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and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:	:	Chapter 11
	:	
ROUST CORPORATION, et al.	:	Case No. 16-23786
	:	
Debtors.¹	:	(Joint Administration Pending)
	:	
	:	

**NOTICE OF FILING OF AMENDED AND RESTATED JOINT PREPACKAGED
PLAN OF REORGANIZATION OF ROUST CORPORATION, ET AL.**

PLEASE TAKE NOTICE that, on December 1, 2016, the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") served the solicitation version of the Joint Prepackaged Chapter 11 Plan of Reorganization of Roust Corporation, *et al.* (the "Plan of Reorganization").

¹ The Debtors and their respective addresses are as follows: Roust Corporation, 777 Westchester Avenue, Suite 101, White Plains, New York 10604 and CEDC Finance Corporation International, Inc. and CEDC Finance Corporation LLC, 1209 Orange Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that the Debtors have revised the Plan of Reorganization to, among other things, reflect comments from parties in interest and provide additional information (the "Amended Plan"), a copy of which is attached hereto as Exhibit 1.

PLEASE TAKE FURTHER NOTICE that a blackline version of the Amended Plan is attached hereto as Exhibit 2, which blackline reflects all revisions to the Plan of Reorganization since it was served on December 1, 2016.

Dated: New York, New York
December 30, 2016

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

/s/ Jay M. Goffman

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EXHIBIT 1

Amended Plan

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: : Case No. 16-23786
ROUST CORPORATION, *et al.* : Chapter 11
Debtors.¹ :
----- X

**AMENDED AND RESTATED JOINT PREPACKAGED CHAPTER 11
PLAN OF REORGANIZATION OF ROUST CORPORATION, ET AL.**

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Proposed Counsel for Debtors and Debtors in Possession

Dated: December 30, 2016

¹ The Debtors and the last four digits of their taxpayer identification numbers (as applicable) are as follows: Roust Corporation (5271), CEDC Finance Corporation International, Inc. (0116), and CEDC Finance Corporation LLC (7136). The address for Roust Corporation is 777 Westchester Avenue, Suite 101, White Plains, New York 10604. The address for CEDC Finance Corporation International, Inc. and CEDC Finance Corporation LLC is 1209 Orange Street, Wilmington, DE 19801.

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INTRODUCTION

Roust Corporation, CEDC Finance Corporation International, Inc. and CEDC Finance Corporation LLC (collectively, the “Debtors”) respectfully propose the following joint chapter 11 plan of reorganization for the resolution of the outstanding Claims against and Interests in the Debtors. Reference is made to the Disclosure Statement, distributed contemporaneously herewith, for a discussion of (i) the history, business, and operations of the Debtors and their subsidiaries, (ii) a summary and analysis of the Plan, and (iii) certain related matters, including risk factors relating to the consummation of the Plan. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code, Bankruptcy Rule 3019, and the Restructuring Support Agreement, the Debtors reserve the right to alter, amend, modify, revoke, or withdraw this Plan prior to its substantial consummation.

ARTICLE I

DEFINED TERMS, RULES OF INTERPRETATION, COMPUTATION OF TIME AND GOVERNING LAW

A. *Defined Terms*

Unless the context otherwise requires, the following terms shall have the following meanings when used in capitalized form:

1. “*Accrued Professional Compensation*” means, at any given moment, all accrued, contingent and/or unpaid fees (including success fees) for legal, financial advisory, accounting and other services and obligations for reimbursement of expenses rendered or incurred before the Effective Date that are awardable and allowable under sections 328, 330(a), 331 or 363 of the Bankruptcy Code by any retained Professional in the Chapter 11 Cases, or that are awardable and allowable under section 503 of the Bankruptcy Code, that the Bankruptcy Court has not denied by a Final Order, all to the extent that any such fees and expenses have not been previously paid. To the extent that the Bankruptcy Court or any higher court denies or reduces by a Final Order any amount of a professional’s fees or expenses, then those reduced or denied amounts shall no longer constitute Accrued Professional Compensation. For the avoidance of doubt, Accrued Professional Compensation shall not include the Existing Notes Trustees’ and Agents Fee and Expense Claims or the RSA Parties’ Professional Fee Claims.

2. “*Additional Convertible Notes Equity Allocation*” means 1.00% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, otherwise allocable to the Russian Standard Parties under the Plan, which shall instead be distributed pro rata to holders of the Existing Convertible Notes Claims as series C New Common Stock.

3. “*Additional Share Placement Equity Allocation*” means 6.00% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, otherwise allocable to the Russian Standard Parties under the Plan, which shall

instead be distributed pro rata to participants in the Share Placement as series A, B or C New Common Stock, as applicable.

4. “*Administrative Claim*” means a Claim for payment of costs and expenses of administration pursuant to sections 503(b), 507(a)(2), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred on or after the Petition Date and through the Effective Date of preserving the Estates and operating the businesses of the Debtors; (b) compensation for legal, financial advisory, accounting and other services and reimbursement of expenses Allowed pursuant to sections 328, 330(a), 331 or 363 of the Bankruptcy Code or otherwise for the period commencing on the Petition Date and through the Effective Date; (c) all fees and charges assessed against the Estates pursuant to chapter 123 of title 28 of the United States Code, 28 U.S.C. §§ 1–4001; (d) all requests for compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), (4) and (5) of the Bankruptcy Code; (e) the Existing Notes Trustees’ and Agents Fee and Expense Claims; (f) the RSA Parties’ Professional Fee Claims, which fee claims shall be Allowed Administrative Claims; and (g) all other claims entitled to administrative claim status pursuant to an order of the Bankruptcy Court.

5. “*Advisors*” has the meaning given to it in the Restructuring Support Agreement.

6. “*Affiliate*” has the meaning set forth in section 101(2) of the Bankruptcy Code.

7. “*Allowed*” means, with respect to a Claim or Interest within a particular Class, an Allowed Claim or Allowed Interest of the type described in such Class.

8. “*Allowed Claim*” means a Claim (i) as to which no objection or request for estimation has been filed on or before the Claims Objection Bar Date or the expiration of such other applicable period fixed by the Bankruptcy Court or the Plan; (ii) as to which any objection has been settled, waived, withdrawn or denied by a Final Order or in accordance with the Plan; or (iii) that is allowed (a) by a Final Order, (b) by an agreement between the holder of such Claim and the Debtors or the Reorganized Debtors (in consultation with the Steering Committees) or (c) pursuant to the terms of the Plan; provided, however, that, notwithstanding anything herein to the contrary, by treating a Claim as an “Allowed Claim” under (i) above, the Debtors do not waive their rights to contest the amount and validity of any disputed, contingent and/or unliquidated Claim in the time, manner and venue in which such Claim would have been determined, resolved or adjudicated if the Chapter 11 Cases had not been commenced. An Allowed Claim (i) includes a Disputed Claim to the extent such Disputed Claim becomes Allowed after the Effective Date and (ii) shall be net of any valid setoff exercised with respect to such Claim pursuant to the provisions of the Bankruptcy Code and applicable law. Unless otherwise specified herein, in section 506(b) of the Bankruptcy Code or by Final Order of the Bankruptcy Court, “Allowed Claim” shall not, for purposes of distributions under the Plan, include interest on such Claim accruing from and after the Petition Date.

9. “*Avoidance Actions*” means causes of action or rights arising under sections 510(c), 544, 545, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code, as defined in Chapter 5 of the Bankruptcy Code.

10. “*Backstop Agreement*” means that certain Backstop Agreement by and between the Backstop Noteholders, Roust and the Russian Standard Parties, the terms of which shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

11. “*Backstop Commitment Fee*” means the fee in connection with the Share Placement to be paid to the Backstop Noteholders pursuant to the Backstop Agreement as follows, subject to dilution on account of the MIP: (i) 0.23% of the shares of the New Common Stock to be issued and outstanding on the Effective Date payable to the Backstop Convertible Noteholders in the form of series C New Common Stock, and (ii) 0.02% of the New Common Stock to be issued and outstanding on the Effective Date payable to the Backstop Senior Noteholders in the form of series B New Common Stock.

12. “*Backstop Convertible Noteholders*” means holders of Existing Convertible Notes that have agreed to backstop the Share Placement pursuant to the terms of the Restructuring Support Agreement, the Plan and the Backstop Agreement.

13. “*Backstop Noteholders*” means the Backstop Senior Noteholders and the Backstop Convertible Noteholders.

14. “*Backstop Senior Noteholders*” means holders of Existing Senior Secured Notes that have agreed to backstop the Share Placement pursuant to the terms of the Restructuring Support Agreement, the Plan and the Backstop Agreement.

15. “*Backstop Senior Noteholders New Equity Investment*” means a new money equity investment of \$5 million by the Backstop Senior Noteholders as part of the backstopped Share Placement in exchange for a pro rata share of the shares of the New Common Stock issued in connection with the Share Placement (which shall be issued in the form of series B New Common Stock), a pro rata share of the Backstop Commitment Fee, and a pro rata share of the Additional Share Placement Equity Allocation.

16. “*Ballot*” means the form distributed to each holder of a Claim in an Impaired Class entitled to vote on the Plan on which to indicate its acceptance or rejection of the Plan and, if applicable, such other elections as may be made thereon.

17. “*Bankruptcy Code*” means title 11 of the United States Code, as amended from time to time.

18. “*Bankruptcy Court*” means the United States Bankruptcy Court for the Southern District of New York having jurisdiction over the Chapter 11 Cases or any other court having jurisdiction over the Chapter 11 Cases, including, to the extent of the withdrawal of any reference under 28 U.S.C. § 157, the United States District Court for the Southern District of New York.

19. “*Bankruptcy Rules*” means the Federal Rules of Bankruptcy Procedure, as applicable to the Chapter 11 Cases, promulgated under section 2075 of title 28 of the United States Code, 28 U.S.C. §§ 1–4001, as well as the general and local rules of the Bankruptcy Court.

20. “*Business Day*” means any day, other than a Saturday, Sunday or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

21. “*Cash*” means legal tender of the United States of America.

22. “*Causes of Action*” means any action, proceeding, agreement, claim, cause of action, controversy, demand, right, action, Lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, offset, power, privilege, license and franchise of any kind or character whatsoever, known, unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity or pursuant to any other theory of law. Causes of Action also include: (a) any right of setoff, counterclaim or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity; (b) the right to object to Claims or Interests; (c) any claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (d) any claim or defense including fraud, mistake, duress and usury and any other defenses set forth in section 558 of the Bankruptcy Code; (e) any state law fraudulent transfer claim, and (f) any Avoidance Action.

23. “*CEDC FinCo*” means CEDC Finance Corporation International, Inc., a Delaware corporation that is a direct, wholly owned subsidiary of Roust.

24. “*CEDC FinCo LLC*” means CEDC Finance Corporation, LLC, a Delaware limited liability company that is a direct, wholly owned subsidiary of CEDC FinCo.

25. “*Chapter 11 Cases*” means the chapter 11 cases of the Debtors pending under chapter 11 of the Bankruptcy Code in the Bankruptcy Court, and the phrase “Chapter 11 Case” when used with reference to a particular Debtor means the particular case pending under chapter 11 of the Bankruptcy Code that such Debtor commenced in the Bankruptcy Court.

26. “*Claim*” means any claim against a Debtor as defined in section 101(5) of the Bankruptcy Code.

27. “*Claims Objection Bar Date*” means, for each Claim, the latest of (a) the date that is one hundred and eighty (180) days after the Effective Date, (b) as to a particular Claim, one hundred and eighty (180) days after the filing of a Proof of Claim, or request for payment of such Claim, and (c) such other period of limitation as may be specifically fixed by an order of the Bankruptcy Court for objecting to Claims.

28. “*Class*” means a category of holders of Claims or Interests as set forth in Article III.

29. “*Co-Investment Right*” means the right of the Russian Standard Parties to invest up to \$13.75 million in cash in Reorganized Roust as part of the Share Placement.

30. “*Collateral*” means any property or interest in property of the Estates subject to a security interest to secure the payment or performance of a Claim, which security interest is not subject to avoidance under the Bankruptcy Code or otherwise invalid under the Bankruptcy Code or applicable law.

31. “*Collateral and Guarantee Release*” means the release, pursuant to the Consent Solicitation, by each consenting holder of Existing Notes Claims of the guarantees and Liens over any Collateral that secures such holder’s Existing Notes and the release of any and all rights such holders have under the Existing Notes Indentures, in each case including the guarantees and related security agreements.

32. “*Confirmation*” means the entry of the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.

33. “*Confirmation Date*” means the date upon which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.

34. “*Confirmation Hearing*” means the hearing held by the Bankruptcy Court on Confirmation of the Plan pursuant to section 1128 of the Bankruptcy Code.

35. “*Confirmation Order*” means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code, which order shall be in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

36. “*Consent Solicitation*” means the solicitation of consents to amendments to the Existing Senior Secured Notes Indenture and Existing Convertible Notes Indenture pursuant to the Disclosure Statement.

37. “*Consenting Convertible Noteholders*” means those holders of Existing Convertible Notes who are parties to the Restructuring Support Agreement.

38. “*Consenting Noteholders*” means the Consenting Convertible Noteholders and the Consenting Senior Secured Noteholders.

39. “*Consenting Senior Secured Noteholders*” means those holders of Existing Senior Secured Notes who are parties to the Restructuring Support Agreement.

40. “*Corporate Governance Documents*” means the certificate of incorporation, certificate of formation, limited liability company agreement, bylaws, Investor Rights Agreement and other formation documents of the Reorganized Debtors and their Non-Debtor Affiliates, the terms of which shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard

Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee and which shall be included in the Plan Supplement.

41. “*Cure*” means the payment of Cash by the Debtors, or the distribution of other property (as the parties may agree or the Bankruptcy Court may order), as necessary to cure monetary defaults under an executory contract or unexpired lease of one or more of the Debtors and to permit the Debtors to assume that contract or lease under section 365(a) of the Bankruptcy Code.

42. “*D&O Liability Insurance Policies*” means all insurance policies of any of the Debtors for directors’, managers’ and officers’ liability.

43. “*Debtor*” means Roust, CEDC FinCo or CEDC FinCo LLC, each in its respective individual capacity as a debtor and debtor in possession in the Chapter 11 Cases.

44. “*Debtors*” means collectively Roust Corporation, CEDC FinCo and CEDC FinCo LLC.

45. “*Disbursing Agent*” means the Reorganized Debtors or the Person or Persons chosen by the Reorganized Debtors to make or facilitate distributions pursuant to the Plan in accordance with the terms of the Restructuring Support Agreement.

46. “*Disclosure Statement*” means that certain document entitled Offering Memorandum, Consent Solicitation and Disclosure Statement Soliciting Acceptances of a Prepackaged Plan of Reorganization, dated December 1, 2016, as may be further amended, supplemented, or modified.

47. “*Disputed*” means, with respect to any Claim or Interest, any Claim or Interest that is not yet Allowed.

48. “*Distribution Date*” means the date, occurring as soon as practicable after the Effective Date, on which the Disbursing Agent first makes distributions to holders of Allowed Claims as provided in Article VII of the Plan and any date thereafter on which the Disbursing Agent makes distributions to holders of Allowed Claims as provided in Article VII of the Plan.

49. “*Effective Date*” means the first business day after which all provisions, terms and conditions specified in Article X.B have been satisfied or waived pursuant to Article X.C.

50. “*Estate*” means, as to each Debtor, the estate created for the Debtor in its Chapter 11 Case pursuant to section 541 of the Bankruptcy Code.

51. “*Exculpated Claim*” means any claim related to any act or omission in connection with, relating to or arising out of the Debtors’ in or out-of-court restructuring efforts, the Debtors’ Chapter 11 Cases, the formulation, preparation, dissemination, negotiation or filing of the Disclosure Statement or the Plan or any contract, instrument, release or other agreement or document created or entered into in connection with the Disclosure Statement or the Plan, including the Restructuring Support Agreement and the Share Placement, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation of the Plan, the

administration and implementation of the Plan, including the issuance of Plan securities, or the distribution of property under the Plan or any other related agreement; provided, however, that Exculpated Claims shall not include any claim arising out of any act or omission that is determined in a Final Order to have constituted gross negligence, willful misconduct, or intentional fraud to the extent imposed by applicable non-bankruptcy law. For the avoidance of doubt, no Cause of Action, obligation or liability expressly set forth in or preserved by the Plan or the Plan Supplement constitutes an Exculpated Claim.

52. “*Exculpated Party*” means each of: (a) the Debtors; (b) the current and former directors and officers of the Debtors; (c) any statutory committee appointed in these Chapter 11 Cases and the current and former members thereof, in their capacity as such; (d) the Russian Standard Parties; (e) the current and former officers and directors of the Russian Standard Parties; (f) RSV and its subsidiaries; (g) the current and former officers and directors of RSV and its subsidiaries; (h) the Backstop Noteholders; (i) the current and former members of the Steering Committees; (j) the Steering Committees; (k) the Consenting Noteholders; (l) each of the Non-Debtor Affiliates that is a subsidiary of Roust; (m) the current and former directors and officers of each of the Non-Debtor Affiliates that is a subsidiary of Roust; (n) the Indenture Trustees; (o) the Existing Notes Agents; and (p) with respect to each of the foregoing Persons in clauses (a) through (o), such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

53. “*Executory Contract*” means a contract to which one or more of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

54. “*Existing Convertible Notes*” means the convertible junior secured notes due 2018 issued by CEDC FinCo pursuant to the Existing Convertible Notes Indenture.

55. “*Existing Convertible Notes Claims*” means any Claim arising under or in connection with the Existing Convertible Notes (including all accrued and unpaid interest through and inclusive of the Petition Date).

56. “*Existing Convertible Notes Equity Allocation*” means 10.59% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, which shall be issued in the form of series C New Common Stock.

57. “*Existing Convertible Notes Indenture*” means the Indenture, dated as of June 5, 2013, among the Debtors, the Existing Convertible Notes Indenture Trustee, and the Existing Notes Agents, relating to the Existing Convertible Notes, as amended, restated, supplemented or otherwise modified from time to time.

58. “*Existing Convertible Notes Indenture Trustee*” means U.S. Bank National Association and/or its duly appointed successor, in its capacity as indenture trustee under the Existing Convertible Notes Indenture.

59. “*Existing Convertible Notes Steering Committee*” means the steering committee of certain holders of Existing Convertible Notes represented by Cadwalader, Wickersham & Taft LLP and Moelis & Company and any other local counsel, regulatory counsel or consultant that may be retained by the Existing Convertible Notes Steering Committee in connection with the restructuring.

60. “*Existing Notes*” means the Existing Convertible Notes and the Existing Senior Secured Notes.

61. “*Existing Notes Agents*” means Deutsche Bank Trust Company Americas, as Registrar, Transfer Agent, Paying Agent and Conversion Agent, as applicable under the Existing Notes Indentures, the Security Agent and the Polish Security Agent.

62. “*Existing Notes Claims*” means the Existing Convertible Notes Claims and the Existing Senior Secured Notes Claims.

63. “*Existing Notes Indentures*” means the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture.

64. “*Existing Notes Trustees’ and Agents Fee and Expense Claims*” means all reasonable fees and expenses incurred by the Indenture Trustees, the Existing Notes Agents, and their attorneys and advisors in connection with the negotiation, evaluation, formulation and consummation of the Plan and the distributions under the Plan, which fees shall be treated as Allowed Administrative Claims hereunder and paid without the need for any application to the Bankruptcy Court.

65. “*Existing Roust Interests*” means all Interests in Roust that are authorized, issued, and outstanding prior to the Effective Date.

66. “*Existing Senior Secured Notes*” means the senior secured notes due April 2018 issued by CEDC FinCo pursuant to the Existing Senior Secured Notes Indenture.

67. “*Existing Senior Secured Notes Claims*” means any Claim arising under or in connection with the Existing Senior Secured Notes (including all accrued and unpaid interest through and inclusive of the Petition Date).

68. “*Existing Senior Secured Notes Equity Allocation*” means 12.08% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, which shall be issued in the form of series B New Common Stock.

69. “*Existing Senior Secured Notes Equity Subscription*” means an offering at plan equity value, made pursuant to the Disclosure Statement, to each holder of an Existing Convertible Notes Claim to subscribe pro rata to the shares of New Common Stock being issued in connection with the Existing Senior Secured Notes Equity Allocation, provided that any New Common Stock subscribed to by any holder of an Existing Convertible Notes Claim pursuant to the Existing Senior Secured Notes Equity Subscription shall be issued in the form of series C New Common Stock, rather than in the form of series B New Common Stock.

70. “*Existing Senior Secured Notes Indenture*” means the Indenture, dated as of June 5, 2013, among the Debtors, the Existing Senior Secured Notes Indenture Trustee, the Existing Notes Agents, relating to the Existing Senior Secured Notes, as amended, restated, supplemented or otherwise modified from time to time.

71. “*Existing Senior Secured Notes Indenture Trustee*” means U.S. Bank National Association and/or its duly appointed successor, in its capacity as indenture trustee under the Existing Senior Secured Notes Indenture.

72. “*Existing Senior Secured Notes Steering Committee*” means the steering committee of certain holders of Existing Senior Secured Notes represented by Kirkland & Ellis LLP, Alvarez & Marsal CIS LLP and its affiliates, Wierciński, Kwieciński, Baehr Sp.k., and any other local counsel, regulatory counsel or consultant that may be retained by the Existing Senior Secured Notes Steering Committee in connection with the restructuring.

73. “*Exit Event*” means (i) the completion of an initial public offering of new shares by Reorganized Roust or an offering of existing shares in Reorganized Roust by shareholders wishing to sell and concurrent listing on a recognized stock exchange or (ii) a sale by the holders of Existing Notes of not less than 90% of the aggregate number of shares acquired by holders of Existing Notes pursuant to the Plan and Share Placement (including new money investors) to a third party for cash, provided that, except as otherwise provided in the Restructuring Support Agreement, such third party shall not be an Industry Competitor) in a one-time transaction actively solicited by Reorganized Roust management and its advisors which offers each minority shareholder the right, but not the obligation, to sell up to all of its common shares at a minimum price equal to \$649.4 million (the plan equity value) provided the logistics of (i) and (ii) shall be governed by the terms and conditions set forth in the Corporate Governance Documents.

74. “*Final Order*” means, as applicable, an order or judgment of the Bankruptcy Court or other court of competent jurisdiction, which has not been reversed, stayed, modified or amended, and as to which the time to appeal or seek certiorari has expired and no appeal or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been or may be filed has been resolved by the highest court to which the order or judgment could be appealed or from which certiorari could be sought or the new trial, reargument or rehearing shall have been denied, resulted in no modification of such order or has otherwise been dismissed with prejudice.

75. “*General Unsecured Claims*” means any unsecured claim that is not: (a) an Intercompany Claim, (b) an Administrative Claim, (c) a Priority Tax Claim, (d) a Priority Non-Tax Claim, (e) an Accrued Professional Compensation Claim, or (f) an Existing Notes Claim.

76. “*Impaired*” means, when used in reference to a Claim or an Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

77. “*Impaired Class*” means a Class that is impaired within the meaning of section 1124 of the Bankruptcy Code.

78. “*Indemnification Provisions*” means each of the indemnification provisions, agreements or obligations of the Debtors in place as of the Petition Date, whether in the bylaws, certificate of incorporation or other formation documents, board resolutions or employment contracts, in each case for the benefit of the current and former directors, officers, members, employees, attorneys, other professionals and agents of the Debtors.

79. “*Indemnified Parties*” means, collectively, current and former directors, officers, members (including ex officio members), employees, attorneys, other professionals and agents of the Debtors and any other persons who are beneficiaries of Indemnification Provisions.

80. “*Indenture Trustees*” means the Existing Convertible Notes Indenture Trustee and the Existing Senior Secured Notes Indenture Trustee.

81. “*Industry Competitor*” shall have the meaning set forth in Annex 1 hereto.

82. “*Insurance Policies*” means, collectively, all of the Debtors’ insurance policies.

83. “*Intercompany Claim*” means any Claim held by a Debtor or a Non-Debtor Affiliate against a Debtor.

84. “*Intercompany Interest*” means any Interest held by a Debtor or an Affiliate.

85. “*Interest*” means any equity interest in the Debtors as defined in section 101(16) of the Bankruptcy Code, including all issued, unissued, authorized or outstanding shares of capital stock of the Debtors together with any warrants, options or contractual rights (including any rights under registration agreements or equity incentive agreements) to purchase or acquire such equity securities at any time and all rights arising with respect thereto.

86. “*Investor Rights Agreement*” means that certain agreement by and between the Reorganized Debtors, RTL, any of RTL’s subsidiaries that shall receive equity in Reorganized Roust, Roustam Tariko and the minority shareholders of the Reorganized Debtors, which shall be included in the Plan Supplement.

87. “*Lien*” has the meaning set forth in section 101(37) of the Bankruptcy Code.

88. “*MIP*” has the meaning set forth in Article V.J.

89. “*New Common Stock*” means (i) 42,780,652 series A common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 14,260,217 series A common shares shall be initially issued and outstanding on the Effective Date, (ii) 10,376,808 series B common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 3,458,936 series B common shares shall be initially issued and outstanding on the Effective Date, and (iii) 21,842,539 series C common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 7,280,846 series C common shares shall be initially issued and outstanding on the Effective Date, all as further described in the Investors Rights Agreement.

90. “*New Senior Secured Notes*” means those certain new senior secured notes to be issued by Reorganized Roust in the aggregate principal amount of \$385 million upon the terms

described in the Disclosure Statement under the heading, “Description of New Senior Secured Notes.”

91. “*Non-Debtor Affiliate*” means any Affiliate of the Debtors that has not filed a case under chapter 11 of the Bankruptcy Code.

92. “*Other Secured Claims*” means any Secured Claim against a Debtor other than an Existing Senior Secured Notes Claim or Existing Convertible Notes Claim.

93. “*Person*” has the meaning set forth in section 101(41) of the Bankruptcy Code.

94. “*Petition Date*” means the date on which the Debtors filed their petitions for reorganization relief in the Bankruptcy Court.

95. “*Plan*” means this Joint Prepackaged Chapter 11 Plan of Reorganization of Roust Corporation, et al., including the Plan Supplement and all exhibits, appendices and schedules hereto, which are incorporated herein by reference, in either present form or as may be further amended, restated, supplemented or otherwise modified from time to time in accordance with the Bankruptcy Code and the Bankruptcy Rules, in each case reasonably acceptable in form and substance to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

96. “*Plan Supplement*” means the compilation of documents and forms of documents, schedules and exhibits to the Plan to be filed by the Debtors prior to the Confirmation Hearing and in each case in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

97. “*Polish Security Agent*” means Deutsche Bank AG, London Branch.

98. “*Priority Non-Tax Claims*” means any Claim accorded priority in right of payment under section 507(a) of the Bankruptcy Code, other than (a) an Administrative Claim or (b) a Priority Tax Claim.

99. “*Priority Tax Claim*” means any Claim of a governmental unit, as defined in section 101(27) of the Bankruptcy Code, of the kind specified in section 507(a)(8) of the Bankruptcy Code.

100. “*Professional*” means a Person: (a) retained pursuant to an order of the Bankruptcy Court in accordance with sections 327, 363 or 1103 of the Bankruptcy Code and to be compensated for services rendered before or on the Effective Date, pursuant to sections 327, 328, 329, 330, 363 or 331 of the Bankruptcy Code, or (b) awarded compensation and reimbursement by the Bankruptcy Court pursuant to section 503(b)(4) of the Bankruptcy Code.

101. “*Proof of Claim*” means any proof of Claim filed against any of the Debtors in the Chapter 11 Cases.

102. “*Proposed Amendments*” means those certain amendments to the Existing Notes Indentures as described in the Disclosure Statement.

103. “*Reinstate,*” “*Reinstated*” or “*Reinstatement*” means (i) leaving unaltered the legal, equitable and contractual rights to which a Claim or Interest entitles the holder of such Claim or Interest so as to leave such Claim or Interest unimpaired in accordance with section 1124 of the Bankruptcy Code or (ii) notwithstanding any contractual provision or applicable law that entitles the holder of such Claim or Interest to demand or receive accelerated payment of such Claim or Interest after the occurrence of a default, (a) curing any such default that occurred before or after the Petition Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code; (b) reinstating the maturity of such Claim or Interest as such maturity existed before such default; (c) compensating the holder of such Claim or Interest for any damages incurred as a result of any reasonable reliance by such holder on such contractual provision or such applicable law; and (d) not otherwise altering the legal, equitable or contractual rights to which such Claim or Interest entitles the holder of such Claim or Interest; provided, however, that any contractual right that does not pertain to the payment when due of principal and interest on the obligation on which such Claim or Interest is based, including, but not limited to, financial covenant ratios, negative pledge covenants, covenants or restrictions on merger or consolidation, and affirmative covenants regarding corporate existence, prohibiting certain transactions or actions contemplated by the Plan, or conditioning such transactions or actions on certain factors, shall not be required to be reinstated in order to accomplish Reinstatement and shall be deemed cured on the Effective Date.

104. “*Released Party*” means each of: (a) the Debtors; (b) the current and former directors and officers of the Debtors; (c) any statutory committee appointed in these Chapter 11 Cases and the current and former members thereof, in their capacity as such; (d) the Russian Standard Parties; (e) the current and former directors and officers of the Russian Standard Parties; (f) RSV and its subsidiaries; (g) the current and former officers and directors of RSV and its subsidiaries; (h) the Backstop Noteholders; (i) the current and former members of the Steering Committees; (j) the Steering Committees; (k) the Consenting Noteholders; (l) each of the Non-Debtor Affiliates that is a subsidiary of Roust; (m) the current and former directors and officers of each of the Non-Debtor Affiliates that is a subsidiary of Roust; (n) the Indenture Trustees; (o) the Existing Notes Agents; and (p) with respect to each of the foregoing Persons in clauses (a) through (o), such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

105. “*Releasing Parties*” means, collectively: (a) the Existing Senior Secured Notes Indenture Trustee, (b) the holders of Existing Senior Secured Notes, (c) the Existing Convertible Notes Indenture Trustee, (d) the holders of Existing Convertible Notes, (e) the Existing Notes Agents, (f) any and all other holders of Claims or Interests, and (g) with respect to each of the foregoing clauses (a) through (f), to the fullest extent permitted by law, such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and

officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

106. “*Reorganized*” means, with respect to the Debtors, any Debtor or any successor thereto, by merger, consolidation or otherwise, on or after the Effective Date. For the avoidance of doubt, “*Reorganized Roust*” means Reorganized Roust post-combination with RSV.

107. “*Reserved Matters*” has the meaning set forth in the Restructuring Support Agreement and the Disclosure Statement.

108. “*Restructuring Support Agreement*” means that certain restructuring support agreement, including all exhibits and amendments thereto, by and among, among others, the Debtors, RTL, Roustam Tariko and the Consenting Noteholders entered into on November 9, 2016.

109. “*Roust*” means Roust Corporation, a Delaware corporation.

110. “*RSA Parties’ Professional Fee Claims*” means all reasonable fees and expenses incurred by the Steering Committees, the members of the Steering Committees, and each of their respective advisors and consultants in connection with the Existing Notes or the negotiation, evaluation, formulation and consummation of the Restructuring Support Agreement, the Chapter 11 Plan, the Disclosure Statement, the Plan Supplement, the backstop obligations and any exhibits, schedules, and supplements thereto, including the reasonable fees and expenses of any local counsel retained in Russia, Poland or elsewhere as necessary, which fees shall be treated as Allowed Administrative Claims hereunder and paid without the need for any application to the Bankruptcy Court.

111. “*RSV*” means Russian Standard Vodka.

112. “*RSV Contribution*” means the contribution of RSV by RTL and certain of its subsidiaries to Roust, which shall include all of RSV’s tangible and intangible assets, including (a) the entirety of RTL and certain of its subsidiaries’ equity interests in RSV and (b) all intellectual property and trademarks relating to RSV not currently held by RSV or Roust (including, without limitation, 100% of the equity in Russian Standard IP Holding AG).

