

May 20, 2022

#### VIA ECF

Hon. Naomi R. Buchwald Daniel Patrick Moynihan United States District Court Southern District of New York 500 Pearl Street New York, NY 10007-1312

Re: In re Aegean Marine Petroleum Network Inc. Sec. Litig., No. 18-CV-4993 (NRB)

# Dear Judge Buchwald:

Pursuant to the Court's request, Lead Plaintiff Utah Retirement Systems, on behalf of itself and each of the putative class members ("Lead Plaintiff"), respectfully submits the following modified documents – which now incorporate the September 13, 2022 final approval hearing date and corresponding scheduling dates – in further support of Lead Plaintiff's Unopposed Motion For: (I) Preliminary Approval of Proposed Partial Class Action Settlements with PricewaterhouseCoopers Auditing Company S.A. and Deloitte Certified Public Accountants, S.A.; (II) Preliminary Certification of Settlement Class; and (III) Approval of Notice to the Settlement Class. Settling Defendants have no opposition to these submissions.

- <u>Exhibit A</u> [Proposed] Order Preliminarily Approving The Settlement With Deloitte Certified Public Accountants, S.A. and Providing For Notice ("PwC Greece Preliminary Approval Order").
  - Exhibit A-1: Omnibus Notice
  - Exhibit A-2: Proof of Claim and Release Form
  - Exhibit A-3: Summary Notice
- <u>Exhibit B</u> [Proposed] Order Preliminarily Approving The Settlement With Deloitte Certified Public Accountants, S.A. and Providing For Notice ("Deloitte Greece Preliminary Approval Order").
  - o Exhibit B-1: Omnibus Notice
  - Exhibit B-2: Proof of Claim and Release Form
  - Exhibit B-3: Summary Notice

Hon. Naomi R. Buchwald May 20, 2022 Page 2 of 2

Respectfully submitted,

# **BERMAN TABACCO**

/s/ Nicole Lavallee

Nicole Lavallee

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Email: nlavallee@bermantabacco.com

Counsel for Lead Plaintiff Utah Retirement Systems

cc: All Counsel Via ECF

# **EXHIBIT A**

# UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE AEGEAN MARINE	) Case No. 1:18-cv-04993 (NRB)
PETROLEUM NETWORK, INC.	)
SECURITIES LITIGATION	) Hon. Naomi Reice Buchwald
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[PROPOSED] ORDER PRELIMINARILY APPROVING SETTLEMENT WITH PRICEWATERHOUSECOOPERS AUDITING COMPANY S.A. AND PROVIDING FOR NOTICE

#### **WHEREAS:**

- Lead Plaintiff Utah Retirement Systems ("Lead Plaintiff") and defendant A. PricewaterhouseCoopers Auditing Company S.A. ("PwC Greece" or the "Settling Defendant") have entered into a settlement of the claims asserted in this Action against PwC Greece, the terms of which are set forth in the Stipulation and Agreement of Partial Settlement, dated November 9, 2021 and the Amendment to the Pricewaterhouse Coopers Auditing Company S.A. Stipulation and Agreement of Partial Settlement, dated March 22, 2022 (together, the "PwC Greece Stipulation" or the "PwC Greece Settlement"), which is subject to review under Rule 23 of the Federal Rules of Civil Procedure, and which, together with the exhibits thereto, sets forth the terms and conditions of the proposed PwC Greece Settlement of the claims asserted in the Action on the merits and with prejudice as against PwC Greece, and for the entry of final judgment Releasing the PwC Greece Released Claims against PwC Greece and the PwC Greece Released Parties, PricewaterhouseCoopers including Dismissed Defendants International Limited and PricewaterhouseCoopers LLP;
- B. The Court having read and considered the PwC Greece Stipulation and exhibits thereto, including the proposed (i) Notice; (ii) Summary Notice; and (iii) Order and Final Judgment with Prejudice Regarding PwC Greece, and submissions relating thereto, and finding that substantial and sufficient grounds exist for entering this Order; and
- C. The Court preliminarily finds that the proposed PwC Greece Settlement appears to fall within the range of possible approval and is therefore sufficiently fair, reasonable and adequate to warrant providing notice of the PwC Greece Settlement to the Settlement Class based on the following:
  - (1) Lead Plaintiff and Lead Counsel have adequately represented the class;

