Agent and to whom all votes must be delivered.

If you elect to vote by proxy you are required to complete and deliver to the Voting Agent the attached proxy form (Form 3).

Please note that IF YOU FAIL TO ATTEND THE VOTING MEETING OR TO CAST VOTES BY THE VOTING DEADLINE IN THE MANNER SPECIFIED IN THIS VOTING NOTICE, YOUR VOTE WILL BE EXCLUDED IN CALCULATING THE REQUISITE MAJORITY, AND YOU WILL BE BOUND BY THE VOTING RESULT.

[DEBTOR’S NAME, TITLE AND ADDRESS]

[Signature and Seal]
Enclosures

1- The restructuring plan
2- Latest audit statement of the internal auditor or the audit committee.
3- A summary report of the financial projections for the restructured business prepared by [name of the audit firm]
4- The latest audit statement of the independent auditor, if applicable.
5- Financial statements of the last 3 years.
6- A comparative table prepared in conformity with Form 1;
7- Liquidation analysis;
8- The Creditors List or its summary
9- The schedule setting forth for each class of affected and unaffected creditors, the debtor’s best estimate of the value of their expected recoveries under the plan, and identifying any unaffected creditors whose claims are substantially similar in nature to those of one or more affected creditors
10- Relevant reports with respect to explanation of circumstances and causes leading to the financial distress of the debtor; business strategy for overcoming financial distress through the restructuring; conditions regarding the implementation of the plan; prospects and terms for obtaining necessary financing;
11- Tax obligations
12- Other obstacles or risks to the successful implementation of the plan, including, without limitation, business, economic, financial, legal, political, regulatory, and tax risks;
13- Ballot [Form 4]
14- Proxy [Form 3]
To: [Name and address of creditor]

This Notice is given to you in accordance with Article 11 of the Regulation on Restructuring of Corporations and Cooperative via Reconciliation, as a creditor of the above-referenced debtor holding a claim against the debtor in the amount of [amount of debt]. Your claim has been classified in class [number of class, if applicable] of the Debtor’s Plan, entitled [name of plan], dated as of [date], and is entitled to the treatment and distributions provided for in the Debtor’s Plan, a copy of which is attached hereto.

You are entitled to vote on the Debtor’s Plan in the class in which you have been designated. In order for the Debtor’s plan to be approved, it must be accepted by the requisite majority of creditors in each class and must satisfy the requirements of Articles 309/m through 309/ü of the Enforcement and Bankruptcy Act, dated 6.9.1932.

You may cast your vote by delivering the attached ballot (Form 4) to [name, professional title and address of voting agent], who has been appointed as the Voting Agent and to whom all votes must be delivered. A vote by mail can be delivered by mail addressed to the Voting Agent and the Voting Agent’s address, or by facsimile to the [facsimile number]. To be counted, all votes must be received on or before [Day/Month/Year] by [designated time]. It is the responsibility of each creditor to ensure that their vote is timely delivered and received.

If you elect to vote by proxy you are required to complete and deliver to the Voting Agent the attached proxy form (Form 3). All proxies must be prepared according to Form 3 and notarized signature circulars of both the authorizing creditor and his proxy must be attached thereto, which shall be submitted to the Voting Agent together with the ballot.

Please note that IF YOU FAIL TO ATTEND THE VOTING MEETING OR TO CAST VOTES BY THE VOTING DEADLINE IN THE MANNER SPECIFIED IN THIS VOTING NOTICE, YOUR VOTE WILL BE EXCLUDED IN CALCULATING THE REQUISITE MAJORITY, AND YOU WILL BE BOUND BY THE VOTING RESULT.

[DEBTOR’S NAME, TITLE AND ADDRESS]
Enclosures

1- The restructuring plan
2- Latest audit statement of the internal auditor or the audit committee.
3- A summary report of the financial projections for the restructured business prepared by [name of the audit firm]
4- The latest audit statement of the independent auditor, if applicable.
5- Financial statements of the last 3 years.
6- A comparative table prepared in conformity with Form 1;
7- Liquidation analysis;
8- The Creditors List or its summary
9- The schedule setting forth for each class of affected and unaffected creditors, the debtor’s best estimate of the value of their expected recoveries under the plan, and identifying any unaffected creditors whose claims are substantially similar in nature to those of one or more affected creditors
10- Relevant reports with respect to explanation of circumstances and causes leading to the financial distress of the debtor; business strategy for overcoming financial distress through the restructuring; conditions regarding the implementation of the plan; prospects and terms for obtaining necessary financing;
11- Tax obligations
12- Other obstacles or risks to the successful implementation of the plan, including, without limitation, business, economic, financial, legal, political, regulatory, and tax risks.
13- Ballot [Form 4]
14 – Proxy [Form 3]
FORM 3

DEBTOR:
[Name, address, and contact details]

PROXY

I, [name of creditor], a creditor of [name title and address of the debtor] hereby appoint [name of the proxy] and in his absence [name of the second proxy] to act on my behalf in casting a vote on the Debtor’s Plan [title and date of the plan] with respect to my claim in the amount of [claim amount] and classified in class [class number] of the Debtor’s Plan. The above designated person is hereby authorized to sign the relevant ballot and deliver it to the designated Voting Agent on my behalf at the voting assembly to be held at [address] on [dd/mm/yy] at [time] OR by delivering it to the Voting Agent by mail or in person my behalf at [designated address] or by facsimile to [facsimile number].

CREDITOR
[Name / Title / Address]

Signature
.................................................

Attachments

1. Notorized signature circulars of the Creditor
2. Notorized signature circulars of the Proxy
DEBTOR:
[ Name, address, and contact details ]

BALLOT FOR ACCEPTING OR REJECTING THE RESTRUCTURING PLAN

(CLASS ___ )

<table>
<thead>
<tr>
<th>Name, Title, Address of the Creditor</th>
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<tbody>
<tr>
<td>Name, Title, Address of the Creditor’s proxy, if applicable</td>
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<td>Amount of claim</td>
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<td>Class of the claim, if applicable</td>
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Place an “X” in the applicable box indicating that you Accept or Reject the plan.

ACCEPT

REJECT

I, …… [… creditor/proxy] ……………………. , the undersigned and the holder of a claim against the debtor in the above-mentioned amount and class, hereby declare that I [ACCEPT / REJECT] the reorganization plan [ date and title of the plan] as proposed by the Debtor.

Date: ____________________

Signature: ____________________

RETURN THIS BALLOT BY [DD/MM/YY] at [ TIME ] TO:
Enclosures:

1. A Copy of the notarized signature circulars of the Creditor
2. Proxy in conformity with Form 3, if applicable
FORM - 5

DEBTOR:
[ Name, address, and contact details ]

ATTENDANCE ROSTER
FOR PERSONS VOTING ON THE DEBTOR’S RESTRUCTURING PLAN
[ Title / date of the plan ]
(Voting Assembly held on [date] at [time])

<table>
<thead>
<tr>
<th>Name and title of the creditor participating in voting</th>
<th>Voting</th>
<th>Class</th>
<th>Amount of Claim</th>
<th>Signature of the creditor or its proxy</th>
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I, [ name / title of Voting Agent ], having been duly appointed as the Voting Agent for the above-referenced Debtor, hereby certify that a Voting Assembly was held on [date] at [time] to vote on the Debtor’s restructuring plan [plan title, date], that the above Attendance Roster accurately reflects all persons in attendance at the meeting, and that the information entered on this Attendance Roster was personally entered by me and is true and correct to the best of my knowledge and belief.

[ Name and Title of the Voting Agent ]
[ Signature and Seal ]