113. “*RTL*” means Roust Trading Ltd.

114. “*RTL Debt*” means any loans or obligations owed to Roust and its direct and indirect subsidiaries by RTL and its direct and indirect subsidiaries (other than direct and indirect subsidiaries of Roust).

115. “*RTL Debt to Equity Conversion*” means the conversion of certain debt owed by certain subsidiaries of Roust to certain of RTL’s non-Roust subsidiaries in exchange for shares of New Common Stock in Reorganized Roust, which shall be issued in the form of series A New Common Stock, as set forth in the Restructuring Support Agreement.

116. “*Russian Standard Parties*” means RTL (and each of its direct and indirect non-Roust affiliates and subsidiaries) and Roustam Tariko.

117. “*Russian Standard Parties’ Contributions*” means the RSV Contribution, the RTL Debt to Equity Conversion, the Additional Convertible Notes Equity Allocation, the Additional Share Placement Equity Allocation and the Co-Investment Right.

118. “*Russian Standard Parties Equity Allocation*” means 57.04% of the shares of New Common Stock issued and outstanding on the Effective Date after giving effect to the Additional Convertible Notes Equity Allocation and Additional Share Placement Equity Allocation, subject to dilution on account of the MIP, which shall be issued in the form of series A New Common Stock.

119. “*Schedules*” means, collectively, any schedules of assets and liabilities, schedules of Executory Contracts and Unexpired Leases and statements of financial affairs filed by the Debtors pursuant to section 521 of the Bankruptcy Code and in substantial accordance with the Official Bankruptcy Forms, as may be amended from time to time before entry of a final decree; provided, however, that the Debtors may seek a waiver of the requirement set forth in section 521 of the Bankruptcy Code.

120. “*Secured*” means, when referring to a Claim: (a) secured by a Lien on property in which the Estate of the Debtor against which the Claim is asserted has an interest, which Lien is valid, perfected and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, to the extent of the value of the creditor’s interest in the Estate’s interest in such property as determined pursuant to section 506(a) of the Bankruptcy Code; (b) subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the property subject to setoff; or (c) otherwise Allowed pursuant to the Plan as a Secured Claim.

121. “*Security Agent*” means TMF Trustee Limited.

122. “*Share Placement*” means an offering, made pursuant to the Disclosure Statement, of 13.03% of the shares of the New Common Stock (which shall be issued as series A, B or C New Common Stock, as applicable) to be issued and outstanding on the Effective Date, subject to dilution on account of MIP, for an aggregate offering price of \$55 million.

123. “*Steering Committees*” means the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

124. “*Subscription Priority Scheme*” shall have the meaning set forth in Article V.H.

125. “*Supplemental Indentures*” means the supplemental indentures to the Existing Notes Indentures in substantially the form attached to the Disclosure Statement as Appendix B providing for the Proposed Amendments.

126. “*Unexpired Lease*” means a lease to which one or more of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

127. “*Unimpaired*” means any Claim or Interest that is not designated as Impaired.

128. “*U.S. Trustee*” means the United States Trustee for the Southern District of New York.

129. “*Voting Deadline*” means 5:00 p.m. (prevailing Eastern Time) on December 30, 2016.

B. Rules of Interpretation

For purposes of this Plan: (a) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and the neuter gender; (b) any reference herein to an existing document or exhibit having been filed or to be filed shall mean that document or exhibit, as it may thereafter be amended, modified or supplemented in accordance with the terms of the Restructuring Support Agreement and the Plan; (c) unless otherwise specified, all references herein to “Articles” are references to Articles hereof or hereto; (d) unless otherwise stated, the words “herein,” “hereof” and “hereto” refer to the Plan in its entirety rather than to a particular portion of the Plan; (e) captions and headings to Articles are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation hereof; (f) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; and (g) any immaterial effectuating provisions may be interpreted by the Reorganized Debtors in a manner that is consistent with the overall purpose and intent of the Plan all without further Bankruptcy Court order.

C. Computation of Time

The provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed herein.

D. Governing Law

Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated, the laws of the State of New York, without giving effect to the principles of conflict of laws, shall govern the rights, obligations, construction and implementation of the Plan, any agreements, documents, instruments or contracts executed or entered into in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing law of such agreement shall control); provided, however, that corporate governance matters relating to the Debtors or the Reorganized Debtors, as applicable, shall be governed by the laws of the state of incorporation of the Debtors or Reorganized Debtors, as applicable.

E. Reference to Monetary Figures

All references in the Plan to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided.

F. Reference to the Debtors or the Reorganized Debtors

Except as otherwise specifically provided in the Plan to the contrary, references in the Plan to the Debtors or to the Reorganized Debtors shall mean the Debtors and the Reorganized Debtors, as applicable, to the extent the context requires.

ARTICLE II

TREATMENT OF UNCLASSIFIED CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims and Priority Tax Claims have not been classified and, thus, are excluded from the Classes of Claims and Interests set forth in Article III and shall have the following treatment:

A. Administrative Claims

1. Administrative Claims. Except with respect to Administrative Claims that are Claims for Accrued Professional Compensation, each holder of an Allowed Administrative Claim shall receive, in full satisfaction, settlement, release and discharge of and in exchange for its Administrative Claim, cash equal to the unpaid portion of its Allowed Administrative Claim on the latest of (i) the first Distribution Date, (ii) the date on which its Administrative Claim becomes an Allowed Administrative Claim, (iii) the date on which its Administrative Claim becomes payable under any agreement with the Debtors relating thereto, (iv) in respect of liabilities incurred in the ordinary course of business, the date upon which such liabilities are payable in the ordinary course of the Debtors' business, consistent with past practice, or (v) such other date as may be agreed upon between the holder of such Allowed Administrative Claim and the Debtors or the Reorganized Debtors, as the case may be.

2. Professional Compensation

(a) Claims for Accrued Professional Compensation

Professionals or other Persons asserting a Claim for Accrued Professional Compensation for services rendered to the Debtors or any statutory committee appointed in these Chapter 11 Cases before the Effective Date must file and serve on the Debtors and such other Persons who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court an application for final allowance of such Claim for Accrued Professional Compensation no later than 45 days after the Effective Date. Objections to any Claim for Accrued Professional Compensation must be filed and served on the Reorganized Debtors, any statutory committee appointed in these Chapter 11 Cases, the Office of the U.S. Trustee and the requesting party no later than 60 days after the Effective Date.

(b) Post- Effective Date Fees and Expenses

Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services

rendered after such date shall terminate, and the Reorganized Debtors may employ and pay any Professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court.

B. Priority Tax Claims

The legal and equitable rights of the holders of Priority Tax Claims are Unimpaired by the Plan. Unless the holder of such Claim and the Debtors agree to a different treatment, on the Effective Date, each holder of an Allowed Priority Tax Claim shall have its Claim Reinstated.

ARTICLE III

CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. The Debtors

There are a total of three Debtors. Each Debtor has been assigned a letter below. The Claims against and Interests in each Debtor, in turn, have been assigned separate numbered Classes based on the type of Claim or Interest involved. Accordingly, the classification of any particular Claim or Interest in any of the Debtors depends on the particular Debtor against which such Claim or Interest is asserted (or in which such Interest is held) and the type of Claim or Interest in question. The letters applicable to the three Debtors are as follows:

Letter	Debtor Name
A	Roust Corporation
B	CEDC Finance Corporation International, Inc.
C	CEDC Finance Corporation LLC

B. Classification of Claims and Interests

Pursuant to section 1122 of the Bankruptcy Code, set forth below is a designation of Classes of Claims and Interests. A Claim or Interest is placed in a particular Class for the purposes of voting on the Plan and receiving distributions pursuant to the Plan only to the extent that such Claim or Interest has not been paid, released, withdrawn or otherwise settled before the Effective Date. The categories of Claims and Interests set forth below classify all Claims against and Interests in the Debtors for all purposes of this Plan. A Claim or Interest shall be deemed classified in a particular Class only to the extent the Claim or Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of such Claim or Interest qualifies within the description of such different Class. The treatment with respect to each Class of Claims and Interests provided for in this Article III shall be in full and complete satisfaction, release and discharge of such Claims and Interests.

Class	Designation	Impairment	Entitled to Vote
Class 1	Priority Non-Tax Claims	Unimpaired	No (deemed to accept)
Class 2	Existing Senior Secured Notes Claims	Impaired	Yes
Class 3	Existing Convertible Notes Claims	Impaired	Yes
Class 4	Other Secured Claims	Unimpaired	No (deemed to accept)
Class 5	General Unsecured Claims	Unimpaired	No (deemed to accept)
Class 6	Intercompany Claims	Unimpaired	No (deemed to accept)
Class 7	Existing Roust Interests	Impaired	No (deemed to reject)
Class 8	Intercompany Interests	Unimpaired	No (deemed to accept)

C. Treatment of Claims and Interests

1. Classes 1A, 1B, and 1C – Priority Non-Tax Claims.

1. Impairment and Voting. Classes 1A, 1B, and 1C are Unimpaired by the Plan. Each holder of an Allowed Priority Non-Tax Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, unless the holder of a Priority Non-Tax Claim and the Debtors agree to different treatment, each holder of an Allowed Priority Non-Tax Claim shall have its Claim Reinstated.

2. Classes 2A, 2B, and 2C – Existing Senior Secured Notes Claims.

1. Impairment and Voting. Classes 2A, 2B, and 2C are Impaired by the Plan. Each holder of an Allowed Existing Senior Secured Notes Claim is entitled to vote to accept or reject the Plan. All Existing Senior Secured Notes Claims are Allowed Claims.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Allowed Existing Senior Secured Notes Claims and the Debtors agree to less favorable treatment, in full and final satisfaction, settlement, extinguishment, cancellation, release, and discharge of and in exchange for all of the Debtors' obligations under the Existing Senior Secured Notes, each holder of an Allowed Existing Senior Secured Notes Claim shall receive its pro rata share of and interests in:

- (a) the New Senior Secured Notes;
- (b) \$20 million in Cash;
- (c) the right to participate in the Share Placement pursuant to the Subscription Priority Scheme; and
- (d) the Existing Senior Secured Notes Equity Allocation and/or, the proceeds of the Existing Senior Secured Notes Equity Subscription, if any.

A holder of Senior Secured Notes Claims that elects to submit its Existing Senior Secured Notes for cancellation by Deposit or Withdrawal At Custodian (“DWAC”) withdrawal by five business days prior to the anticipated Effective Date in accordance with the required procedures shall receive its pro rata distribution of Cash and Existing Senior Secured Notes Equity Allocation on the Effective Date, and its pro rata distribution of the New Senior Secured Notes will be made available for DWAC deposit by such holder of Existing Senior Secured Notes Claims on the Effective Date. Any confirmed holder of an Existing Senior Secured Notes Claim may designate any related party in which it or any of its affiliates (and/or any affiliate that is wholly-owned by any of such holder’s affiliates) has a current or contingent interest that is not an Industry Competitor (an “*Equity Transferee*”), to receive all or any part of its Existing Senior Secured Notes Equity Allocation or to receive all or any part of any shares it subscribes to in connection with the Share Placement by providing written notice to the Debtors, no later than three (3) business days prior to the Effective Date subject to confirmation following the distribution of Cash and New Senior Secured Notes through The Depository Trust Company (“DTC”) by such holder’s DTC participant of the amount of Existing Senior Secured Notes held by such holder as of the Distribution Date; and provided, that such Equity Transferee becomes a party to the Investor Rights Agreement.

3. Classes 3A, 3B, and 3C – Existing Convertible Notes Claims.

1. Impairment and Voting. Classes 3A, 3B, and 3C are Impaired by the Plan. Each holder of an Allowed Existing Convertible Notes Claim is entitled to vote to accept or reject the Plan. All Existing Convertible Notes Claim are Allowed Claims.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Existing Convertible Notes Claim and the Debtors agree to less favorable treatment, in full and final satisfaction, settlement, extinguishment, cancellation, release, and discharge of and in exchange for all of the Debtors’ obligations under the Existing Convertible Notes, each holder of an Allowed Existing Convertible Notes Claim shall receive its pro rata share of and interests in:

- (a) the Existing Convertible Notes Equity Allocation;
- (b) the Additional Convertible Notes Equity Allocation;

(c) the right to participate in the Share Placement pursuant to the Subscription Priority Scheme; and

(d) the right to participate in the Existing Senior Secured Notes Equity Subscription.

4. Classes 4A, 4B, and 4C – Other Secured Claims

1. Impairment and Voting. Classes 4A, 4B, and 4C are Unimpaired by the Plan. Each holder of an Allowed Other Secured Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Other Secured Claim and the Debtors agree to a less favorable treatment, each holder of an Allowed Other Secured Claim shall have its Claim Reinstated.

5. Classes 5A, 5B, and 5C – General Unsecured Claims.

1. Impairment and Voting. Classes 5A, 5B, and 5C are Unimpaired by the Plan. Each holder of an Allowed General Unsecured Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that the holder of a General Unsecured Claim and the Debtors agree to different treatment, each holder of an Allowed General Unsecured Claim shall have its Claim Reinstated; provided, however, that all Allowed General Unsecured Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases, if any, as set forth in Article VI of the Plan shall be paid the full amount of such Allowed Claim in Cash.

6. Classes 6A, 6B, and 6C – Intercompany Claims.

1. Impairment and Voting. Classes 6A, 6B, and 6C are Unimpaired by the Plan. Each holder of an Allowed Intercompany Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, all Allowed Intercompany Claims shall, at the election of the Reorganized Debtors and the Steering Committees, be either (a) Reinstated, subject to express contractual subordination to the New Senior Secured Notes, (b) released, waived, and discharged, (c) treated as a dividend, or (d) contributed to capital or exchanged for equity. A schedule setting forth the treatment of the Intercompany Claims shall be included in the Plan Supplement.

7. Class 7A – Existing Roust Interests.

1. Impairment and Voting. Class 7A is Impaired by the Plan. Each Holder of an Allowed Existing Roust Interest is conclusively deemed to have rejected the Plan and is not entitled to vote to accept or reject the Plan.

2. Distribution. On the Effective Date, all Existing Roust Interests shall be deemed automatically cancelled without further action by the Debtors or Reorganized Debtors and the obligations of the Debtors and Reorganized Debtors thereunder shall be discharged. Holders of Existing Roust Interests shall receive no property under the Plan on account of such Interests.

8. **Classes 8B and 8C – Intercompany Interests.**

1. Impairment and Voting. Classes 8B and 8C are Unimpaired by the Plan. Each holder of an Allowed Intercompany Interest shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, Allowed Intercompany Interests shall be Reinstated and rendered Unimpaired in accordance with section 1124 of the Bankruptcy Code.

D. Special Provision Governing Unimpaired Claims

Except as otherwise provided in the Plan, nothing under the Plan will affect the Debtors' rights in respect of any Unimpaired Claims, including, without limitation, all rights in respect of legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claims, including the right to Cure any arrearages or defaults that may exist with respect to contracts to be assumed under the Plan.

E. Discharge of Claims

Except as otherwise provided in the Plan, and effective as of the Effective Date: (i) the rights afforded herein and the treatment of all Claims herein will be in exchange for and in complete satisfaction, settlement, discharge, and release of all Claims of any nature whatsoever, including any interest accrued on such Claims from and after the Petition Date, against the Debtors or any of their assets, property, or Estates; (ii) the Plan will bind all holders of Claims, notwithstanding whether any such holders abstained from voting to accept or reject the Plan or voted to reject the Plan; (iii) all Claims will be satisfied, discharged, and released in full, and the Debtors' liability with respect thereto will be extinguished completely, including any liability of the kind specified under section 502(g) of the Bankruptcy Code; and (iv) except as otherwise expressly provided for in the Plan, all entities will be precluded from asserting against, derivatively on behalf of, or through, the Debtors, the Debtors' Estates, the Reorganized Debtors, each of their successors and assigns, and each of their assets and properties, any other Claims based upon any documents, instruments or any act or omission, transaction, or other activity of any kind or nature that occurred prior to the Effective Date.

ARTICLE IV

ACCEPTANCE REQUIREMENTS

A. *Acceptance or Rejection of the Plan*

1. Voting Classes

Classes 2 and 3 are Impaired under the Plan and are entitled to vote to accept or reject the Plan.

2. Presumed Acceptance of the Plan

Classes 1, 4, 5, 6, and 8 are Unimpaired under the Plan and are, therefore, conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code.

3. Presumed Rejection of the Plan

Class 7 is Impaired under the Plan and holders of Class 7 Interests shall not receive or retain any property under the Plan on account of such Interests and are, therefore, conclusively presumed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code.

B. *Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code*

The Debtors shall seek Confirmation of the Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to rejecting Classes of Claims and Interests. The Debtors reserve the right to modify the Plan in accordance with Article XI hereof, to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification.

ARTICLE V

MEANS FOR IMPLEMENTATION OF THE PLAN

A. *Sources of Consideration for Plan Distributions*

1. Cash Consideration

All Cash consideration necessary for the Reorganized Debtors to make payments or distributions to holders of Existing Senior Secured Notes Claims under Article III.C.2 shall be obtained from the Share Placement, the Existing Senior Secured Notes Equity Subscription and other Cash on hand of the Debtors, including Cash derived from business operations. Further, the Debtors and the Reorganized Debtors, as the case may be, will be entitled to transfer funds from Non-Debtor Affiliates, in consultation with the Steering Committees, as they determine to be necessary or appropriate to enable the Reorganized Debtors to satisfy their obligations under the Plan. Except as set forth herein, any changes in intercompany account balances resulting from such transfers will be accounted for and settled in accordance with the Debtors' historical

intercompany account settlement practices and will not violate or otherwise be affected by the terms of the Plan.

2. New Securities

On the Effective Date or as soon as practicable thereafter, Reorganized Roust shall issue or cause to be issued (i) 3,020,661 shares of series B New Common Stock for distribution of the Existing Senior Secured Notes Equity Allocation to holders of Allowed Existing Senior Secured Notes Claims and/or, if applicable up to 3,020,661 shares of series C New Common Stock for distribution to holders of Allowed Existing Convertible Notes Claims that have participated in the Existing Senior Secured Notes Equity Subscription, (ii) 2,648,090 shares of series C New Common Stock for distribution of the Existing Convertible Notes Equity Allocation to the holders of Allowed Existing Convertible Notes Claims, (iii) 250,000 shares of series C New Common Stock in connection with the Additional Convertible Notes Equity Allocation; (iv) 14,260,217 shares of series A New Common Stock in connection with the Russian Standard Parties Equity Allocation, (v) 5,775 shares of series B New Common Stock and 57,747 shares of series C New Common Stock in connection with the Backstop Commitment Fee, (vi) 3,257,510 shares of New Common Stock in connection with the Share Placement (to be issued as series A New Common Stock, series B New Common Stock and series C New Common Stock, as applicable), (vii) 1,500,000 shares of New Common Stock in connection with the Additional Share Placement Equity Allocation (to be issued as series A New Common Stock, series B New Common Stock and series C New Common Stock, as applicable), and (viii) the New Senior Secured Notes in partial exchange for the Existing Senior Secured Notes. Shares of New Common Stock issued and outstanding on the Effective Date are subject to dilution on account of the MIP. All of the shares of New Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid and nonassessable. Reorganized Roust's certificate of incorporation will provide for the issuance of three series of New Common Stock. Series A New Common Stock will be issued to the Russian Standard Parties. Series B New Common Stock will be issued to the Existing Senior Secured Noteholders. Series C New Common Stock will be issued to the Existing Convertible Noteholders. All series of New Common Stock will have the same voting rights, provided that pursuant to the Investor Rights Agreement, the holders of series A New Common Stock will have the right to appoint three directors, the holders of series B New Common Stock will have the right to appoint one director, and the holders of series C New Common Stock will have the right to appoint one director, as set forth in Article V.D. below.

Each distribution and issuance referred to in Article VII shall be governed by the terms and conditions set forth in the Plan applicable to such distribution or issuance and by the terms and conditions of the instruments evidencing or relating to such distribution or issuance, which terms and conditions shall bind each Person receiving such distribution or issuance. Notwithstanding the Effective Date, the New Senior Secured Notes shall accrue interest from January 1, 2017, in accordance with the terms of the indenture governing the New Senior Secured Notes.

B. Cancellation of Securities and Agreements

Except as otherwise specifically provided for in the Plan, on the Effective Date: (1) all purchase rights, instruments, guarantees, certificates, warrants, options, puts, agreements, and other documents evidencing the Existing Roust Interests, and any other Interests in the Debtors (except as provided in Article III.C) shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, (2)(i) all indentures, notes, bonds, purchase rights, instruments, guarantees, certificates, warrants, options, puts, agreements, pledges, security documents and other documents evidencing the Existing Senior Secured Notes and the guarantees and security relating thereto including the Existing Senior Secured Notes Indenture shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, and (ii) the Existing Senior Secured Notes Indenture Trustee shall mark the Global Notes (as defined in the Existing Senior Secured Notes Indenture) cancelled and deliver such cancelled Global Notes to Reorganized Roust, and (3)(i) all indentures, notes, bonds, purchase rights, instruments, guarantees, certificates, warrants, options, puts, agreements, pledges, security documents and other documents evidencing the Existing Convertible Notes and the guarantees and security relating thereto including the Existing Convertible Notes Indenture shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, and (ii) the Existing Convertible Notes Indenture Trustee shall mark the Global Notes (as defined in the Existing Convertible Notes Indenture) cancelled and deliver such cancelled Global Notes to Reorganized Roust; provided, however, that notwithstanding Confirmation or the occurrence of the Effective Date, the Existing Notes Indentures and other agreements that govern or relate to the rights of the holder of a Claim shall continue in effect solely for purposes of (a) allowing holders of Existing Notes to receive distributions under the Plan as provided herein, (b) allowing the Indenture Trustees and Existing Notes Agents, if applicable, to make distributions under the Plan as provided herein, and (c) maintaining and exercising any lien in favor of the Indenture Trustees and/or Existing Notes Agents and their professionals; provided further, however, that the preceding proviso shall not affect the discharge of Claims pursuant to the Bankruptcy Code, the Confirmation Order or the Plan, or result in any expense or liability to the Reorganized Debtors, except to the extent set forth in or provided for under this Plan; provided further, however, that the cancellation of indentures, notes, instruments, guarantees, certificates, and other documents hereunder shall not itself alter the obligations or rights among third parties (apart from the Debtors, the Reorganized Debtors, and the Non-Debtor Affiliates). Upon cancellation of the Existing Notes Indentures, all duties and responsibilities of the Existing Senior Secured Notes Indenture Trustee and the Existing Notes Agents under the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture Trustee and the Existing Notes Agents under the Existing Convertible Notes Indenture, respectively, shall be discharged except to the extent required in order to effectuate the Plan.

C. Section 1145 Exemption

The issuance of the New Senior Secured Notes, including the guarantees thereto, shall be made pursuant to Section 4(a)(2) of the Securities Act of 1933 (the “*Securities Act*”), as amended, or Regulation S under the Securities Act and the New Common Stock distributed to

creditors on account of their Claims shall be authorized under section 1145 of the Bankruptcy Code as of the Effective Date without further act or action by any person, unless required by provisions of the relevant corporate documents or applicable law, regulation, order or rule, and shall thereby be exempt from the requirements of section 5 of the Securities Act and any state or local laws requiring registration for the offer and sale of a security, and all documents evidencing the same shall be executed and delivered as provided for in the Plan or the Plan Supplement. New Common Stock issued pursuant to the Share Placement will be exempt from registration pursuant to section 1145 of the Bankruptcy Code to the extent permitted or under the Securities Act by virtue of Section 4(a)(2) thereof and Regulation D promulgated thereunder or pursuant to the safe harbor provided by Regulation S under the Securities Act. To the extent that the New Senior Secured Notes and New Common Stock being issued in the Share Placement is issued in reliance on Section 4(a)(2) of the Securities Act, such securities will constitute “restricted securities” within the meaning of Rule 144 under the Securities Act and accordingly may not be offered, sold, resold, pledged, delivered, allotted or otherwise transferred except in transactions that are exempt from, or in transactions not subject to, the registration requirements of the Securities Act and in compliance with any applicable state securities laws, and such New Senior Secured Notes and shares of New Common Stock shall bear a legend restricting their transferability until no longer required under applicable requirements of the Securities Act and state securities laws.

D. Reorganized Debtors’ Boards of Directors

On the Effective Date, the board of directors of Reorganized Roust shall consist of five members: (i) three directors appointed by the Russian Standard Parties and (ii) two minority directors (the “*Minority Directors*”). One Minority Director will be appointed by the Existing Senior Secured Notes Steering Committee (the “*Senior Minority Director*”) and the second Minority Director will be appointed by the Existing Convertible Notes Steering Committee (the “*Junior Minority Director*”).

Board of directors meetings for Reorganized Roust must occur at least quarterly and must be in London or New York, unless the Minority Directors agree to a different venue. Two Business Days’ written notice must be provided for telephonic meetings of the board of directors of Reorganized Roust and one week’s written notice must be provided for in-person meetings of the board of directors of Reorganized Roust. If a Minority Director is not present for a meeting of the board of directors of Reorganized Roust, despite notice being provided, the meeting can proceed. Notice requirements for meetings of the board of directors of Reorganized Roust can be waived by unanimous approval of the Minority Directors.

A quorum for any board meeting or board matter with respect to Reorganized Roust must include both Minority Directors. At least one Minority Director shall serve on each committee of the board of Reorganized Roust and such director must be present for a quorum of such committee. The Minority Directors shall serve on a committee to be charged with the Exit Event process. Such committee must report to the board of directors of Reorganized Roust and final decisions with respect to an Exit Event will be made by the board of directors of Reorganized Roust.

For as long as the Russian Standard Parties maintain at least 45.0% of the fully diluted equity, representatives of the Russian Standard Parties shall have the right to appoint the majority of the members of the board of directors. For as long as the Russian Standard Parties hold less than 45.0%, but more than 30.0% of the fully diluted equity, the Russian Standard Parties shall have the right to appoint two members of the board of directors. The identities of the members of the new boards of each of the Reorganized Debtors shall be identified in the Plan Supplement or in a filing with the Bankruptcy Court at or prior to the Confirmation Hearing. Each member of the new board of Reorganized Roust will serve from and after the Effective Date pursuant to applicable law and the terms of the Corporate Governance Documents.

A Minority Director may be replaced by the vote or written action of $66\frac{2}{3}\%$ of shares entitled to appoint such member. Any meeting for the purpose of replacing a Minority Director may be called by 20% of the shares entitled to vote at such meeting. For the avoidance of doubt, the Senior Minority Director cannot be removed without approval of the holders of Existing Senior Secured Notes and the Junior Minority Director cannot be removed without approval of the holders of the Existing Convertible Notes.

The terms governing the board of directors of Reorganized Roust, including certain requirements for Reserved Matters, are set forth in the Corporate Governance Documents and the indenture and related documentation governing the New Senior Secured Notes.

E. Governance Documents and Corporate Existence

On the Effective Date, the Corporate Governance Documents of the Debtors shall be amended or filed, as appropriate, in a form as may be required to be consistent with the provisions of the Plan and the Bankruptcy Code (including, without limitation, section 1123(a)(6) of the Bankruptcy Code) and shall be included in the Plan Supplement. The terms of such documents shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee. Any such amended Corporate Governance Documents will be filed by the Reorganized Debtors with the applicable Secretaries of State and/or other applicable authorities in their respective state of formation or incorporation in accordance with the corporate or the business entity laws of such state on the Effective Date or as soon as practicable thereafter.

F. Vesting of Assets in the Reorganized Debtors

Except as otherwise provided in the Plan or any agreement, instrument or other document incorporated therein, on the Effective Date, all property in each Estate and all Causes of Action (except those released pursuant to the releases by the Debtors) shall vest in each respective Reorganized Debtor, free and clear of all Liens, Claims, charges or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, the Reorganized Debtors may operate their businesses and may use, acquire or dispose of property and compromise or settle any Claims, Interests or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

G. Russian Standard Parties' Contributions

On the Effective Date, the Russian Standard Parties will make the Russian Standard Parties' Contributions in exchange for the Russian Standard Parties Equity Allocation. As part of the consideration for the Russian Standard Parties' Contributions, the RTL Debt will be deemed repaid in full. For the avoidance of doubt, upon the completion of the RSV Contribution, all intellectual property and trademarks relating to, but not limited to, distilleries managed by and brands sold by Reorganized Roust (the "IP") will be the sole property of the Reorganized Roust group. IP shall be broadly construed and no IP shall be held outside the Reorganized Roust group in any capacity, including either individually by Roustam Tariko or by any of his affiliated entities.

H. Share Placement

1. The Share Placement Subscription

A total of 3,257,510 shares of New Common Stock equal to 13.03% of the New Common Stock issued and outstanding as of the Effective Date, subject to dilution on account of the MIP, shall be issued in exchange for \$55 million in cash at a subscription price of \$16.88 per share in accordance with the following Subscription Priority Scheme:

(i) the Consenting Senior Secured Noteholders shall have the right to subscribe to up to their pro rata share of 296,137 series B shares for a total of \$5 million;

(ii) each holder of an Existing Convertible Notes Claim shall have the right to subscribe to up to its pro rata share of 2,961,373 series C shares for a total of \$50 million, plus any shares left unsubscribed pursuant to (i);

(iii) in the event the Share Placement is not fully subscribed per (i) and (ii), the Russian Standard Parties shall have the right to subscribe for the unplaced shares up to an additional 296,137 series A shares for a total of \$5 million pursuant to the Co-Investment Right;

(iv) to the extent the Share Placement is not fully subscribed pursuant to (i), (ii) and (iii), then (a) the Russian Standard Parties shall have the right to subscribe to 50% of the remaining unplaced shares (in the form of series A shares), subject to the maximum number of shares imposed by the Co-Investment Right, and (b) each Backstop Convertible Noteholder shall have the right to subscribe to up to 50% of the remaining unplaced shares (in the form of series C shares), provided that in the event of oversubscription (x) the unplaced shares shall be allocated pro rata (for the purpose of this subclause (iv), pro rata shall be based on the respective commitments of the Backstop Convertible Noteholders as set forth in the Backstop Agreement) and (y) if a Backstop Convertible Noteholder subscribes to less than its maximum pro rata allocation the difference (between what such Backstop Convertible Noteholder subscribed to and what it was entitled to subscribe to) shall be made available to the remaining Backstop Convertible Noteholders pro rata. To the extent any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each Backstop Convertible Noteholder under this subclause (iv) has either been fully allocated (to the relevant Backstop Convertible Noteholder or to the Backstop Convertible Noteholders) or been made available to the Backstop Convertible Noteholders and been left unsubscribed;

(v) to the extent the Share Placement is not fully subscribed pursuant to (i), (ii), (iii) and (iv), each holder of an Existing Convertible Notes Claim shall have the right to subscribe to the remaining unplaced shares (in the form of series C shares), provided that in the event of oversubscription (x) each holder of an Existing Convertible Notes Claim shall have the right to subscribe to up to its pro rata share of the unplaced shares and (y) if a holder of an Existing Convertible Notes Claim subscribes to less than its maximum pro rata allocation the difference (between what such Existing Convertible Noteholder subscribed to and what it was entitled to subscribe to) shall be made available to the remaining holders of Existing Convertible Notes Claims on a pro rata basis. To the extent any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each holder of an Existing Convertible Notes Claim under this subclause (v) has either been fully allocated (to the relevant holder of Existing Convertible Notes Claims or to the holders of Existing Convertible Notes Claims) or been made available to the holders of Existing Convertible Notes Claims and been left unsubscribed;

(vi) to the extent the Share Placement is not fully subscribed per (i), (ii), (iii), (iv) and (v), each holder of an Existing Senior Secured Notes Claim shall have the right to subscribe to the remaining unplaced shares (in the form of series B shares), provided that in the event of oversubscription (x) each holder of an Existing Senior Secured Notes Claim shall have the right to subscribe to up to its pro rata share of the unplaced shares and (y) if a holder of Existing Senior Secured Notes Claims subscribes to less than its maximum pro rata allocation the difference (between what it subscribed to and what it was entitled to subscribe to) shall be made available to the remaining holders of Existing Senior Secured Notes Claims on a pro rata basis. To the extent any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each holder of Existing Senior Secured Notes Claims under this subclause (vi) has either been fully allocated (to the relevant holder of Existing Senior Secured Notes Claims or to the holders of Existing Senior Secured Notes Claims) or been made available to the holders of Existing Senior Secured Notes Claims and been left unsubscribed; and

(vii) to the extent the Share Placement is not fully subscribed per (i), (ii), (iii), (iv), (v), and (vi), any remaining unplaced shares shall be allocated to and purchased by the Backstop Noteholders (in the form of series B and series C shares, as applicable) in accordance with the Backstop Agreement.