- (2) the proposed PwC Greece Settlement resulted from informed, extensive arm's-length negotiations between experienced counsel;
- (i) the costs, risks and delay of trial and appeal; (ii) the effectiveness of any proposed method of distributing relief to the Settlement Class, including the method of processing Settlement Class Member Claims; (iii) the application for attorneys' fees and reimbursement of Litigation Expenses and the application for the establishment of a Litigation Expense Fund; and (iv) the PwC Greece Supplemental Agreement identified by the parties pursuant Rule 23(e)(3); and
- (4) the PwC Greece Settlement treats Settlement Class Members equitably relative to each other and to the claims against PwC Greece.

# NOW, THEREFORE, IT IS HEREBY ORDERED:

- 1. The Court, for purposes of this Order, adopts all defined terms as set forth in the PwC Greece Stipulation.
- 2. Pursuant to Rules 23(a) and (b)(3) of the Federal Rules of Civil Procedure, and for purposes of this PwC Greece Settlement only, the Action is hereby preliminarily certified as a class action on behalf of:
  - all Persons who purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. securities or sold Aegean put options between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action ("Dismissed Defendants"); (c) present or former officers, directors, partners or controlling persons as of April 30, 3018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class is

any Settlement Class Member that validly and timely requests exclusion as approved by the Court.

- 3. The Court finds, for the purposes of the proposed PwC Greece Settlement only, that the prerequisites for a class action under Rules 23(a) and (b)(3) of the Federal Rules of Civil Procedure have been satisfied in that:
- (a) the number of Settlement Class Members is so numerous that joinder of all members is impracticable.
  - (b) there are questions of law and fact common to the Settlement Class;
- (c) the claims of Lead Plaintiff are typical of the claims of the Settlement Class it seeks to represent;
- (d) Lead Plaintiff and Lead Counsel have and will fairly and adequately represent the interests of the Settlement Class;
- (e) the questions of law and fact common to the Members of the Settlement Class predominate over any questions affecting only individual Settlement Class Members; and
- (f) a class action is superior to other available methods for the fair and efficient adjudication of the controversy.
- 4. Pursuant to Rule 23 of the Federal Rules of Civil Procedure, and for the purposes of the PwC Greece Settlement only, Lead Plaintiff Utah Retirement Systems is preliminarily certified as the Class Representative and Lead Counsel Berman Tabacco is preliminarily certified as Class Counsel.
- 5. Pursuant to Rule 23 of the Federal Rules of Civil Procedure, Lead Counsel is authorized to act on behalf of the Class Representative and other Settlement Class Members with respect to all acts or consents required by or that may be given pursuant to the PwC Greece

Stipulation, including all acts that are reasonably necessary to consummate the proposed PwC Greece Settlement.

- 6. The Court preliminarily finds that the PwC Greece Settlement should be approved as: (a) the result of serious, extensive arm's-length and non-collusive negotiations; (b) falling within a range of reasonableness warranting final approval; (c) having no obvious deficiencies; and (d) warranting notice of the proposed PwC Greece Settlement to Settlement Class Members and further consideration of the PwC Greece Settlement at the final fairness hearing described below.
- 7. A final approval hearing shall be held on **September 13, 2022** at **2 p.m.** either via video or teleconference or in person at the United States District Court for the Southern District of New York, 500 Pearl Street, Courtroom 21A, New York, New York 10007 (the "Final Approval Hearing") to determine:
- (a) whether the proposed PwC Greece Settlement on the terms and conditions provided for in the PwC Greece Stipulation is fair, reasonable and adequate, and should be approved by the Court;
- (b) whether the Order and Final Judgment with Prejudice Regarding PwC Greece as provided for under the PwC Greece Stipulation should be entered, dismissing the Action as to Settling Defendant, on the merits and with prejudice, and entering final judgment as to the claims against the Settling Defendant and Dismissed Defendants PricewaterhouseCoopers International Limited and PricewaterhouseCoopers LLP;
- (c) whether the release by the Settlement Class of the PwC Greece Released Claims against the PwC Greece Released Parties, as set forth in the PwC Greece Stipulation, should be ordered;

