

Obrazac 3.

FINANCIJSKA AGENCIJA

Ulica Lorenza Jagera 1

31 000 Osijek

(adresa nadležne jedinice)

FINANCIJSKA AGENCIJA

RE OSIJEK

NEPOSREDNO 1

25-02-2026

PREDSTEČAJNE NAGODBE
PRIMANJE I OTPREMA POŠTE

KLASA 034-011/26-01/21

UR. BROJ 118-08-601-26-4-28

Nadležni trgovački sud _____ Trgovački sud u Osijeku _____

Poslovni broj spisa _____ Pp-St-680/2025-10_

PRIJAVA TRAŽBINE VJEROVNIKA U PREDSTEČAJNOM POSTUPKU

PODACI O VJEROVNIKU:

Ime i prezime / tvrtka ili naziv SESTO HOLDING BV

OIB _____

Adresa / sjedište

RIJTUIGWEI 27, 2992 ZZ BARENDRECHT, NIZOZEMSKA _____

PODACI O DUŽNIKU:

Ime i prezime / tvrtka ili naziv _____ C pharm Ltd_

OIB _____ 38466254572 _____

Adresa / sjedište

_Gospodarska zona 15 32 000 Vukovar

PODACI O TRAŽBINI:

Pravna osnova tražbine (npr. ugovor, odluka suda ili drugog tijela, ako je u tijeku sudski postupak oznaku spisa i naznaku suda kod kojeg se postupak vodi)

Iznos dospjele tražbine € 10.000,-- EURO

Glavnica € 10.000,-- EURO

Kamate 8% EURO

Iznos tražbine koja dopijeva nakon otvaranja predstečajnog postupka 10.000,-- EURO

Dokaz o postojanju tražbine (npr. račun, izvadak iz poslovnih knjiga)

_____ ugovor _____

Vjerovnik raspolaže ovršnom ispravom ĐA / NE za iznos 10.000,-- EURO

Naziv ovršne isprave

PODACI O RAZLUČNOM PRAVU:

Pravna osnova razlučnog prava

_____ %

Dio imovine na koji se odnosi razlučno pravo

_____ %

_____ %

Iznos tražbine _____ (kn)

Razlučni vjerovnik odriče se prava na odvojeno namirenje ODRIČEM / NE ODRIČEM

Razlučni vjerovnik pristaje da se odgodi namirenje iz predmeta na koji se odnosi njegovo razlučno pravo radi provedbe plana restrukturiranja PRISTAJEM / NE PRISTAJEM

PODACI O IZLUČNOM PRAVU:

Pravna osnova izlučnog prava

Dio imovine na koji se odnosi izlučno pravo

Izlučni vjerovnik pristaje da se izdvoji predmet na koji se odnosi njegovo izlučno pravo radi provedbe plana restrukturiranja PRISTAJEM / NE PRISTAJEM

Mjesto i datum

BARENDRECHT 23-februar 2026

Potpis vjerovnika

The block contains a handwritten signature in black ink, which appears to be 'J. Barendrecht', written over a horizontal line. To the right of the signature is a logo consisting of a diamond shape with the letters 'SH' inside it.

INTERCOMPANY LOAN AGREEMENT

This Intercompany Loan Agreement ("Agreement") is entered into on 27th August 2025

BETWEEN

Sesto Holding B.V.,

a private limited liability company incorporated under the laws of the Netherlands, having its registered office at Rijtuigwei 27, 2992 ZZ Barendrecht, registered with the Dutch Chamber of Commerce under number 24444930, hereinafter referred to as the "**Lender**",

AND

C-Pharm,

a company incorporated under the laws of **Croatia**, having its registered office at Gospodarska zona Vukovar 15, registered under number OIB 38466254572, EUID HRSR.030085669, hereinafter referred to as the "**Borrower**".

The Parties acknowledge that they are **related parties** within the meaning of applicable tax and transfer pricing regulations.

1. PURPOSE AND COMMERCIAL RATIONALE

1.1 The purpose of this Loan is to provide the Borrower with **temporary financing for its ordinary business activities**.

1.2 The Parties confirm that this Loan:

- is **not intended as equity, capital contribution, or profit distribution**;
- creates a **genuine repayment obligation**; and
- is entered into under **commercially comparable conditions** to those that would apply between independent third parties.

2. LOAN AMOUNT

2.1 The Lender hereby grants to the Borrower a loan in the principal amount of **EUR 10,000 (ten thousand euros)** (the "Loan").

2.2 The Loan shall be transferred to the Borrower's bank account within **[1] days** after execution of this Agreement.

3. INTEREST (ARM'S-LENGTH)

3.1 The Loan shall bear interest at a fixed rate of **8% per annum**, calculated on the outstanding principal.

3.2 The Parties confirm that the interest rate:

- reflects the **credit risk, term, and unsecured nature** of the Loan;
- is consistent with **arm's-length pricing** as referred to in Article 8b of the Dutch Corporate Income Tax Act (Wet Vpb 1969) and OECD Transfer Pricing Guidelines; and
- is comparable to the rate that would be charged by an independent lender under similar circumstances.

3.3 Interest shall accrue daily from the date of disbursement until full repayment.

4. TERM AND REPAYMENT

4.1 The Loan shall have a fixed term of **six (6) months** from the date of disbursement.

4.2 The Borrower shall repay the full outstanding principal amount together with all accrued interest **in one lump sum** on or before the maturity date.

4.3 Early repayment is permitted without penalty, provided accrued interest up to the repayment date is paid in full.

5. REPAYMENT CAPACITY

5.1 The Borrower represents and warrants that:

- it has sufficient **liquidity and expected cash flow** to repay the Loan at maturity; and
 - the Loan does not render the Borrower insolvent or unable to meet its obligations.
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6. USE OF FUNDS

6.1 The Loan shall be used exclusively for **business purposes** of the Borrower.

7. TAXATION AND WITHHOLDING

7.1 All payments under this Agreement shall be made **free and clear of any withholding or deduction**, unless such withholding is required by law.

7.2 If the Borrower is required to withhold taxes on interest payments, the Borrower shall:

- withhold the required amount; and
- provide the Lender with appropriate **tax documentation** evidencing such withholding.

7.3 No gross-up shall apply unless required under mandatory law.

8. NO SUBORDINATION / NO EQUITY CHARACTER

8.1 The Loan shall:

- rank as an **ordinary unsecured debt obligation** of the Borrower;
 - not be subordinated to shareholder claims; and
 - not participate in profits or losses of the Borrower.
-

9. DEFAULT

9.1 The Borrower shall be in default if it fails to repay the Loan or accrued interest on the due date.

9.2 In the event of default, the Lender may demand immediate repayment and charge statutory interest and reasonable collection costs, in accordance with applicable law.

10. TRANSFER PRICING DOCUMENTATION

10.1 The Parties shall retain this Agreement and related documentation as part of their **transfer pricing records**.

10.2 The Parties agree that this Agreement reflects **economic substance** and may be disclosed to tax authorities upon request.

11. GOVERNING LAW AND JURISDICTION

11.1 This Agreement shall be governed by and construed in accordance with the **laws of the Netherlands**.

11.2 Any disputes shall be submitted to the competent court in the Netherlands.

12. ENTIRE AGREEMENT

12.1 This Agreement constitutes the entire agreement between the Parties with respect to the Loan.

13. SIGNATURES

Signed in two originals.

For Sesto Holding B.V. (Lender)

Name: Petar Sesto

Title: CEO

Signature: 

Date: 27th August 2025

For C-Pharm (Borrower)

Name: Mario Bajto

Title: CEO

Signature:

Date: 27th August 2025