All participants in the Share Placement shall receive their respective shares of the Additional Share Placement Equity Allocation.

2. The Share Placement Backstop

The Backstop Noteholders have agreed to backstop the Share Placement in accordance with the terms of the Backstop Agreement in exchange for the Backstop Commitment Fee. Subject to the transfer restrictions set forth in the Backstop Agreement, each of the Backstop Noteholders shall be permitted to transfer its backstop commitment to another Backstop Noteholder or any related party in which it or any of its affiliates (and/or any affiliate that is wholly-owned by any of such holder's affiliates) has a current or contingent interest, provided, that in the event such related party or affiliate defaults on its backstop obligations, the original Backstop Noteholder shall remain liable.

3. Existing Senior Secured Notes Equity Subscription

Pursuant to the Existing Senior Secured Notes Equity Subscription, each holder of Existing Convertible Notes Claims shall have the right to subscribe pro rata to the shares of New Common Stock issued in connection with the Existing Senior Secured Notes Equity Allocation at a subscription price of \$25.98 per share. To the extent the Existing Senior Secured Notes Equity Subscription is not fully subscribed, each holder of an Existing Convertible Notes Claim that subscribed to shares of New Common Stock issued in connection with the Existing Senior Secured Notes Equity Allocation shall have the right to subscribe to up to its pro rata share of the unplaced shares of those holders of Existing Convertible Notes Claims who chose not to subscribe. For the avoidance of doubt, any shares subscribed to by holders of Existing Convertible Notes Claims pursuant to the Existing Senior Secured Notes Equity Subscription shall be issued in the form of series C New Common Stock. The proceeds of the Existing Senior Secured Notes Equity Subscription, if any, shall be distributed pro rata to holders of Existing Senior Secured Notes Claims as set forth in Article III.C.2 herein.

I. Co-Investment Right

The Russian Standard Parties shall have the Co-Investment Right in connection with the Share Placement in the priorities and dollar amounts specified in the Subscription Priority Scheme.

J. Management Incentive Plan

On or after the Effective Date, the Reorganized Debtors shall implement a management incentive plan (the “*Management MIP*”) for nominated members of management in the amount of up to 2.0% of all issued and outstanding New Common Stock (in the form of series A New Common Stock) on a fully diluted basis vesting over a period of two to four years. If an Exit Event is completed by June 30, 2019, the lesser of (a) the remaining unvested MIP and (b) two-thirds of the MIP will vest in connection with such Exit Event. The specific form of and terms applicable to awards granted under the incentive plan for management, including vesting conditions, shall be determined by the new board of Reorganized Roust.

Separately, Roustam Tariko shall also receive a management incentive plan that includes the following: (i) 2.0% of the equity in Reorganized Roust on a fully diluted basis (in the form of series A New Common Stock) (the “*Initial Earn Out Equity*”) exercisable upon the occurrence of an Exit Event at a valuation of \$250 million above \$649.4 million (the plan equity value) (the “*Initial Earn Out Equity Threshold*”) and (ii) 1.0% of additional equity in Reorganized Roust (in the form of series A New Common Stock) on a fully diluted basis for each \$250 million of equity value created above the Initial Earn Out Equity Threshold on the Effective Date, up to a maximum of 3.0% of incremental equity on a fully diluted basis (the “*Additional Earn Out Equity*”, and collectively with the Initial Earn Out Equity, the “*RT Earn Out Equity*”). The triggering of an Additional Earn Out Equity award shall be based on a 30-day volume weighted average price of the Reorganized Roust stock post-Exit Event. Roustam Tariko will be entitled to receive Additional Earn Out Equity until July 31, 2019. The RT Earn Out Equity shall expire if an Exit Event has not occurred by June 30, 2019. The Management MIP, Additional Earn Out

Equity and the RTL Earn Out Equity, are collectively referred to as the MIP.

K. Supplemental Indentures and Collateral and Guarantee Release

On and after the Effective Date, the following actions shall be deemed authorized and approved in all respects, without the need for further approval or agreement under the Existing Notes Indentures or any further action, by the directors or officers of the Debtors or the Reorganized Debtors, the Indenture Trustees, the Existing Notes Agents, or otherwise and pursuant to entry of the Confirmation Order: (i) the Supplemental Indentures shall be and shall be deemed to be executed and effective in all regards and in accordance with their terms; (ii) the Collateral and Guarantee Release shall be and shall be deemed to be in effect; (iii) CEDC FinCo shall deliver notice to each of the Existing Notes Indenture Trustees that it designates all Non-Debtor Affiliates as Unrestricted Subsidiaries (as defined in the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture, respectively) under each of the Existing Notes Indentures; and (iii) upon designation of such Non-Debtor Affiliates as Unrestricted Subsidiaries, the guarantees by such Unrestricted Subsidiaries of the Existing Notes shall be automatically released pursuant to each of the Existing Notes Indentures and all liens on assets of such Non-Debtor Affiliates designated as Unrestricted Subsidiaries that secure each of the Existing Notes shall be automatically released pursuant to each of the Existing Notes Indentures.

L. Restructuring Transactions

On the Effective Date or as soon as reasonably practicable thereafter, the Reorganized Debtors may take all actions as may be necessary or appropriate to effect any transaction described in, approved by, contemplated by or necessary to effectuate the Plan, including: (1) the execution and delivery of appropriate agreements or other documents of merger, consolidation, restructuring, conversion, disposition, transfer, dissolution or liquidation containing terms that are consistent with the terms of the Plan and that satisfy the requirements of applicable law and any other terms to which the applicable Persons may agree; (2) the execution and delivery of appropriate instruments of transfer, assignment, assumption or delegation of any asset, property, right, liability, debt or obligation on terms consistent with the terms of the Plan and having other terms for which the applicable Persons agree; (3) the filing of appropriate certificates or articles of incorporation or amendments thereof, reincorporation, merger, consolidation, conversion or dissolution pursuant to applicable law; and (4) all other actions that the applicable Persons determine to be necessary or appropriate, including making filings or recordings that may be required by applicable law.

M. Corporate Action

Upon the Effective Date, all actions contemplated by the Plan shall be deemed authorized and approved in all respects, including (1) selection of the directors and officers of the Reorganized Debtors; and (2) all other actions contemplated by the Plan (whether to occur before, on or after the Effective Date). All matters provided for in the Plan involving the corporate structure of the Debtors or the Reorganized Debtors, and any corporate action required by the Debtors or the Reorganized Debtors in connection with the Plan shall be deemed to have

occurred and shall be in effect, without any requirement of further action by the directors or officers of the Debtors or the Reorganized Debtors.

On or (as applicable) before the Effective Date, the appropriate officers of the Debtors or the Reorganized Debtors, as applicable, shall be authorized and directed to issue, execute and deliver the agreements, documents, securities, certificates of incorporation, operating agreements and instruments contemplated by the Plan (or necessary or desirable to effect the transactions contemplated by the Plan) in the name of and on behalf of the Reorganized Debtors. The authorizations and approvals contemplated by this Article V shall be effective notwithstanding any requirements under non-bankruptcy law.

N. Effectuating Documents; Further Transactions

On and after the Effective Date, the Reorganized Debtors and the officers and members of the board of directors thereof are authorized to issue, execute, deliver, file or record such contracts, securities, instruments, releases and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and further evidence the terms and conditions of the Plan and the securities issued pursuant to the Plan in the name of and on behalf of the Reorganized Debtors, without the need for any approvals, authorization or consents except for those expressly required pursuant to the Plan.

O. Section 1146 Exemption from Certain Taxes and Fees

Pursuant to section 1146(a) of the Bankruptcy Code, any transfers of property in contemplation of, in connection with, or pursuant to the Plan shall not be subject to any stamp tax or other similar tax or governmental assessment in the United States, and the Confirmation Order shall direct and be deemed to direct the appropriate state or local governmental officials or agents to forgo the collection of any such tax or governmental assessment and to accept for filing and recordation instruments or other documents pursuant to such transfers of property without the payment of any such tax or governmental assessment. Such exemption specifically applies, without limitation, to (1) the creation of any mortgage, deed of trust, lien or other security interest; (2) the making or assignment of any lease or sublease; (3) any restructuring transaction authorized by Article V hereof; and (4) the making or delivery of any deed or other instrument of transfer under, in furtherance of or in connection with the Plan, including: (a) any merger agreements; (b) agreements of consolidation, restructuring, disposition, liquidation or dissolution; (c) deeds; or (d) assignments executed in connection with any transaction occurring under the Plan.

P. D&O Liability Insurance Policies and Indemnification Provisions

Notwithstanding anything herein to the contrary, as of the Effective Date, the D&O Liability Insurance Policies and Indemnification Provisions shall be treated as though they are executory contracts that the Debtors shall assume (and assign to the Reorganized Debtors if necessary to continue the D&O Liability Insurance Policies in full force) pursuant to section 365(a) of the Bankruptcy Code. Entry of the Confirmation Order shall constitute the Bankruptcy

Court's approval of the Debtors' foregoing assumption of each of the D&O Liability Insurance Policies and Indemnification Provisions.

Q. Preservation of Causes of Action

In accordance with section 1123(b) of the Bankruptcy Code, and except where such Causes of Action have been expressly released (including, the releases by the Debtors provided by Article IX.B hereof), the Reorganized Debtors shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Causes of Action, whether arising before or after the Petition Date, and the Reorganized Debtors' rights to commence, prosecute or settle such Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date. The Reorganized Debtors may pursue such Causes of Action, as appropriate, in accordance with the best interests of the Reorganized Debtors. No Person may rely on the absence of a specific reference in the Plan or the Disclosure Statement to any Cause of Action against them as any indication that the Debtors or Reorganized Debtors, as applicable, will not pursue any and all available Causes of Action against them. Except with respect to Causes of Action as to which the Debtors or Reorganized Debtors have released any Person on or before the Effective Date (including pursuant to the releases by the Debtors or otherwise), the Debtors or Reorganized Debtors, as applicable, expressly reserve all rights to prosecute any and all Causes of Action against any Person, except as otherwise expressly provided in the Plan. Unless any Causes of Action against a Person are expressly waived, relinquished, exculpated, released, compromised or settled in the Plan or a Bankruptcy Court order, the Reorganized Debtors expressly reserve all Causes of Action, for later adjudication, and, therefore, no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches, shall apply to such Causes of Action upon, after or as a consequence of the Confirmation or consummation of the Plan.

R. Single Satisfaction of Claims

Holders of Allowed Claims may assert such Claims against each Debtor obligated with respect to such Claim, and such Claims shall be entitled to share in the recovery provided for the applicable Class of Claims against each obligated Debtor based upon the full Allowed amount of the Claim. Notwithstanding the foregoing, in no case shall the aggregate value of all property received or retained under the Plan on account of Allowed Claims exceed 100% of the underlying Allowed Claim.

S. Proofs of Claim

Notwithstanding anything herein, in the Bankruptcy Code, in the Bankruptcy Rules, or in any other order of the Bankruptcy Court to the contrary, neither the Indenture Trustees nor any holder of any Existing Notes Claims will be required to file proofs of claim in any of the Chapter 11 Cases or any successor cases, and the findings of fact in the Confirmation Order shall be deemed to constitute a timely filed proof of claim. Notwithstanding the foregoing, the Indenture Trustees may, in their discretion or at the direction of at least 50.1% of the holders of Existing Convertible Notes Claims or Existing Senior Secured Notes Claims, as applicable, file a single proof of claim on account of all such Existing Convertible Notes Claims or Existing Senior

Secured Notes Claims, as applicable. Any order entered by this Court in relation to the establishment of a bar date for any claim (including, without limitation, administrative claims) in any of the Chapter 11 Cases or successor cases shall not apply to the Indenture Trustees or the holders of Existing Notes Claims with respect to the Existing Notes.

T. U.S. Federal Income Tax Treatment of Existing Notes Claims

For U.S. federal income tax purposes, (a) Reorganized Roust shall be treated as contributing to CEDC FinCo the consideration to be distributed with respect to the Existing Senior Secured Notes Claims pursuant to Article III.C.2 (other than the New Senior Secured Notes), and CEDC FinCo shall be treated as transferring such consideration and issuing the New Senior Secured Notes in exchange for the Existing Senior Secured Notes Claims, and (b) Reorganized Roust shall be treated as contributing to CEDC FinCo the consideration to be distributed with respect to the Existing Convertible Notes Claims pursuant to Article III.C.3, and CEDC FinCo shall be treated as transferring such consideration in exchange for the Existing Convertible Notes Claims.

ARTICLE VI

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Assumption and Rejection of Executory Contracts and Unexpired Leases

Except as otherwise provided herein, or in any contract, instrument, release, indenture or other agreement or document entered into in connection with the Plan, each of the Debtors' Executory Contracts and Unexpired Leases shall be deemed assumed as of the Effective Date, unless such Executory Contract or Unexpired Lease: (1) was assumed or rejected previously by the Debtors; (2) expired or terminated pursuant to its own terms before the Effective Date; (3) is the subject of a motion to reject filed on or before the Effective Date; or (4) is identified as an Executory Contract or Unexpired Lease to be rejected pursuant to the Plan Supplement before the Effective Date.

Entry of the Confirmation Order shall constitute a Bankruptcy Court order approving the assumptions or rejections of such Executory Contracts or Unexpired Leases as set forth in the Plan, all pursuant to sections 365(a) and 1123 of the Bankruptcy Code. Unless otherwise indicated, all assumptions or rejections of Executory Contracts and Unexpired Leases pursuant to the Plan are effective as of the Effective Date.

All Assumed Executory Contracts and Unexpired Leases shall remain in full force and effect for the benefit of the Reorganized Debtors, and be enforceable by the Reorganized Debtors in accordance with their terms, notwithstanding any provision in such assumed Executory Contract or Unexpired Lease that prohibits, restricts or conditions such assumption, assignment or transfer. Any provision in the assumed Executory Contracts and Unexpired Leases that purports to declare a breach or default based in whole or in part on commencement or continuance of these Chapter 11 Cases or any successor cases is hereby deemed unenforceable. To the extent any provision in any Executory Contract or Unexpired Lease assumed pursuant to

the Plan (including, without limitation, any “change of control” provision) restricts or prevents, or purports to restrict or prevent, or is breached or deemed breached by, the Reorganized Debtors’ assumption of such Executory Contract or Unexpired Lease, then such provision will be deemed modified such that the transactions contemplated by the Plan will not entitle the non-debtor party thereto to terminate such Executory Contract or Unexpired Lease or to exercise any other default-related rights with respect thereto. Each Executory Contract or Unexpired Lease assumed pursuant to the Plan or by Bankruptcy Court order but not assigned to a third party before the Effective Date shall revert in and be fully enforceable by the applicable contracting Reorganized Debtor in accordance with its terms, except as such terms may have been modified by such order or by applicable law. Notwithstanding anything to the contrary in the Plan, the Debtors or the Reorganized Debtors, as applicable, reserve the right to alter, amend, modify or supplement the list of Executory Contracts and Unexpired Leases identified in the Plan Supplement at any time before the Effective Date in consultation with the Steering Committees. After the Effective Date, the Reorganized Debtors shall have the right to terminate, amend or modify any intercompany contracts, leases or other agreements without approval of the Bankruptcy Court.

B. Claims Based on Rejection of Executory Contracts or Unexpired Leases

All Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases, if any, must be filed with the Bankruptcy Court within 30 days after the date of entry of an order of the Bankruptcy Court (including the Confirmation Order) approving such rejection. Any Claims arising from the rejection of an Executory Contract or Unexpired Lease not filed with the Bankruptcy Court within such time will be automatically disallowed, forever barred from assertion and shall not be enforceable against the Debtors or the Reorganized Debtors, the Estates or their property without the need for any objection by the Reorganized Debtors or further notice to, or action, order or approval of the Bankruptcy Court. All Allowed Claims arising from the rejection of the Debtors’ Executory Contracts or Unexpired Leases shall be classified as Class 5 General Unsecured Claims against the applicable Debtor and shall be treated in accordance with Article III of the Plan.

C. Cure of Defaults for Assumed Executory Contracts and Unexpired Leases

Any monetary amounts by which any Executory Contract or Unexpired Lease to be assumed under the Plan is in default shall be satisfied, under section 365(b)(1) of the Bankruptcy Code, by Cure. If there is a dispute regarding (i) the nature or amount of any Cure, (ii) the ability of the Reorganized Debtors to provide “adequate assurance of future performance” (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assumed or (iii) any other matter pertaining to assumption, Cure shall occur following the entry of a Final Order of the Bankruptcy Court resolving the dispute and approving the assumption.

Assumption of any Executory Contract or Unexpired Lease pursuant to the Plan or otherwise shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or

ownership interest composition or other bankruptcy related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time before the effective date of the assumption.

D. Insurance Policies

Notwithstanding anything herein to the contrary, as of the Effective Date, the Debtors shall assume (and assign to the Reorganized Debtors if necessary to continue the Insurance Policies in full force) all of the Insurance Policies pursuant to section 365(a) of the Bankruptcy Code. Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Debtors' foregoing assumption of each of the Insurance Policies.

E. Reservation of Rights.

Neither the exclusion nor inclusion of any Executory Contract or Unexpired Lease on the Rejected Executory Contract and Unexpired Lease List, nor anything contained in the Plan, shall constitute an admission by the Debtors that any such contract or lease is in fact an Executory Contract or Unexpired Lease or that any Reorganized Debtor has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors or Reorganized Debtors, as applicable, shall have 45 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

F. Contracts and Leases Entered Into After the Petition Date.

Contracts and leases entered into after the Petition Date by any Debtor, including any Executory Contracts and Unexpired Leases assumed by such Debtor, will be performed by the Debtor or Reorganized Debtor in the ordinary course of its business. Accordingly, such contracts and leases (including any assumed Executory Contracts and Unexpired Leases) will survive and remain unaffected by entry of the Confirmation Order.

ARTICLE VII

PROVISIONS GOVERNING DISTRIBUTIONS

A. Timing and Calculation of Amounts to Be Distributed

Except as otherwise provided in the Plan, on the Effective Date or as soon as reasonably practicable thereafter (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such a Claim becomes an Allowed Claim, on the next Distribution Date or as soon as reasonably practicable thereafter), each holder of an Allowed Claim against the Debtors shall receive the full amount of the distributions that the Plan provides for Allowed Claims in the applicable Class and in the manner provided herein. There shall be no record date for distributions under the Plan. In the event that any payment or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date. If and to the extent that there are

Disputed Claims, distributions on account of any such Disputed Claims shall be made pursuant to the provisions set forth in Article VIII hereof. Except as otherwise provided herein, holders of Claims shall not be entitled to interest, dividends or accruals on the distributions provided for herein, regardless of whether such distributions are delivered on or at any time after the Effective Date.

B. Disbursing Agent

Except as otherwise provided herein, all distributions under the Plan shall be made by the Reorganized Debtors as Disbursing Agent or such other Person designated by the Reorganized Debtors as a Disbursing Agent on the Effective Date.

C. Rights and Powers of Disbursing Agent

1. Powers of the Disbursing Agent

The Disbursing Agent shall be empowered to: (a) affect all actions and execute all agreements, instruments and other documents necessary to perform its duties under the Plan; (b) make all distributions contemplated hereby; (c) employ professionals to represent it with respect to its responsibilities; and (d) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to the Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions hereof.

2. Expenses Incurred On or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and expenses incurred by the Disbursing Agent, the Indenture Trustees and the Existing Notes Agents in connection with distributions under or implementation of the Plan on or after the Effective Date (including taxes) and any reasonable compensation and expense reimbursement claims (including reasonable attorney fees and expenses) made by the Disbursing Agent, the Indenture Trustees and the Existing Notes Agents shall be paid in Cash by the Reorganized Debtors.

D. Cash Distributions

Distributions of Cash may be made either by check drawn on a domestic bank or wire transfer from a domestic bank, at the option of the Reorganized Debtors, except that Cash payments made to foreign creditors may be made in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

E. Rounding of Payments

Whenever payment of a fraction of a cent or share would otherwise be called for, the actual payment shall reflect a rounding down of such fraction to the nearest whole dollar or share, or zero if the amount is less than one dollar or share. To the extent Cash, notes, warrants, shares, or stock that are to be distributed under the Plan remain undistributed as a result of the

rounding of such fraction to the nearest whole cent or share, such Cash, notes, or shares shall be treated as an unclaimed distribution under the Plan as set forth in Article VII.H herein.

F. Distributions on Account of Claims Allowed After the Effective Date

1. Payments and Distributions on Disputed Claims

Distributions made after the Effective Date to holders of Disputed Claims that are not Allowed Claims as of the Effective Date but which later become Allowed Claims shall be deemed to have been made on the Effective Date.

2. Special Rules for Distributions to Holders of Disputed Claims

Notwithstanding any provision otherwise in the Plan and except as may be agreed to by the Debtors or the Reorganized Debtors, on the one hand, and the holder of a Disputed Claim, on the other hand, no partial payments and no partial distributions shall be made with respect to any Disputed Claim until all Disputed Claims held by the holder of such Disputed Claim have become Allowed Claims or have otherwise been resolved by settlement or Final Order.

G. Delivery of Distributions and Undeliverable or Unclaimed Distributions

1. Delivery of Distributions in General

Except as otherwise provided in the Plan, distributions to holders of Allowed Claims shall be made to holders of record by the Disbursing Agent: (a) to the signatory set forth on any of the Proofs of Claim filed by such holder or other representative identified therein (or at the last known addresses of such holder if no Proof of Claim is filed or if the Debtors have been notified in writing of a change of address); (b) at the addresses set forth in any written notices of address changes delivered to the Disbursing Agent after the date of any related Proof of Claim; (c) at the addresses reflected in the Schedules if no Proof of Claim has been filed and the Disbursing Agent has not received a written notice of a change of address; (d) on any counsel that has appeared in the Chapter 11 Cases or any successor cases on the holder's behalf or (e) at the addresses reflected in the Debtors' books and records. Distributions under the Plan on account of Allowed Claims shall not be subject to levy, garnishment, attachment or like legal process, so that each holder of an Allowed Claim shall have and receive the benefit of the distributions in the manner set forth in the Plan. None of the Debtors, the Reorganized Debtors and the applicable Disbursing Agent shall incur any liability whatsoever on account of any distributions under the Plan except for gross negligence, willful misconduct or fraud.

Except as otherwise provided in the Plan, (i) in connection with the Existing Senior Secured Notes, (a) all distributions of Cash to holders of Existing Senior Secured Notes shall be governed by the Existing Senior Secured Notes Indenture, and shall be deemed completed when made to the Existing Senior Secured Notes Indenture Trustee for distribution in accordance with the Existing Senior Secured Notes Indenture, and (b) all distributions other than Cash to holders of Existing Senior Secured Notes shall be deemed completed when made by the Disbursing Agent directly to holders of Existing Senior Secured Notes in accordance with the terms of the

Plan and the Existing Senior Secured Notes Indenture; (ii) in connection with the Existing Convertible Notes, all distributions to holders of Existing Convertible Notes shall be governed by the Existing Convertible Notes Indenture and shall be deemed completed when made by the Disbursing Agent directly to holders of Existing Convertible Notes in accordance with the terms of the Plan and the Existing Convertible Notes Indenture; and (iii) in connection with both the Existing Senior Notes and the Existing Convertible Notes, any distributions to be made by the Disbursing Agent shall be subject to the charging lien of the Existing Convertible Notes Indenture Trustee or the Existing Notes Agents, as applicable.

2. Undeliverable Distributions and Unclaimed Property

In the event that any distribution to any holder is returned as undeliverable, no distribution to such holder shall be made unless and until the Disbursing Agent has determined the then current address of such holder, at which time such distribution shall be made as soon as practicable after such distribution has become deliverable or has been claimed to such holder without interest; provided, however, that such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code and forfeited at the expiration of six months from the applicable Distribution Date. After such date, all “unclaimed property” or interests in property shall revert to the Reorganized Debtors (notwithstanding any applicable federal or state escheat, abandoned or unclaimed property laws to the contrary), and the Claim of any holder to such property shall be discharged and forever barred.

H. Withholding and Reporting Requirements

In connection with the Plan and all instruments issued in connection therewith, the Disbursing Agent shall comply with all applicable withholding and reporting requirements imposed by any federal, state or local taxing authority, and all distributions under the Plan shall be subject to any such withholding or reporting requirements.

I. Setoffs

Except as set forth herein, the Debtors and the Reorganized Debtors may withhold (but not set off except as set forth below) from the distributions called for under the Plan on account of any Allowed Claim an amount equal to any claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim. In the event that any such claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim are adjudicated by Final Order or otherwise resolved, the Debtors may, pursuant to section 558 of the Bankruptcy Code or applicable non-bankruptcy law, set off against any Allowed Claim and the distributions to be made pursuant hereto on account of such Allowed Claim (before any distribution is made on account of such Allowed Claim) the amount of any adjudicated or resolved claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim, but only to the extent of such adjudicated or resolved amount. Neither the failure to effect such a setoff nor the allowance of any Claim under the Plan shall constitute a waiver or release by the Debtors or the Reorganized Debtors of any such claims, equity interests, rights and Causes of

Action that the Debtors or the Reorganized Debtors may possess against any such holder, except as specifically provided herein.

J. Surrender of Cancelled Instruments or Securities

As a condition precedent to receiving any distribution pursuant to the Plan on account of an Allowed Claim evidenced by the instruments, securities, notes, or other documentation canceled pursuant to Article V.B of the Plan, the Holder of such Claim will tender the applicable instruments, securities, notes or other documentation evidencing such Claim (or a sworn affidavit identifying the instruments, securities, notes or other documentation formerly held by such Holder and certifying that they have been lost), to the Reorganized Debtors or another applicable Distribution Agent unless waived in writing by the Debtors or the Reorganized Debtors, as applicable. Notwithstanding anything to the contrary herein, and except as provided in Article III.C.2 above, on the Effective Date, the Existing Notes shall be deemed cancelled without any action on the part of the holders of Existing Notes.

K. Lost, Stolen, Mutilated or Destroyed Securities

Except with respect to the Existing Notes, in addition to any requirements under any applicable agreement and applicable law, any Holder of a Claim evidenced by a security or note that has been lost, stolen, mutilated, or destroyed will, in lieu of surrendering such security or note to the extent required by the Plan, deliver to the Reorganized Debtors and other applicable Distribution Agent: (x) evidence reasonably satisfactory to the Reorganized Debtors and other applicable Distribution Agent of such loss, theft, mutilation, or destruction; and (y) such security or indemnity as may be required by the Reorganized Debtors and other applicable Distribution Agents to hold such party harmless from any damages, liabilities, or costs incurred in treating such individual as a Holder of an Allowed Claim. Upon compliance with this Article VII.K of the Plan as determined by the Debtors or Reorganized Debtors by a Holder of a Claim evidenced by a security or note, such Holder will, for all purposes under the Plan, be deemed to have surrendered such security or note to the Reorganized Debtors and other applicable Distribution Agents.

L. Claims Paid or Payable by Third Parties

1. Claims Paid by Third Parties

The Debtors or the Reorganized Debtors, as applicable, shall reduce in part or in full a Claim to the extent that the holder of such Claim receives payment in part or in full on account of such Claim from a party other than the Debtors or Reorganized Debtors. To the extent a holder of a Claim receives a distribution on account of such Claim from a party other than the Debtors or Reorganized Debtors, such holder shall, within two weeks of receipt thereof, repay or return the distribution to the applicable Reorganized Debtor, to the extent the holder's total recovery on account of such Claim from the third party and under the Plan exceeds the amount of such Claim as of the date of any such distribution under the Plan.

2. Insurance Claims

No distributions under the Plan shall be made on account of Allowed Claims until the holder of such Allowed Claim has exhausted all remedies with respect to the Debtors' Insurance Policies. To the extent that one or more of the Debtors' insurers agrees to satisfy in full a Claim (if and to the extent adjudicated by a court of competent jurisdiction), then immediately upon such insurers' agreement, such Claim may be expunged without a Claims objection having to be filed and without any further notice to or action, order or approval of the Bankruptcy Court.

3. Applicability of Insurance Policies

Except as otherwise provided in the Plan, distributions to holders of Allowed Claims shall be made in accordance with the provisions of any applicable Insurance Policy. Nothing contained in the Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any Person may hold against any other Person, including insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

M. Allocation of Distributions Between Principal and Unpaid Interest

To the extent that any Claim entitled to a distribution under the Plan is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall, for U.S. federal income tax purposes, be allocated on the Debtors' books and records to the principal amount of the Claim first and then, to the extent the consideration exceeds the principal amount of the Claim, to the accrued but unpaid interest.

ARTICLE VIII

**PROCEDURES FOR RESOLVING CONTINGENT,
UNLIQUIDATED AND DISPUTED CLAIMS**

A. Prosecution of Objections to Claims

The Debtors (before the Effective Date) or the Reorganized Debtors (on or after the Effective Date), as applicable, shall have the exclusive authority to file, settle, compromise, withdraw or litigate to judgment any objections to Claims as permitted under the Plan. From and after the Effective Date, the Reorganized Debtors may settle or compromise any Disputed Claim without approval of the Bankruptcy Court. The Debtors reserve all rights to resolve any Disputed Claim outside the Bankruptcy Court under applicable governing law.

B. Allowance of Claims

Except as expressly provided herein or in any order entered in the Chapter 11 Cases before the Effective Date (including the Confirmation Order), the Reorganized Debtors after the Effective Date will have and retain any and all rights and defenses held by the Debtors with

respect to any Claim as of the Petition Date. All claims of any Person against any Debtor shall be disallowed unless and until such Person pays, in full, the amount it owes each such Debtor.

C. Distributions After Allowance

On the Distribution Date following the date that the order or judgment of the Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Disbursing Agent shall provide to the holder of such Claim the distribution (if any) to which such holder is entitled under the Plan as of the Effective Date, without any interest to be paid on account of such Claim.

D. Estimation of Claims

The Debtors (before the Effective Date) or Reorganized Debtors (on or after the Effective Date) may, at any time, and from time to time, request that the Bankruptcy Court estimate any Disputed Claim pursuant to section 502(c) of the Bankruptcy Code regardless of whether an objection was previously filed with the Bankruptcy Court with respect to such Claim, or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal relating to any such objection. In the event that the Bankruptcy Court estimates any Disputed Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim against any party or Person, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, the Debtors (before the Effective Date) or the Reorganized Debtors (after the Effective Date), may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim. All of the objection, estimation, settlement and resolution procedures set forth in the Plan are cumulative and not necessarily exclusive of one another. Claims may be estimated and subsequently compromised, objected to, settled, withdrawn or resolved by any mechanism approved by the Bankruptcy Court.

E. Deadline to File Objections to Claims

Any objections to Claims shall be filed no later than the Claims Objection Bar Date; provided, however, that the Debtors' failure to file an objection by the Claims Objection Bar Date shall not cause any Claim to be deemed an Allowed Claim nor shall it prejudice the Debtors' right to resolve any Disputed Claim outside the Bankruptcy Court under applicable governing law.

