

POSLOVNI SISTEM MERCATOR d.d.

**REPORT ON ALL TRANSACTIONS EFFECTED WITH THE MAJORITY
SHAREHOLDER – THE COMPANY AGROKOR d.d. – AND THE
COMPANIES AFFILIATED TO IT**

FOR THE PERIOD FROM AUGUST 1, 2018, TO OCTOBER 31, 2018

Ljubljana, November 2018

Compiled in compliance with the **Act on Conditions for Appointment of Extraordinary Management Board Member in Companies of Systemic Importance to the Republic of Slovenia** (Official Journal of the RS, 23-1204/2017)

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1. EXECUTIVE SUMMARY

In the reporting period from August 1, 2018, to October 31, 2018, the company Poslovni sistem Mercator d.d. (hereinafter referred to as Mercator) continued to cooperate with the company Agrokor d.d. (hereinafter referred to as Agrokor) and the companies affiliated to it in a way that is clearly in compliance with the provisions of the law as laid down in the Act on Conditions for Appointment of Extraordinary Management Board Member in Companies of Systemic Importance to the Republic of Slovenia (hereinafter referred to as the ZIČUDSP).

In the period at hand, Mercator also complied with the commitments laid down in the Agreement on Mercator's Financial Restructuring and the Agreement on Sale and Purchase of Shares of the company Poslovni sistem Mercator d.d.

It should be noted with regard to the reporting period that the High Commercial Court in Zagreb adopted on October 26, 2018, the decision to reject on creditor complaints filed with regard to the resolution by the Commercial Court in Zagreb on the confirmation of the settlement, dated July 6, 2018. Thus, the Higher Commercial Court in Zagreb confirmed the legality of all stages of the process in which the settlement agreement was reached and voted on. With this decision, the settlement agreement became final and effective. Finality shall be followed by the implementation procedure. Preparations for the implementation are already under way. According to the publicly available documents, the first tests for transfer are being conducted at the companies Ledo and Konzum. Majority of the companies are expected to be ready for transfer in March 2019 when the new company is expected to commence its operations.

As all provisions of the law and all relevant commitments have been complied with in transactions with the company Agrokor and the companies affiliated to it, we find that the transactions effected and detailed hereinafter comply with the principles of diligence, good management and credibility, and that the company did not sustain any loss or damage with regard to any of the detailed transactions.

2. INTRODUCTION

Report on all transactions effected between Mercator, and majority shareholder the company Agrokor and the companies affiliated to it, is compiled pursuant to Article 6 of the Act on Conditions for Appointment of Extraordinary Management Board Member in Companies of Systemic Importance to the Republic of Slovenia (ZiČUDSP).

This report pertains to the period from August 1, 2018, to October 31, 2018.

Transactions that are the subject of this report pertain to purchase and sale of trade goods/merchandise, financing, real estate, marketing and other services, IT services, and services related to the Pika card. Balance of receivables from and payables to the Agrokor Group companies is presented in a separate chapter.

This report pertains only to Mercator as a company of systemic importance to the Republic of Slovenia, rather than on the entire Mercator Group.

3. TRANSACTIONS WITH THE AGROKOR GROUP COMPANIES

In the reporting period at hand, Mercator effected transactions with the following Agrokor Group Companies:

1. PIK Vrbovec d.d., Croatia
2. PIK Vinkovci d.d., Croatia
3. Agrolaguna d.d., Croatia
4. Belje d.d., Croatia
5. Solana Pag d.d., Croatia
6. Dijamant a.d., Serbia
7. mStart telekomunikacije d.o.o., Croatia
8. Jamnica d.o.o., Slovenia
9. Ledo d.o.o., Slovenia
10. Zvijezda d.o.o., Slovenia
11. Velpro-centar d.o.o., Croatia
12. Kompas d.d., Slovenia
13. Costella d.o.o., Slovenia
14. Konzum d.d., Croatia
15. Mondo-tera d.o.o., Croatia
16. Zvečevo d.d., Croatia

Agrokor Group companies with which Mercator did not effect any transactions in the reporting period at hand, but merely records receivables from as at October 31, 2018:

1. Agrokor d.d., Croatia
2. Agrokor AG ZUG, Switzerland
3. Agrokor Trgovina, Croatia
4. Jamnica d.d., Croatia
5. Ledo d.d., Croatia
6. Zvijezda d.d., Croatia

Transactions with the Agrokor Group companies took place in the following fields:

1. Procurement and sale of trade goods/merchandise
2. Financing
3. Real estate
4. Marketing and other services
5. IT services
6. Services related to the Pika card

4. TRANSACTIONS WITH THE AGROKOR GROUP COMPANIES

Each year, Mercator compiles a report on transactions with affiliated companies pursuant to the Companies Act and the Tax Procedure Act. The report is adopted and approved by the Mercator Management Board and it is also reviewed by the auditors. The report presents all transactions with the affiliated companies, the pricing principles or methods employed in each transaction, and proof of compliance with the arm's length principle, i.e. comparability of transfer prices with the current market prices. Functional analysis is conducted for each transaction (tasks performed relative to the assets/funds invested, or services and risks assumed), which is the tool for the observance of the arm's length principle and for specification of comparable market prices. Functional analysis is used to evaluate the differences in the contents of the transactions effected with affiliated companies and the transactions effected with non-affiliated companies, which is necessary for proving the regularity of transfer pricing.

Mercator is compiling the said report for 2018 as well. After the end of the fiscal year, this report will be approved by the Management Board and the Supervisory Board, and reviewed by the auditors.

In determining the prices in transactions with affiliated companies, Mercator observes its internal rules and Regulations on transfer pricing, and the arm's length principle as laid down by the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.

