

**PETROPLUS MARKETING AG
UNDER DEBT-RESTRUCTURING MORATORIUM**

**DOCUMENTS FOR THE MEETING OF CREDITORS
ON 28 SEPTEMBER 2012**

(Translation of German original)

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II. ADMINISTRATORS' COMMENTS ON THE MEETING OF CREDITORS

1. Proof of identity and evidence of authority

The invitation to the meeting of creditors serves as identification for admission to the meeting. The creditor or his/her representative should hand it in at the entrance control.

Creditors' representatives who have not yet submitted a proxy must further prove their power of representation by a written proxy (see form on reverse of invitation).

2. Language

To avoid legal uncertainties, it has been decided not to arrange for simultaneous interpretation of the meeting into foreign languages.

3. Right to vote and elect

All creditors admitted to the meeting are entitled to elect the liquidators and the members of the creditor committee. All creditors, including those with conditional, privileged and secured claims and regardless of whether they have registered their claims in time or whether the debtor has contested all or some of their claims have a legitimate interest in participating in the appointment of the liquidators and the members of the creditor committee.

As regards the written vote on the debt-restructuring agreement, please see note 6 below.

4. Administrators' report

The administrators will report on the proceedings at the meeting of creditors.

The definitive status of the company as per 27 January 2012 together with the records will be available for inspection by creditors at the administrators' office (see note 7 below) from 7 September 2012. The status will also be published on the administrators' website (www.sachwalter-petroplus.ch).

5. Proposed debt-restructuring agreement with assignment of assets

The proposed debt-restructuring agreement is a standard debt-restructuring agreement with assignment of assets. The circumstances in the case at hand do not require the inclusion of special provisions.

6. Vote on the debt-restructuring agreement

Following the consultation concerning the debt-restructuring agreement (agenda item 3) and the election of the liquidators and the members of the creditor committee (agenda items 4 and 5), creditors will be given the opportunity to cast their vote on the debt-restructuring agreement. The respective voting documents will be distributed at the entrance control at the meeting of creditors.

A few days after the meeting of creditors, the amended debt-restructuring agreement and the voting documents will be sent to all creditors who did not cast written vote on the debt-restructuring agreement at the meeting of creditors. Such creditors will then have the opportunity to submit their votes to the administrators in writing.

The debt restructuring agreement is accepted by the creditors, if votes in favour are cast by more than half the creditors holding at least two-thirds of the claims with a voting entitlement, or by a quarter of the creditors holding at least three-quarters of the claims with a voting entitlement.

All creditors will be given the opportunity of participating in the vote, regardless of whether they registered their claims in time and of whether their claims are contested by the debtor. This procedure does not constitute advance recognition of individual creditors' voting rights. It is simply designed to make the voting as simple and transparent as possible. For the evaluation of the votes, a distinction will be made between creditors and claims with and without voting entitlements as provided for by statutory law. The issue of voting entitlements will not arise, if the result of the vote remains the same irrespective of whether the votes of the creditors who registered their claims late or whose claims are contested by the debtor in whole or in part are counted or not. Otherwise the result of the vote which the administrators deem to be relevant will be submitted to the debt-restructuring judge (i.e. the result excluding the votes of those creditors who registered their claims late or whose claims are justifiably contested by the debtor). It will then be up to the debt-restructuring judge to finally rule on the individual

creditors' voting entitlements. The written vote ensures that how each individual creditor votes is known and recorded. The vote and its result can therefore be proven at any time.

7. Inspection of records

The records (including the administrators' reports to the debt-restructuring judge) will be available to creditors participating in the proceedings for inspection at the office of the administrators, c/o Wenger Plattner, Goldbach-Center, Seestrasse 39, 8700 Küsnacht-Zurich, from 7 – 28 September 2012. Interested creditors may inspect them on weekdays between 8 a.m. and noon as well as between 1.30 p.m. and 5 p.m., upon prior arrangement of an appointment by telephone (telephone number: +41 43 222 38 50). A valid personal identification document has to be shown. In addition, representatives must prove their status by presenting a written proxy.

III. DRAFT DEBT-RESTRUCTURING AGREEMENT

DEBT-RESTRUCTURING AGREEMENT

WITH ASSIGNMENT OF ASSETS

BETWEEN

PETROPLUS MARKETING AG

AND ITS

CREDITORS

1. In the terms of the Swiss Debt Enforcement and Bankruptcy Law (DEBL), Articles 317 ss, Petroplus Marketing AG shall vest its creditors with the power to dispose of its entire assets, so that the creditors may obtain payment of their claims from the proceeds of liquidation, within the framework of the statutory provisions.
2. The creditors hereby declare that they wish to satisfy their claims from the proceeds of liquidation of the assets of Petroplus Marketing AG. They hereby waive any further claim against Petroplus Marketing AG with regard to that part of the claim which is not covered by the proceeds from the realisation of the assets (DEBL Article 318 para. 1 item 1).
3. The bankrupt estate shall comprise all Petroplus Marketing AG's assets, including any claims whatsoever. Provided the bankrupt estate declines to pursue rights, the assignment procedure shall be carried out in accordance with the statutory provisions of bankruptcy law (DEBL Article 260 respectively Article 325).
4. The procedure for the establishment of a schedule of claims shall be carried as per DEBL Articles 244 - 251 to establish in a legally binding and legally valid way the creditors who are to share the proceeds of liquidation, their order and the amount of their claims, in particular also claims for collateral security. The schedule of claims shall be drawn up, in accordance with DEBL Article 321, from the records of Petroplus Marketing AG and the claim registrations made. The schedule of claims will then be made available to creditors for inspection.

On 27 January 2012, the date of approval of the provisional debt-restructuring moratorium, interest ceased to accrue on all claims except those secured by pledge.

5. Two liquidators and a ...-member creditor committee shall be appointed as the liquidation bodies responsible for carrying out the liquidation:

a) Liquidators

.....
.....

b) Creditor committee

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6. The creditor committee shall be self-organising and shall undertake the necessary election of substitutes in the event of vacancies in the liquidation bodies (liquidators and creditor committee).
7. The supervisory authority shall decide on the compensation of the liquidators and members of the creditor committee in accordance with Article 55 of the Fee Ordinance DEBL. In so doing, the supervisory authority shall use the scales of fees of the professional associations as guidelines.
8. The liquidators shall undertake the liquidation as the executive organ in the interest of the creditors. They shall act under the name "Petroplus Marketing AG in debt-restructuring liquidation".
9. The creditor committee shall act as the supervisory and appeals body in relation to the liquidators' activities. It shall further exercise full powers by appropriate analogous application of DEBL Article 237 para. 3 items 1–5. Its responsibilities shall in particular include taking legal action and concluding settlements. The creditor committee shall be authorised to give the liquidators instructions within the scope of the aforementioned powers.

10. The liquidators shall summon the creditor committee to joint meetings to be held, as a rule, every three months. An agenda shall be compiled and, as far as possible, documentation prepared in connection with the business to be dealt with at these meetings.
11. By agreement with the creditor committee, the liquidators shall periodically inform creditors, by circular letter or by e-mail and via a website in German and English, about the progress of liquidation and further work to be undertaken.
12. The following shall be defined as organs of publication:
 - Swiss Official Gazette of Commerce
 - Official Gazette of the Canton of Zug
 - Neue Zürcher Zeitung
 - Financial Times Europe
13. This agreement shall enter into force upon the legally binding approval by the debt-restructuring authority.

Küsnacht, 22 August 2012

Petroplus Marketing AG under debt-restructuring moratorium