ARTICLE IX

SETTLEMENT, RELEASE, INJUNCTION AND RELATED PROVISIONS

A. Compromise and Settlement of Claims, Interests and Controversies

Pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 9019 and in consideration for the distributions and other benefits provided pursuant to the Plan, the provisions of the Plan shall constitute a good faith compromise of all Claims, Interests and

controversies relating to the contractual, legal and subordination rights that a holder of a Claim or Interest may have with respect to any Allowed Claim or Interest, or any distribution to be made on account of such Allowed Claim or Interest. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates and holders of Claims and Interests and is fair, equitable and reasonable. In accordance with the provisions of the Plan, without any further notice to or action, order or approval of the Bankruptcy Court, after the Effective Date, the Reorganized Debtors may compromise and settle Claims against them and Causes of Action against other Persons.

B. Releases by the Debtors

Pursuant to section 1123(b) of the Bankruptcy Code and to the fullest extent allowed by applicable law, and except as otherwise specifically provided in the Plan or the Plan Supplement, for good and valuable consideration, including (i) the service of the Released Parties to facilitate the expeditious reorganization of the Debtors and the implementation of the restructuring contemplated by the Plan, (ii) the contribution of RSV to the Reorganized Debtors, (iii) the execution and delivery of the Restructuring Support Agreement and the performance of all material obligations thereunder, (iv) the execution and delivery of the Backstop Agreement and the performance of all material obligations thereunder, (v) participation in the Share Placement, (vi) the discharge of debt and all other good and valuable consideration paid pursuant hereto, and (vii) the services of the Debtors', the Non-Debtor Affiliates', the Russian Standard Parties' and RSV's present and former officers, directors, managers and advisors in facilitating the expeditious implementation of the restructuring contemplated hereby, on and after the Effective Date (such that the Reorganized Debtors will not receive any Claim or Cause of Action released hereunder), the Released Parties and their respective property are released and discharged by the Debtors, the Reorganized Debtors, the Estates, and the Non-Debtor Affiliates from any and all claims, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of the Debtors, the Reorganized Debtors, their Estates and the Non-Debtor Affiliates, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, contingent or non-contingent, existing or hereinafter arising, in law, equity or otherwise, whether for tort, fraud, contract, violations of federal or state securities laws or otherwise, that the Debtors, the Reorganized Debtors, the Estates, or the Non-Debtor Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the holder of any Claim or Interest or other Person, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Debtors' restructuring, the Restructuring Support Agreement, the Debtors' Chapter 11 Cases, the Existing Senior Secured Notes, the Existing Convertible Notes, the purchase, sale or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor, Reorganized Debtor, Estate or Non-Debtor Affiliate and any Released Party, the restructuring of Claims and Interests before or during the Chapter 11 Cases, the negotiation, formulation or preparation of the

Plan, the Disclosure Statement, the Plan Supplement or related agreements, instruments or other documents, or with respect to any other act or omission, transaction, agreement, event or other occurrence taking place on or before the Effective Date; provided, however, that nothing in this Article IX.B shall be construed to release any party or entity from gross negligence, intentional fraud, willful misconduct, or criminal conduct, as determined by a Final Order.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor releases pursuant to this Article IX.B, which includes by reference each of the related provisions and definitions contained herein, and further shall constitute the Bankruptcy Court's finding that such Debtor releases are (i) in exchange for the good and valuable consideration provided by the Released Parties, (ii) a good faith settlement and compromise of the claims released by such Debtor releases, (iii) in the best interests of the Debtors and all holders of Claims and Interests, (iv) fair, equitable and reasonable, (v) given and made after due notice and opportunity for hearing, and (vi) a bar to any of the Debtors or the Reorganized Debtors asserting any Claim or Cause of Action released pursuant to such Debtor releases.

C. Releases by Holders of Claims

Except as otherwise provided in the Plan or the Plan Supplement, as of the Effective Date, each Releasing Party, to the fullest extent allowed by applicable law, as such law may be extended or interpreted subsequent to the Effective Date, shall be deemed to have conclusively, absolutely, unconditionally, irrevocably and forever, released and discharged the Debtors, the Reorganized Debtors, their Estates, the Non-Debtor Affiliates and the Released Parties and their respective property from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, including any derivative Claims, assertable on behalf of a Debtor, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, contingent or non-contingent, existing or hereafter arising, in law, equity or otherwise, whether for tort, fraud, contract, violations of federal or state securities laws or otherwise, that such Person would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Debtors' restructuring, the Restructuring Support Agreement, the Debtors' Chapter 11 Cases, the Existing Senior Secured Notes, the Existing Convertible Notes, the purchase, sale or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, including (without limitation) any tender rights provided under any applicable law, rule, or regulation, the subject matter of, or the transactions or events giving rise to, any Claim that is treated in the Plan, the business or contractual arrangements between the Debtors and any Released Party, the restructuring of Claims and Interests before or during the Chapter 11 Cases, the negotiation, formulation or preparation of the Restructuring Support Agreement, the Plan, the Disclosure Statement, the Plan Supplement or related agreements, instruments or other documents, with respect to any other act or omission, transaction, agreement, event or other occurrence taking place on or before the Confirmation Date; provided, however, that nothing in this Article IX.C shall be construed to release any party or entity from gross negligence, intentional fraud, willful misconduct or criminal conduct,

as determined by a Final Order. Notwithstanding anything to the contrary in the Existing Senior Secured Notes Indenture or Existing Convertible Notes Indenture, or the instruments, guarantees, certificates, security documents and other documents related thereto, the Releasing Parties shall have conclusively, absolutely, unconditionally, irrevocably and forever, released and discharged the Non-Debtor Affiliates from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, whether known or unknown, direct or indirect, foreseen or unforeseen, existing or hereafter arising, that relate to guarantees of the Existing Senior Secured Notes or Existing Convertible Notes, and any collateral of Non-Debtor Affiliates securing the Existing Notes or any guarantees thereto. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any post-Effective Date obligations of any party under the Plan or any document, instrument or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the third party releases pursuant to this Article IX.C, which includes by reference each of the related provisions and definitions contained herein, and further shall constitute the Bankruptcy Court's finding that such third party releases are (i) in exchange for the good and valuable consideration provided by the Debtors, the Reorganized Debtors, the Non-Debtor Affiliates and the Released Parties, (ii) a good faith settlement and compromise of the claims released by such third party releases, (iii) in the best interests of the Debtors and all holders of Claims and Interests, (iv) fair, equitable and reasonable, (v) given and made after due notice and opportunity for hearing, and (vi) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to such Debtor releases.

D. Exculpation

Except as otherwise specifically provided in the Plan or Plan Supplement, no Exculpated Party shall have or incur, and each Exculpated Party is hereby released and exculpated from, any Exculpated Claim, obligation, cause of action or liability for any Exculpated Claim, except for gross negligence, intentional fraud or willful misconduct (to the extent such duty is imposed by applicable non-bankruptcy law). The Debtors and the Reorganized Debtors (and each of their respective Affiliates, agents, directors, officers, employees, advisors and attorneys) have, and upon Confirmation of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation and distribution of the Plan securities pursuant to the Plan, and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule or regulation governing the solicitation of acceptances or rejections of the Plan or such distributions made pursuant to the Plan.

E. Discharge of Claims and Termination of Interests

Pursuant to section 1141(d) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan, the distributions, rights and treatment that are provided in the Plan shall be

in full and final satisfaction, settlement, release and discharge, effective as of the Effective Date, of all Claims, Interests and Causes of Action of any nature whatsoever, including any interest accrued on Claims or Interests from and after the Petition Date, whether known or unknown, against the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims and Interests, including demands, liabilities and Causes of Action that arose before the Effective Date, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in each case whether or not: (1) a Proof of Claim or Interest based upon such Claim, debt, right or Interest is filed or deemed filed pursuant to section 501 of the Bankruptcy Code; (2) a Claim or Interest based upon such Claim, debt, right or Interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (3) the holder of such a Claim or Interest has accepted the Plan. Except as otherwise provided herein, any default by the Debtors or their Affiliates with respect to any Claim or Interest that existed before or on account of the filing of the Chapter 11 Cases shall be deemed cured on the Effective Date. The Confirmation Order shall be a judicial determination of the discharge of all Claims and Interests subject to the Effective Date occurring, except as otherwise expressly provided in the Plan.

F. Injunction

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE PLAN, THE PLAN SUPPLEMENT OR RELATED DOCUMENTS, OR FOR OBLIGATIONS ISSUED PURSUANT TO THE PLAN, ALL PERSONS WHO HAVE HELD, HOLD OR MAY HOLD CLAIMS OR INTERESTS THAT HAVE BEEN RELEASED PURSUANT TO ARTICLE IX.B OR ARTICLE IX.C, DISCHARGED PURSUANT TO ARTICLE IX.E, OR ARE SUBJECT TO EXCULPATION PURSUANT TO ARTICLE IX.D, ARE PERMANENTLY ENJOINED, FROM AND AFTER THE EFFECTIVE DATE, FROM TAKING ANY OF THE FOLLOWING ACTIONS: (1) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS, INCLUDING ANY CLAIMS IN RESPECT OF ANY GUARANTEES OR PLEDGES WITH RESPECT TO THE EXISTING NOTES GRANTED BY NON-DEBTOR AFFILIATES; (2) ENFORCING, ATTACHING, COLLECTING OR RECOVERING BY ANY MANNER OR MEANS ANY JUDGMENT, AWARD, DECREE OR ORDER AGAINST SUCH PERSONS ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; (3) CREATING, PERFECTING OR ENFORCING ANY ENCUMBRANCE OF ANY KIND AGAINST SUCH PERSONS OR THE PROPERTY OR ESTATES OF SUCH PERSONS ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; AND (4) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS RELEASED, SETTLED OR DISCHARGED PURSUANT TO THE PLAN.

THE RIGHTS AFFORDED IN THE PLAN AND THE TREATMENT OF ALL CLAIMS AND INTERESTS HEREIN SHALL BE IN EXCHANGE FOR AND IN COMPLETE SATISFACTION OF ALL CLAIMS AND INTERESTS OF ANY NATURE WHATSOEVER,

INCLUDING ANY INTEREST ACCRUED ON CLAIMS FROM AND AFTER THE PETITION DATE, AGAINST THE DEBTORS OR ANY OF THEIR ASSETS, PROPERTY OR ESTATES. ON THE EFFECTIVE DATE, ALL SUCH CLAIMS AGAINST THE DEBTORS SHALL BE FULLY RELEASED AND DISCHARGED.

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED FOR HEREIN OR IN OBLIGATIONS ISSUED PURSUANT TO THE PLAN FROM AND AFTER THE EFFECTIVE DATE, ALL CLAIMS AGAINST THE DEBTORS SHALL BE FULLY RELEASED AND DISCHARGED, AND ALL INTERESTS SHALL BE CANCELLED, AND THE DEBTORS' LIABILITY WITH RESPECT THERETO SHALL BE EXTINGUISHED COMPLETELY, INCLUDING ANY LIABILITY OF THE KIND SPECIFIED UNDER SECTION 502(G) OF THE BANKRUPTCY CODE. ALL PERSONS SHALL BE PRECLUDED FROM ASSERTING AGAINST THE DEBTORS, THE DEBTORS' ESTATES, THE REORGANIZED DEBTORS, EACH OF THEIR RESPECTIVE SUCCESSORS AND ASSIGNS, AND EACH OF THEIR ASSETS AND PROPERTIES, ANY OTHER CLAIMS OR INTERESTS BASED UPON ANY DOCUMENTS, INSTRUMENTS OR ANY ACT OR OMISSION, TRANSACTION OR OTHER ACTIVITY OF ANY KIND OR NATURE THAT OCCURRED BEFORE THE EFFECTIVE DATE.

G. Temporary Injunction with Respect to Existing Notes Claims

TO THE EXTENT SUCH CLAIMS ARE NOT OTHERWISE RELEASED PURSUANT TO ARTICLE IX.C OF THIS PLAN, THE CONFIRMATION ORDER APPROVING THIS PLAN SHALL ACT AS A TEMPORARY INJUNCTION AGAINST THE ENFORCEMENT OF ANY DEFAULT AGAINST THE DEBTORS OR ANY NON-DEBTOR AFFILIATE OBLIGATED UNDER THE EXISTING NOTES CLAIMS. HOLDERS OF EXISTING NOTES CLAIMS SHALL BE ENJOINED FROM COMMENCING OR CONTINUING ANY ACTION, EMPLOYMENT OF PROCESS, OR ACT TO COLLECT, OFFSET, OR RECOVER ANY CLAIM RELATING TO THE EXISTING NOTES CLAIMS SO LONG AS THE DEBTORS OR THE REORGANIZED DEBTORS CONTINUE TO PROVIDE OR CAUSE TO BE PROVIDED SUCH TREATMENT TO HOLDERS OF EXISTING NOTES CLAIMS AS PROVIDED UNDER THE PLAN. THE TEMPORARY INJUNCTION WILL EXPIRE AUTOMATICALLY IF THE REORGANIZED DEBTORS DEFAULT UNDER THE PLAN BY FAILING TO PROVIDE OR CAUSE TO BE PROVIDED SUCH TREATMENT TO HOLDERS OF EXISTING NOTES CLAIMS AS PROVIDED UNDER THE PLAN AND FAIL TO CURE SUCH DEFAULT WITHIN 30 DAYS.

H. Term of Injunctions or Stays

Unless otherwise provided in the Plan or in the Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases pursuant to sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court, and extant on the Confirmation Date (excluding any injunctions or stays contained in the Plan or the Confirmation Order) shall remain in full force and effect until the Effective Date. All injunctions or stays contained in the Plan or the Confirmation Order shall remain in full force and effect in accordance with their terms.

I. Release of Liens and Guarantees

Except as otherwise provided herein or in any contract, instrument, release or other agreement or document created pursuant to the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan and, in the case of a Secured Claim, satisfaction in full of the portion of the Secured Claim that is Allowed as of the Effective Date, all guarantees, mortgages, deeds of trust, Liens, pledges or other security interests against any property of the Estates shall be fully released and discharged, and all of the right, title and interest of any holder of such guarantees, mortgages, deeds of trust, Liens, pledges or other security interests shall revert to the Reorganized Debtors and their successors and assigns. For the avoidance of doubt, all guarantees, mortgages, deeds of trust, Liens, pledges or other security interests against any property of the Estates shall be fully released and discharged on the Effective Date without any further action of any party, including, but not limited to, further order of the Bankruptcy Court or filing updated schedules or statements typically filed pursuant to the Uniform Commercial Code.

ARTICLE X

**CONDITIONS PRECEDENT TO CONFIRMATION OF THE PLAN AND THE
EFFECTIVE DATE**

A. Conditions Precedent to Confirmation

It shall be a condition to Confirmation hereof that the following provisions, terms and conditions shall have been satisfied or waived pursuant to the provisions of Article X.C.

1. The Bankruptcy Court shall have entered an order in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, approving the Disclosure Statement with respect to the Plan as containing adequate information within the meaning of section 1125 of the Bankruptcy Code.

2. The Confirmation Order (a) shall be, in form and substance, reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, and (b) shall include a finding by the Bankruptcy Court that the New Senior Secured Notes and the New Common Stock to be issued on the Effective Date will be authorized and exempt from registration under applicable securities law pursuant to section 1145 of the Bankruptcy Code or section 4(a)(2) of the Securities Act and Regulation D, and shall not be subject to any stay or subject to an unresolved request for revocation under section 1144 of the Bankruptcy Code.

3. The Plan and the Plan Supplement, including any schedules, documents, supplements and exhibits thereto shall, in form and substance, be reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, consistent in all material respects with the Restructuring Support Agreement.

4. The Bankruptcy Court shall have entered one or more orders in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, authorizing and directing the Debtors to assume (a) the Restructuring Support Agreement, (b) the Backstop Agreement, and (c) the engagement or fee letters of each of the Advisors.

5. The Restructuring Support Agreement shall not have been terminated and shall be in full force and effect.

B. Conditions Precedent to the Effective Date

It shall be a condition to the Effective Date that the following provisions, terms and conditions shall have been satisfied or waived pursuant to the provisions of Article X.C.

1. The Bankruptcy Court shall have entered one or more orders (which may include the Confirmation Order) authorizing the assumption and rejection of Executory Contracts and Unexpired Leases by the Debtors as contemplated herein in form and substance acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

2. The Confirmation Order shall be consistent with the Restructuring Support Agreement and in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee, and the Existing Convertible Notes Steering Committee and shall have been entered by the Bankruptcy Court and shall not be subject to any stay subject to an unresolved request for revocation under section 1144 of the Bankruptcy Code.

3. The Share Placement shall have been consummated.

4. All of the schedules, documents, supplements and exhibits to the Plan shall have been filed in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee and shall be consistent with the terms of the Restructuring Support Agreement.

5. All authorizations, consents, and regulatory approvals required, if any, in connection with the consummation of the Plan shall have been obtained.

6. All actions, documents, certificates, and agreements necessary to implement this Plan including, without limitation, the Investor Rights Agreement, the Reorganized Debtors' Corporate Governance Documents and the indenture and related documentation for the New Senior Secured Notes shall be consistent with the terms of the Restructuring Support Agreement and shall have been effected or executed and delivered to the required parties and, to the extent required, filed with the applicable governmental units in accordance with applicable laws. All conditions precedent to the effectiveness of such documents and agreements shall have been satisfied or waived pursuant to the terms thereof.

7. The Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, each acting reasonably and in good faith, shall have received satisfactory confirmatory diligence regarding the Debtors, the Non-Debtor Affiliates, and RSV including satisfaction of any “Know Your Client” requirements and customary FCPA/anti-bribery and sanctions diligence.

8. The Debtors shall have paid all fees and expenses of the Advisors through and including the Effective Date in full in Cash, including all RSA Parties’ Professional Fee Claims and the Existing Notes Trustees’ and Agents Fee and Expense Claims.

9. The Effective Date shall have occurred by February 15, 2017.

10. The Restructuring Support Agreement shall not have been terminated and shall be in full force and effect.

C. Waiver of Conditions

The conditions to Confirmation of the Plan and to consummation of the Plan set forth in this Article X may be waived at any time upon receipt of written waivers from each of the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the written waiver of the Indenture Trustee and the Existing Notes Agents).

D. Effect of Failure of Conditions

If the consummation of the Plan does not occur, the Plan shall be null and void in all respects and nothing contained in the Plan or the Disclosure Statement shall: (1) constitute a waiver or release of any Claims against or Interests in the Debtors; (2) prejudice in any manner the rights of the Debtors, any holders of Claims or any other Person; or (3) constitute an admission, acknowledgment, offer or undertaking by the Debtors, any holders or any other Person in any respect.

ARTICLE XI

MODIFICATION, REVOCATION OR WITHDRAWAL OF THE PLAN

A. Modification and Amendments

Except as otherwise specifically provided herein, and with the consent of the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the consent of the Indenture Trustee and the Existing Notes Agents), the Debtors reserve the right to modify the Plan as to material terms and seek Confirmation consistent with the Bankruptcy Code and, as appropriate, not re-solicit votes on such modified Plan. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019 and those restrictions on modifications

set forth in the Plan, and with the consent of the Russian Standard Parties, and the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the consent of the Indenture Trustee and the Existing Notes Agents), the Debtors expressly reserve their rights to alter, amend or modify materially the Plan one or more times, after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend or modify the Plan or remedy any defect or omission, or reconcile any inconsistencies in the Plan, the Disclosure Statement or the Confirmation Order, in such matters as may be necessary to carry out the purposes and intent of the Plan.

B. Effect of Confirmation on Modifications

Entry of a Confirmation Order shall mean that all modifications or amendments to the Plan occurring after the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or re-solicitation under Bankruptcy Rule 3019.

C. Revocation or Withdrawal of the Plan

The Debtors reserve the right to revoke or withdraw the Plan in consultation with the Steering Committees and subject to the terms of the Restructuring Support Agreement before the Effective Date. If the Debtors revoke or withdraw the Plan, or if Confirmation or consummation of the Plan does not occur, then: (1) the Plan shall be null and void in all respects; (2) any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain of any Claim or Interest or Class of Claims or Interests), assumption or rejection of Executory Contracts or Unexpired Leases effected by the Plan, and any document or agreement executed pursuant to the Plan, shall be deemed null and void; and (3) nothing contained in the Plan shall: (a) constitute a waiver or release of any Claims or Interests; (b) prejudice in any manner the rights of the Debtors or any other Person; or (c) constitute an admission, acknowledgement, offer or undertaking of any sort by the Debtors or any other Person.

ARTICLE XII

RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, on and after the Effective Date, the Bankruptcy Court shall retain such jurisdiction over the Chapter 11 Cases and all matters arising out of or related to the Chapter 11 Cases and the Plan including jurisdiction to:

1. allow, disallow, determine, liquidate, classify, estimate or establish the priority, secured or unsecured status, or amount of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the secured or unsecured status, priority, amount or allowance of Claims;

2. decide and resolve all matters related to the granting and denying, in whole or in part, of any applications for allowance of compensation or reimbursement of expenses to Professionals authorized pursuant to the Bankruptcy Code or the Plan;

3. resolve any matters related to: (a) the assumption, assumption and assignment or rejection of any Executory Contract or Unexpired Lease to which the Debtors are party or with respect to which a Debtor may be liable in any manner and to hear, determine and, if necessary, liquidate, any Claims arising therefrom, including Claims based on the Debtors' rejection of Executory Contracts or Unexpired Leases as set forth in Article VI, Cure Claims pursuant to section 365 of the Bankruptcy Code or any other matter related to such Executory Contract or Unexpired Lease; (b) any potential contractual obligation under any Executory Contract or Unexpired Lease that is assumed; (c) the Reorganized Debtors amending, modifying or supplementing, after the Effective Date, pursuant to Article VI, any Executory Contracts or Unexpired Leases or the list of Executory Contracts and Unexpired Leases to be assumed or rejected or otherwise; and (d) any dispute regarding whether a contract or lease is or was executory or expired.

4. ensure that distributions to holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

5. adjudicate, decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters, and grant or deny any applications involving a Debtor that may be pending on the Effective Date;

6. adjudicate, decide or resolve any and all matters related to any Cause of Action;

7. adjudicate, decide or resolve any and all matters related to section 1141 of the Bankruptcy Code;

8. resolve any avoidance or recovery actions under sections 105, 502(d), 542 through 551 and 553 of the Bankruptcy Code;

9. resolve any cases, controversies, suits, disputes or Causes of Action that may arise in connection with the consummation, interpretation or enforcement of the Plan or any Person's obligations incurred in connection with the Plan;

10. issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Person with consummation or enforcement of the Plan;

11. resolve any cases, controversies, suits, disputes or Causes of Action with respect to the discharge, releases, injunctions, exculpations, indemnifications and other provisions contained in Article IX and enter such orders as may be necessary or appropriate to implement such releases, injunctions and other provisions;

12. enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked or vacated;

13. adjudicate any and all disputes arising from or relating to distributions under the Plan;
14. consider any modifications of the Plan, cure any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, including the Confirmation Order;
15. determine requests for the payment of Claims entitled to priority pursuant to section 507 of the Bankruptcy Code;
16. hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Plan or the Confirmation Order, including disputes arising under agreements, documents or instruments executed in connection with the Plan;
17. hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code;
18. hear and determine all disputes involving the existence, nature or scope of the Debtors' discharge, including any dispute relating to any liability arising out of the termination of employment or the termination of any employee or retiree benefit program, regardless of whether such termination occurred before or after the Effective Date;
19. determine any other matters that may arise in connection with or related to the Plan, the Disclosure Statement or the Confirmation Order;
20. enforce all orders previously entered by the Bankruptcy Court;
21. hear any other matter not inconsistent with the Bankruptcy Code; and
22. enter an order concluding or closing the Chapter 11 Cases.

ARTICLE XIII

MISCELLANEOUS PROVISIONS

A. Immediate Binding Effect

Subject to Article X.B., and notwithstanding Bankruptcy Rules 3020(e), 6004(h) or 7062 or any other Bankruptcy Rule, upon the occurrence of the Effective Date, the terms of the Plan and the Plan Supplement shall be immediately effective and enforceable and deemed binding upon the Debtors, the Reorganized Debtors and any and all holders of Claims or Interests (irrespective of whether such Claims or Interests are deemed to have accepted the Plan), all Persons that are parties to or are subject to the settlements, compromises, releases, discharges and injunctions described in the Plan, each Person acquiring property under the Plan, and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors.

B. Additional Documents

On or before the Effective Date, the Debtors may file with the Bankruptcy Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. The Debtors or Reorganized Debtors, as applicable, and all holders of Claims receiving distributions pursuant to the Plan and all other parties in interest shall, from time to time, prepare, execute and deliver any agreements or documents and take any other actions as may be necessary or advisable to effectuate the provisions and intent of the Plan.

C. Dissolution of any Statutory Committee

On the Effective Date, any statutory committee formed in connection with the Chapter 11 Cases shall dissolve automatically and all members thereof shall be released and discharged from all rights, duties and responsibilities arising from or related to the Chapter 11 Cases.

D. Reservation of Rights

None of the Plan, any statement or provision contained in the Plan or any action taken or not taken by any Debtor with respect to the Plan, the Disclosure Statement or the Plan Supplement shall be or shall be deemed to be an admission or waiver of any rights of any Debtor with respect to the holders of Claims or Interests before the Effective Date.

E. Successors and Assigns

The rights, benefits and obligations of any Person named or referred to in the Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign, affiliate, officer, director, manager, agent, representative, attorney, beneficiaries or guardian, if any, of each Person.

F. Service of Documents

After the Effective Date, any pleading, notice or other document required by the Plan to be served or delivered shall be served as follows:

1. If to the Reorganized Debtors, to:

Roust Corporation
777 Westchester Avenue
Suite 101
White Plains, New York 10604
Attn: Grant Winterton

with copies to:

Skadden, Arps, Slate, Meagher and Flom LLP
4 Times Square
New York, New York 10036

Attn: Jay M. Goffman
Mark A. McDermott

2. After the Effective Date, the Debtors may, in their sole discretion, notify Persons that, in order to continue receiving documents pursuant to Bankruptcy Rule 2002, such Persons must file a renewed request to receive documents pursuant to Bankruptcy Rule 2002. After the Effective Date, the Debtors are authorized to limit the list of Persons receiving documents pursuant to Bankruptcy Rule 2002 to those Persons who have filed such renewed requests.

G. Entire Agreement

Except as otherwise indicated, the Plan and the Plan Supplement supersede all previous and contemporaneous negotiations, promises, covenants, agreements, understandings and representations on such subjects, all of which have become merged and integrated into the Plan.

H. Severability of Plan Provisions

If, before Confirmation of the Plan, any term or provision of the Plan is held by the Bankruptcy Court or any other court exercising proper jurisdiction to be invalid, void or unenforceable, the Bankruptcy Court or other court exercising proper jurisdiction shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. Notwithstanding the foregoing, if any provision of the Plan is materially altered or rendered unenforceable, the Plan shall not be confirmed without the written consent of the Debtors in consultation with the Steering Committees.

I. Exhibits

All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan as if set forth in full in the Plan. After the exhibits and documents are filed, copies of such exhibits and documents shall be available upon request to the Debtors' counsel, by contacting Skadden, Arps, Slate, Meagher and Flom LLP, 4 Times Square, New York, New York 10036, at the Bankruptcy Court's website at <https://ecf.nysb.uscourts.gov> or at the website of the voting agent, Epiq Corporate Restructuring at <http://dm.epiq11.com/Roust>. To the extent any exhibit or document is inconsistent with the terms of the Plan, unless otherwise ordered by the Bankruptcy Court, the non-exhibit or non-document portion of the Plan shall control.

J. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Plan in good faith and in compliance with the Bankruptcy Code and any applicable non-

bankruptcy law, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and their respective Affiliates, agents, representatives, members, principals, shareholders, officers, directors, employees, advisors and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code in the offer, issuance, sale and purchase of Plan securities offered and sold under the Plan, and, therefore, will have no liability for the violation of any applicable law, rule or regulation governing the solicitation of votes on the Plan or the offer, issuance, sale or purchase of the securities offered and sold under the Plan.

K. Conflicts

Except as set forth in the Plan, to the extent that any provision of the Disclosure Statement or any other order (other than the Confirmation Order) referenced in the Plan (or any exhibits, schedules, appendices, supplements or amendments to any of the foregoing), conflict with or are in any way inconsistent with any provision of the Plan, the Plan shall govern and control; provided, however, that if there is a conflict between this Plan and a Plan Supplement document, the Plan Supplement document shall govern and control.

Dated: December 30, 2016

Respectfully submitted,

Roust Corporation

By: /s/ Grant Winterton
Name: Grant Winterton
Title: Chief Executive Officer

Jay M. Goffman
Mark A. McDermott
Raquelle L. Kaye
Julie Lanz
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New York, New York 10036-6522
(212) 735-3000

Proposed Counsel for Debtors and Debtors in
Possession

ANNEX 1

“Industry Competitor” means any person (or any of its affiliates) on the Restricted Purchasers’ List, as amended from time to time in accordance with the Investor Rights Agreement, and any person or entity (or any of its affiliates) which is an Industry Competitor of a member of Reorganized Roust and any controlling shareholder of an Industry Competitor of any member of Reorganized Roust and any successor of such person or entity, or any person that is acting on behalf of or fronting for any such person, provided that a person will not be considered to be “fronting for” or “acting on behalf of” any such person if such person has confirmed in writing to Reorganized Roust that it is not fronting for or acting on behalf of a competitor or an affiliate of an Industry Competitor. In the event an Exit Event has not been completed prior to June 30, 2019, the Competitor Transfer Restrictions (as defined in the Restructuring Support Agreement and the Investor Rights Agreement) will terminate. Following the termination of the Competitor Transfer Restriction, a holder may transfer any shares of New Common Stock to an Industry Competitor, subject to prior consultation with the Reorganized Debtors.

RESTRICTED PURCHASERS’ LIST¹

1. Spi Group S.a.r.l.
2. Stoli Froup USA LLC
3. Spirits International B.V.
4. Sabiedrība ar ierobežotu atbildību “AMBER BEVERAGE GROUP”
5. JSC Rosspirprom
6. JSC Tatspirtprom
7. LLC Tatspirtprom
8. LLC Status Group
9. OJSC Synergy
10. Belvedere S.A.
11. Bayadera Group
12. Stock Spirits Group PLC
13. DIAGEO plc
14. Pernod Ricard (sp)
15. Suntory Holdings Limited
16. Brown Forman Corporation
17. Bacardi Limited
18. Emperador Inc.
19. REMY-COINTREAU S.A.
20. LVMH Moët Hennessy Louis Vuitton S.E.
21. William Grant & Sons Distillers Ltd.
22. Tequila Cuervo La Rojeña s.a. de c.v
23. Davide Campari-Milano S.p.A.
24. LABEL 5 First Blending Company Limited
25. Alcohol Siberian Group Ltd.

¹ List will be updated on a periodic basis, updates subject to a limit of 3 parties added per year, with consent of the Minority Directors, not to be unreasonably withheld, it being understood that financial investors shall not be considered competitors for the purpose of transfer exclusions, unless such financial investor holds a majority or controlling stake in an Industry Competitor.

EXHIBIT 2

Blackline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----x
 --
 In re: : Case No. 16-[23786](#)
 :
 ROUST CORPORATION, *et al.* : Chapter 11
 :
 Debtors.¹ :
 :
 -----x
 --

**AMENDED AND RESTATED JOINT PREPACKAGED CHAPTER 11
PLAN OF REORGANIZATION OF ROUST CORPORATION, ET AL.**

Jay M. Goffman
Mark A. McDermott
Raquelle L. Kaye
Julie Lanz
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM, LLP
Four Times Square
New York, New York 10036-6522
(212) 735-3000

Proposed Counsel for Debtors and Debtors in Possession

¹ The Debtors and the last four digits of their taxpayer identification numbers (as applicable) are as follows: Roust Corporation (5271), CEDC Finance Corporation International, Inc. (0116), and CEDC Finance Corporation LLC (7136). The address for Roust Corporation is 777 Westchester Avenue, Suite 101, White Plains, New York 10604. The address for CEDC Finance Corporation International, Inc. and CEDC Finance Corporation LLC is ~~16192 Coastal Highway, Lewes, Delaware 19958~~ [1209 Orange Street, Wilmington, DE 19801](#).