Following the confirmation of the settlement agreement, Agrokor's extraordinary management started working on respective projects that it finds of key importance for the entire group's business restructuring. The projects commenced include initiatives to improve the commercial terms and conditions, and initiatives regarding human resource management. To this end, Agrokor has founded several project task forces called Post-Merger Offices. Mercator is working with the Post-Merger Offices to analyze the current situations, assess potential savings, and optimize procurement. Cooperation takes place in several fields: petty inventory, acquisition of commercial vehicles and forklift trucks, trade goods/merchandise procurement, petrochemicals, and printed material. Mercator's compliance with the Post-Merger Offices is compliant with the currently effective legislation of the Republic of Slovenia and all internal rules and regulations.

4.1 PROCUREMENT AND SALE OF TRADE GOODS/MERCHANDISE

4.1.1 Procurement of trade goods/merchandise

In the reporting period, Mercator procured trade goods (or merchandise) from the following Agrokor Group companies: Konzum, Zvijezda Slovenia, Ledo Slovenia, PIK Vrbovec, Jamnica Slovenia, Belje, Pik Vinkovci, Agrolaguna, Solana Pag, Dijamant, Velpro-centar, Costella, and Zvečevo.

In the reporting period, turnover increased relative to the year before. Increase of purchase value was seen with the supplier Jamnica due to increase of investment into marketing activities and the resulting increase in market share. For the sale reason, we recorded an increase in procurement from the supplier Zvijezda. A considerable increase remains from supplier Dijamant that supplies oil under the Mercator private label. There are additional minor deviations in the sales structure and, as a result, in purchase values due to seasonal component (e.g. ice cream, beverages, meat etc.), and different marketing activities of respective suppliers.

Procurement of trade goods/merchandise, fast-moving consumer goods, was consistent with the General Terms and Conditions of the company Mercator in Procurement of Goods, effective as of January 1, 2017, for all suppliers. General Terms and Conditions are a constituent part of the Goods Procurement Agreement signed by the company Mercator with suppliers of goods, non-affiliated and affiliated companies.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Mercator has access to comparable data on procurement prices of comparable goods from non-affiliated suppliers. Information on purchase prices, together with functional analysis, prove that the procurement prices in transactions with non-affiliated persons/entities are comparable to the procurement prices in transactions with affiliated persons/entities.

Table 1: Trade goods/merchandise procurement value in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| Goods procurement | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|----------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 32,737,115 | 3.1 | 7,704,903 | 2.6 | 7,909,724 | 3.3 |
| Non-affiliated persons/entities | 1,024,031,542 | 96.9 | 292,077,510 | 97.4 | 230,737,148 | 96.7 |
| TOTAL | 1,056,768,657 | 100.0 | 299,782,413 | 100.0 | 238,646,872 | 100.0 |

| Seller | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|------------------|-------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Konzum | 1,091,558 | 3.3 | 73,482 | 1.0 | 10,101 | 0.1 |
| Zvezda Slovenia | 4,007,676 | 12.2 | 1,079,734 | 14.0 | 1,050,864 | 13.3 |
| Ledo Slovenia | 5,138,529 | 15.7 | 1,069,412 | 13.9 | 1,294,931 | 16.4 |
| PIK Vrbovec | 15,253,335 | 46.6 | 4,135,249 | 53.7 | 3,952,084 | 50.0 |
| Jamnica Slovenia | 2,239,457 | 6.8 | 590,580 | 7.7 | 754,135 | 9.5 |
| Belje | 1,161,948 | 3.5 | 252,506 | 3.3 | 68,116 | 0.9 |
| PIK Vinkovci | 156,762 | 0.5 | 49,138 | 0.6 | 85,105 | 1.1 |
| Agrolaguna | 120,830 | 0.4 | 39,139 | 0.5 | 30,822 | 0.4 |
| Solana Pag | 89,254 | 0.3 | 28,985 | 0.4 | 30,200 | 0.4 |
| Dijamant | 1,976,596 | 6.0 | 0 | 0.0 | 512,940 | 6.5 |
| Velpro-centar | 155,097 | 0.5 | 16,538 | 0.2 | -358 | 0.0 |
| Agrokor Trgovina | 978,116 | 3.0 | 264,600 | 3.4 | 0 | 0.0 |
| Costella | 367,957 | 1.1 | 105,540 | 1.4 | 99,068 | 1.3 |
| Zvečevo | 0 | 0.0 | 0 | 0.0 | 21,716 | 0.3 |
| TOTAL | 32,737,115 | 100.0 | 7,704,903 | 100.0 | 7,909,724 | 100.0 |

4.1.2 Sale of trade goods/merchandise

In the reporting period, Mercator sold trade goods (or merchandise) to the following companies: PIK Vrbovec, Ledo Slovenia, and Costella.

Mercator effected transactions with Agrokor Group companies, involving sale of ice cream toppings, PET packaging, livestock, sugar, and foil in transit. In the reporting period, sale to Agrokor Group companies was consistent with the adopted sales and payment conditions for agro and transit (opposite / offsetting transactions that hedge the credit risk due to the possibility of netting, reciprocity of payment terms, agreed mark-up on the purchase price of material), and it was conducted based on the effective purchase and sale agreements for the requirements of agro and transit sales for all customers for 2018.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Mercator has access to comparable data on sales prices of comparable goods for non-affiliated buyers. Information on sales prices, together with functional analysis, prove that the sales prices in transactions with non-affiliated persons/entities are comparable to the sales prices in transactions with affiliated persons/entities.