- (d) whether the proposed PwC Greece Plan of Allocation is fair, reasonable and adequate and should be approved;
- (f) whether to approve the application by Lead Counsel for attorneys' fees and reimbursement of Litigation Expenses; and
- (g) whether any application by Lead Counsel for the establishment of a Litigation Expense Fund should be approved; and
- (h) any other matters as the Settling Parties may request or the Court may deem appropriate.
- 8. The Court approves the form, substance and requirements of the Notice and the Summary Notice (together, the "Notices"), attached as Exhibits A-1 and A-3 to the PwC Greece Stipulation, and finds that the procedures established for publication, mailing and distribution of such Notices substantially in the manner and form set forth in this Order constitute the best notice practicable under the circumstances, are in full compliance with the notice requirements of due process, Rule 23 of the Federal Rules of Civil Procedure and due process, and shall constitute due and sufficient notice to all Persons entitled thereto.
- 9. The Court approves the selection of A.B. Data, Ltd. by Lead Counsel as the Claims Administrator.
- 10. The Claims Administrator is hereby appointed to supervise and administer the notice procedure as well as the processing of claims as more fully set forth below:
- (a) Not later than 21 calendar days after entry of this order (the "Notice Date"), the Claims Administrator shall cause a copy of the Notice and the Proof of Claim and Release Form ("Claim Form"), substantially in the forms annexed as Exhibits A-1 and A-2

hereto, to be mailed by first-class mail to all Settlement Class Members who can be identified with reasonable effort and posted on its website at www.aegeansecuritieslitigation.com;

- (b) No later than 7 calendar days after the Notice Date, the Summary Notice, substantially in the form annexed as Exhibit A-3 hereto, shall be published once in the *Investor's Business Daily* and once over a national newswire service; and
- (c) At least 10 calendar days prior to the Final Approval Hearing, Lead Counsel shall cause to be served on PwC Greece's Counsel (defined in paragraph 18 below) and filed with the Court proof, by affidavit or declaration, of such mailing and publishing.
- 11. Settling Defendant shall complete service on the appropriate federal and state government officials of all notices required under the Class Action Fairness Act, 28 U.S.C. §1715, no later than ten (10) calendar days following the filing of the PwC Greece Stipulation with the Court.
- 12. To effectuate the provision of notice provided for in paragraph 10 hereof, Lead Counsel or the Claims Administrator shall lease and maintain a post office box of adequate size for the return of relevant mailing. The Notice shall designate said post office box as the return address for the purposes designated in the Notice. The Claims Administrator shall be responsible for the receipt of all responses from the Settlement Class and, until further order of the Court, shall preserve all entries of appearance and all other written communications from Settlement Class Members, nominees or any other person or entity in response to the Notices.
- 13. The Claims Administrator shall use reasonable efforts to give notice to nominee owners such as brokerage firms and other persons or entities who purchased or otherwise acquired the relevant securities as record owners but not as beneficial owners. Such nominees who hold or held such securities for beneficial owners who are Settlement Class Members are directed to send

a copy of the Notice to the beneficial owner of the securities postmarked no more than seven (7) calendar days from the date of receipt of the Notice, or to provide the names and addresses of such persons no later than seven (7) calendar days from the date of receipt of the Notice to the Claims Administrator at the address specified in the Notice, who shall promptly send a copy of the Notice to such beneficial owners. Upon full compliance with this Order, such nominees may seek reimbursement of their reasonable expenses actually incurred in complying with this Order by providing the Claims Administrator with proper documentation supporting the expenses for which reimbursement is sought. Such properly documented expenses incurred by nominees in compliance with the terms of this Order shall be paid from the PwC Greece Net Settlement Fund.