Dated: December ~~13~~³⁰, 2016

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INTRODUCTION

Roust Corporation, CEDC Finance Corporation International, Inc. and CEDC Finance Corporation LLC (collectively, the “Debtors”) respectfully propose the following joint chapter 11 plan of reorganization for the resolution of the outstanding Claims against and Interests in the Debtors. Reference is made to the Disclosure Statement, distributed contemporaneously herewith, for a discussion of (i) the history, business, and operations of the Debtors and their subsidiaries, (ii) a summary and analysis of the Plan, and (iii) certain related matters, including risk factors relating to the consummation of the Plan. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code, Bankruptcy Rule 3019, and the Restructuring Support Agreement, the Debtors reserve the right to alter, amend, modify, revoke, or withdraw this Plan prior to its substantial consummation.

ARTICLE I

DEFINED TERMS, RULES OF INTERPRETATION, COMPUTATION OF TIME AND GOVERNING LAW

A. *Defined Terms*

Unless the context otherwise requires, the following terms shall have the following meanings when used in capitalized form:

1. “*Accrued Professional Compensation*” means, at any given moment, all accrued, contingent and/or unpaid fees (including success fees) for legal, financial advisory, accounting and other services and obligations for reimbursement of expenses rendered or incurred before the Effective Date that are awardable and allowable under sections 328, 330(a), 331 or 363 of the Bankruptcy Code by any retained Professional in the Chapter 11 Cases, or that are awardable and allowable under section 503 of the Bankruptcy Code, that the Bankruptcy Court has not denied by a Final Order, all to the extent that any such fees and expenses have not been previously paid. To the extent that the Bankruptcy Court or any higher court denies or reduces by a Final Order any amount of a professional’s fees or expenses, then those reduced or denied amounts shall no longer constitute Accrued Professional Compensation. For the avoidance of doubt, Accrued Professional Compensation shall not include the Existing Notes ~~Indenture~~ Trustees’ and Agents Fee and Expense Claims or the RSA Parties’ Professional Fee Claims.

2. “*Additional Convertible Notes Equity Allocation*” means 1.00% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, otherwise allocable to the Russian Standard Parties under the Plan, which shall instead be distributed pro rata to holders of the Existing Convertible Notes Claims as series C New Common Stock.

3. “*Additional Share Placement Equity Allocation*” means 6.00% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, otherwise allocable to the Russian Standard Parties under the Plan, which shall instead be distributed pro rata to participants in the Share Placement as series A, B or C New Common Stock, as applicable.

4. “*Administrative Claim*” means a Claim for payment of costs and expenses of administration pursuant to sections 503(b), 507(a)(2), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred on or after the Petition Date and through the Effective Date of preserving the Estates and operating the businesses of the Debtors; (b) compensation for legal, financial advisory, accounting and other services and reimbursement of expenses Allowed pursuant to sections 328, 330(a), 331 or 363 of the Bankruptcy Code or otherwise for the period commencing on the Petition Date and through the Effective Date; (c) all fees and charges assessed against the Estates pursuant to chapter 123 of title 28 of the United States Code, 28 U.S.C. §§ 1–4001; (d) all requests for compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), (4) and (5) of the Bankruptcy Code; (e) the Existing Notes ~~Indenture~~—Trustees’ and Agents Fee and Expense Claims; (f) the RSA Parties’ Professional Fee Claims, which fee claims shall be Allowed Administrative Claims; and (g) all other claims entitled to administrative claim status pursuant to an order of the Bankruptcy Court.

5. “*Advisors*” has the meaning given to it in the Restructuring Support Agreement.

6. “*Affiliate*” has the meaning set forth in section 101(2) of the Bankruptcy Code.

7. “*Allowed*” means, with respect to a Claim or Interest within a particular Class, an Allowed Claim or Allowed Interest of the type described in such Class.

8. “*Allowed Claim*” means a Claim (i) as to which no objection or request for estimation has been filed on or before the Claims Objection Bar Date or the expiration of such other applicable period fixed by the Bankruptcy Court or the Plan; (ii) as to which any objection has been settled, waived, withdrawn or denied by a Final Order or in accordance with the Plan; or (iii) that is allowed (a) by a Final Order, (b) by an agreement between the holder of such Claim and the Debtors or the Reorganized Debtors (in consultation with the Steering Committees) or (c) pursuant to the terms of the Plan; provided, however, that, notwithstanding anything herein to the contrary, by treating a Claim as an “Allowed Claim” under (i) above, the Debtors do not waive their rights to contest the amount and validity of any disputed, contingent and/or unliquidated Claim in the time, manner and venue in which such Claim would have been determined, resolved or adjudicated if the Chapter 11 Cases had not been commenced. An Allowed Claim (i) includes a Disputed Claim to the extent such Disputed Claim becomes Allowed after the Effective Date and (ii) shall be net of any valid setoff exercised with respect to such Claim pursuant to the provisions of the Bankruptcy Code and applicable law. Unless otherwise specified herein, in section 506(b) of the Bankruptcy Code or by Final Order of the Bankruptcy Court, “Allowed Claim” shall not, for purposes of

distributions under the Plan, include interest on such Claim accruing from and after the Petition Date.

9. “*Avoidance Actions*” means causes of action or rights arising under sections 510(c), 544, 545, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code, as defined in Chapter 5 of the Bankruptcy Code.

10. “*Backstop Agreement*” means that certain Backstop Agreement by and between the Backstop Noteholders, Roust and the Russian Standard Parties, the terms of which shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

11. “*Backstop Commitment Fee*” means the fee in connection with the Share Placement to be paid to the Backstop Noteholders pursuant to the Backstop Agreement as follows, subject to dilution on account of the MIP: (i) 0.23% of the shares of the New Common Stock to be issued and outstanding on the Effective Date payable to the Backstop Convertible Noteholders in the form of series C New Common Stock, and (ii) 0.02% of the New Common Stock to be issued and outstanding on the Effective Date payable to the Backstop Senior Noteholders in the form of series B New Common Stock.

12. “*Backstop Convertible Noteholders*” means holders of Existing Convertible Notes that have agreed to backstop the Share Placement pursuant to the terms of the Restructuring Support Agreement, the Plan and the Backstop Agreement.

13. “*Backstop Noteholders*” means the Backstop Senior Noteholders and the Backstop Convertible Noteholders.

14. “*Backstop Senior Noteholders*” means holders of Existing Senior Secured Notes that have agreed to backstop the Share Placement pursuant to the terms of the Restructuring Support Agreement, the Plan and the Backstop Agreement.

15. “*Backstop Senior Noteholders New Equity Investment*” means a new money equity investment of \$5 million by the Backstop Senior Noteholders as part of the backstopped Share Placement in exchange for a pro rata share of the shares of the New Common Stock issued in connection with the Share Placement (which shall be issued in the form of series B New Common Stock), a pro rata share of the Backstop Commitment Fee, and a pro rata share of the Additional Share Placement Equity Allocation.

16. “*Ballot*” means the form distributed to each holder of a Claim in an Impaired Class entitled to vote on the Plan on which to indicate its acceptance or rejection of the Plan and, if applicable, such other elections as may be made thereon.

17. “*Bankruptcy Code*” means title 11 of the United States Code, as amended from time to time.

18. “*Bankruptcy Court*” means the United States Bankruptcy Court for the Southern District of New York having jurisdiction over the Chapter 11 Cases or any other court having jurisdiction over the Chapter 11 Cases, including, to the extent of the withdrawal of any reference under 28 U.S.C. § 157, the United States District Court for the Southern District of New York.

19. “*Bankruptcy Rules*” means the Federal Rules of Bankruptcy Procedure, as applicable to the Chapter 11 Cases, promulgated under section 2075 of title 28 of the United States Code, 28 U.S.C. §§ 1–4001, as well as the general and local rules of the Bankruptcy Court.

20. “*Business Day*” means any day, other than a Saturday, Sunday or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

21. “*Cash*” means legal tender of the United States of America.

22. “*Causes of Action*” means any action, proceeding, agreement, claim, cause of action, controversy, demand, right, action, Lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, offset, power, privilege, license and franchise of any kind or character whatsoever, known, unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity or pursuant to any other theory of law. Causes of Action also include: (a) any right of setoff, counterclaim or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity; (b) the right to object to Claims or Interests; (c) any claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (d) any claim or defense including fraud, mistake, duress and usury and any other defenses set forth in section 558 of the Bankruptcy Code; (e) any state law fraudulent transfer claim, and (f) any Avoidance Action.

23. “*CEDC FinCo*” means CEDC Finance Corporation International, Inc., a Delaware corporation that is a direct, wholly owned subsidiary of Roust.

24. “*CEDC FinCo LLC*” means CEDC Finance Corporation, LLC, a Delaware limited liability company that is a direct, wholly owned subsidiary of CEDC FinCo.

25. “*Chapter 11 Cases*” means the chapter 11 cases of the Debtors pending under chapter 11 of the Bankruptcy Code in the Bankruptcy Court, and the phrase “Chapter 11 Case” when used with reference to a particular Debtor means the particular case pending under chapter 11 of the Bankruptcy Code that such Debtor commenced in the Bankruptcy Court.

26. “*Claim*” means any claim against a Debtor as defined in section 101(5) of the Bankruptcy Code.

27. “*Claims Objection Bar Date*” means, for each Claim, the latest of (a) the date that is one hundred and eighty (180) days after the Effective Date, (b) as to a particular Claim, one hundred and eighty (180) days after the filing of a Proof of Claim, or request for payment of such Claim, and (c) such other period of limitation as may be specifically fixed by an order of the Bankruptcy Court for objecting to Claims.

28. “*Class*” means a category of holders of Claims or Interests as set forth in Article III.

29. “*Co-Investment Right*” means the right of the Russian Standard Parties to invest up to \$13.75 million in cash in Reorganized Roust as part of the Share Placement.

30. “*Collateral*” means any property or interest in property of the Estates subject to a security interest to secure the payment or performance of a Claim, which security interest is not subject to avoidance under the Bankruptcy Code or otherwise invalid under the Bankruptcy Code or applicable law.

31. “*Collateral and Guarantee Release*” means the release, pursuant to the Consent Solicitation, by each consenting holder of Existing Notes Claims of the guarantees and Liens over any Collateral that secures such holder’s Existing Notes and the release of any and all rights such holders have under the Existing Notes Indentures, in each case including the guarantees and related security agreements.

32. “*Confirmation*” means the entry of the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.

33. “*Confirmation Date*” means the date upon which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.

34. “*Confirmation Hearing*” means the hearing held by the Bankruptcy Court on Confirmation of the Plan pursuant to section 1128 of the Bankruptcy Code.

35. “*Confirmation Order*” means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code, which order shall be in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

36. “*Consent Solicitation*” means the solicitation of consents to amendments to the Existing Senior Secured Notes Indenture and Existing Convertible Notes Indenture pursuant to the Disclosure Statement.

37. “*Consenting Convertible Noteholders*” means those holders of Existing Convertible Notes who are parties to the Restructuring Support Agreement.

38. “*Consenting Noteholders*” means the Consenting Convertible Noteholders and the Consenting Senior Secured Noteholders.

39. “*Consenting Senior Secured Noteholders*” means those holders of Existing Senior Secured Notes who are parties to the Restructuring Support Agreement.

40. “*Corporate Governance Documents*” means the certificate of incorporation, certificate of formation, limited liability company agreement, bylaws, Investor Rights Agreement and other formation documents of the Reorganized Debtors and their Non-Debtor Affiliates, the terms of which shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee and which shall be included in the Plan Supplement.

41. “*Cure*” means the payment of Cash by the Debtors, or the distribution of other property (as the parties may agree or the Bankruptcy Court may order), as necessary to cure monetary defaults under an executory contract or unexpired lease of one or more of the Debtors and to permit the Debtors to assume that contract or lease under section 365(a) of the Bankruptcy Code.

42. “*D&O Liability Insurance Policies*” means all insurance policies of any of the Debtors for directors’, managers’ and officers’ liability.

43. “*Debtor*” means Roust, CEDC FinCo or CEDC FinCo LLC, each in its respective individual capacity as a debtor and debtor in possession in the Chapter 11 Cases.

44. “*Debtors*” means collectively Roust Corporation, CEDC FinCo and CEDC FinCo LLC.

45. “*Disbursing Agent*” means the Reorganized Debtors or the Person or Persons chosen by the Reorganized Debtors to make or facilitate distributions pursuant to the Plan in accordance with the terms of the Restructuring Support Agreement.

46. “*Disclosure Statement*” means that certain document entitled Offering Memorandum, Consent Solicitation and Disclosure Statement Soliciting Acceptances of a Prepackaged Plan of Reorganization, dated December 1, 2016, as may be further amended, supplemented, or modified.

47. “*Disputed*” means, with respect to any Claim or Interest, any Claim or Interest that is not yet Allowed.

48. “*Distribution Date*” means the date, occurring as soon as practicable after the Effective Date, on which the Disbursing Agent first makes distributions to holders of Allowed Claims as provided in Article VII of the Plan and any date thereafter on which the Disbursing Agent makes distributions to holders of Allowed Claims as provided in Article VII of the Plan.

49. “*Effective Date*” means the first business day after which all provisions, terms and conditions specified in Article X.B have been satisfied or waived pursuant to Article X.C.

50. “*Estate*” means, as to each Debtor, the estate created for the Debtor in its Chapter 11 Case pursuant to section 541 of the Bankruptcy Code.

51. “*Exculpated Claim*” means any claim related to any act or omission in connection with, relating to or arising out of the Debtors’ in or out-of-court restructuring efforts, the Debtors’ Chapter 11 Cases, the formulation, preparation, dissemination, negotiation or filing of the Disclosure Statement or the Plan or any contract, instrument, release or other agreement or document created or entered into in connection with the Disclosure Statement or the Plan, including the Restructuring Support Agreement and the Share Placement, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation of the Plan, the administration and implementation of the Plan, including the issuance of Plan securities, or the distribution of property under the Plan or any other related agreement; provided, however, that Exculpated Claims shall not include any claim arising out of any act or omission that is determined in a Final Order to have constituted gross negligence, willful misconduct, or intentional fraud to the extent imposed by applicable non-bankruptcy law. For the avoidance of doubt, no Cause of Action, obligation or liability expressly set forth in or preserved by the Plan or the Plan Supplement constitutes an Exculpated Claim.

52. “*Exculpated Party*” means each of: (a) the Debtors; (b) the current and former directors and officers of the Debtors; (c) any statutory committee appointed in these Chapter 11 Cases and the current and former members thereof, in their capacity as such; (d) the Russian Standard Parties; (e) the current and former officers and directors of the Russian Standard Parties; (f) RSV and its subsidiaries; (g) the current and former officers and directors of RSV and its subsidiaries; (h) the Backstop Noteholders; (i) the current and former members of the Steering Committees; (j) the Steering Committees; (k) the Consenting Noteholders; (l) each of the Non-Debtor Affiliates that is a subsidiary of Roust; (m) the current and former directors and officers of each of the Non-Debtor Affiliates that is a subsidiary of Roust; (n) the Indenture Trustees; (o) the ~~Polish Security Agent; (p) the Security Agent; and (q)~~ Existing Notes Agents; and (p) with respect to each of the foregoing Persons in clauses (a) through ~~(p)~~, such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

53. “*Executory Contract*” means a contract to which one or more of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

54. “*Existing Convertible Notes*” means the convertible junior secured notes due 2018 issued by CEDC FinCo pursuant to the Existing Convertible Notes Indenture.

55. “*Existing Convertible Notes Claims*” means any Claim arising under or in connection with the Existing Convertible Notes (including all accrued and unpaid interest through and inclusive of the Petition Date).

56. “*Existing Convertible Notes Equity Allocation*” means 10.59% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, which shall be issued in the form of series C New Common Stock.

57. “*Existing Convertible Notes Indenture*” means the Indenture, dated as of June 5, 2013, among the Debtors, the Existing Convertible Notes Indenture Trustee, and the ~~Polish Security Agent and Security Agent~~ Existing Notes Agents, relating to the Existing Convertible Notes, as amended, restated, supplemented or otherwise modified from time to time.

58. “*Existing Convertible Notes Indenture Trustee*” means U.S. Bank National Association and/or its duly appointed successor, in its capacity as indenture trustee under the Existing Convertible Notes Indenture.

59. “*Existing Convertible Notes Steering Committee*” means the steering committee of certain holders of Existing Convertible Notes represented by Cadwalader, Wickersham & Taft LLP and Moelis & Company and any other local counsel, regulatory counsel or consultant that may be retained by the Existing Convertible Notes Steering Committee in connection with the restructuring.

60. “*Existing Notes*” means the Existing Convertible Notes and the Existing Senior Secured Notes.

61. “*Existing Notes Agents*” means Deutsche Bank Trust Company Americas, as Registrar, Transfer Agent, Paying Agent and Conversion Agent, as applicable under the Existing Notes Indentures, the Security Agent and the Polish Security Agent.

~~62.~~ “*Existing Notes Claims*” means the Existing Convertible Notes Claims and the Existing Senior Secured Notes Claims.

~~63.~~ “*Existing Notes Indentures*” means the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture.

~~64.~~ “*Existing Notes ~~Indenture-Trustees’~~ and Agents Fee and Expense Claims*” means all reasonable fees and expenses incurred by the Indenture Trustees, the Existing Notes Agents, and their attorneys and advisors in connection with the negotiation, evaluation, formulation and consummation of the Plan and the distributions under the Plan, which fees

shall be treated as Allowed Administrative Claims hereunder and paid without the need for any application to the Bankruptcy Court.

6465. “*Existing Roust Interests*” means all Interests in Roust that are authorized, issued, and outstanding prior to the Effective Date.

6566. “*Existing Senior Secured Notes*” means the senior secured notes due April 2018 issued by CEDC FinCo pursuant to the Existing Senior Secured Notes Indenture.

6667. “*Existing Senior Secured Notes Claims*” means any Claim arising under or in connection with the Existing Senior Secured Notes (including all accrued and unpaid interest through and inclusive of the Petition Date).

6768. “*Existing Senior Secured Notes Equity Allocation*” means 12.08% of the shares of the New Common Stock issued and outstanding on the Effective Date, subject to dilution on account of the MIP, which shall be issued in the form of series B New Common Stock.

6869. “*Existing Senior Secured Notes Equity Subscription*” means an offering at plan equity value, made pursuant to the Disclosure Statement, to each holder of an Existing Convertible Notes Claim to subscribe pro rata to the shares of New Common Stock being issued in connection with the Existing Senior Secured Notes Equity Allocation, provided that any New Common Stock subscribed to by any holder of an Existing Convertible Notes Claim pursuant to the Existing Senior Secured Notes Equity Subscription shall be issued in the form of series C New Common Stock, rather than in the form of series B New Common Stock.

6970. “*Existing Senior Secured Notes Indenture*” means the Indenture, dated as of June 5, 2013, among the Debtors, the Existing Senior Secured Notes Indenture Trustee, the ~~Polish Security Agent and Security Agent~~ Existing Notes Agents, relating to the Existing Senior Secured Notes, as amended, restated, supplemented or otherwise modified from time to time.

7071. “*Existing Senior Secured Notes Indenture Trustee*” means U.S. Bank National Association and/or its duly appointed successor, in its capacity as indenture trustee under the Existing Senior Secured Notes Indenture.

7172. “*Existing Senior Secured Notes Steering Committee*” means the steering committee of certain holders of Existing Senior Secured Notes represented by Kirkland & Ellis LLP, Alvarez & Marsal CIS LLP and its affiliates, Wierciński, Kwieciński, Baehr Sp.k., and any other local counsel, regulatory counsel or consultant that may be retained by the Existing Senior Secured Notes Steering Committee in connection with the restructuring.

7273. “*Exit Event*” means (i) the completion of an initial public offering of new shares by Reorganized Roust or an offering of existing shares in Reorganized Roust by shareholders wishing to sell and concurrent listing on a recognized stock exchange or (ii) a sale by the holders of Existing Notes of not less than 90% of the aggregate number of shares acquired by holders of Existing Notes pursuant to the Plan and Share Placement (including new money

investors) to a third party for cash, provided that, except as otherwise provided in the Restructuring Support Agreement, such third party shall not be an Industry Competitor) in a one-time transaction actively solicited by Reorganized Roust management and its advisors which offers each minority shareholder the right, but not the obligation, to sell up to all of its common shares at a minimum price equal to \$649.4 million (the plan equity value) provided the logistics of (i) and (ii) shall be governed by the terms and conditions set forth in the Corporate Governance Documents.

~~73~~74. “*Final Order*” means, as applicable, an order or judgment of the Bankruptcy Court or other court of competent jurisdiction, which has not been reversed, stayed, modified or amended, and as to which the time to appeal or seek certiorari has expired and no appeal or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been or may be filed has been resolved by the highest court to which the order or judgment could be appealed or from which certiorari could be sought or the new trial, reargument or rehearing shall have been denied, resulted in no modification of such order or has otherwise been dismissed with prejudice.

~~74~~75. “*General Unsecured Claims*” means any unsecured claim that is not: (a) an Intercompany Claim, (b) an Administrative Claim, (c) a Priority Tax Claim, (d) a Priority Non-Tax Claim, (e) an Accrued Professional Compensation Claim, or (f) an Existing Notes Claim.

~~75~~76. “*Impaired*” means, when used in reference to a Claim or an Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

~~76~~77. “*Impaired Class*” means a Class that is impaired within the meaning of section 1124 of the Bankruptcy Code.

~~77~~78. “*Indemnification Provisions*” means each of the indemnification provisions, agreements or obligations of the Debtors in place as of the Petition Date, whether in the bylaws, certificate of incorporation or other formation documents, board resolutions or employment contracts, in each case for the benefit of the current and former directors, officers, members, employees, attorneys, other professionals and agents of the Debtors.

~~78~~79. “*Indemnified Parties*” means, collectively, current and former directors, officers, members (including ex officio members), employees, attorneys, other professionals and agents of the Debtors and any other persons who are beneficiaries of Indemnification Provisions.

~~79~~80. “*Indenture Trustees*” means the Existing Convertible Notes Indenture Trustee and the Existing Senior Secured Notes Indenture Trustee.

~~80~~81. “*Industry Competitor*” shall have the meaning set forth in Annex 1 hereto.

~~81~~82. “*Insurance Policies*” means, collectively, all of the Debtors’ insurance policies.

~~8283~~. “*Intercompany Claim*” means any Claim held by a Debtor or a Non-Debtor Affiliate against a Debtor.

~~8384~~. “*Intercompany Interest*” means any Interest held by a Debtor or an Affiliate.

~~8485~~. “*Interest*” means any equity interest in the Debtors as defined in section 101(16) of the Bankruptcy Code, including all issued, unissued, authorized or outstanding shares of capital stock of the Debtors together with any warrants, options or contractual rights (including any rights under registration agreements or equity incentive agreements) to purchase or acquire such equity securities at any time and all rights arising with respect thereto.

~~8586~~. “*Investor Rights Agreement*” means that certain agreement by and between the Reorganized Debtors, RTL, any of RTL’s subsidiaries that shall receive equity in Reorganized Roust, Roustam Tariko and the minority shareholders of the Reorganized Debtors, which shall be included in the Plan Supplement.

~~8687~~. “*Lien*” has the meaning set forth in section 101(37) of the Bankruptcy Code.

~~8788~~. “*MIP*” has the meaning set forth in Article V.J.

~~8889~~. “*New Common Stock*” means (i) 42,780,652 series A common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 14,260,217 series A common shares shall be initially issued and outstanding on the Effective Date, (ii) 10,376,808 series B common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 3,458,936 series B common shares shall be initially issued and outstanding on the Effective Date, and (iii) 21,842,539 series C common shares of Reorganized Roust authorized pursuant to the Plan, of which up to 7,280,846 series C common shares shall be initially issued and outstanding on the Effective Date, all as further described in the Investors Rights Agreement.

~~8990~~. “*New Senior Secured Notes*” means those certain new senior secured notes to be issued by Reorganized Roust in the aggregate principal amount of \$385 million upon the terms described in the Disclosure Statement under the heading, “Description of New Senior Secured Notes.”

~~9091~~. “*Non-Debtor Affiliate*” means any Affiliate of the Debtors that has not filed a case under chapter 11 of the Bankruptcy Code.

~~9192~~. “*Other Secured Claims*” means any Secured Claim against a Debtor other than an Existing Senior Secured Notes Claim or Existing Convertible Notes Claim.

~~9293~~. “*Person*” has the meaning set forth in section 101(41) of the Bankruptcy Code.

~~9394~~. “*Petition Date*” means the date on which the Debtors filed their petitions for reorganization relief in the Bankruptcy Court.

9495. “*Plan*” means this Joint Prepackaged Chapter 11 Plan of Reorganization of Roust Corporation, et al., including the Plan Supplement and all exhibits, appendices and schedules hereto, which are incorporated herein by reference, in either present form or as may be further amended, restated, supplemented or otherwise modified from time to time in accordance with the Bankruptcy Code and the Bankruptcy Rules, in each case reasonably acceptable in form and substance to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

9596. “*Plan Supplement*” means the compilation of documents and forms of documents, schedules and exhibits to the Plan to be filed by the Debtors prior to the Confirmation Hearing and in each case in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

9697. “*Polish Security Agent*” means Deutsche Bank AG, London Branch.

9798. “*Priority Non-Tax Claims*” means any Claim accorded priority in right of payment under section 507(a) of the Bankruptcy Code, other than (a) an Administrative Claim or (b) a Priority Tax Claim.

9899. “*Priority Tax Claim*” means any Claim of a governmental unit, as defined in section 101(27) of the Bankruptcy Code, of the kind specified in section 507(a)(8) of the Bankruptcy Code.

99100. “*Professional*” means a Person: (a) retained pursuant to an order of the Bankruptcy Court in accordance with sections 327, 363 or 1103 of the Bankruptcy Code and to be compensated for services rendered before or on the Effective Date, pursuant to sections 327, 328, 329, 330, 363 or 331 of the Bankruptcy Code, or (b) awarded compensation and reimbursement by the Bankruptcy Court pursuant to section 503(b)(4) of the Bankruptcy Code.

100101. “*Proof of Claim*” means any proof of Claim filed against any of the Debtors in the Chapter 11 Cases.

101102. “*Proposed Amendments*” means those certain amendments to the Existing Notes Indentures as described in the Disclosure Statement.

102103. “*Reinstate*,” “*Reinstated*” or “*Reinstatement*” means (i) leaving unaltered the legal, equitable and contractual rights to which a Claim or Interest entitles the holder of such Claim or Interest so as to leave such Claim or Interest unimpaired in accordance with section 1124 of the Bankruptcy Code or (ii) notwithstanding any contractual provision or applicable law that entitles the holder of such Claim or Interest to demand or receive accelerated payment of such Claim or Interest after the occurrence of a default, (a) curing any such default that occurred before or after the Petition Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code; (b) reinstating the maturity of

such Claim or Interest as such maturity existed before such default; (c) compensating the holder of such Claim or Interest for any damages incurred as a result of any reasonable reliance by such holder on such contractual provision or such applicable law; and (d) not otherwise altering the legal, equitable or contractual rights to which such Claim or Interest entitles the holder of such Claim or Interest; provided, however, that any contractual right that does not pertain to the payment when due of principal and interest on the obligation on which such Claim or Interest is based, including, but not limited to, financial covenant ratios, negative pledge covenants, covenants or restrictions on merger or consolidation, and affirmative covenants regarding corporate existence, prohibiting certain transactions or actions contemplated by the Plan, or conditioning such transactions or actions on certain factors, shall not be required to be reinstated in order to accomplish Reinstatement and shall be deemed cured on the Effective Date.

~~103~~104. “*Released Party*” means each of: (a) the Debtors; (b) the current and former directors and officers of the Debtors; (c) any statutory committee appointed in these Chapter 11 Cases and the current and former members thereof, in their capacity as such; (d) the Russian Standard Parties; (e) the current and former directors and officers of the Russian Standard Parties; (f) RSV and its subsidiaries; (g) the current and former officers and directors of RSV and its subsidiaries; (h) the Backstop Noteholders; (i) the current and former members of the Steering Committees; (j) the Steering Committees; (k) the Consenting Noteholders; (l) each of the Non-Debtor Affiliates that is a subsidiary of Roust; (m) the current and former directors and officers of each of the Non-Debtor Affiliates that is a subsidiary of Roust; (n) the Indenture Trustees; (o) the ~~Polish Security Agent; (p) the Security Agent; and (q)~~Existing Notes Agents; and (p) with respect to each of the foregoing Persons in clauses (a) through ~~(p)~~, such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

~~104~~105. “*Releasing Parties*” means, collectively: (a) the Existing Senior Secured Notes Indenture Trustee, (b) the holders of Existing Senior Secured Notes, (c) the Existing Convertible Notes Indenture Trustee, (d) the holders of Existing Convertible Notes, (e) the ~~Security Agent~~Existing Notes Agents, (f) ~~the Polish Security Agent; (g)~~ any and all other holders of Claims or Interests, and ~~(h)~~ with respect to each of the foregoing clauses (a) through ~~(g)~~, to the fullest extent permitted by law, such Person’s current and former affiliates, subsidiaries, managed accounts or funds, officers, directors, partners, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors and other professionals, and officers, directors, partners, principals, employees and agents thereof, in each case in their capacity as such.

~~105~~106. “*Reorganized*” means, with respect to the Debtors, any Debtor or any successor thereto, by merger, consolidation or otherwise, on or after the Effective Date. For

the avoidance of doubt, “Reorganized Roust” means Reorganized Roust post-combination with RSV.

~~106~~107. “*Reserved Matters*” has the meaning set forth in the Restructuring Support Agreement and the Disclosure Statement.

~~107~~108. “*Restructuring Support Agreement*” means that certain restructuring support agreement, including all exhibits and amendments thereto, by and among, among others, the Debtors, RTL, Roustam Tariko and the Consenting Noteholders entered into on November 9, 2016.

~~108~~109. “*Roust*” means Roust Corporation, a Delaware corporation.

~~109~~110. “*RSA Parties’ Professional Fee Claims*” means all reasonable fees and expenses incurred by the Steering Committees, the members of the Steering Committees, and each of their respective advisors and consultants in connection with the Existing Notes or the negotiation, evaluation, formulation and consummation of the Restructuring Support Agreement, the Chapter 11 Plan, the Disclosure Statement, the Plan Supplement, the backstop obligations and any exhibits, schedules, and supplements thereto, including the reasonable fees and expenses of any local counsel retained in Russia, Poland or elsewhere as necessary, which fees shall be treated as Allowed Administrative Claims hereunder and paid without the need for any application to the Bankruptcy Court.

~~110~~111. “*RSV*” means Russian Standard Vodka.

~~111~~112. “*RSV Contribution*” means the contribution of RSV by RTL and certain of its subsidiaries to Roust, which shall include all of RSV’s tangible and intangible assets, including (a) the entirety of RTL and certain of its subsidiaries’ equity interests in RSV and (b) all intellectual property and trademarks relating to RSV not currently held by RSV or Roust (including, without limitation, 100% of the equity in Russian Standard IP Holding AG).

~~112~~113. “*RTL*” means Roust Trading Ltd.

~~113~~114. “*RTL Debt*” means any loans or obligations owed to Roust and its direct and indirect subsidiaries by RTL and its direct and indirect subsidiaries (other than direct and indirect subsidiaries of Roust).

~~114~~115. “*RTL Debt to Equity Conversion*” means the conversion of certain debt owed by certain subsidiaries of Roust to certain of RTL’s non-Roust subsidiaries in exchange for shares of New Common Stock in Reorganized Roust, which shall be issued in the form of series A New Common Stock, as set forth in the Restructuring Support Agreement.

~~115~~116. “*Russian Standard Parties*” means RTL (and each of its direct and indirect non-Roust affiliates and subsidiaries) and Roustam Tariko.