Table 2: Trade goods/merchandise sales value in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| Sale of goods | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|----------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 4,225,800 | 0.3 | 184,940 | 0.1 | 184,631 | 0.1 |
| Non-affiliated persons/entities | 1,209,432,880 | 99.7 | 300,236,989 | 99.9 | 281,031,377 | 99.9 |
| TOTAL | 1,213,658,680 | 100.0 | 300,421,929 | 100.0 | 281,216,008 | 100.0 |

| Buyer | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|-------------------|------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Konzum | 125,010 | 3.0 | 0 | 0.0 | 0 | 0.0 |
| Belje | 257,731 | 6.1 | 0 | 0.0 | 0 | 0.0 |
| PIK Vrbovec | 1,202,752 | 28.5 | 128,994 | 69.7 | 135,047 | 73.1 |
| Agrokor trgovina | 2,412,479 | 57.1 | 0 | 0.0 | 0 | 0.0 |
| Ledo Slovenia | 180,952 | 4.3 | 27,145 | 14.7 | 30,886 | 16.7 |
| Zvezda Slovenia | 21,380 | 0.5 | 21,192 | 11.5 | 0 | 0.0 |
| Jamnica Slovenija | 811 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| Kompas | 129 | 0.0 | 25 | 0.0 | 0 | 0.0 |
| Costella | 24,556 | 0.6 | 7,584 | 4.1 | 18,698 | 10.1 |
| TOTAL | 4,225,800 | 100.0 | 184,940 | 100.0 | 184,631 | 100.0 |

4.2 FINANCING

4.2.1 Guarantees and warranties

In the reporting period, Mercator did not grant any guarantee, warranty, surety, or any other similar commitment to any Agrokor Group company.

Moreover, Agrokor Group companies did not grant any guarantee, warranty, surety, or any other similar commitment to Mercator in the reporting period.

4.2.2 Loans

In the reporting period, Mercator did not extend or grant to Agrokor Group companies any loan, advance payment or commodity credit, or pay them extra services that would require approval by the extraordinary Management Board member pursuant to ZIČUDSP.

Moreover, Mercator did not receive any loan, advance payment or commodity credit from Agrokor Group companies. The only loan received by Mercator from the Agrokor Group is the long-term loan in the amount of EUR 20 million, granted by the company Agrokor upon acquisition on June 26, 2014.

Table 3: Balance of loans and borrowings as at December 31, 2017 and October 31, 2018

| Company – creditor | Loans as at December 31, 2017 (in EUR) | Loans as at October 31, 2018 (in EUR) |
|-----------------------|---|---|
| Agrokor | 20,000,000 | 20,000,000 |

4.3 REAL ESTATE

4.3.1 Property leased out

Out of Agrokor Group companies, Mercator only leased out real property to the company Kompas and Jamnica Slovenia in the reporting period. Mercator leased out commercial premises (offices) to the company Kompas within its shopping centres based on signed lease agreements. Offices not used by Mercator were leased out to the company Jamnica Slovenia based on a signed lease agreement.

In determining or setting the prices for lease of real estate to affiliated companies, Mercator observes both market aspects that are relevant in determining the price of lease in relation to non-affiliated parties (arm's length principle) and other comparable circumstances.

Mercator has opposite/offsetting transactions in place with both companies, which hedge the credit risk as they allow mutual netting.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Information on rent at which Mercator is leasing out commercial premises to affiliated companies proves, along with the functional analysis, that rent is at the level of market prices or comparable to rent at which Mercator leases out its real property to non-affiliated companies.

Table 4: Revenue from leasing out real property in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| Real estate lease-out | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|-------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 52,935 | 0.3 | 18,036 | 0.4 | 18,052 | 0.4 |
| Non-affiliated persons/entities | 18,660,972 | 99.7 | 4,553,058 | 99.6 | 4,524,159 | 99.6 |
| TOTAL | 18,713,907 | 100.0 | 4,571,094 | 100.0 | 4,542,211 | 100.0 |

| Tenant | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|------------------|---------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Jamnica Slovenia | 1,859 | 3.5 | 1,011 | 5.6 | 1,027 | 5.7 |
| Kompas | 51,076 | 96.5 | 17,025 | 94.4 | 17,025 | 94.3 |
| TOTAL | 52,935 | 100.0 | 18,036 | 100.0 | 18,052 | 100.0 |

4.3.2 Investments into real property

In the reporting period, Mercator did not purchase equipment or order services for investment into real estate from any Agrokor Group company.

4.4 MARKETING AND OTHER SERVICES

4.4.1 Provision of marketing services

In the reporting period, Mercator provided marketing services for the following Agrokor Group companies:

Ledo Slovenia, Jamnica Slovenia, Zvijezda Slovenia, PIK Vrbovec, Dijamant, Kompas, Zvečevo, and Costella. Services pertain to advertising in Mercator's special offer campaign flyers, temporary lease of additional in-store exposure and refrigerators, promotional materials for stores, inclusion into Mercator's marketing projects, introduction of new products and replacement of existing ones. Services were rendered and charged based on effective price lists. Mercator has opposite/offsetting transactions in place with all companies, which hedge the credit risk as they allow mutual netting.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Prices of marketing services provided by Mercator were based on relevant price lists. The same price list is used for both affiliated and non-affiliated persons/entities. The prices are based on comparable market prices or based on the actual ratio between supply and demand.