14. All fees, costs, and expenses incurred in identifying and notifying Settlement Class Members shall be paid from the PwC Greece Settlement Fund as set forth in the PwC Greece Stipulation, and in no event shall Defendant PwC Greece bear any responsibility for such fees, costs or expenses. Lead Counsel may pay up to \$300,000 from the Escrow Account, without further approval from the Settling Defendant or further order of the Court, for all reasonable Notice and Administration Costs actually incurred. Such costs and expenses may include, without limitation, the actual costs of publication, printing and mailing the Notice, reimbursements to nominee owners for forwarding the Notice to their beneficial owners, the administrative expenses actually incurred and fees reasonably charged by the Claims Administrator in connection with searching for Settlement Class Members and providing Notice and processing the submitted claims, and the reasonable fees, if any, of the Escrow Agent. To the extent that Notice and Administration Costs exceed \$300,000, they may be paid only pursuant to further Order of the Court.

- 15. Lead Counsel or its agents are authorized and directed to prepare any tax returns required to be filed for the Escrow Account, to cause any Taxes or Tax Expenses due and owing to be paid from the Escrow Account without further Order of the Court and to otherwise perform all obligations with respect to Taxes and any reports or filings in respect thereof as contemplated by the PwC Greece Stipulation without further order of the Court.
- 16. Settlement Class Members shall be bound by all determinations and judgments in the Action, whether favorable or unfavorable and whether or not such Settlement Class Members submit Claim Forms or otherwise seek or obtain by any means any distribution from the PwC Greece Net Settlement Fund, unless such Persons request exclusion from the Settlement Class in a timely and proper manner, as hereinafter provided. A Settlement Class Member wishing to request exclusion must mail the request in written form to the address designated in the Notice, such that it is received no later than twenty-one (21) calendar days prior to the Final Approval Hearing ("Request for Exclusion"). A Request for Exclusion must state: (a) name; (b) address; (c) telephone number; (d) identity and original face value of any Aegean Securities purchased (or otherwise acquired) or sold; (e) prices or other consideration paid or received for such Aegean Securities during the Settlement Class Period; (f) the date of each purchase or sale transaction; and (g) a statement that the person or entity wishes to be excluded from the Settlement Class. Any Request for Exclusion must also be signed by the person or entity requesting exclusion. All Persons who submit valid and timely Requests for Exclusion in the manner set forth in this paragraph and the Notice shall have no rights under the PwC Greece Settlement, shall not share in the distribution of the PwC Greece Net Settlement Fund, and shall not be bound by the PwC Greece Settlement or any final judgment. The Request for Exclusion shall not be effective unless it provides the required information, is made within the time stated above or the exclusion is

otherwise accepted by the Court. Unless otherwise ordered by the Court, any Person falling within the definition of the Settlement Class who fails to timely request exclusion from the Settlement Class in compliance with this paragraph shall be deemed to have waived his, her or its right to be excluded from the Settlement Class and shall be barred from requesting exclusion from the Settlement Class in this or any other proceeding.

- 17. Any person or entity that requests to be and is excluded from the Settlement Class shall not be entitled to receive any payment out of the PwC Greece Net Settlement Fund as described in the PwC Greece Stipulation and Notice.
- 18. Any member of the Settlement Class who has not requested exclusion from the Settlement Class may appear at the Final Approval Hearing in person or through a duly authorized attorney, to show cause (a) why the proposed PwC Greece Settlement should not be approved as fair, reasonable and adequate; (b) why the PwC Greece Plan of Allocation should or should not be approved; (c) why a judgment should not be entered thereon; or (d) why Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and any application for the establishment of a Litigation Expense Fund should not be granted, provided, however, that no member of the Settlement Class shall be heard or entitled to contest the approval of the terms and conditions of the proposed PwC Greece Settlement, the PwC Greece Plan of Allocation, or the Order and Final Judgment with Prejudice Regarding PwC Greece to be entered approving the same, unless no later than twenty-one (21) calendar days before the Final Approval Hearing, such Settlement Class Member has served by hand or by overnight delivery written objections setting forth the basis therefor, and copies of any supporting papers and briefs upon Lead Counsel, Nicole Lavallee, Esq., Berman Tabacco, 44 Montgomery Street, Suite 650, San Francisco, CA 94104, and Christopher Davies, Esq., WilmerHale, 1875 Pennsylvania Avenue NW, Washington, DC 20006