~~116~~117. “*Russian Standard Parties’ Contributions*” means the RSV Contribution, the RTL Debt to Equity Conversion, the Additional Convertible Notes Equity Allocation, the Additional Share Placement Equity Allocation and the Co-Investment Right.

~~117~~118. “*Russian Standard Parties Equity Allocation*” means 57.04% of the shares of New Common Stock issued and outstanding on the Effective Date after giving effect to the Additional Convertible Notes Equity Allocation and Additional Share Placement Equity Allocation, subject to dilution on account of the MIP, which shall be issued in the form of series A New Common Stock.

~~118~~119. “*Schedules*” means, collectively, any schedules of assets and liabilities, schedules of Executory Contracts and Unexpired Leases and statements of financial affairs filed by the Debtors pursuant to section 521 of the Bankruptcy Code and in substantial accordance with the Official Bankruptcy Forms, as may be amended from time to time before entry of a final decree; provided, however, that the Debtors may seek a waiver of the requirement set forth in section 521 of the Bankruptcy Code.

~~119~~120. “*Secured*” means, when referring to a Claim: (a) secured by a Lien on property in which the Estate of the Debtor against which the Claim is asserted has an interest, which Lien is valid, perfected and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, to the extent of the value of the creditor’s interest in the Estate’s interest in such property as determined pursuant to section 506(a) of the Bankruptcy Code; (b) subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the property subject to setoff; or (c) otherwise Allowed pursuant to the Plan as a Secured Claim.

~~120~~121. “*Security Agent*” means TMF Trustee Limited.

~~121~~122. “*Share Placement*” means an offering, made pursuant to the Disclosure Statement, of 13.03% of the shares of the New Common Stock (which shall be issued as series A, B or C New Common Stock, as applicable) to be issued and outstanding on the Effective Date, subject to dilution on account of MIP, for an aggregate offering price of \$55 million.

~~122~~123. “*Steering Committees*” means the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

~~123~~124. “*Subscription Priority Scheme*” shall have the meaning set forth in Article V.H.

~~124~~125. “*Supplemental Indentures*” means the supplemental indentures to the Existing Notes Indentures in substantially the form attached to the Disclosure Statement as Appendix B providing for the Proposed Amendments.

~~125~~126. “*Unexpired Lease*” means a lease to which one or more of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

~~126~~127. “*Unimpaired*” means any Claim or Interest that is not designated as Impaired.

~~127~~128. “*U.S. Trustee*” means the United States Trustee for the Southern District of New York.

~~128~~129. “*Voting Deadline*” means 5:00 p.m. (prevailing Eastern Time) on December 30, 2016.

B. Rules of Interpretation

For purposes of this Plan: (a) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and the neuter gender; (b) any reference herein to an existing document or exhibit having been filed or to be filed shall mean that document or exhibit, as it may thereafter be amended, modified or supplemented in accordance with the terms of the Restructuring Support Agreement and the Plan; (c) unless otherwise specified, all references herein to “Articles” are references to Articles hereof or hereto; (d) unless otherwise stated, the words “herein,” “hereof” and “hereto” refer to the Plan in its entirety rather than to a particular portion of the Plan; (e) captions and headings to Articles are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation hereof; (f) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; and (g) any immaterial effectuating provisions may be interpreted by the Reorganized Debtors in a manner that is consistent with the overall purpose and intent of the Plan all without further Bankruptcy Court order.

C. Computation of Time

The provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed herein.

D. Governing Law

Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated, the laws of the State of New York, without giving effect to the principles of conflict of laws, shall govern the rights, obligations, construction and implementation of the Plan, any agreements, documents, instruments or contracts executed or entered into in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing law of such agreement shall control); provided, however, that corporate governance matters relating to the Debtors or

the Reorganized Debtors, as applicable, shall be governed by the laws of the state of incorporation of the Debtors or Reorganized Debtors, as applicable.

E. Reference to Monetary Figures

All references in the Plan to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided.

F. Reference to the Debtors or the Reorganized Debtors

Except as otherwise specifically provided in the Plan to the contrary, references in the Plan to the Debtors or to the Reorganized Debtors shall mean the Debtors and the Reorganized Debtors, as applicable, to the extent the context requires.

ARTICLE II

TREATMENT OF UNCLASSIFIED CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims and Priority Tax Claims have not been classified and, thus, are excluded from the Classes of Claims and Interests set forth in Article III and shall have the following treatment:

A. Administrative Claims

1. Administrative Claims. Except with respect to Administrative Claims that are Claims for Accrued Professional Compensation, each holder of an Allowed Administrative Claim shall receive, in full satisfaction, settlement, release and discharge of and in exchange for its Administrative Claim, cash equal to the unpaid portion of its Allowed Administrative Claim on the latest of (i) the first Distribution Date, (ii) the date on which its Administrative Claim becomes an Allowed Administrative Claim, (iii) the date on which its Administrative Claim becomes payable under any agreement with the Debtors relating thereto, (iv) in respect of liabilities incurred in the ordinary course of business, the date upon which such liabilities are payable in the ordinary course of the Debtors' business, consistent with past practice, or (v) such other date as may be agreed upon between the holder of such Allowed Administrative Claim and the Debtors or the Reorganized Debtors, as the case may be.

2. Professional Compensation

(a) Claims for Accrued Professional Compensation

Professionals or other Persons asserting a Claim for Accrued Professional Compensation for services rendered to the Debtors or any statutory committee appointed in these Chapter 11 Cases before the Effective Date must file and serve on the Debtors and such

other Persons who are designated by the Bankruptcy Rules, the Confirmation Order or other order of the Bankruptcy Court an application for final allowance of such Claim for Accrued Professional Compensation no later than 45 days after the Effective Date. Objections to any Claim for Accrued Professional Compensation must be filed and served on the Reorganized Debtors, any statutory committee appointed in these Chapter 11 Cases, the Office of the U.S. Trustee and the requesting party no later than 60 days after the Effective Date.

(b) Post- Effective Date Fees and Expenses

Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Reorganized Debtors may employ and pay any Professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court.

B. Priority Tax Claims

The legal and equitable rights of the holders of Priority Tax Claims are Unimpaired by the Plan. Unless the holder of such Claim and the Debtors agree to a different treatment, on the Effective Date, each holder of an Allowed Priority Tax Claim shall have its Claim Reinstated.

ARTICLE III

CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. The Debtors

There are a total of three Debtors. Each Debtor has been assigned a letter below. The Claims against and Interests in each Debtor, in turn, have been assigned separate numbered Classes based on the type of Claim or Interest involved. Accordingly, the classification of any particular Claim or Interest in any of the Debtors depends on the particular Debtor against which such Claim or Interest is asserted (or in which such Interest is held) and the type of Claim or Interest in question. The letters applicable to the three Debtors are as follows:

Letter	Debtor Name
A	Roust Corporation
B	CEDC Finance Corporation International, Inc.
C	CEDC Finance Corporation LLC

B. Classification of Claims and Interests

Pursuant to section 1122 of the Bankruptcy Code, set forth below is a designation of Classes of Claims and Interests. A Claim or Interest is placed in a particular Class for the purposes of voting on the Plan and receiving distributions pursuant to the Plan only to the extent that such Claim or Interest has not been paid, released, withdrawn or otherwise settled before the Effective Date. The categories of Claims and Interests set forth below classify all Claims against and Interests in the Debtors for all purposes of this Plan. A Claim or Interest shall be deemed classified in a particular Class only to the extent the Claim or Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of such Claim or Interest qualifies within the description of such different Class. The treatment with respect to each Class of Claims and Interests provided for in this Article III shall be in full and complete satisfaction, release and discharge of such Claims and Interests.

Class	Designation	Impairment	Entitled to Vote
Class 1	Priority Non-Tax Claims	Unimpaired	No (deemed to accept)
Class 2	Existing Senior Secured Notes Claims	Impaired	Yes
Class 3	Existing Convertible Notes Claims	Impaired	Yes
Class 4	Other Secured Claims	Unimpaired	No (deemed to accept)
Class 5	General Unsecured Claims	Unimpaired	No (deemed to accept)
Class 6	Intercompany Claims	Unimpaired	No (deemed to accept)
Class 7	Existing Roust Interests	Impaired	No (deemed to reject)
Class 8	Intercompany Interests	Unimpaired	No (deemed to accept)

C. Treatment of Claims and Interests

1. Classes 1A, 1B, and 1C – Priority Non-Tax Claims.

1. Impairment and Voting. Classes 1A, 1B, and 1C are Unimpaired by the Plan. Each holder of an Allowed Priority Non-Tax Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, unless the holder of a Priority Non-Tax Claim and the Debtors agree to different treatment, each holder of an Allowed Priority Non-Tax Claim shall have its Claim Reinstated.

2. Classes 2A, 2B, and 2C – Existing Senior Secured Notes Claims.

1. Impairment and Voting. Classes 2A, 2B, and 2C are Impaired by the Plan. Each holder of an Allowed Existing Senior Secured Notes Claim is entitled to vote to accept or reject the Plan. All Existing Senior Secured Notes Claims are Allowed Claims.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Allowed Existing Senior Secured Notes Claims and the Debtors agree to less favorable treatment, in full and final satisfaction, settlement, extinguishment, cancellation, release, and discharge of and in exchange for all of the Debtors' obligations under the Existing Senior Secured Notes, each holder of an Allowed Existing Senior Secured Notes Claim shall receive its pro rata share of and interests in:

- (a) the New Senior Secured Notes;
- (b) \$20 million in Cash;
- (c) the right to participate in the Share Placement pursuant to the Subscription Priority Scheme; and
- (d) the Existing Senior Secured Notes Equity Allocation and/or, the proceeds of the Existing Senior Secured Notes Equity Subscription, if any.

A holder of Senior Secured Notes Claims that ~~submits~~selects to submit its Existing Senior Secured Notes for cancellation by Deposit or Withdrawal At Custodian (“DWAC”) withdrawal by five business days prior to the anticipated Effective Date in accordance with the required procedures shall receive its pro rata distribution of Cash and Existing Senior Secured Notes Equity Allocation on the Effective Date, and its pro rata distribution of the New Senior Secured Notes will be made available for DWAC deposit by such holder of Existing Senior

Secured Notes Claims on the Effective Date. Any confirmed holder of an Existing Senior Secured Notes Claim may designate any related party in which it or any of its affiliates (and/or any affiliate that is wholly-owned by any of such holder's affiliates) has a current or contingent interest that is not an Industry Competitor (an "*Equity Transferee*"), to receive all or any part of its Existing Senior Secured Notes Equity Allocation or to receive all or any part of any shares it subscribes to in connection with the Share Placement by providing written notice to the Debtors, no later than three (3) business days prior to the Effective Date subject to confirmation following the distribution of Cash and New Senior Secured Notes through The Depository Trust Company ("*DTC*") by such holder's DTC participant of the amount of Existing Senior Secured Notes held by such holder as of the Distribution Date; and provided, that such Equity Transferee becomes a party to the Investor Rights Agreement.

3. Classes 3A, 3B, and 3C – Existing Convertible Notes Claims.

1. Impairment and Voting. Classes 3A, 3B, and 3C are Impaired by the Plan. Each holder of an Allowed Existing Convertible Notes Claim is entitled to vote to accept or reject the Plan. All Existing Convertible Notes Claim are Allowed Claims.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Existing Convertible Notes Claim and the Debtors agree to less favorable treatment, in full and final satisfaction, settlement, extinguishment, cancellation, release, and discharge of and in exchange for all of the Debtors' obligations under the Existing Convertible Notes, each holder of an Allowed Existing Convertible Notes Claim shall receive its pro rata share of and interests in:

- (a) the Existing Convertible Notes Equity Allocation;
- (b) the Additional Convertible Notes Equity Allocation;
- (c) the right to participate in the Share Placement pursuant to the Subscription Priority Scheme; and
- (d) the right to participate in the Existing Senior Secured Notes Equity Subscription.

4. Classes 4A, 4B, and 4C – Other Secured Claims

1. Impairment and Voting. Classes 4A, 4B, and 4C are Unimpaired by the Plan. Each holder of an Allowed Other Secured Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that a holder of an Other Secured Claim and the Debtors agree

to a less favorable treatment, each holder of an Allowed Other Secured Claim shall have its Claim Reinstated.

5. Classes 5A, 5B, and 5C – General Unsecured Claims.

1. Impairment and Voting. Classes 5A, 5B, and 5C are Unimpaired by the Plan. Each holder of an Allowed General Unsecured Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent that the holder of a General Unsecured Claim and the Debtors agree to different treatment, each holder of an Allowed General Unsecured Claim shall have its Claim Reinstated; provided, however, that all Allowed General Unsecured Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases, if any, as set forth in Article VI of the Plan shall be paid the full amount of such Allowed Claim in Cash.

6. Classes 6A, 6B, and 6C – Intercompany Claims.

1. Impairment and Voting. Classes 6A, 6B, and 6C are Unimpaired by the Plan. Each holder of an Allowed Intercompany Claim shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, or as soon as reasonably practicable thereafter, all Allowed Intercompany Claims shall, at the election of the Reorganized Debtors and the Steering Committees, be either (a) Reinstated, subject to express contractual subordination to the New Senior Secured Notes, (b) released, waived, and discharged, (c) treated as a dividend, or (d) contributed to capital or exchanged for equity. A schedule setting forth the treatment of the Intercompany Claims shall be included in the Plan Supplement.

7. Class 7A – Existing Roust Interests.

1. Impairment and Voting. Class 7A is Impaired by the Plan. Each Holder of an Allowed Existing Roust Interest is conclusively deemed to have rejected the Plan and is not entitled to vote to accept or reject the Plan.

2. Distribution. On the Effective Date, all Existing Roust Interests shall be deemed automatically cancelled without further action by the Debtors or Reorganized Debtors and the obligations of the Debtors and Reorganized Debtors thereunder shall be discharged. Holders of Existing Roust Interests shall receive no property under the Plan on account of such Interests.

8. **Classes 8B and 8C – Intercompany Interests.**

1. Impairment and Voting. Classes 8B and 8C are Unimpaired by the Plan. Each holder of an Allowed Intercompany Interest shall be conclusively deemed to have accepted the Plan.

2. Distribution. On the Effective Date, Allowed Intercompany Interests shall be Reinstated and rendered Unimpaired in accordance with section 1124 of the Bankruptcy Code.

D. Special Provision Governing Unimpaired Claims

Except as otherwise provided in the Plan, nothing under the Plan will affect the Debtors' rights in respect of any Unimpaired Claims, including, without limitation, all rights in respect of legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claims, including the right to Cure any arrearages or defaults that may exist with respect to contracts to be assumed under the Plan.

E. Discharge of Claims

Except as otherwise provided in the Plan, and effective as of the Effective Date: (i) the rights afforded herein and the treatment of all Claims herein will be in exchange for and in complete satisfaction, settlement, discharge, and release of all Claims of any nature whatsoever, including any interest accrued on such Claims from and after the Petition Date, against the Debtors or any of their assets, property, or Estates; (ii) the Plan will bind all holders of Claims, notwithstanding whether any such holders abstained from voting to accept or reject the Plan or voted to reject the Plan; (iii) all Claims will be satisfied, discharged, and released in full, and the Debtors' liability with respect thereto will be extinguished completely, including any liability of the kind specified under section 502(g) of the Bankruptcy Code; and (iv) except as otherwise expressly provided for in the Plan, all entities will be precluded from asserting against, derivatively on behalf of, or through, the Debtors, the Debtors' Estates, the Reorganized Debtors, each of their successors and assigns, and each of their assets and properties, any other Claims based upon any documents, instruments or any act or omission, transaction, or other activity of any kind or nature that occurred prior to the Effective Date.

ARTICLE IV

ACCEPTANCE REQUIREMENTS

A. Acceptance or Rejection of the Plan

1. Voting Classes

Classes 2 and 3 are Impaired under the Plan and are entitled to vote to accept or reject the Plan.

2. Presumed Acceptance of the Plan

Classes 1, 4, 5, 6, and 8 are Unimpaired under the Plan and are, therefore, conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code.

3. Presumed Rejection of the Plan

Class 7 is Impaired under the Plan and holders of Class 7 Interests shall not receive or retain any property under the Plan on account of such Interests and are, therefore, conclusively presumed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code.

B. Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code

The Debtors shall seek Confirmation of the Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to rejecting Classes of Claims and Interests. The Debtors reserve the right to modify the Plan in accordance with Article XI hereof, to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification.

ARTICLE V

MEANS FOR IMPLEMENTATION OF THE PLAN

A. Sources of Consideration for Plan Distributions

1. Cash Consideration

All Cash consideration necessary for the Reorganized Debtors to make payments or distributions to holders of Existing Senior Secured Notes Claims under Article III.C.2 shall be obtained from the Share Placement, the Existing Senior Secured Notes Equity Subscription and other Cash on hand of the Debtors, including Cash derived from business operations. Further, the Debtors and the Reorganized Debtors, as the case may be, will be entitled to transfer funds from Non-Debtor Affiliates, in consultation with the Steering Committees, as they determine to be necessary or appropriate to enable the Reorganized Debtors to satisfy their obligations under the Plan. Except as set forth herein, any changes in intercompany account balances resulting from such transfers will be accounted for and settled in accordance with the Debtors' historical intercompany account settlement practices and will not violate or otherwise be affected by the terms of the Plan.

2. New Securities

On the Effective Date or as soon as practicable thereafter, Reorganized Roust shall issue or cause to be issued (i) 3,020,661 shares of series B New Common Stock for distribution of the Existing Senior Secured Notes Equity Allocation to holders of Allowed Existing Senior Secured Notes Claims and/or, if applicable up to 3,020,661 shares of series

C New Common Stock for distribution to holders of Allowed Existing Convertible Notes Claims that have participated in the Existing Senior Secured Notes Equity Subscription, (ii) 2,648,090 shares of series C New Common Stock for distribution of the Existing Convertible Notes Equity Allocation to the holders of Allowed Existing Convertible Notes Claims, (iii) 250,000 shares of series C New Common Stock in connection with the Additional Convertible Notes Equity Allocation; (iv) 14,260,217 shares of series A New Common Stock in connection with the Russian Standard Parties Equity Allocation, (v) 5,775 shares of series B New Common Stock and 57,747 shares of series C New Common Stock in connection with the Backstop Commitment Fee, (vi) 3,257,510 shares of New Common Stock in connection with the Share Placement (to be issued as series A New Common Stock, series B New Common Stock and series C New Common Stock, as applicable), (vii) 1,500,000 shares of New Common Stock in connection with the Additional Share Placement Equity Allocation (to be issued as series A New Common Stock, series B New Common Stock and series C New Common Stock, as applicable), and (viii) the New Senior Secured Notes in partial exchange for the Existing Senior Secured Notes. Shares of New Common Stock issued and outstanding on the Effective Date are subject to dilution on account of the MIP. All of the shares of New Common Stock issued pursuant to the Plan shall be duly authorized, validly issued, fully paid and nonassessable. Reorganized Roust's certificate of incorporation will provide for the issuance of three series of New Common Stock. Series A New Common Stock will be issued to the Russian Standard Parties. Series B New Common Stock will be issued to the Existing Senior Secured Noteholders. Series C New Common Stock will be issued to the Existing Convertible Noteholders. All series of New Common Stock will have the same voting rights, provided that pursuant to the Investor Rights Agreement, the holders of series A New Common Stock will have the right to appoint three directors, the holders of series B New Common Stock will have the right to appoint one director, and the holders of series C New Common Stock will have the right to appoint one director, as set forth in Article V.D. below.

Each distribution and issuance referred to in Article VII shall be governed by the terms and conditions set forth in the Plan applicable to such distribution or issuance and by the terms and conditions of the instruments evidencing or relating to such distribution or issuance, which terms and conditions shall bind each Person receiving such distribution or issuance. Notwithstanding the Effective Date, the New Senior Secured Notes shall accrue interest from January 1, 2017, in accordance with the terms of the indenture governing the New Senior Secured Notes.

B. Cancellation of Securities and Agreements

Except as otherwise specifically provided for in the Plan, on the Effective Date: (1) all purchase rights, instruments, guarantees, certificates, warrants, options, puts, agreements, and other documents evidencing the Existing Roust Interests, and any other Interests in the Debtors (except as provided in Article III.C) shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, (2)(i) all indentures, notes, bonds, purchase rights, instruments, guarantees,

certificates, warrants, options, puts, agreements, pledges, security documents and other documents evidencing the Existing Senior Secured Notes and the guarantees and security relating thereto including the Existing Senior Secured Notes Indenture shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, and (ii) the Existing Senior Secured Notes Indenture Trustee shall mark the Global Notes (as defined in the Existing Senior Secured Notes Indenture) cancelled and deliver such cancelled Global Notes to Reorganized Roust, and (3)(i) all indentures, notes, bonds, purchase rights, instruments, guarantees, certificates, warrants, options, puts, agreements, pledges, security documents and other documents evidencing the Existing Convertible Notes and the guarantees and security relating thereto including the Existing Convertible Notes Indenture shall be deemed cancelled, and the obligations of the Debtors thereunder and in any way related thereto shall be fully satisfied, released, and discharged, and (ii) the Existing Convertible Notes Indenture Trustee shall mark the Global Notes (as defined in the Existing Convertible Notes Indenture) cancelled and deliver such cancelled Global Notes to Reorganized Roust; provided, however, that notwithstanding Confirmation or the occurrence of the Effective Date, the Existing Notes Indentures ~~or~~ and other ~~agreement~~ agreements that ~~governs~~ govern or relate to the rights of the holder of a Claim shall continue in effect solely for purposes of (a) allowing holders of Existing Notes to receive distributions under the Plan as provided herein, ~~and~~ (b) allowing the Indenture Trustees and Existing Notes Agents, if applicable, to make distributions under the Plan as provided herein, and (c) maintaining and exercising any lien in favor of the Indenture Trustees and/or Existing Notes Agents and their professionals; provided further, however, that the preceding proviso shall not affect the discharge of Claims pursuant to the Bankruptcy Code, the Confirmation Order or the Plan, or result in any expense or liability to the Reorganized Debtors, except to the extent set forth in or provided for under this Plan; provided further, however, that the cancellation of indentures, notes, instruments, guarantees, certificates, and other documents hereunder shall not itself alter the obligations or rights among third parties (apart from the Debtors, the Reorganized Debtors, and the Non-Debtor Affiliates). Upon cancellation of the Existing Notes Indentures, all duties and responsibilities of the Existing Senior Secured Notes Indenture Trustee and the Existing Notes Agents under the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture Trustee and the Existing Notes Agents under the Existing Convertible Notes Indenture, respectively, shall be discharged except to the extent required in order to effectuate the Plan.

C. Section 1145 Exemption

The issuance of the New Senior Secured Notes, including the guarantees thereto, shall be made pursuant to Section 4(a)(2) of the Securities Act of 1933 (the “*Securities Act*”), as amended, or Regulation S under the Securities Act and the New Common Stock distributed to creditors on account of their Claims shall be authorized under section 1145 of the Bankruptcy Code as of the Effective Date without further act or action by any person, unless required by provisions of the relevant corporate documents or applicable law, regulation, order or rule, and shall thereby be exempt from the requirements of section 5 of the Securities Act and any state or local laws requiring registration for the offer and sale of a security, and all documents

evidencing the same shall be executed and delivered as provided for in the Plan or the Plan Supplement. New Common Stock issued pursuant to the Share Placement will be exempt from registration pursuant to section 1145 of the Bankruptcy Code to the extent permitted or under the Securities Act by virtue of Section 4(a)(2) thereof and Regulation D promulgated thereunder or pursuant to the safe harbor provided by Regulation S under the Securities Act. To the extent that the New Senior Secured Notes and New Common Stock being issued in the Share Placement is issued in reliance on Section 4(a)(2) of the Securities Act, such securities will constitute “restricted securities” within the meaning of Rule 144 under the Securities Act and accordingly may not be offered, sold, resold, pledged, delivered, allotted or otherwise transferred except in transactions that are exempt from, or in transactions not subject to, the registration requirements of the Securities Act and in compliance with any applicable state securities laws, and such New Senior Secured Notes and shares of New Common Stock shall bear a legend restricting their transferability until no longer required under applicable requirements of the Securities Act and state securities laws.

D. Reorganized Debtors’ Boards of Directors

On the Effective Date, the board of directors of Reorganized Roust shall consist of five members: (i) three directors appointed by the Russian Standard Parties and (ii) two minority directors (the “*Minority Directors*”). One Minority Director will be appointed by the Existing Senior Secured Notes Steering Committee (the “*Senior Minority Director*”) and the second Minority Director will be appointed by the Existing Convertible Notes Steering Committee (the “*Junior Minority Director*”).

Board of directors meetings for Reorganized Roust must occur at least quarterly and must be in London or New York, unless the Minority Directors agree to a different venue. Two Business Days’ written notice must be provided for telephonic meetings of the board of directors of Reorganized Roust and one week’s written notice must be provided for in-person meetings of the board of directors of Reorganized Roust. If a Minority Director is not present for a meeting of the board of directors of Reorganized Roust, despite notice being provided, the meeting can proceed. Notice requirements for meetings of the board of directors of Reorganized Roust can be waived by unanimous approval of the Minority Directors.

A quorum for any board meeting or board matter with respect to Reorganized Roust must include both Minority Directors. At least one Minority Director shall serve on each committee of the board of Reorganized Roust and such director must be present for a quorum of such committee. The Minority Directors shall serve on a committee to be charged with the Exit Event process. Such committee must report to the board of directors of Reorganized Roust and final decisions with respect to an Exit Event will be made by the board of directors of Reorganized Roust.

For as long as the Russian Standard Parties maintain at least 45.0% of the fully diluted equity, representatives of the Russian Standard Parties shall have the right to appoint the majority of the members of the board of directors. For as long as the Russian Standard Parties

hold less than 45.0%, but more than 30.0% of the fully diluted equity, the Russian Standard Parties shall have the right to appoint two members of the board of directors. The identities of the members of the new boards of each of the Reorganized Debtors shall be identified in the Plan Supplement or in a filing with the Bankruptcy Court at or prior to the Confirmation Hearing. Each member of the new board of Reorganized Roust will serve from and after the Effective Date pursuant to applicable law and the terms of the Corporate Governance Documents.

A Minority Director may be replaced by the vote or written action of 66^{2/3}% of shares entitled to appoint such member. Any meeting for the purpose of replacing a Minority Director may be called by 20% of the shares entitled to vote at such meeting. For the avoidance of doubt, the Senior Minority Director cannot be removed without approval of the holders of Existing Senior Secured Notes and the Junior Minority Director cannot be removed without approval of the holders of the Existing Convertible Notes.

The terms governing the board of directors of Reorganized Roust, including certain requirements for Reserved Matters, are set forth in the Corporate Governance Documents and the indenture and related documentation governing the New Senior Secured Notes.

E. Governance Documents and Corporate Existence

On the Effective Date, the Corporate Governance Documents of the Debtors shall be amended or filed, as appropriate, in a form as may be required to be consistent with the provisions of the Plan and the Bankruptcy Code (including, without limitation, section 1123(a)(6) of the Bankruptcy Code) and shall be included in the Plan Supplement. The terms of such documents shall be substantially the same as described in the Disclosure Statement with such changes as may be collectively approved among the relevant Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee. Any such amended Corporate Governance Documents will be filed by the Reorganized Debtors with the applicable Secretaries of State and/or other applicable authorities in their respective state of formation or incorporation in accordance with the corporate or the business entity laws of such state on the Effective Date or as soon as practicable thereafter.

F. Vesting of Assets in the Reorganized Debtors

Except as otherwise provided in the Plan or any agreement, instrument or other document incorporated therein, on the Effective Date, all property in each Estate and all Causes of Action (except those released pursuant to the releases by the Debtors) shall vest in each respective Reorganized Debtor, free and clear of all Liens, Claims, charges or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, the Reorganized Debtors may operate their businesses and may use, acquire or dispose of property and compromise or settle any Claims, Interests or Causes of Action without supervision or

approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

G. Russian Standard Parties' Contributions

On the Effective Date, the Russian Standard Parties will make the Russian Standard Parties' Contributions in exchange for the Russian Standard Parties Equity Allocation. As part of the consideration for the Russian Standard Parties' Contributions, the RTL Debt will be deemed repaid in full. For the avoidance of doubt, upon the completion of the RSV Contribution, all intellectual property and trademarks relating to, but not limited to, distilleries managed by and brands sold by Reorganized Roust (the "IP") will be the sole property of the Reorganized Roust group. IP shall be broadly construed and no IP shall be held outside the Reorganized Roust group in any capacity, including either individually by Roustam Tariko or by any of his affiliated entities.

H. Share Placement

1. The Share Placement Subscription

A total of 3,257,510 shares of New Common Stock equal to 13.03% of the New Common Stock issued and outstanding as of the Effective Date, subject to dilution on account of the MIP, shall be issued in exchange for \$55 million in cash at a subscription price of \$16.88 per share in accordance with the following Subscription Priority Scheme:

(i) the Consenting Senior Secured Noteholders shall have the right to subscribe to up to their pro rata share of 296,137 series B shares for a total of \$5 million;

(ii) each holder of an Existing Convertible Notes Claim shall have the right to subscribe to up to its pro rata share of 2,961,373 series C shares for a total of \$50 million, plus any shares left unsubscribed pursuant to (i);

(iii) in the event the Share Placement is not fully subscribed per (i) and (ii), the Russian Standard Parties shall have the right to subscribe for the unplaced shares up to an additional 296,137 series A shares for a total of \$5 million pursuant to the Co-Investment Right;

(iv) to the extent the Share Placement is not fully subscribed pursuant to (i), (ii) and (iii), then (a) the Russian Standard Parties shall have the right to subscribe to 50% of the remaining unplaced shares (in the form of series A shares), subject to the maximum number of shares imposed by the Co-Investment Right, and (b) each Backstop Convertible Noteholder shall have the right to subscribe to up to 50% of the remaining unplaced shares (in the form of series C shares), provided that in the event of oversubscription (x) the unplaced shares shall be allocated pro rata (for the purpose of this subclause (iv), pro rata shall be based on the respective commitments of the Backstop Convertible Noteholders as set forth in the Backstop Agreement) and (y) if a Backstop Convertible Noteholder subscribes to less than its maximum pro rata allocation the difference (between what such Backstop Convertible Noteholder subscribed to and what it was entitled to subscribe to) shall be made available to the remaining Backstop Convertible Noteholders pro rata. To the extent

any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each Backstop Convertible Noteholder under this subclause (iv) has either been fully allocated (to the relevant Backstop Convertible Noteholder or to the Backstop Convertible Noteholders) or been made available to the Backstop Convertible Noteholders and been left unsubscribed;

(v) to the extent the Share Placement is not fully subscribed pursuant to (i), (ii), (iii) and (iv), each holder of an Existing Convertible Notes Claim shall have the right to subscribe to the remaining unplaced shares (in the form of series C shares), provided that in the event of oversubscription (x) each holder of an Existing Convertible Notes Claim shall have the right to subscribe to up to its pro rata share of the unplaced shares and (y) if a holder of an Existing Convertible Notes Claim subscribes to less than its maximum pro rata allocation the difference (between what such Existing Convertible Noteholder subscribed to and what it was entitled to subscribe to) shall be made available to the remaining holders of Existing Convertible Notes Claims on a pro rata basis. To the extent any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each holder of an Existing Convertible Notes Claim under this subclause (v) has either been fully allocated (to the relevant holder of Existing Convertible Notes Claims or to the holders of Existing Convertible Notes Claims) or been made available to the holders of Existing Convertible Notes Claims and been left unsubscribed;

(vi) to the extent the Share Placement is not fully subscribed per (i), (ii), (iii), (iv) and (v), each holder of an Existing Senior Secured Notes Claim shall have the right to subscribe to the remaining unplaced shares (in the form of series B shares), provided that in the event of oversubscription (x) each holder of an Existing Senior Secured Notes Claim shall have the right to subscribe to up to its pro rata share of the unplaced shares and (y) if a holder of Existing Senior Secured Notes Claims subscribes to less than its maximum pro rata allocation the difference (between what it subscribed to and what it was entitled to subscribe to) shall be made available to the remaining holders of Existing Senior Secured Notes Claims on a pro rata basis. To the extent any unplaced shares remain after (y), the obligation in (y) shall repeat until the maximum pro rata allocation available to each holder of Existing Senior Secured Notes Claims under this subclause (vi) has either been fully allocated (to the relevant holder of Existing Senior Secured Notes Claims or to the holders of Existing Senior Secured Notes Claims) or been made available to the holders of Existing Senior Secured Notes Claims and been left unsubscribed; and

(vii) to the extent the Share Placement is not fully subscribed per (i), (ii), (iii), (iv), (v), and (vi), any remaining unplaced shares shall be allocated to and purchased by the Backstop Noteholders (in the form of series B and series C shares, as applicable) in accordance with the Backstop Agreement.