Table 5: Value of marketing services rendered in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| Marketing services | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|-------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 1,274,413 | 4.3 | 337,332 | 4.3 | 630,107 | 8.5 |
| Non-affiliated persons/entities | 28,165,109 | 95.7 | 7,528,568 | 95.7 | 6,789,853 | 91.5 |
| TOTAL | 29,439,522 | 100.0 | 7,865,900 | 100.0 | 7,419,960 | 100.0 |

| Buyer | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|-------------------|------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Ledo Slovenia | 358,000 | 28.1 | 141,800 | 42.0 | 265,550 | 42.1 |
| Jamnica Slovenia | 268,347 | 21.1 | 50,160 | 14.9 | 171,494 | 27.2 |
| Zvijezda Slovenia | 290,190 | 22.8 | 60,000 | 17.8 | 58,700 | 9.3 |
| PIK Vrbovec | 281,050 | 22.1 | 60,300 | 17.9 | 85,500 | 13.6 |
| Agrolaguna | 600 | 0.0 | 0 | 0.0 | 0 | 0.0 |
| Dijamant | 0 | 0.0 | 4,200 | 1.2 | 2,300 | 0.4 |
| Velpro-centar | 694 | 0.1 | 0 | 0.0 | 0 | 0.0 |
| Kompas | 36,004 | 2.8 | 7,772 | 2.3 | 20,828 | 3.3 |
| Zvečevo | 0 | 0.0 | 0 | 0.0 | 6,300 | 1.0 |
| Costella | 39,528 | 3.1 | 13,100 | 3.9 | 19,435 | 3.1 |
| TOTAL | 1,274,413 | 100.0 | 337,332 | 100.0 | 630,107 | 100.0 |

4.4.2 Commissioning of marketing and other services

In the reporting period, Mercator ordered marketing and other services from the companies Kompas and Velpro-centar.

We ordered tourist arrangements from the company Kompas for awards given out as a part of our marketing activities, and other services related to marketing activities. In case of Velpro-centar, Mercator procured consulting services for development of wholesale and logistics operations, based on a signed service agreement.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Affiliated companies charged the services to Mercator based on the price list that also applies to non-affiliated companies, or prices according to the arm's length principle. Information on prices, along with functional analysis, prove that the prices are actually determined based on market prices (at arm's length principle).

Table 6: Value of marketing and other services received in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| Marketing services | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 347,786 | 9.4 | 32,101 | 4.2 | 19,735 | 3.1 |
| Non-affiliated persons/entities | 3,334,072 | 90.6 | 728,335 | 95.8 | 613,188 | 96.9 |
| TOTAL | 3,681,858 | 100.0 | 760,436 | 100.0 | 632,923 | 100.0 |

| Seller | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|-------------------|----------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Konzum | 55,227 | 15.9 | 27,384 | 85.3 | 0 | 0.0 |
| 360 Marketing | 226,003 | 65.0 | 0 | 0.0 | 0 | 0.0 |
| Velpro-Centar | 38,000 | 10.9 | 0 | 0.0 | 16,980 | 86.0 |
| Kompas | 27,840 | 8.0 | 4,717 | 14.7 | 2,755 | 14.0 |
| Poliklinika Aviva | 716 | 0.2 | 0 | 0.0 | 0 | 0.0 |
| TOTAL | 347,786 | 100.0 | 32,101 | 100.0 | 19,735 | 100.0 |

4.5 IT SERVICES

In the reporting period, Mercator ordered IT support services from Agrokor Group companies mStart, and Mondo-tera.

The services charged by the company mStart pertain to the IT solution in infrastructure and introduction of new reporting systems: database maintenance, setting up the Agrokor security policy, and maintenance of the Remedy and SAP applications. Mercator ordered the said services based on relevant contracts. We started working with the company Mondo-tera in December 2017 on development of the e-Invest application that improves the monitoring and management of investment projects. We are paying the company Mondo-tera to maintain this software.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Service prices for IT solutions commissioned by Mercator from the affiliated company mStart were comparable to market prices, i.e. prices charged by non-affiliated service providers in the market.

Table 7: Value of IT support services received in 2017 and in the periods August 1, 2017–October 31, 2017, and August 1, 2018–October 31, 2018

| IT services | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--|-------------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| Companies in the Agrokor Group | 467,805 | 3.7 | 70,300 | 3.0 | 124,826 | 5.1 |
| Non-affiliated persons/entities | 12,060,907 | 96.3 | 2,254,509 | 97.0 | 2,332,282 | 94.9 |
| TOTAL | 12,528,712 | 100.0 | 2,324,809 | 100.0 | 2,457,108 | 100.0 |

| Seller | 2017 | | Aug 1, 2017–Oct 31, 2017 | | Aug 1, 2018–Oct 31, 2018 | |
|--------------|----------------|---------------|--------------------------|---------------|--------------------------|---------------|
| | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) | Value (EUR) | Structure (%) |
| mStart | 463,055 | 99.0 | 70,300 | 100.0 | 124,001 | 99.3 |
| Mondo-tera | 4,750 | 1.0 | 0 | 0.0 | 825 | 0.7 |
| TOTAL | 467,805 | 100.0 | 70,300 | 100.0 | 124,826 | 100.0 |

4.6 SERVICES RELATED TO THE PIKA CARD

In the reporting period, Kompas was the only Agrokori Group company to use the Pika card. For both affiliated and non-affiliated companies included in the Pika card system, Mercator is providing certain card transaction services and renting out POS terminals that allow transactions with the Pika cards.

Pricing and proving the comparability of transfer prices to market prices (arm's length principle)

Mercator charges a fee for its services, and rent for the use of POS terminals. The amount of the fee depends on the transaction volume with the Pika card, and business arrangement with the business partner. Mercator charges the same rent for use of POS terminals to both affiliated and non-affiliated companies. The amount of such rent is calculated based on the amount of rent paid by Mercator to a non-affiliated company.

5. RECEIVABLES FROM AND PAYABLES TO AGROKOR GROUP COMPANIES

5.1 RECEIVABLES

All receivables originating from after the enactment of the so-called Lex Agrokor are effectively managed. Companies in the Agrokor Group mostly repay their liabilities within the agreed payment terms, mostly by due date.