(the "PwC Greece's Counsel"), and has filed said objections, papers and briefs, showing due proof of service upon Lead Counsel and the PwC Greece's Counsel, with the Clerk of the United States District Court for the Southern District of New York, 500 Pearl Street, New York, New York 10007. Any objection must include: (a) the full name, address, and phone number of the objecting Settlement Class Member; (b) a list and documentation of all of the Settlement Class Member's transactions involving Aegean Securities included in the Settlement Class definition, including brokerage confirmation receipts or other competent documentary evidence of such transactions, including the amount and date of each purchase or sale and the prices paid and/or received; (c) a written statement of all grounds for the objection accompanied by any legal support for the objection; (d) copies of any papers, briefs or other documents upon which the objection is based; (e) a list of all persons who will be called to testify in support of the objection; (f) a statement of whether the objector intends to appear at the Final Approval Hearing; (g) a list of other cases in which the objector or the objector's counsel have appeared either as settlement objectors or as counsel for objectors in the preceding five years; and (h) the objector's signature, even if represented by counsel. Persons who intend to object to the PwC Greece Settlement, the PwC Greece Plan of Allocation and/or to Lead Counsel's application for attorneys' fees, reimbursement of Litigation Expenses and the establishment of a Litigation Expense Fund, and who desire to present evidence at the Final Approval Hearing must include in their written objections the exhibits they intend to introduce into evidence at the Final Approval Hearing. Should any objections be received, reply papers must be filed no later than 7 calendar days before the Final Approval Hearing.

19. Any Settlement Class Member who does not object in the manner prescribed above shall be deemed to have waived such objection and shall forever be foreclosed from making any

objection to the fairness, adequacy or reasonableness of the PwC Greece Settlement, the PwC Greece Plan of Allocation, the Order and Final Judgment with Prejudice Regarding PwC Greece to be entered approving the PwC Greece Settlement or the application for attorneys' fees, reimbursement of Litigation Expenses or the establishment of a Litigation Expense Fund.

- 20. The administration of the proposed PwC Greece Settlement and the determination of all disputed questions of law and fact with respect to the validity of any Claim or right of any person or entity to participate in the distribution of the PwC Greece Net Settlement Fund shall remain under the authority of this Court.
- 21. The Court expressly reserves the right to adjourn the Final Approval Hearing without any further notice to Settlement Class Members other than an announcement at the Final Approval Hearing. The Court further reserves the right to enter its Order and Final Judgment with Prejudice Regarding PwC Greece approving the PwC Greece Settlement and dismissing the Action on the merits and with prejudice as to Settling Defendant, regardless of whether it has approved a PwC Greece Plan of Allocation or awarded attorneys' fees and reimbursement of litigation expenses.
- 22. The Settling Defendant shall not have any responsibility whatsoever for any PwC Greece Plan of Allocation or for the Litigation Expense Fund or for any application for attorneys' fees or reimbursement of Litigation Expenses or establishment of a Litigation Expense Fund that may be submitted in connection with final approval of this proposed PwC Greece Settlement, and such matters will be considered separately from the fairness, reasonableness and adequacy of the proposed PwC Greece Settlement.
- 23. In the event the proposed PwC Greece Settlement does not become Final for any reason (including any party's exercise of a valid right to terminate under the PwC Greece

Stipulation), the PwC Greece Stipulation, except as otherwise provided therein, including any amendment(s) thereto, and this Order, including but not limited to the certification of the Settlement Class provided in ¶ 2 herein, shall be null and void, of no further force or effect, and without prejudice to any party, and may not be introduced as evidence or referred to in any action or proceedings by any person or entity, the Settling Parties shall be restored to their respective positions in the Action immediately before August 26, 2021, and, except as otherwise expressly provided, the parties shall proceed in all respects as if the PwC Greece Stipulation and any related orders had not been entered, and the balance of the PwC Greece Settlement Fund, less any Notice and Administration Costs and Taxes or Tax Expenses paid, incurred or due and owing in connection with the PwC Greece Settlement provided for herein shall be refunded to PwC Greece pursuant to written instructions from PwC Greece's Counsel in accordance with ¶ 14.2 of the PwC Greece Stipulation.