All participants in the Share Placement shall receive their respective shares of the Additional Share Placement Equity Allocation.

2. The Share Placement Backstop

The Backstop Noteholders have agreed to backstop the Share Placement in accordance with the terms of the Backstop Agreement in exchange for the Backstop Commitment Fee. Subject to the transfer restrictions set forth in the Backstop Agreement, each of the Backstop Noteholders shall be permitted to transfer its backstop commitment to another Backstop

Noteholder or any related party in which it or any of its affiliates (and/or any affiliate that is wholly-owned by any of such holder's affiliates) has a current or contingent interest, provided, that in the event such related party or affiliate defaults on its backstop obligations, the original Backstop Noteholder shall remain liable.

3. Existing Senior Secured Notes Equity Subscription

Pursuant to the Existing Senior Secured Notes Equity Subscription, each holder of Existing Convertible Notes Claims shall have the right to subscribe pro rata to the shares of New Common Stock issued in connection with the Existing Senior Secured Notes Equity Allocation at a subscription price of \$25.98 per share. To the extent the Existing Senior Secured Notes Equity Subscription is not fully subscribed, each holder of an Existing Convertible Notes Claim that subscribed to shares of New Common Stock issued in connection with the Existing Senior Secured Notes Equity Allocation shall have the right to subscribe to up to its pro rata share of the unplaced shares of those holders of Existing Convertible Notes Claims who chose not to subscribe. For the avoidance of doubt, any shares subscribed to by holders of Existing Convertible Notes Claims pursuant to the Existing Senior Secured Notes Equity Subscription shall be issued in the form of series C New Common Stock. The proceeds of the Existing Senior Secured Notes Equity Subscription, if any, shall be distributed pro rata to holders of Existing Senior Secured Notes Claims as set forth in Article III.C.2 herein.

I. Co-Investment Right

The Russian Standard Parties shall have the Co-Investment Right in connection with the Share Placement in the priorities and dollar amounts specified in the Subscription Priority Scheme.

J. Management Incentive Plan

On or after the Effective Date, the Reorganized Debtors shall implement a management incentive plan (the "*Management MIP*") for nominated members of management in the amount of up to 2.0% of all issued and outstanding New Common Stock (in the form of series A New Common Stock) on a fully diluted basis vesting over a period of two to four years. If an Exit Event is completed by June 30, 2019, the lesser of (a) the remaining unvested MIP and (b) two-thirds of the MIP will vest in connection with such Exit Event. The specific form of and terms applicable to awards granted under the incentive plan for management, including vesting conditions, shall be determined by the new board of Reorganized Roust.

Separately, Roustam Tariko shall also receive a management incentive plan that includes the following: (i) 2.0% of the equity in Reorganized Roust on a fully diluted basis (in the form of series A New Common Stock) (the "*Initial Earn Out Equity*") exercisable upon the occurrence of an Exit Event at a valuation of \$250 million above \$649.4 million (the plan equity value) (the "*Initial Earn Out Equity Threshold*") and (ii) 1.0% of additional equity in

Reorganized Roust (in the form of series A New Common Stock) on a fully diluted basis for each \$250 million of equity value created above the Initial Earn Out Equity Threshold on the Effective Date, up to a maximum of 3.0% of incremental equity on a fully diluted basis (the “*Additional Earn Out Equity*”, and collectively with the Initial Earn Out Equity, the “*RT Earn Out Equity*”). The triggering of an Additional Earn Out Equity award shall be based on a 30-day volume weighted average price of the Reorganized Roust stock post-Exit Event. Roustam Tariko will be entitled to receive Additional Earn Out Equity until July 31, 2019. The RT Earn Out Equity shall expire if an Exit Event has not occurred by June 30, 2019. The Management MIP, Additional Earn Out Equity and the RTL Earn Out Equity, are collectively referred to as the MIP.

K. Supplemental Indentures and Collateral and Guarantee Release

On and after the Effective Date, the following actions shall be deemed authorized and approved in all respects, without the need for further approval or agreement under the Existing Notes Indentures or any further action, by the directors or officers of the Debtors or the Reorganized Debtors, the ~~Existing Notes Indenture Trustees, any security agent under the Existing Notes Indentures~~ Agents, or otherwise and pursuant to entry of the Confirmation Order: (i) the Supplemental Indentures shall be and shall be deemed to be executed and effective in all regards and in accordance with their terms; (ii) the Collateral and Guarantee Release shall be and shall be deemed to be in effect; (iii) CEDC FinCo shall deliver notice to each of the Existing Notes Indenture Trustees that it designates all Non-Debtor Affiliates as Unrestricted Subsidiaries (as defined in the Existing Senior Secured Notes Indenture and the Existing Convertible Notes Indenture, respectively) under each of the Existing Notes Indentures; and (iii) upon designation of such Non-Debtor Affiliates as Unrestricted Subsidiaries, the guarantees by such Unrestricted Subsidiaries of the Existing Notes shall be automatically released pursuant to each of the Existing Notes Indentures and all liens on assets of such Non-Debtor Affiliates designated as Unrestricted Subsidiaries that secure each of the Existing Notes shall be automatically released pursuant to each of the Existing Notes Indentures.

L. Restructuring Transactions

On the Effective Date or as soon as reasonably practicable thereafter, the Reorganized Debtors may take all actions as may be necessary or appropriate to effect any transaction described in, approved by, contemplated by or necessary to effectuate the Plan, including: (1) the execution and delivery of appropriate agreements or other documents of merger, consolidation, restructuring, conversion, disposition, transfer, dissolution or liquidation containing terms that are consistent with the terms of the Plan and that satisfy the requirements of applicable law and any other terms to which the applicable Persons may agree; (2) the execution and delivery of appropriate instruments of transfer, assignment, assumption or delegation of any asset, property, right, liability, debt or obligation on terms consistent with the terms of the Plan and having other terms for which the applicable Persons agree; (3) the filing of appropriate certificates or articles of incorporation or amendments

thereof, reincorporation, merger, consolidation, conversion or dissolution pursuant to applicable law; and (4) all other actions that the applicable Persons determine to be necessary or appropriate, including making filings or recordings that may be required by applicable law.

M. Corporate Action

Upon the Effective Date, all actions contemplated by the Plan shall be deemed authorized and approved in all respects, including (1) selection of the directors and officers of the Reorganized Debtors; and (2) all other actions contemplated by the Plan (whether to occur before, on or after the Effective Date). All matters provided for in the Plan involving the corporate structure of the Debtors or the Reorganized Debtors, and any corporate action required by the Debtors or the Reorganized Debtors in connection with the Plan shall be deemed to have occurred and shall be in effect, without any requirement of further action by the directors or officers of the Debtors or the Reorganized Debtors.

On or (as applicable) before the Effective Date, the appropriate officers of the Debtors or the Reorganized Debtors, as applicable, shall be authorized and directed to issue, execute and deliver the agreements, documents, securities, certificates of incorporation, operating agreements and instruments contemplated by the Plan (or necessary or desirable to effect the transactions contemplated by the Plan) in the name of and on behalf of the Reorganized Debtors. The authorizations and approvals contemplated by this Article V shall be effective notwithstanding any requirements under non-bankruptcy law.

N. Effectuating Documents; Further Transactions

On and after the Effective Date, the Reorganized Debtors and the officers and members of the board of directors thereof are authorized to issue, execute, deliver, file or record such contracts, securities, instruments, releases and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and further evidence the terms and conditions of the Plan and the securities issued pursuant to the Plan in the name of and on behalf of the Reorganized Debtors, without the need for any approvals, authorization or consents except for those expressly required pursuant to the Plan.

O. Section 1146 Exemption from Certain Taxes and Fees

Pursuant to section 1146(a) of the Bankruptcy Code, any transfers of property in contemplation of, in connection with, or pursuant to the Plan shall not be subject to any stamp tax or other similar tax or governmental assessment in the United States, and the Confirmation Order shall direct and be deemed to direct the appropriate state or local governmental officials or agents to forgo the collection of any such tax or governmental assessment and to accept for filing and recordation instruments or other documents pursuant to such transfers of property without the payment of any such tax or governmental assessment. Such exemption specifically applies, without limitation, to (1) the creation of any mortgage, deed of trust, lien or other security interest; (2) the making or assignment of any lease or sublease; (3) any

restructuring transaction authorized by Article V hereof; and (4) the making or delivery of any deed or other instrument of transfer under, in furtherance of or in connection with the Plan, including: (a) any merger agreements; (b) agreements of consolidation, restructuring, disposition, liquidation or dissolution; (c) deeds; or (d) assignments executed in connection with any transaction occurring under the Plan.

P. D&O Liability Insurance Policies and Indemnification Provisions

Notwithstanding anything herein to the contrary, as of the Effective Date, the D&O Liability Insurance Policies and Indemnification Provisions shall be treated as though they are executory contracts that the Debtors shall assume (and assign to the Reorganized Debtors if necessary to continue the D&O Liability Insurance Policies in full force) pursuant to section 365(a) of the Bankruptcy Code. Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Debtors' foregoing assumption of each of the D&O Liability Insurance Policies and Indemnification Provisions.

Q. Preservation of Causes of Action

In accordance with section 1123(b) of the Bankruptcy Code, and except where such Causes of Action have been expressly released (including, the releases by the Debtors provided by Article IX.B hereof), the Reorganized Debtors shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Causes of Action, whether arising before or after the Petition Date, and the Reorganized Debtors' rights to commence, prosecute or settle such Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date. The Reorganized Debtors may pursue such Causes of Action, as appropriate, in accordance with the best interests of the Reorganized Debtors. No Person may rely on the absence of a specific reference in the Plan or the Disclosure Statement to any Cause of Action against them as any indication that the Debtors or Reorganized Debtors, as applicable, will not pursue any and all available Causes of Action against them. Except with respect to Causes of Action as to which the Debtors or Reorganized Debtors have released any Person on or before the Effective Date (including pursuant to the releases by the Debtors or otherwise), the Debtors or Reorganized Debtors, as applicable, expressly reserve all rights to prosecute any and all Causes of Action against any Person, except as otherwise expressly provided in the Plan. Unless any Causes of Action against a Person are expressly waived, relinquished, exculpated, released, compromised or settled in the Plan or a Bankruptcy Court order, the Reorganized Debtors expressly reserve all Causes of Action, for later adjudication, and, therefore, no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches, shall apply to such Causes of Action upon, after or as a consequence of the Confirmation or consummation of the Plan.

R. Single Satisfaction of Claims

Holders of Allowed Claims may assert such Claims against each Debtor obligated with respect to such Claim, and such Claims shall be entitled to share in the recovery provided for the applicable Class of Claims against each obligated Debtor based upon the full Allowed amount of the Claim. Notwithstanding the foregoing, in no case shall the aggregate value of all property received or retained under the Plan on account of Allowed Claims exceed 100% of the underlying Allowed Claim.

S. Proofs of Claim

Notwithstanding anything herein, in the Bankruptcy Code, in the Bankruptcy Rules, or in any other order of the Bankruptcy Court to the contrary, neither the Indenture Trustees nor any holder of any Existing Notes Claims will be required to file proofs of claim in any of the Chapter 11 Cases or any successor cases, and the findings of fact in the Confirmation Order shall be deemed to constitute a timely filed proof of claim. Notwithstanding the foregoing, the Indenture Trustees may, in their discretion or at the direction of at least 50.1% of the holders of Existing Convertible Notes Claims or Existing Senior Secured Notes Claims, as applicable, file a single proof of claim on account of all such Existing Convertible Notes Claims or Existing Senior Secured Notes Claims, as applicable. Any order entered by this Court in relation to the establishment of a bar date for any claim (including, without limitation, administrative claims) in any of the Chapter 11 Cases or successor cases shall not apply to the Indenture Trustees or the holders of Existing Notes Claims with respect to the Existing Notes.

T. U.S. Federal Income Tax Treatment of Existing Notes Claims

For U.S. federal income tax purposes, (a) Reorganized Roust shall be treated as contributing to CEDC FinCo the consideration to be distributed with respect to the Existing Senior Secured Notes Claims pursuant to Article III.C.2 (other than the New Senior Secured Notes), and CEDC FinCo shall be treated as transferring such consideration and issuing the New Senior Secured Notes in exchange for the Existing Senior Secured Notes Claims, and (b) Reorganized Roust shall be treated as contributing to CEDC FinCo the consideration to be distributed with respect to the Existing Convertible Notes Claims pursuant to Article III.C.3, and CEDC FinCo shall be treated as transferring such consideration in exchange for the Existing Convertible Notes Claims.

ARTICLE VI

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. *Assumption and Rejection of Executory Contracts and Unexpired Leases*

Except as otherwise provided herein, or in any contract, instrument, release, indenture or other agreement or document entered into in connection with the Plan, each of the Debtors' Executory Contracts and Unexpired Leases shall be deemed assumed as of the Effective Date, unless such Executory Contract or Unexpired Lease: (1) was assumed or rejected previously by the Debtors; (2) expired or terminated pursuant to its own terms before the Effective Date; (3) is the subject of a motion to reject filed on or before the Effective Date; or (4) is identified as an Executory Contract or Unexpired Lease to be rejected pursuant to the Plan Supplement before the Effective Date.

Entry of the Confirmation Order shall constitute a Bankruptcy Court order approving the assumptions or rejections of such Executory Contracts or Unexpired Leases as set forth in the Plan, all pursuant to sections 365(a) and 1123 of the Bankruptcy Code. Unless otherwise indicated, all assumptions or rejections of Executory Contracts and Unexpired Leases pursuant to the Plan are effective as of the Effective Date.

All Assumed Executory Contracts and Unexpired Leases shall remain in full force and effect for the benefit of the Reorganized Debtors, and be enforceable by the Reorganized Debtors in accordance with their terms, notwithstanding any provision in such assumed Executory Contract or Unexpired Lease that prohibits, restricts or conditions such assumption, assignment or transfer. Any provision in the assumed Executory Contracts and Unexpired Leases that purports to declare a breach or default based in whole or in part on commencement or continuance of these Chapter 11 Cases or any successor cases is hereby deemed unenforceable. To the extent any provision in any Executory Contract or Unexpired Lease assumed pursuant to the Plan (including, without limitation, any "change of control" provision) restricts or prevents, or purports to restrict or prevent, or is breached or deemed breached by, the Reorganized Debtors' assumption of such Executory Contract or Unexpired Lease, then such provision will be deemed modified such that the transactions contemplated by the Plan will not entitle the non-debtor party thereto to terminate such Executory Contract or Unexpired Lease or to exercise any other default-related rights with respect thereto. Each Executory Contract or Unexpired Lease assumed pursuant to the Plan or by Bankruptcy Court order but not assigned to a third party before the Effective Date shall revert in and be fully enforceable by the applicable contracting Reorganized Debtor in accordance with its terms, except as such terms may have been modified by such order or by applicable law. Notwithstanding anything to the contrary in the Plan, the Debtors or the Reorganized Debtors, as applicable, reserve the right to alter, amend, modify or supplement the list of Executory Contracts and Unexpired Leases identified in the Plan Supplement at any time before the Effective Date in consultation with the Steering Committees. After the Effective Date, the

Reorganized Debtors shall have the right to terminate, amend or modify any intercompany contracts, leases or other agreements without approval of the Bankruptcy Court.

B. Claims Based on Rejection of Executory Contracts or Unexpired Leases

All Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases, if any, must be filed with the Bankruptcy Court within 30 days after the date of entry of an order of the Bankruptcy Court (including the Confirmation Order) approving such rejection. Any Claims arising from the rejection of an Executory Contract or Unexpired Lease not filed with the Bankruptcy Court within such time will be automatically disallowed, forever barred from assertion and shall not be enforceable against the Debtors or the Reorganized Debtors, the Estates or their property without the need for any objection by the Reorganized Debtors or further notice to, or action, order or approval of the Bankruptcy Court. All Allowed Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases shall be classified as Class 5 General Unsecured Claims against the applicable Debtor and shall be treated in accordance with Article III of the Plan.

C. Cure of Defaults for Assumed Executory Contracts and Unexpired Leases

Any monetary amounts by which any Executory Contract or Unexpired Lease to be assumed under the Plan is in default shall be satisfied, under section 365(b)(1) of the Bankruptcy Code, by Cure. If there is a dispute regarding (i) the nature or amount of any Cure, (ii) the ability of the Reorganized Debtors to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assumed or (iii) any other matter pertaining to assumption, Cure shall occur following the entry of a Final Order of the Bankruptcy Court resolving the dispute and approving the assumption.

Assumption of any Executory Contract or Unexpired Lease pursuant to the Plan or otherwise shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time before the effective date of the assumption.

D. Insurance Policies

Notwithstanding anything herein to the contrary, as of the Effective Date, the Debtors shall assume (and assign to the Reorganized Debtors if necessary to continue the Insurance Policies in full force) all of the Insurance Policies pursuant to section 365(a) of the Bankruptcy Code. Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Debtors' foregoing assumption of each of the Insurance Policies.

E. Reservation of Rights.

Neither the exclusion nor inclusion of any Executory Contract or Unexpired Lease on the Rejected Executory Contract and Unexpired Lease List, nor anything contained in the Plan, shall constitute an admission by the Debtors that any such contract or lease is in fact an Executory Contract or Unexpired Lease or that any Reorganized Debtor has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors or Reorganized Debtors, as applicable, shall have 45 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

F. Contracts and Leases Entered Into After the Petition Date.

Contracts and leases entered into after the Petition Date by any Debtor, including any Executory Contracts and Unexpired Leases assumed by such Debtor, will be performed by the Debtor or Reorganized Debtor in the ordinary course of its business. Accordingly, such contracts and leases (including any assumed Executory Contracts and Unexpired Leases) will survive and remain unaffected by entry of the Confirmation Order.

ARTICLE VII

PROVISIONS GOVERNING DISTRIBUTIONS

A. Timing and Calculation of Amounts to Be Distributed

Except as otherwise provided in the Plan, on the Effective Date or as soon as reasonably practicable thereafter (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such a Claim becomes an Allowed Claim, on the next Distribution Date or as soon as reasonably practicable thereafter), each holder of an Allowed Claim against the Debtors shall receive the full amount of the distributions that the Plan provides for Allowed Claims in the applicable Class and in the manner provided herein. There shall be no record date for distributions under the Plan. In the event that any payment or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date. If and to the extent that there are Disputed Claims, distributions on account of any such Disputed Claims shall be made pursuant to the provisions set forth in Article VIII hereof. Except as otherwise provided herein, holders of Claims shall not be entitled to interest, dividends or accruals on the distributions provided for herein, regardless of whether such distributions are delivered on or at any time after the Effective Date.

B. Disbursing Agent

Except as otherwise provided herein, all distributions under the Plan shall be made by the Reorganized Debtors as Disbursing Agent or such other Person designated by the Reorganized Debtors as a Disbursing Agent on the Effective Date.

C. Rights and Powers of Disbursing Agent

1. Powers of the Disbursing Agent

The Disbursing Agent shall be empowered to: (a) affect all actions and execute all agreements, instruments and other documents necessary to perform its duties under the Plan; (b) make all distributions contemplated hereby; (c) employ professionals to represent it with respect to its responsibilities; and (d) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to the Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions hereof.

2. Expenses Incurred On or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and expenses incurred by the Disbursing Agent, [the Indenture Trustees and the Existing Notes Agents in connection with distributions under or implementation of the Plan](#) on or after the Effective Date (including taxes) and any reasonable compensation and expense reimbursement claims (including reasonable attorney fees and expenses) made by the Disbursing Agent, [the Indenture Trustees and the Existing Notes Agents](#) shall be paid in Cash by the Reorganized Debtors.

D. Cash Distributions

Distributions of Cash may be made either by check drawn on a domestic bank or wire transfer from a domestic bank, at the option of the Reorganized Debtors, except that Cash payments made to foreign creditors may be made in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

E. Rounding of Payments

Whenever payment of a fraction of a cent or share would otherwise be called for, the actual payment shall reflect a rounding down of such fraction to the nearest whole dollar or share, or zero if the amount is less than one dollar or share. To the extent Cash, notes, warrants, shares, or stock that are to be distributed under the Plan remain undistributed as a result of the rounding of such fraction to the nearest whole cent or share, such Cash, notes, or shares shall be treated as an unclaimed distribution under the Plan as set forth in [Article VII.H](#) herein.

F. Distributions on Account of Claims Allowed After the Effective Date

1. Payments and Distributions on Disputed Claims

Distributions made after the Effective Date to holders of Disputed Claims that are not Allowed Claims as of the Effective Date but which later become Allowed Claims shall be deemed to have been made on the Effective Date.

2. Special Rules for Distributions to Holders of Disputed Claims

Notwithstanding any provision otherwise in the Plan and except as may be agreed to by the Debtors or the Reorganized Debtors, on the one hand, and the holder of a Disputed Claim, on the other hand, no partial payments and no partial distributions shall be made with respect to any Disputed Claim until all Disputed Claims held by the holder of such Disputed Claim have become Allowed Claims or have otherwise been resolved by settlement or Final Order.

G. Delivery of Distributions and Undeliverable or Unclaimed Distributions

1. Delivery of Distributions in General

Except as otherwise provided in the Plan, distributions to holders of Allowed Claims shall be made to holders of record by the Disbursing Agent: (a) to the signatory set forth on any of the Proofs of Claim filed by such holder or other representative identified therein (or at the last known addresses of such holder if no Proof of Claim is filed or if the Debtors have been notified in writing of a change of address); (b) at the addresses set forth in any written notices of address changes delivered to the Disbursing Agent after the date of any related Proof of Claim; (c) at the addresses reflected in the Schedules if no Proof of Claim has been filed and the Disbursing Agent has not received a written notice of a change of address; (d) on any counsel that has appeared in the Chapter 11 Cases or any successor cases on the holder's behalf or (e) at the addresses reflected in the Debtors' books and records. Distributions under the Plan on account of Allowed Claims shall not be subject to levy, garnishment, attachment or like legal process, so that each holder of an Allowed Claim shall have and receive the benefit of the distributions in the manner set forth in the Plan. None of the Debtors, the Reorganized Debtors and the applicable Disbursing Agent shall incur any liability whatsoever on account of any distributions under the Plan except for gross negligence, willful misconduct or fraud.

Except as otherwise provided in the Plan, (i) in connection with the Existing Senior Secured Notes, (a) all distributions of Cash to holders of Existing Senior Secured Notes shall be governed by the Existing Senior Secured Notes Indenture, and shall be deemed completed when made to ~~or at the direction of the Existing Senior Secured Notes Indenture Trustee, who shall in turn make or direct distributions~~ for distribution in accordance with the Existing Senior Secured Notes Indenture, and ~~(ii)~~ (b) all distributions other than Cash to holders of

Existing Senior Secured Notes shall be deemed completed when made by the Disbursing Agent directly to holders of Existing Senior Secured Notes in accordance with the terms of the Plan and the Existing Senior Secured Notes Indenture; (ii) in connection with the Existing Convertible Notes, all distributions to holders of Existing Convertible Notes shall be governed by the Existing Convertible Notes Indenture, and shall be deemed completed when made ~~to or at the direction of the Indenture Trustee, who shall in turn make or direct distributions~~ by the Disbursing Agent directly to holders of Existing Convertible Notes in accordance with the terms of the Plan and the Existing Convertible Notes Indenture; and (iii) in connection with both the Existing Senior Notes and the Existing Convertible Notes, any distributions to be made by the Disbursing Agent shall be subject to the charging lien of the Existing Convertible Notes Indenture Trustee or the Existing Notes Agents, as applicable.

2. Undeliverable Distributions and Unclaimed Property

In the event that any distribution to any holder is returned as undeliverable, no distribution to such holder shall be made unless and until the Disbursing Agent has determined the then current address of such holder, at which time such distribution shall be made as soon as practicable after such distribution has become deliverable or has been claimed to such holder without interest; provided, however, that such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code and forfeited at the expiration of six months from the applicable Distribution Date. After such date, all “unclaimed property” or interests in property shall revert to the Reorganized Debtors (notwithstanding any applicable federal or state escheat, abandoned or unclaimed property laws to the contrary), and the Claim of any holder to such property shall be discharged and forever barred.

H. Withholding and Reporting Requirements

In connection with the Plan and all instruments issued in connection therewith, the Disbursing Agent shall comply with all applicable withholding and reporting requirements imposed by any federal, state or local taxing authority, and all distributions under the Plan shall be subject to any such withholding or reporting requirements.

I. Setoffs

Except as set forth herein, the Debtors and the Reorganized Debtors may withhold (but not set off except as set forth below) from the distributions called for under the Plan on account of any Allowed Claim an amount equal to any claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim. In the event that any such claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim are adjudicated by Final Order or otherwise resolved, the Debtors may, pursuant to section 558 of the Bankruptcy Code or applicable non-bankruptcy law, set off against any Allowed Claim and the distributions to be

made pursuant hereto on account of such Allowed Claim (before any distribution is made on account of such Allowed Claim) the amount of any adjudicated or resolved claims, equity interests, rights and Causes of Action of any nature that the Debtors or the Reorganized Debtors may hold against the holder of any such Allowed Claim, but only to the extent of such adjudicated or resolved amount. Neither the failure to effect such a setoff nor the allowance of any Claim under the Plan shall constitute a waiver or release by the Debtors or the Reorganized Debtors of any such claims, equity interests, rights and Causes of Action that the Debtors or the Reorganized Debtors may possess against any such holder, except as specifically provided herein.

J. Surrender of Cancelled Instruments or Securities

As a condition precedent to receiving any distribution pursuant to the Plan on account of an Allowed Claim evidenced by the instruments, securities, notes, or other documentation canceled pursuant to Article V.B of the Plan, the Holder of such Claim will tender the applicable instruments, securities, notes or other documentation evidencing such Claim (or a sworn affidavit identifying the instruments, securities, notes or other documentation formerly held by such Holder and certifying that they have been lost), to the Reorganized Debtors or another applicable Distribution Agent unless waived in writing by the Debtors or the Reorganized Debtors, as applicable. Notwithstanding anything to the contrary herein, and except as provided in Article III.C.2 above, on the Effective Date, the Existing Notes shall be deemed cancelled without any action on the part of the holders of Existing Notes.

K. Lost, Stolen, Mutilated or Destroyed Securities

In Except with respect to the Existing Notes, in addition to any requirements under any applicable agreement and applicable law, any Holder of a Claim evidenced by a security or note that has been lost, stolen, mutilated, or destroyed will, in lieu of surrendering such security or note to the extent required by the Plan, deliver to the Reorganized Debtors and other applicable Distribution Agent: (x) evidence reasonably satisfactory to the Reorganized Debtors and other applicable Distribution Agent of such loss, theft, mutilation, or destruction; and (y) such security or indemnity as may be required by the Reorganized Debtors and other applicable Distribution Agents to hold such party harmless from any damages, liabilities, or costs incurred in treating such individual as a Holder of an Allowed Claim. Upon compliance with this Article VII.K of the Plan as determined by the Debtors or Reorganized Debtors by a Holder of a Claim evidenced by a security or note, such Holder will, for all purposes under the Plan, be deemed to have surrendered such security or note to the Reorganized Debtors and other applicable Distribution Agents.

L. Claims Paid or Payable by Third Parties

1. Claims Paid by Third Parties

The Debtors or the Reorganized Debtors, as applicable, shall reduce in part or in full a Claim to the extent that the holder of such Claim receives payment in part or in full on account of such Claim from a party other than the Debtors or Reorganized Debtors. To the extent a holder of a Claim receives a distribution on account of such Claim from a party other than the Debtors or Reorganized Debtors, such holder shall, within two weeks of receipt thereof, repay or return the distribution to the applicable Reorganized Debtor, to the extent the holder's total recovery on account of such Claim from the third party and under the Plan exceeds the amount of such Claim as of the date of any such distribution under the Plan.

2. Insurance Claims

No distributions under the Plan shall be made on account of Allowed Claims until the holder of such Allowed Claim has exhausted all remedies with respect to the Debtors' Insurance Policies. To the extent that one or more of the Debtors' insurers agrees to satisfy in full a Claim (if and to the extent adjudicated by a court of competent jurisdiction), then immediately upon such insurers' agreement, such Claim may be expunged without a Claims objection having to be filed and without any further notice to or action, order or approval of the Bankruptcy Court.

3. Applicability of Insurance Policies

Except as otherwise provided in the Plan, distributions to holders of Allowed Claims shall be made in accordance with the provisions of any applicable Insurance Policy. Nothing contained in the Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any Person may hold against any other Person, including insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

M. Allocation of Distributions Between Principal and Unpaid Interest

To the extent that any Claim entitled to a distribution under the Plan is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall, for U.S. federal income tax purposes, be allocated on the Debtors' books and records to the principal amount of the Claim first and then, to the extent the consideration exceeds the principal amount of the Claim, to the accrued but unpaid interest.

ARTICLE VIII

PROCEDURES FOR RESOLVING CONTINGENT, UNLIQUIDATED AND DISPUTED CLAIMS

A. Prosecution of Objections to Claims

The Debtors (before the Effective Date) or the Reorganized Debtors (on or after the Effective Date), as applicable, shall have the exclusive authority to file, settle, compromise, withdraw or litigate to judgment any objections to Claims as permitted under the Plan. From and after the Effective Date, the Reorganized Debtors may settle or compromise any Disputed Claim without approval of the Bankruptcy Court. The Debtors reserve all rights to resolve any Disputed Claim outside the Bankruptcy Court under applicable governing law.

B. Allowance of Claims

Except as expressly provided herein or in any order entered in the Chapter 11 Cases before the Effective Date (including the Confirmation Order), the Reorganized Debtors after the Effective Date will have and retain any and all rights and defenses held by the Debtors with respect to any Claim as of the Petition Date. All claims of any Person against any Debtor shall be disallowed unless and until such Person pays, in full, the amount it owes each such Debtor.

C. Distributions After Allowance

On the Distribution Date following the date that the order or judgment of the Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Disbursing Agent shall provide to the holder of such Claim the distribution (if any) to which such holder is entitled under the Plan as of the Effective Date, without any interest to be paid on account of such Claim.

D. Estimation of Claims

The Debtors (before the Effective Date) or Reorganized Debtors (on or after the Effective Date) may, at any time, and from time to time, request that the Bankruptcy Court estimate any Disputed Claim pursuant to section 502(c) of the Bankruptcy Code regardless of whether an objection was previously filed with the Bankruptcy Court with respect to such Claim, or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal relating to any such objection. In the event that the Bankruptcy Court estimates any Disputed Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim against any party or Person, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, the Debtors (before

the Effective Date) or the Reorganized Debtors (after the Effective Date), may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim. All of the objection, estimation, settlement and resolution procedures set forth in the Plan are cumulative and not necessarily exclusive of one another. Claims may be estimated and subsequently compromised, objected to, settled, withdrawn or resolved by any mechanism approved by the Bankruptcy Court.

E. Deadline to File Objections to Claims

Any objections to Claims shall be filed no later than the Claims Objection Bar Date; provided, however, that the Debtors' failure to file an objection by the Claims Objection Bar Date shall not cause any Claim to be deemed an Allowed Claim nor shall it prejudice the Debtors' right to resolve any Disputed Claim outside the Bankruptcy Court under applicable governing law.