With the finality of the settlement agreement, the claims reported and acknowledged in the Agrokor's extraordinary management procedure will be processed pursuant to the procedures laid down in the settlement agreement.

Table 8: Receivables as at December 31, 2017, and October 31, 2018; value in EUR

| Company | Receivables as at Dec 31, 2017 | Receivables as at Oct 31, 2018 |
|-------------------|--------------------------------|--------------------------------|
| Agrokor | 3,952,663 | 3,952,663 |
| Agrokor AG Zug | 397,000 | 397,000 |
| Agrokor Trgovina | 1,861,343 | 1,861,343 |
| Belje | 151,363 | 151,363 |
| Dijamant | 39 | 2,339 |
| Jamnica Croatia | 32,296 | 32,296 |
| Jamnica Slovenia | 89,162 | 114,477 |
| Konzum | 1,334 | 143 |
| Ledo Croatia | 208,362 | 208,362 |
| Ledo Slovenia | 29,783 | 142,231 |
| PIK Vrbovec | 188,094 | 115,376 |
| Velpro-centar | 1,694 | 1,694 |
| Zvijezda Croatia | 35,416 | 35,416 |
| Zvijezda Slovenia | 128,832 | 35,380 |
| Kompas | 5,032 | -48,350 |
| Costella | 10,282 | 115,385 |
| Zvečevo | 0 | 2,100 |
| TOTAL | 7,092,695 | 7,119,218 |

5.2 PAYABLES

Amount and changes in payables depend on the season. Dynamics of repayment of our payables is comparable to the dynamics of our payments to third parties from which Mercator is purchasing the same type of goods.

Table 10: Payables as at December 31, 2017, and October 31, 2018; value in EUR

| Company | Payables as at Dec 31, 2017 | Payables as at Oct 31, 2018 |
|------------------|--------------------------------|--------------------------------|
| Agrokor Trgovina | 90,938 | 0 |
| Agrolaguna | 25,377 | 30,822 |
| Belje | 387,140 | 3,379 |
| Dijamant | 777,396 | 883,496 |
| Jamnica Slovenia | 627,942 | 834,645 |
| Konzum | 1,211,544 | 6,351 |
| Ledo Slovenia | 1,524,473 | 2,903,138 |
| mStart | 513,705 | 30,105 |
| Pik Vinkovci | 0 | 0 |
| Pik Vrbovec | 3,025,396 | 2,350,849 |
| Solana Pag | 28,383 | 30,072 |
| Velpro-centar | 44,695 | 1,336 |
| Zvezda Slovenia | 1,526,488 | 1,583,189 |
| Kompas | 759,599 | 942,637 |
| Costella | 77,971 | 79,298 |
| Mondo-tera | 4,750 | 275 |
| Zvečevo | 0 | 15,416 |
| TOTAL | 10,625,797 | 9,695,008 |

COMPLIANCE OF COMPANY OPERATIONS WITH THE PROVISIONS OF THE ZIČUDSP

Based on the internal acts, covenants and commitments already implemented before the adoption of the ZIČUDSP, and based on the provisions of this Act, it can be determined that the company did not grant in the reporting period at hand any guarantees, loans, sureties or similar commitments to its majority shareholder (partner) or to any company affiliated to it.

Moreover, the company did not directly or indirectly approve or grant in the reporting period at hand any loan, advance payment, or similar instrument or commodity credit, and did not pay for any services to the majority shareholder or any company affiliated to it, without the consent of the extraordinary Management Board member.

In the reporting period at hand, the company did not participate in any payment or assume any debt or make any payment on behalf of or instead of its majority shareholder or any company affiliated to it.

In compliance with his powers and authorizations, the extraordinary Management Board member reviewed all transactions with the majority shareholder and the companies affiliated to it, and he was informed about all details required for evaluation of compliance of company operations with the ZIČUDSP.

The extraordinary Management Board member also very actively monitored the reporting and compliance of procedures for all managers and executives, in compliance with the organizational rules and other acts related indirectly or directly to the provisions of the ZIČUDSP.

Based on his powers and authorizations, the extraordinary Management Board member also supervised the execution and conditions of commercial agreements effective before the day of his appointment.

The extraordinary Management Board member also supervised the development of this report and all activities required for its development and compilation.

Based on all established facts, the company Management Board, managers and executives hereby declare that the company acted in compliance with the provisions of the ZIČUDSP in the reporting period at hand.