- 24. Pending final determination of whether the proposed PwC Greece Settlement should be approved, neither Lead Plaintiff nor the Settlement Class Members, and/or anyone who acts or purports to act on their behalf, shall institute, commence or prosecute any action that asserts any PwC Greece Released Claims against any of the PwC Greece Released Parties.
- 25. The Court retains exclusive jurisdiction over the Action to consider all further matters arising out of or connected with the PwC Greece Settlement.
- 26. All funds held by the Escrow Agent shall be deemed and considered to be in *custodia legis* of the Court, and shall remain subject to the jurisdiction of the Court, until such time as such funds shall be distributed pursuant to the PwC Greece Stipulation and/or further order(s) of the Court.

- 27. All opening briefs and supporting documents in support of the final approval of the PwC Greece Settlement and the PwC Greece Plan of Allocation and any applications by Lead Counsel for attorneys' fees and reimbursement of Litigation Expenses and for the establishment of a Litigation Expense Fund shall be filed and served by August 9, 2022 (a date that is thirty-five (35) calendar days prior to the Final Approval Hearing). Replies to any objections shall be filed and served by September 6, 2022 (a date that is seven (7) calendar days prior to the Final Approval Hearing).
- 28. Neither the PwC Greece Stipulation, nor any of its terms or provisions, nor any of the negotiations or proceedings connected with it, shall be construed as an admission or concession by Defendant PwC Greece as to the validity of any claims or as to the truth of any of the allegations in the Action, or of any liability, fault or wrongdoing of any kind.
- 29. The Court reserves the right to adjourn the date of the Final Approval Hearing without further notice to the Members of the Settlement Class, and retains jurisdiction to consider all further applications arising out of or connected with the proposed PwC Greece Settlement. The Court may approve the proposed PwC Greece Settlement, with such modifications as may be agreed to by the Settling Parties, if appropriate, without further notice to the Settlement Class.
- 30. If the PwC Greece Stipulation and the PwC Greece Settlement set forth therein is not approved or consummated for any reason whatsoever, this Order shall be rendered null and void, and be of no further force and effect, except as otherwise provided by the PwC Greece Stipulation. This Order, the PwC Greece Stipulation, the proposed PwC Greece Settlement and all proceedings had in connection therewith shall be without prejudice to the rights of the Settling Parties *status quo ante*.

	31.	Unless otherwise ordered	by the Court, all proceedings against PwC Greece are
stayed,	except	as may be necessary to in	plement the proposed PwC Greece Settlement or comply
with th	e terms	of the PwC Greece Stipul	ation or other agreement of the Settling Parties.
	IT IS S	O ORDERED.	
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UNITED STATES DISTRICT JUDGE

# **EXHIBIT A-1**

#### United States District Court For The Southern District of New York

In re Aegean Marine Petroleum Network, Inc. Securities Litigation Case No. 1:18-CV-04993 (NRB) Hon. Naomi Reice Buchwald

Notice of (I) Pendency of Class Action and Proposed Partial Settlements; and (II) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund

If You Purchased Aegean Marine Petroleum Network, Inc. Securities During The Period Beginning February 27, 2014 Through November 5, 2018, Your Rights May Be Impacted And You May Be Entitled To Payment From Two Class Action Settlements Totaling \$29.8 Million.

#### A Federal Court authorized this Notice. This is not a solicitation from a lawyer.

**Notice of Pendency of Class Action**: Please be advised that your rights may be affected by the above-captioned securities class action lawsuit (the "Action"), pending in the United States District Court for the Southern District of New York (the "Court"), if you purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. ("Aegean" or the "Company") securities between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby.

**Notice of Partial Settlements**: Please also be advised that Court-appointed Lead Plaintiff, Utah Retirement Systems ("URS" or "Lead Plaintiff"), on behalf of itself and the Settlement Class (defined in Question 6 below), has reached two proposed partial settlements (the "Partial Settlements") of the Action, one with PricewaterhouseCoopers Auditing Company S.A. ("PwC Greece," the "PwC Greece Settlement") and one with Deloitte Certified Public Accountants, S.A. ("Deloitte Greece," the "Deloitte Greece Settlement") (together, the "Settling Defendants"), for a total of \$29.8 million. These Partial Settlements are subject to Court approval.