ARTICLE IX

SETTLEMENT, RELEASE, INJUNCTION AND RELATED PROVISIONS

A. Compromise and Settlement of Claims, Interests and Controversies

Pursuant to section 363 of the Bankruptcy Code and Bankruptcy Rule 9019 and in consideration for the distributions and other benefits provided pursuant to the Plan, the provisions of the Plan shall constitute a good faith compromise of all Claims, Interests and controversies relating to the contractual, legal and subordination rights that a holder of a Claim or Interest may have with respect to any Allowed Claim or Interest, or any distribution to be made on account of such Allowed Claim or Interest. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the compromise or settlement of all such Claims, Interests and controversies, as well as a finding by the Bankruptcy Court that such compromise or settlement is in the best interests of the Debtors, their Estates and holders of Claims and Interests and is fair, equitable and reasonable. In accordance with the provisions of the Plan, without any further notice to or action, order or approval of the Bankruptcy Court, after the Effective Date, the Reorganized Debtors may compromise and settle Claims against them and Causes of Action against other Persons.

B. Releases by the Debtors

Pursuant to section 1123(b) of the Bankruptcy Code and to the fullest extent allowed by applicable law, and except as otherwise specifically provided in the Plan or the Plan Supplement, for good and valuable consideration, including (i) the service of the Released Parties to facilitate the expeditious reorganization of the Debtors and the implementation of the restructuring contemplated by the Plan, (ii) the contribution of RSV to the Reorganized Debtors, (iii) the execution and delivery of the Restructuring Support Agreement and the performance of all material obligations thereunder, (iv) the execution and delivery of the Backstop Agreement and the performance of all material obligations thereunder, (v) participation in the Share Placement, (vi) the discharge of debt and all other good and valuable consideration paid pursuant hereto, and (vii) the services of the Debtors', the Non-Debtor Affiliates', the Russian Standard Parties' and RSV's present and former officers, directors, managers and advisors in facilitating the expeditious implementation of the restructuring contemplated hereby, on and after the Effective Date (such that the Reorganized Debtors will not receive any Claim or Cause of Action released hereunder), the Released Parties and their respective property are released and discharged by the Debtors, the Reorganized Debtors, the Estates, and the Non-Debtor Affiliates from any and all claims, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of the Debtors, the Reorganized Debtors, their Estates and the Non-Debtor Affiliates, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, contingent or non-contingent, existing or hereinafter arising, in law, equity or otherwise, whether for tort, fraud, contract, violations of federal or state securities laws or otherwise, that the Debtors, the Reorganized Debtors, the Estates, or the Non-Debtor Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the holder of any Claim or Interest or other Person, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Debtors' restructuring, the Restructuring Support Agreement, the Debtors' Chapter 11 Cases, the Existing Senior Secured Notes, the Existing Convertible Notes, the purchase, sale or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor, Reorganized Debtor, Estate or Non-Debtor Affiliate and any Released Party, the restructuring of Claims and Interests before or during the Chapter 11 Cases, the negotiation, formulation or preparation of the Plan, the Disclosure Statement, the Plan Supplement or related agreements, instruments or other documents, or with respect to any other act or omission, transaction, agreement, event or other occurrence taking place on or before the Effective Date; provided, however, that nothing in this Article IX.B shall be construed to release any party or entity from gross negligence, intentional fraud, willful misconduct, or criminal conduct, as determined by a Final Order.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor releases pursuant to this Article IX.B, which includes by reference each of the related provisions and definitions contained herein, and further shall constitute the Bankruptcy Court's finding that such Debtor releases are (i) in exchange for the good and valuable consideration provided by the Released Parties, (ii) a good faith settlement and compromise of the claims released by such Debtor releases, (iii) in the best interests of the Debtors and all holders of Claims and Interests, (iv) fair, equitable and reasonable, (v) given and made after due notice and opportunity for hearing, and (vi) a bar to any of the Debtors or the Reorganized Debtors asserting any Claim or Cause of Action released pursuant to such Debtor releases.

C. Releases by Holders of Claims

Except as otherwise provided in the Plan or the Plan Supplement, as of the Effective Date, each Releasing Party, to the fullest extent allowed by applicable law, as such law may be extended or interpreted subsequent to the Effective Date, shall be deemed to have conclusively, absolutely, unconditionally, irrevocably and forever, released and discharged the Debtors, the Reorganized Debtors, their Estates, the Non-Debtor Affiliates and the Released Parties and their respective property from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, including any derivative Claims, assertable on behalf of a Debtor, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, contingent or non-contingent, existing or hereafter arising, in law, equity or otherwise, whether for tort, fraud, contract, violations of federal or state securities laws or otherwise, that such Person would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Debtors' restructuring, the Restructuring Support Agreement, the Debtors' Chapter 11 Cases, the Existing Senior Secured Notes, the Existing Convertible Notes, the purchase, sale or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, including (without limitation) any tender rights provided under any applicable law, rule, or regulation, the subject matter of, or the transactions or events giving rise to, any Claim that is treated in the Plan, the business or contractual arrangements between the Debtors and any Released Party, the restructuring of Claims and Interests before or during the Chapter 11 Cases, the negotiation, formulation or preparation of the Restructuring Support Agreement, the Plan, the Disclosure Statement, the Plan Supplement or related agreements, instruments or other documents, with respect to any other act or omission, transaction, agreement, event or other occurrence taking place on or before the Confirmation Date; provided, however, that nothing in this Article IX.C shall be construed to release any party or entity from gross negligence, intentional fraud, willful misconduct or criminal conduct, as determined by a Final Order. Notwithstanding anything to the contrary in the Existing Senior Secured Notes Indenture or Existing Convertible Notes Indenture, or the instruments, guarantees, certificates, security documents and other documents related

thereto, the Releasing Parties shall have conclusively, absolutely, unconditionally, irrevocably and forever, released and discharged the Non-Debtor Affiliates from any and all Claims, Interests, obligations, rights, suits, damages, Causes of Action, remedies and liabilities whatsoever, whether known or unknown, direct or indirect, foreseen or unforeseen, existing or hereafter arising, that relate to guarantees of the Existing Senior Secured Notes or Existing Convertible Notes, and any collateral of Non-Debtor Affiliates securing the Existing Notes or any guarantees thereto. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any post-Effective Date obligations of any party under the Plan or any document, instrument or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the third party releases pursuant to this Article IX.C, which includes by reference each of the related provisions and definitions contained herein, and further shall constitute the Bankruptcy Court's finding that such third party releases are (i) in exchange for the good and valuable consideration provided by the Debtors, the Reorganized Debtors, the Non-Debtor Affiliates and the Released Parties, (ii) a good faith settlement and compromise of the claims released by such third party releases, (iii) in the best interests of the Debtors and all holders of Claims and Interests, (iv) fair, equitable and reasonable, (v) given and made after due notice and opportunity for hearing, and (vi) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to such Debtor releases.

D. Exculpation

Except as otherwise specifically provided in the Plan or Plan Supplement, no Exculpated Party shall have or incur, and each Exculpated Party is hereby released and exculpated from, any Exculpated Claim, obligation, cause of action or liability for any Exculpated Claim, except for gross negligence, intentional fraud or willful misconduct (to the extent such duty is imposed by applicable non-bankruptcy law). The Debtors and the Reorganized Debtors (and each of their respective Affiliates, agents, directors, officers, employees, advisors and attorneys) have, and upon Confirmation of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation and distribution of the Plan securities pursuant to the Plan, and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule or regulation governing the solicitation of acceptances or rejections of the Plan or such distributions made pursuant to the Plan.

E. Discharge of Claims and Termination of Interests

Pursuant to section 1141(d) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan, the distributions, rights and treatment that are provided in the Plan shall be in full and final satisfaction, settlement, release and discharge, effective as of the

Effective Date, of all Claims, Interests and Causes of Action of any nature whatsoever, including any interest accrued on Claims or Interests from and after the Petition Date, whether known or unknown, against the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims and Interests, including demands, liabilities and Causes of Action that arose before the Effective Date, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in each case whether or not: (1) a Proof of Claim or Interest based upon such Claim, debt, right or Interest is filed or deemed filed pursuant to section 501 of the Bankruptcy Code; (2) a Claim or Interest based upon such Claim, debt, right or Interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (3) the holder of such a Claim or Interest has accepted the Plan. Except as otherwise provided herein, any default by the Debtors or their Affiliates with respect to any Claim or Interest that existed before or on account of the filing of the Chapter 11 Cases shall be deemed cured on the Effective Date. The Confirmation Order shall be a judicial determination of the discharge of all Claims and Interests subject to the Effective Date occurring, except as otherwise expressly provided in the Plan.

F. Injunction

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE PLAN, THE PLAN SUPPLEMENT OR RELATED DOCUMENTS, OR FOR OBLIGATIONS ISSUED PURSUANT TO THE PLAN, ALL PERSONS WHO HAVE HELD, HOLD OR MAY HOLD CLAIMS OR INTERESTS THAT HAVE BEEN RELEASED PURSUANT TO ARTICLE IX.B OR ARTICLE IX.C, DISCHARGED PURSUANT TO ARTICLE IX.E, OR ARE SUBJECT TO EXCULPATION PURSUANT TO ARTICLE IX.D, ARE PERMANENTLY ENJOINED, FROM AND AFTER THE EFFECTIVE DATE, FROM TAKING ANY OF THE FOLLOWING ACTIONS: (1) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS, INCLUDING ANY CLAIMS IN RESPECT OF ANY GUARANTEES OR PLEDGES WITH RESPECT TO THE EXISTING NOTES GRANTED BY NON-DEBTOR AFFILIATES; (2) ENFORCING, ATTACHING, COLLECTING OR RECOVERING BY ANY MANNER OR MEANS ANY JUDGMENT, AWARD, DECREE OR ORDER AGAINST SUCH PERSONS ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; (3) CREATING, PERFECTING OR ENFORCING ANY ENCUMBRANCE OF ANY KIND AGAINST SUCH PERSONS OR THE PROPERTY OR ESTATES OF SUCH PERSONS ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; AND (4) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS RELEASED, SETTLED OR DISCHARGED PURSUANT TO THE PLAN.

THE RIGHTS AFFORDED IN THE PLAN AND THE TREATMENT OF ALL CLAIMS AND INTERESTS HEREIN SHALL BE IN EXCHANGE FOR AND IN COMPLETE SATISFACTION OF ALL CLAIMS AND INTERESTS OF ANY NATURE WHATSOEVER, INCLUDING ANY INTEREST ACCRUED ON CLAIMS FROM AND AFTER THE PETITION DATE, AGAINST THE DEBTORS OR ANY OF THEIR ASSETS, PROPERTY OR ESTATES. ON THE EFFECTIVE DATE, ALL SUCH CLAIMS AGAINST THE DEBTORS SHALL BE FULLY RELEASED AND DISCHARGED.

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED FOR HEREIN OR IN OBLIGATIONS ISSUED PURSUANT TO THE PLAN FROM AND AFTER THE EFFECTIVE DATE, ALL CLAIMS AGAINST THE DEBTORS SHALL BE FULLY RELEASED AND DISCHARGED, AND ALL INTERESTS SHALL BE CANCELLED, AND THE DEBTORS' LIABILITY WITH RESPECT THERETO SHALL BE EXTINGUISHED COMPLETELY, INCLUDING ANY LIABILITY OF THE KIND SPECIFIED UNDER SECTION 502(G) OF THE BANKRUPTCY CODE. ALL PERSONS SHALL BE PRECLUDED FROM ASSERTING AGAINST THE DEBTORS, THE DEBTORS' ESTATES, THE REORGANIZED DEBTORS, EACH OF THEIR RESPECTIVE SUCCESSORS AND ASSIGNS, AND EACH OF THEIR ASSETS AND PROPERTIES, ANY OTHER CLAIMS OR INTERESTS BASED UPON ANY DOCUMENTS, INSTRUMENTS OR ANY ACT OR OMISSION, TRANSACTION OR OTHER ACTIVITY OF ANY KIND OR NATURE THAT OCCURRED BEFORE THE EFFECTIVE DATE.

G. Temporary Injunction with Respect to Existing Notes Claims

TO THE EXTENT SUCH CLAIMS ARE NOT OTHERWISE RELEASED PURSUANT TO ARTICLE IX.C OF THIS PLAN, THE CONFIRMATION ORDER APPROVING THIS PLAN SHALL ACT AS A TEMPORARY INJUNCTION AGAINST THE ENFORCEMENT OF ANY DEFAULT AGAINST THE DEBTORS OR ANY NON-DEBTOR AFFILIATE OBLIGATED UNDER THE EXISTING NOTES CLAIMS. HOLDERS OF EXISTING NOTES CLAIMS SHALL BE ENJOINED FROM COMMENCING OR CONTINUING ANY ACTION, EMPLOYMENT OF PROCESS, OR ACT TO COLLECT, OFFSET, OR RECOVER ANY CLAIM RELATING TO THE EXISTING NOTES CLAIMS SO LONG AS THE DEBTORS OR THE REORGANIZED DEBTORS CONTINUE TO PROVIDE OR CAUSE TO BE PROVIDED SUCH TREATMENT TO HOLDERS OF EXISTING NOTES CLAIMS AS PROVIDED UNDER THE PLAN. THE TEMPORARY INJUNCTION WILL EXPIRE AUTOMATICALLY IF THE REORGANIZED DEBTORS DEFAULT UNDER THE PLAN BY FAILING TO PROVIDE OR CAUSE TO BE PROVIDED SUCH TREATMENT TO HOLDERS OF EXISTING NOTES CLAIMS AS PROVIDED UNDER THE PLAN AND FAIL TO CURE SUCH DEFAULT WITHIN 30 DAYS.

H. Term of Injunctions or Stays

Unless otherwise provided in the Plan or in the Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases pursuant to sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court, and extant on the Confirmation Date (excluding any injunctions or stays contained in the Plan or the Confirmation Order) shall remain in full force and effect until the Effective Date. All injunctions or stays contained in the Plan or the Confirmation Order shall remain in full force and effect in accordance with their terms.

I. Release of Liens and Guarantees

Except as otherwise provided herein or in any contract, instrument, release or other agreement or document created pursuant to the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan and, in the case of a Secured Claim, satisfaction in full of the portion of the Secured Claim that is Allowed as of the Effective Date, all guarantees, mortgages, deeds of trust, Liens, pledges or other security interests against any property of the Estates shall be fully released and discharged, and all of the right, title and interest of any holder of such guarantees, mortgages, deeds of trust, Liens, pledges or other security interests shall revert to the Reorganized Debtors and their successors and assigns. For the avoidance of doubt, all guarantees, mortgages, deeds of trust, Liens, pledges or other security interests against any property of the Estates shall be fully released and discharged on the Effective Date without any further action of any party, including, but not limited to, further order of the Bankruptcy Court or filing updated schedules or statements typically filed pursuant to the Uniform Commercial Code.

ARTICLE X

CONDITIONS PRECEDENT TO CONFIRMATION OF THE PLAN AND THE EFFECTIVE DATE

A. Conditions Precedent to Confirmation

It shall be a condition to Confirmation hereof that the following provisions, terms and conditions shall have been satisfied or waived pursuant to the provisions of Article X.C.

1. The Bankruptcy Court shall have entered an order in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, approving the Disclosure Statement with respect to the Plan as containing adequate information within the meaning of section 1125 of the Bankruptcy Code.

2. The Confirmation Order (a) shall be, in form and substance, reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, and (b) shall

include a finding by the Bankruptcy Court that the New Senior Secured Notes and the New Common Stock to be issued on the Effective Date will be authorized and exempt from registration under applicable securities law pursuant to section 1145 of the Bankruptcy Code or section 4(a)(2) of the Securities Act and Regulation D, and shall not be subject to any stay or subject to an unresolved request for revocation under section 1144 of the Bankruptcy Code.

3. The Plan and the Plan Supplement, including any schedules, documents, supplements and exhibits thereto shall, in form and substance, be reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, consistent in all material respects with the Restructuring Support Agreement.

4. The Bankruptcy Court shall have entered one or more orders in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, authorizing and directing the Debtors to assume (a) the Restructuring Support Agreement, (b) the Backstop Agreement, and (c) the engagement or fee letters of each of the Advisors.

5. The Restructuring Support Agreement shall not have been terminated and shall be in full force and effect.

B. Conditions Precedent to the Effective Date

It shall be a condition to the Effective Date that the following provisions, terms and conditions shall have been satisfied or waived pursuant to the provisions of Article X.C.

1. The Bankruptcy Court shall have entered one or more orders (which may include the Confirmation Order) authorizing the assumption and rejection of Executory Contracts and Unexpired Leases by the Debtors as contemplated herein in form and substance acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee.

2. The Confirmation Order shall be consistent with the Restructuring Support Agreement and in form and substance reasonably acceptable to the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee, and the Existing Convertible Notes Steering Committee and shall have been entered by the Bankruptcy Court and shall not be subject to any stay subject to an unresolved request for revocation under section 1144 of the Bankruptcy Code.

3. The Share Placement shall have been consummated.

4. All of the schedules, documents, supplements and exhibits to the Plan shall have been filed in form and substance reasonably acceptable to the Debtors, the Russian

Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee and shall be consistent with the terms of the Restructuring Support Agreement.

5. All authorizations, consents, and regulatory approvals required, if any, in connection with the consummation of the Plan shall have been obtained.

6. All actions, documents, certificates, and agreements necessary to implement this Plan including, without limitation, the Investor Rights Agreement, the Reorganized Debtors' Corporate Governance Documents and the indenture and related documentation for the New Senior Secured Notes shall be consistent with the terms of the Restructuring Support Agreement and shall have been effected or executed and delivered to the required parties and, to the extent required, filed with the applicable governmental units in accordance with applicable laws. All conditions precedent to the effectiveness of such documents and agreements shall have been satisfied or waived pursuant to the terms thereof.

7. The Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee, each acting reasonably and in good faith, shall have received satisfactory confirmatory diligence regarding the Debtors, the Non-Debtor Affiliates, and RSV including satisfaction of any "Know Your Client" requirements and customary FCPA/anti-bribery and sanctions diligence.

8. The Debtors shall have paid all fees and expenses of the Advisors through and including the Effective Date in full in Cash, including all RSA Parties' Professional Fee Claims and the Existing Notes ~~Indenture~~-Trustees' and Agents Fee and Expense Claims.

9. The Effective Date shall have occurred by February 15, 2017.

10. The Restructuring Support Agreement shall not have been terminated and shall be in full force and effect.

C. Waiver of Conditions

The conditions to Confirmation of the Plan and to consummation of the Plan set forth in this Article X may be waived at any time upon receipt of written waivers from each of the Debtors, the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the written waiver of the Indenture Trustee and the Existing Notes Agents).

D. Effect of Failure of Conditions

If the consummation of the Plan does not occur, the Plan shall be null and void in all respects and nothing contained in the Plan or the Disclosure Statement shall: (1) constitute a

waiver or release of any Claims against or Interests in the Debtors; (2) prejudice in any manner the rights of the Debtors, any holders of Claims or any other Person; or (3) constitute an admission, acknowledgment, offer or undertaking by the Debtors, any holders or any other Person in any respect.

ARTICLE XI

MODIFICATION, REVOCATION OR WITHDRAWAL OF THE PLAN

A. *Modification and Amendments*

Except as otherwise specifically provided herein, and with the consent of the Russian Standard Parties, the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee; (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the consent of the Indenture Trustee and the Existing Notes Agents), the Debtors reserve the right to modify the Plan as to material terms and seek Confirmation consistent with the Bankruptcy Code and, as appropriate, not re-solicit votes on such modified Plan. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019 and those restrictions on modifications set forth in the Plan, and with the consent of the Russian Standard Parties, and the Existing Senior Secured Notes Steering Committee and the Existing Convertible Notes Steering Committee (and solely to the extent affecting the rights or obligations of the Indenture Trustees and the Existing Notes Agents, the consent of the Indenture Trustee and the Existing Notes Agents), the Debtors expressly reserve their rights to alter, amend or modify materially the Plan one or more times, after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend or modify the Plan or remedy any defect or omission, or reconcile any inconsistencies in the Plan, the Disclosure Statement or the Confirmation Order, in such matters as may be necessary to carry out the purposes and intent of the Plan.

B. *Effect of Confirmation on Modifications*

Entry of a Confirmation Order shall mean that all modifications or amendments to the Plan occurring after the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or re-solicitation under Bankruptcy Rule 3019.

C. Revocation or Withdrawal of the Plan

The Debtors reserve the right to revoke or withdraw the Plan in consultation with the Steering Committees and subject to the terms of the Restructuring Support Agreement before the Effective Date. If the Debtors revoke or withdraw the Plan, or if Confirmation or consummation of the Plan does not occur, then: (1) the Plan shall be null and void in all respects; (2) any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain of any Claim or Interest or Class of Claims or Interests), assumption or rejection of Executory Contracts or Unexpired Leases effected by the Plan, and any document or agreement executed pursuant to the Plan, shall be deemed null and void; and (3) nothing contained in the Plan shall: (a) constitute a waiver or release of any Claims or Interests; (b) prejudice in any manner the rights of the Debtors or any other Person; or (c) constitute an admission, acknowledgement, offer or undertaking of any sort by the Debtors or any other Person.

ARTICLE XII

RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, on and after the Effective Date, the Bankruptcy Court shall retain such jurisdiction over the Chapter 11 Cases and all matters arising out of or related to the Chapter 11 Cases and the Plan including jurisdiction to:

1. allow, disallow, determine, liquidate, classify, estimate or establish the priority, secured or unsecured status, or amount of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the secured or unsecured status, priority, amount or allowance of Claims;
2. decide and resolve all matters related to the granting and denying, in whole or in part, of any applications for allowance of compensation or reimbursement of expenses to Professionals authorized pursuant to the Bankruptcy Code or the Plan;
3. resolve any matters related to: (a) the assumption, assumption and assignment or rejection of any Executory Contract or Unexpired Lease to which the Debtors are party or with respect to which a Debtor may be liable in any manner and to hear, determine and, if necessary, liquidate, any Claims arising therefrom, including Claims based on the Debtors' rejection of Executory Contracts or Unexpired Leases as set forth in Article VI, Cure Claims pursuant to section 365 of the Bankruptcy Code or any other matter related to such Executory Contract or Unexpired Lease; (b) any potential contractual obligation under any Executory Contract or Unexpired Lease that is assumed; (c) the Reorganized Debtors amending, modifying or supplementing, after the Effective Date, pursuant to Article VI, any Executory Contracts or Unexpired Leases or the list of Executory Contracts and Unexpired Leases to be

assumed or rejected or otherwise; and (d) any dispute regarding whether a contract or lease is or was executory or expired.

4. ensure that distributions to holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

5. adjudicate, decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters, and grant or deny any applications involving a Debtor that may be pending on the Effective Date;

6. adjudicate, decide or resolve any and all matters related to any Cause of Action;

7. adjudicate, decide or resolve any and all matters related to section 1141 of the Bankruptcy Code;

8. resolve any avoidance or recovery actions under sections 105, 502(d), 542 through 551 and 553 of the Bankruptcy Code;

9. resolve any cases, controversies, suits, disputes or Causes of Action that may arise in connection with the consummation, interpretation or enforcement of the Plan or any Person's obligations incurred in connection with the Plan;

10. issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Person with consummation or enforcement of the Plan;

11. resolve any cases, controversies, suits, disputes or Causes of Action with respect to the discharge, releases, injunctions, exculpations, indemnifications and other provisions contained in Article IX and enter such orders as may be necessary or appropriate to implement such releases, injunctions and other provisions;

12. enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked or vacated;

13. adjudicate any and all disputes arising from or relating to distributions under the Plan;

14. consider any modifications of the Plan, cure any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, including the Confirmation Order;

15. determine requests for the payment of Claims entitled to priority pursuant to section 507 of the Bankruptcy Code;

16. hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Plan or the Confirmation Order, including disputes arising under agreements, documents or instruments executed in connection with the Plan;

17. hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code;

18. hear and determine all disputes involving the existence, nature or scope of the Debtors' discharge, including any dispute relating to any liability arising out of the termination of employment or the termination of any employee or retiree benefit program, regardless of whether such termination occurred before or after the Effective Date;

19. determine any other matters that may arise in connection with or related to the Plan, the Disclosure Statement or the Confirmation Order;

20. enforce all orders previously entered by the Bankruptcy Court;

21. hear any other matter not inconsistent with the Bankruptcy Code; and

22. enter an order concluding or closing the Chapter 11 Cases.

ARTICLE XIII

MISCELLANEOUS PROVISIONS

A. Immediate Binding Effect

Subject to Article X.B, and notwithstanding Bankruptcy Rules 3020(e), 6004(h) or 7062 or any other Bankruptcy Rule, upon the occurrence of the Effective Date, the terms of the Plan and the Plan Supplement shall be immediately effective and enforceable and deemed binding upon the Debtors, the Reorganized Debtors and any and all holders of Claims or Interests (irrespective of whether such Claims or Interests are deemed to have accepted the Plan), all Persons that are parties to or are subject to the settlements, compromises, releases, discharges and injunctions described in the Plan, each Person acquiring property under the Plan, and any and all non-Debtor parties to Executory Contracts and Unexpired Leases with the Debtors.

B. Additional Documents

On or before the Effective Date, the Debtors may file with the Bankruptcy Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. The Debtors or Reorganized Debtors, as applicable, and all holders of Claims receiving distributions pursuant to the Plan and all other parties in interest shall, from time to time, prepare, execute and deliver any agreements or

documents and take any other actions as may be necessary or advisable to effectuate the provisions and intent of the Plan.

C. Dissolution of any Statutory Committee

On the Effective Date, any statutory committee formed in connection with the Chapter 11 Cases shall dissolve automatically and all members thereof shall be released and discharged from all rights, duties and responsibilities arising from or related to the Chapter 11 Cases.

D. Reservation of Rights

None of the Plan, any statement or provision contained in the Plan or any action taken or not taken by any Debtor with respect to the Plan, the Disclosure Statement or the Plan Supplement shall be or shall be deemed to be an admission or waiver of any rights of any Debtor with respect to the holders of Claims or Interests before the Effective Date.

E. Successors and Assigns

The rights, benefits and obligations of any Person named or referred to in the Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign, affiliate, officer, director, manager, agent, representative, attorney, beneficiaries or guardian, if any, of each Person.

F. Service of Documents

After the Effective Date, any pleading, notice or other document required by the Plan to be served or delivered shall be served as follows:

1. If to the Reorganized Debtors, to:

Roust Corporation
777 Westchester Avenue
Suite 101
White Plains, New York 10604
Attn: Grant Winterton

with copies to:

Skadden, Arps, Slate, Meagher and Flom LLP
4 Times Square
New York, New York 10036
Attn: Jay M. Goffman
Mark A. McDermott

2. After the Effective Date, the Debtors may, in their sole discretion, notify Persons that, in order to continue receiving documents pursuant to Bankruptcy Rule 2002, such Persons must file a renewed request to receive documents pursuant to Bankruptcy Rule 2002. After the Effective Date, the Debtors are authorized to limit the list of Persons receiving documents pursuant to Bankruptcy Rule 2002 to those Persons who have filed such renewed requests.

G. Entire Agreement

Except as otherwise indicated, the Plan and the Plan Supplement supersede all previous and contemporaneous negotiations, promises, covenants, agreements, understandings and representations on such subjects, all of which have become merged and integrated into the Plan.

H. Severability of Plan Provisions

If, before Confirmation of the Plan, any term or provision of the Plan is held by the Bankruptcy Court or any other court exercising proper jurisdiction to be invalid, void or unenforceable, the Bankruptcy Court or other court exercising proper jurisdiction shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. Notwithstanding the foregoing, if any provision of the Plan is materially altered or rendered unenforceable, the Plan shall not be confirmed without the written consent of the Debtors in consultation with the Steering Committees.

I. Exhibits

All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan as if set forth in full in the Plan. After the exhibits and documents are filed, copies of such exhibits and documents shall be available upon request to the Debtors' counsel, by contacting Skadden, Arps, Slate, Meagher and Flom LLP, 4 Times Square, New York, New York 10036, at the Bankruptcy Court's website at <https://ecf.nysb.uscourts.gov> or at the website of the voting agent, Epiq Corporate Restructuring at <http://dm.epiq11.com/Roust>. To the extent any exhibit or document is inconsistent with the terms of the Plan, unless otherwise ordered by the Bankruptcy Court, the non-exhibit or non-document portion of the Plan shall control.

J. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Plan in good faith and in compliance with the Bankruptcy Code and any applicable non-bankruptcy law, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and their respective Affiliates, agents, representatives, members, principals, shareholders, officers, directors, employees, advisors and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code in the offer, issuance, sale and purchase of Plan securities offered and sold under the Plan, and, therefore, will have no liability for the violation of any applicable law, rule or regulation governing the solicitation of votes on the Plan or the offer, issuance, sale or purchase of the securities offered and sold under the Plan.

K. Conflicts

Except as set forth in the Plan, to the extent that any provision of the Disclosure Statement or any other order (other than the Confirmation Order) referenced in the Plan (or any exhibits, schedules, appendices, supplements or amendments to any of the foregoing), conflict with or are in any way inconsistent with any provision of the Plan, the Plan shall govern and control; provided, however, that if there is a conflict between this Plan and a Plan Supplement document, the Plan Supplement document shall govern and control.

Dated: December ~~13~~30, 2016

Respectfully submitted,

Roust Corporation

By: /s/ Grant Winterton
Name: Grant Winterton
Title: Chief Executive Officer

Jay M. Goffman
Mark A. McDermott
Raquelle L. Kaye
Julie Lanz
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Proposed Counsel for Debtors and Debtors in
Possession

ANNEX 1

“Industry Competitor” means any person (or any of its affiliates) on the Restricted Purchasers’ List, as amended from time to time in accordance with the Investor Rights Agreement, and any person or entity (or any of its affiliates) which is an Industry Competitor of a member of Reorganized Roust and any controlling shareholder of an Industry Competitor of any member of Reorganized Roust and any successor of such person or entity, or any person that is acting on behalf of or fronting for any such person, provided that a person will not be considered to be “fronting for” or “acting on behalf of” any such person if such person has confirmed in writing to Reorganized Roust that it is not fronting for or acting on behalf of a competitor or an affiliate of an Industry Competitor. In the event an Exit Event has not been completed prior to June 30, 2019, the Competitor Transfer Restrictions (as defined in the Restructuring Support Agreement and the Investor Rights Agreement) will terminate. Following the termination of the Competitor Transfer Restriction, a holder may transfer any shares of New Common Stock to an Industry Competitor, subject to prior consultation with the Reorganized Debtors.

RESTRICTED PURCHASERS’ LIST¹

1. Spi Group S.a.r.l.
2. Stoli Froup USA LLC
3. Spirits International B.V.
4. Sabiedrība ar ierobežotu atbildību “**AMBER BEVERAGE GROUP**”
5. JSC Rosspirprom
6. JSC Tatspirtprom
7. LLC Tatspirtprom
8. LLC Status Group
9. OJSC Synergy
10. Belvedere S.A.
11. Bayadera Group
12. Stock Spirits Group PLC
13. DIAGEO plc
14. Pernod Ricard (sp)
15. Suntory Holdings Limited
16. Brown Forman Corporation
17. Bacardi Limited
18. Emperador Inc.
19. REMY-COINTREAU S.A.
20. LVMH Moët Hennessy Louis Vuitton S.E.

¹ List will be updated on a periodic basis, updates subject to a limit of 3 parties added per year, with consent of the Minority Directors, not to be unreasonably withheld, it being understood that financial investors shall not be considered competitors for the purpose of transfer exclusions, unless such financial investor holds a majority or controlling stake in an Industry Competitor.

- 21. William Grant & Sons Distillers Ltd.
- 22. Tequila Cuervo La Rojeña s.a. de c.v
- 23. Davide Campari-Milano S.p.A.
- 24. LABEL 5 First Blending Company Limited
- 25. Alcohol Siberian Group Ltd.