Mercator d.d.
Management Board

6. APPENDICES

- Appendix 1 – List of Agrokor Group companies

| Company | Street | City | Country | Registration number |
|---------------------------------|------------------------------------|-----------------|------------------------|---------------------|
| 360 MARKETING d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 76677251901 |
| A.N.P. Energija d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 81033553099 |
| A007 d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 42312821469 |
| Adria retail d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 00776795695 |
| Adriasense d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 87006524500 |
| Adriatica net d.o.o. | Izidora Kršnjavog 1 | Zagreb | Croatia | 20350489217 |
| Adriatica net Beograd d.o.o. | Kosovska 8/VI | Belgrade | Serbia | |
| Adriatica net s.r.o. Bratislava | Ventúrska 14 | Bratislava | Slovakia | |
| Agkor d.o.o. | Bulevar umetnosti 4&7 | New Belgrade | Serbia | |
| Agrokor AG Zug | Eschenring 3 | Zug | Switzerland | |
| Agrokor d.d. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 40715974731 |
| Agrokor d.o.o. Grude | Kralja Tomislava 27 | Grude | Bosnia and Herzegovina | |
| Agrokor-energija d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 43546169521 |
| Agrokor-trgovina d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 40715974731 |
| Agrolaguna d.d. | Mate Vlašića 34 | Poreč | Croatia | 84196188473 |
| Aliquantum ulaganja d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 25317715808 |
| Angropromet d.o.o. | Miloša Velikog 76 | Kikinda | Serbia | |
| Ardeya Global Dubai | 30-01-1280; Jewellery & Gemplex 3, | Dubai | Dubai | 81160119 |
| ATLAS d.d. | Vukovarska 19 | Dubrovnik | Croatia | 02041978827 |
| Atlas Ambassador Doo | Kosovska 8 | Belgrade | Serbia | |
| Atlas Ambassador Mođugorje | Dr. Ante Starčevića bb | Mostar | Bosnia and Herzegovina | 4227234720006 |
| Atlas d.d. Dubrovnik | Dr. Ante Starčevića 45 | Dubrovnik | Croatia | 02041978827 |
| Atlas d.d. Croatia LLC | 2929 Commercial Blvd | Ford Lauderdale | USA | L16000018924 |
| Atlas Ambassador New York | 66 West 38th street | New York | USA | |
| Aureum stella d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 92567161547 |
| Backstage d.o.o. | Slavonska avenija 11a | Zagreb | Croatia | 84411860203 |

| Company | Street | City | Country | Registration number |
|------------------------------|----------------------------|---------------|-----------|---------------------|
| Belje ABC d.o.o. | Imre Nagya 1 | Beli Manastir | Croatia | 00051870955 |
| Belje Agro-vet d.o.o. | Kokingrad 3 | Darda | Croatia | 78769491591 |
| Belje d.d. | Svetog Ivana Krstitelja 1a | Darda | Croatia | 92404445155 |
| Beojana d.o.o. | Vojislava Ilića 28 | Belgrade | Serbia | |
| Beokona d.o.o. | Autoput za Zagreb 11a | Belgrade | Serbia | |
| Beopana d.o.o. | Milutina Milankovića 19 | Belgrade | Serbia | |
| Beoslana d.o.o. | Autoput 11 | Belgrade | Serbia | |
| Beovona d.o.o. | Milutina Milankovića 19 | Belgrade | Serbia | |
| Bio-zone d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 69838261198 |
| Costella | Fara 30 | Kostel | Slovenia | |
| Dalmare d.o.o. | Ul. Velimira Škorpika 23 | Šibenik | Croatia | |
| Dalmarina d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 88061796935 |
| Db kantun veleprodaja d.o.o. | Samoborska cesta 102 | Zagreb | Croatia | 57339268482 |
| Dijamant a.d. | Temišvanski drum 14 | Zrenjanin | Serbia | |
| Dora foods | ul. Składowa 30c | Chorzów | Poland | |
| Eko Biograd d.o.o. | Matije Gubca 130 | Vinkovci | Croatia | 42005576448 |
| Energija gradec d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 83373928482 |
| Euroviba d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 19818276224 |
| Felix d.o.o. | Matije Gubca 130 | Vinkovci | Croatia | 94397504836 |
| Fonyodi Kft. | Bezsenyi ut 1 | Fonyod | Hungary | |
| Frikom d.o.o. | Zrenjaninski put bb | Belgrade | Serbia | |
| Frikom-Beograd dooel | Nikola Tesla 11 | Skopje | Macedonia | |
| go.Adriatica d.o.o. | Izidora Kršnjavog 1 | Zagreb | Croatia | 75299430948 |
| Gulliver travel d.o.o. | Obala Stejpana Radića 25 | Dubrovnik | Croatia | 25636115130 |
| Hotel Forum d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 62755106142 |
| Hoteli Koločep d.d. | Donje Čelo 45 | Koločep | Croatia | 30328587951 |
| Hoteli Živogošće d.d. | Porat 136 | Živošće | Croatia | 88429213928 |
| HU-PO d.o.o. | Jelševačka cesta 154 | Zagreb | Croatia | 24143874559 |
| Idea d.o.o. | Autoput za Zagreb 11a | New Belgrade | Serbia | |
| ID Riva GmbH | Neuhauser Str. 27, | München | Germany | |
| ID Riva Tours b.v | Gütchenster 14 | Halle | Germany | |

| Company | Street | City | Country | Registration number |
|--------------------------------|----------------------------------|-----------------|------------------------|---------------------|
| Iločki podrumi d.d. | Dr. Franje Tuđmana 72 | Ilok | Croatia | 38793818363 |
| Imex banka d.d. | Tolstojeva 6 | Split | Croatia | 99326633206 |
| Industrija mesa d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 75501147946 |
| INIT d.d. | Rajlovačka bb | Sarajevo | Bosnia and Herzegovina | |
| Investment International dooel | Ognjen Prica 1-3/28 | Skopje | Macedonia | |
| Irida d.o.o. | Petra Zrinskog 24 | Daruvar | Croatia | 72383446154 |
| Jamnica d.d. | Getaldićeva 3 | Zagreb | Croatia | 05050436541 |
| Jamnica Mineralna Voda d.o.o. | Limbuška cesta 2 | Limbuš | Slovenia | |
| Jana North America | 461 Park Ave S #300, | New York | USA | |
| Jolly projekti jedan d.o.o. | Trg kralja Tomislava 2 | Drniš | Croatia | 17172717699 |
| Karisma hotels adriatic d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 77301543615 |
| KHA četiri d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 34678966530 |
| KHA pet d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 83931898966 |
| KHA tri d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 23699589651 |
| Kikindski mlin a.d. | Svetozara Miletića 198 | Kikinda | Serbia | |
| Kollander world Travel | 761 E 200th St, | Cleveland | USA | |
| KOMPAS d.d. | Pražakova ulica 4 | Ljubljana | Slovenia | |
| KOMPAS d.o.o. | Mate Vlašića 20 | Poreč | Croatia | 13785319050 |
| KOMPAS Međugorje d.o.o. | Maršala Tita 8 | Sarajevo | Bosnia and Herzegovina | |
| Kompas d.o.o. Srbija | Obilićev venac 26 | Belgrade | Serbia | |
| Kompas USA | 2929 E.Comercial Blud. Suite 201 | Fort Lauderdale | USA | |
| Kompas Nizozemska | Scheepmakershaven 32 D | Rotterdam | Netherlands | |
| Kompas Montenegro d.o.o. | 22 November No. 15, | Budva | Montenegro | |
| Kompas Nordic Aps | M D Madsensvej 13 | Allerød | Denmark | |
| Kompas Poland S.p.z.o.o. | Willowa 8/10/lok. 2, | Warsaw | Poland | |
| Kompas Prag | Rytišská 26, | Prague | Czech Republic | |
| Kompas Sarajevo d.o.o. | Maršala Tita 8 | Sarajevo | Bosnia and Herzegovina | |
| Kompas s.r.l. | Piazza Brescia, 5, | Lido di Jesolo | Italy | |
| Kompas Touristik Espana | Carrer de París, 162 | Barcelona | Spain | |