**Description of the Securities Subject to The Partial Settlements**: The securities subject to the Partial Settlements consist of: (a) the common stock of Aegean (Ticker: ANWWQ; CINS: Y0017S102) (pre-bankruptcy Aegean traded under the ticker "ANW"); (b) Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018 issued 10/23/2013 (the "4.00% Notes") (CUSIP: EJ8900817; ISIN: USY0020QAA95); (c) Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021 issued 12/19/2016 (the "4.25% Notes") (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018); ISIN: US00773VAB27); (d) Aegean call options; and (e) Aegean put options (collectively referred to as the "Aegean Securities").

**Estimate of Average Amount of Recovery**: Based on its damages consultant's estimate of the number of Aegean common stock shares purchased or otherwise acquired during the Settlement Class Period, and assuming that all Settlement Class Members elect to participate in the Partial Settlements, Lead Plaintiff estimates that the average recovery (before the deduction of any Courtapproved fees, expenses and costs described herein) is approximately \$0.3823 per affected

common share. Lead Plaintiff, on behalf of itself and the Settlement Class, and the Settling Defendants (together, the "Settling Parties") do not agree on the amount of recoverable damages or on the average amount of damages per share or note that would be recoverable if Lead Plaintiff were to prevail on each of its claims. Among other things, the Settling Defendants deny that they violated the federal securities laws or that any damages were incurred by any Settlement Class Member as a result of their alleged conduct.

PLEASE READ THIS NOTICE CAREFULLY. This Notice explains important rights you may have, including the possible receipt of a payment from the Partial Settlements. Your legal rights may be affected even if you do nothing.

Your Legal Rights And Options With Respect To The Partial Settlements		
Submit a Claim Form Received or Postmarked no later than 120 days after the Preliminary Approval Orders are issued by the Court	This is the only way to get a payment. See Questions 10 and 12.	
Ask To Be Excluded by Exclusion Postmarked by August 16, 2022.	You will receive no payment from these Partial Settlements. This is the only option that allows you to ever be part of any other lawsuit against the Settling Defendants or the other relevant Settling Defendant's Released Parties (as defined in Question 11 below) concerning the claims that were, or could have been, asserted in this Action. <i>See</i> Question 13.	
Object by Submitting Written Objections Postmarked by August 16, 2022.	If you wish to object to the Settlements, or anything else referenced in this Notice, you must file a written objection. <i>See</i> Questions 16 and 17.	
Participate in a Final Approval Hearing (which may be held in person, by video or as otherwise ordered by the Court)	You may also request to be heard at the Final Approval Hearing, which may be held in person or virtually. <i>See</i> Questions 18-20.	

Your Legal Rights And Options With Respect To The Partial Settlements		
Do Nothing	You will not be eligible to receive any payment from the PwC Greece Settlement Fund (defined below) or the Deloitte Greece Settlement Fund (defined below). You will, however, remain a member of the Settlement Class, which means you give up your right to sue about the claims that are resolved by the Partial Settlements and you will be bound by any judgments or orders entered by the Court in the Action against these Settling Defendants. <i>See</i> Question 21.	

# WHAT THIS NOTICE CONTAINS

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#### **BASIC INFORMATION**

# 1. Why did I get this Notice?

The Court has authorized this Notice because, as a potential Settlement Class Member, you have a right to know about your options before the Court rules on the proposed Partial Settlements in this Action. The issuance of this Notice is not an expression of any opinion by the Court concerning the merits of any claim against the Settling Defendants in the Action, and the Court still has to decide whether to approve the Partial Settlements.

Judge Naomi Reice Buchwald of the United States District Court for the Southern District of New York is overseeing this Action, which captioned *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 1:18-cv-04993 (NRB).

# 2. What is this case about? What has happened so far?

Aegean was an international marine fuel logistics company founded in 1995 by Defendant Dimitris Melissanidis ("Melissanidis"). The Company held its initial public offering in December 2006 and, until its bankruptcy filing in the fall of 2018, its common stock traded on the New York Stock Exchange.