| Company | Street | City | Country | Registration number |
|--|-------------------------------------|--------------|------------------------|---------------------|
| Kompas T.R.GmbH | Anton-Baugartner Strasse 125/2/7 | Vienna | Austria | |
| Kompas Turistik International | Rákóczi út 14., | Budapest | Hungary | |
| Konsolidator d.o.o. | Nova Ves 11 | Zagreb | Croatia | 73678065415 |
| Konzum d.d. | Marija Čavića 1/a | Zagreb | Croatia | 29955634590 |
| Konzum d.o.o. Sarajevo | Rajlovačka bb | Sarajevo | Bosnia and Herzegovina | |
| Kor - Broker d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 05673278055 |
| Krka d.o.o. | Bana Josipa Jelačića 813 | Šibenik | Croatia | 45256190469 |
| Kron a.d. | Autroput za Zagreb 11a | New Belgrade | Serbia | |
| Latere Terram d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 68289779337 |
| Ledo Čitluk d.o.o. | Tromeđa bb | Čitluk | Bosnia and Herzegovina | |
| Ledo d.d. | Čavićeveva 1a | Zagreb | Croatia | 87955947581 |
| Ledo d.o.o. Ljubljana | Brnčičeva ulica 45, | Ljubljana | Slovenia | |
| Ledo d.o.o. Podgorica | Liuješe bb | Podgorica | Montenegro | |
| Ledo SH p.k. Pristine | Miosheve str. | Pristine | Kosovo | |
| Ledo Kft. | 089/3 Hrsz., | Szada | Hungary | |
| Lovno gospodarstvo Moslavina d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 55613437019 |
| M - BL d.o.o. | Aleja Svetog Save 69, | Banja Luka | Bosnia and Herzegovina | |
| M - Energija, d.o.o. | Dunajska 115 | Ljubljana | Slovenia | |
| Mercator - BH, d.o.o. | Blažuj bb | Sarajevo | Bosnia and Herzegovina | |
| Mercator - CG, d.o.o. | Put Radomira Ivanovića br. 2 | Podgorica | Montenegro | |
| Mercator - Emba, d.d. | Tržaška cesta 2c | Logatec | Slovenia | |
| Mercator - H, d.o.o. | Ljudevita Posavskog 5 | Sesvete | Croatia | 10045107278 |
| Mercator - S, d.o.o. | Temerinski put 50 | Novi Sad | Serbia | |
| Mercator IP, d.o.o. | Dunajska 110 | Ljubljana | Slovenia | |
| Mercator Macedonia, d.o.o.e.l. | Temerinski put 50 | Novi Sad | Macedonia | |
| MERCATOR MAXI, d.o.o. | Trg republike 1 | Ljubljana | Slovenia | |
| Mercator-Velpro, d.o.o. | Slovenčeva 25 | Ljubljana | Slovenia | |
| Mg Mivela d.o.o. | Partizanske avijacije bb | New Belgrade | Serbia | |

| Company | Street | City | Country | Registration number |
|-----------------------------------|-------------------------|---------------|------------------------|---------------------|
| Mladina d.d. | Bana Josipa Jelačića 85 | Jastrebarsko | Croatia | 00233318664 |
| Mliječno govedarstvo Klisa d.o.o. | Sajmište 113c | Vukovar | Croatia | 03831063279 |
| Moje domaće meso d.o.o. | Male sredice | Bjelovar | Croatia | 60174244801 |
| Mondo-tera d.o.o. | Republike Hrvatske 71 | Grude | Bosnia and Herzegovina | |
| Mondo-tera d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 14072680184 |
| Morso-Line doo | Autoput za Zagreb 11a | New Belgrade | Serbia | |
| M-Profil SPV d.o.o. | Zrenjaninski put bb | Belgrade | Serbia | |
| mStart Business Solutions d.o.o. | Autoput za Zagreb 11a | New Belgrade | Serbia | |
| mStart d.o.o. | Slavonska avenija 11a | Zagreb | Croatia | 19895453012 |
| Multiplus card d.o.o. | Trg Dražena Petrovića 3 | Zagreb | Croatia | 18207737728 |
| Napred projekt 52 d.o.o. | Knez Mihailova 7/II | Belgrade | Serbia | |
| Nova sloga d.o.o. | Kneginje Milice 81/1 | Trstenik | Serbia | |
| Pet-prom ulaganja d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 77713684270 |
| Photo boutique d.o.o. | Heinzelova 60/1 | Zagreb | Croatia | 73727912033 |
| PIK BH d.o.o. Laktaši | Ulica Svetosavska bb | Laktaši | Bosnia and Herzegovina | |
| PIK Vrbovec d.d. | Zagrebačka 148 | Vrbovac | Croatia | 78909170415 |
| PIK Vrbovec BiH d.o.o. | Veljka Lukića 22 | Lukovac | Bosnia and Herzegovina | |
| PIK Vrbovec S d.o.o. | Autoput za Zagreb 11a | Belgrade | Serbia | |
| PIK-Vinkovci d.d. | Matije Gubca 130 | Vinkovci | Croatia | 17774531631 |
| Platinum-A, d.o.o. | Dunajska 107 | Ljubljana | Slovenia | |
| Platinum-B, d.o.o. | Dunajska 107 | Ljubljana | Slovenia | |
| Platinum-C, d.o.o. | Dunajska 107 | Ljubljana | Slovenia | |
| Platinum-D, d.o.o. | Dunajska 107 | Ljubljana | Slovenia | |
| Plodovi podravine d.o.o. | Grgura Karlovčana 2/a | Ferdinandovac | Croatia | 40177414551 |
| Poliklinika Aviva | Nemetova | Zagreb | Croatia | 01916835772 |
| Poljoprivreda j.d.o.o. | Matije Gubca 130 | Vinkovci | Croatia | 06919626383 |
| Poslovni sistem Mercator, d.d. | Dunajska 107 | Ljubljana | Slovenia | |
| Projektgradnja d.o.o. | Vrbska ulica 3 | Gornja Vrba | Croatia | 19659143269 |
| Rivijera d.d. | Liburnijska 46 | Ičići | Croatia | 80911267020 |

| Company | Street | City | Country | Registration number |
|--------------------------------|---|--------------|------------------------|---------------------|
| Roto dinamic d.o.o. | Samoborska cesta 102 | Zagreb | Croatia | 24723122482 |
| Roto ulaganja d.o.o. | Tome Strižića 8 | Rijeka | Croatia | 28189962659 |
| Sarajevski kiseljak d.d. | Kraljice mira br. 17 | Kiseljak | Bosnia and Herzegovina | |
| Shutnell Limited Ltd. Cipar | Konstantinou. 9,. Agios. Antreas | Nicosia | Cyprus | |
| SK-735 d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 81441487023 |
| Sojara d.o.o. | Ulica 84 Gardijske bojne HV Termiti 40 | Zagreb | Croatia | 87720689078 |
| Solana Pag d.d. | Svilno bb | Pag | Croatia | 34949147151 |
| Super Kartica d.o.o. | Partizanske avijacije bb | New Belgrade | Serbia | |
| Super kartica d.o.o. Crna Gora | Put Radovana Ivanovića br. 2 | Podgorica | Montenegro | |
| Super kartica d.o.o. BH | Ul. Ložionička br. 16 | Sarajevo | Bosnia and Herzegovina | |
| Terra Argenta d.o.o. | Sajmište 113/c | Vukovar | Croatia | 20453182684 |
| Tesla štedna banka d.d. | Trg J.F. Kennedyja 6 B | Zagreb | Croatia | 82901735413 |
| Tisak d.d. | Slavonska avenija 11a | Zagreb | Croatia | 75917721668 |
| Tisak d.o.o. | Jalijski put 6 | Zenica | Bosnia and Herzegovina | |
| TISAK InPost d.o.o. | Slavonska avenija 11a | Zagreb | Croatia | 21436767937 |
| Tisak usluge d.o.o. | Slavonska avenija 11a | Zagreb | Croatia | 85003955783 |
| TPDC Sarajevo d.d. | Rajlovačka bb | Sarajevo | Bosnia and Herzegovina | |
| Velpro - centar d.o.o. | Marijana Čavića 1/a | Zagreb | Croatia | 46660800468 |
| VELPRO d.o.o. Sarajevo | Rajlovačka bb | Sarajevo | Bosnia and Herzegovina | |
| Vinarija Novigrad d.o.o. | Tome Strižića 8 | Rijeka | Croatia | 67539583469 |
| Vinka | Jarminačka cesta 1 | Vinkovci | Croatia | 45295422526 |
| Vjesnik-usluge d.o.o. | Slavonska avenija 4 | Zagreb | Croatia | 21825610728 |
| Vupik d.d. | Sajmište 113/c | Zagreb | Croatia | 06849543412 |
| Zagreb plakat d.o.o. | Koturaška 51 | Zagreb | Croatia | 32111742300 |
| Zvečevo d.d. | Kralja Zvonimira 1 | Požega | Croatia | 40479860551 |
| Zvijezda d.d. | Marijan Čavića 1 | Zagreb | Croatia | 91492011748 |
| Zvijezda d.o.o. Ljubljana | Breznikova ulica 26 | Domžale | Slovenia | 69722838 |
| Zvijezda d.o.o. Sarajevo | Rajlovačka bb | Sarajevo | Bosnia and Herzegovina | |

| Company | Street | City | Country | Registration number |
|---------------------------|---------------------------|---------|------------------------|---------------------|
| Zvijezda RS d.o.o Laktaši | Svetosavska bb Glamočani, | Laktaši | Bosnia and Herzegovina | |
| Žitnjak d.d. | Marija Čavića 8 | Zagreb | Croatia | 25435300118 |

Sources:

Monthly report of the economic and financial situation and implementation of measures of the extraordinary management Agrokor, d.d.

Publication of the Commercial Court of the Republic of Croatia of April 10, 2017