On November 2, 2018, following an internal investigation by outside counsel and retained forensic accountants, the Company announced that a newly-formed Audit Committee had determined that: (a) the Company's financial results were manipulated by improperly booking approximately \$200 million in accounts receivables from bogus transactions with four shell companies controlled by former employees or affiliates of the Company; (b) approximately \$300 million in cash and assets had been misappropriated by former affiliates, including through a 2010 contract with OilTank Engineering & Consulting Ltd.; (c) Aegean's management perpetrated and concealed the alleged financial fraud through various means including the falsification and forging of records such as bank statements, audit confirmations, contracts, invoices and third party certifications; (d) the revenues and earnings of the Company were substantially overstated in the years 2015, 2016 and 2017 and that both year-end and interim financials for these periods should no longer be relied upon and would need to be restated; (e) there were material weaknesses in the Company's internal controls over financial reporting ("ICFR") as of December 31, 2015, 2016 and 2017 and, as such, management's annual report on ICFR as of December 31, 2015, and 2016 included in the Company's Annual Reports on Form 20-F and also for the 2017 interim results should no longer be relied upon and would need to be restated; (f) insiders had engaged in additional actions to defraud the Company, including engaging in prepayments for future oil deliveries which were never made; and (g) the U.S. Department of Justice had issued a grand jury subpoena in connection Then, on November 6, 2018, Aegean commenced bankruptcy with suspected felonies. proceedings under Chapter 11 of the U.S. Bankruptcy Code in the Southern District of New York, Case No. 18-13374 (MEW).

On February 1, 2019, Lead Plaintiff filed its Consolidated Class Action Complaint (the "Complaint") alleging that certain officers and directors of Aegean, PwC Greece, PricewaterhouseCoopers International Limited ("PwCIL"), PricewaterhouseCoopers LLP ("PwC US"), Deloitte Greece, Deloitte Touche Tohmatsu Limited ("DTTL") and Deloitte & Touche LLP ("Deloitte US") (collectively, "Defendants") violated the federal securities laws. Lead Plaintiff alleges that certain of the Defendants engaged in a long-running, multi-faceted fraudulent scheme through which they (a) significantly overstated the Company's income and revenue; (b) overstated the Company's assets and the strength of its balance sheet; (c) misled investors concerning the adequacy of the Company's ICFR; and (d) misappropriated Company assets. Lead Plaintiff further alleges that, as a result, Defendants were liable for false and misleading statements to the investors during the Settlement Class Period. Deloitte Greece issued unqualified or "clean" audit opinions representing that Aegean's year-end financial statements complied with U.S. Generally Accepted Accounting Principles ("GAAP") as to the years 2013, 2014 and 2015 and that its ICFR were adequate in 2013 and 2015, and consented to the reissuance of its 2015 audit opinions in Aegean's Annual Report for the fiscal year ended December 31, 2016. PwC Greece became Aegean's auditor in 2016, several years after the start of the Settlement Class Period, and issued its first and only audit opinions representing that Aegean's ICFR were adequate and that its 2016 year-end financial statements complied with GAAP on May 16, 2017.

On March 29, 2021, the Court issued an order deciding the motions to dismissed filed by the Defendants to end the case (the "Motion to Dismiss Order"). The Court denied PwC Greece and Deloitte Greece's joint motion to dismiss, denied the motion by Defendant Spyros Gianniotis ("Gianniotis") and denied, in part, the motion by Melissanidis. The Court granted motions to

dismiss filed by the other Defendants, including the motions filed by PwCIL, DTTL, PwC US and Deloitte US.

Following the Court's hearing on the motions to dismiss and the Court's Motion to Dismiss Order, counsel for Lead Plaintiff and PwC Greece's Counsel began good-faith negotiations with an eye toward reaching a potential settlement. On August 26, 2021, following numerous rounds of negotiations, Lead Counsel and PwC Greece's Counsel reached an agreement in principle to settle all claims against PwC Greece. On December 22, 2021, following numerous rounds of negotiations, Lead Counsel and Deloitte Greece's Counsel also reached an agreement in principle to settle all claims against Deloitte Greece.

If the Partial Settlements are approved by the Court, the Action will still continue against the Non-Settling Defendants, Melissanidis and Gianniotis.

# 3. What is a class action?

A class action is a type of lawsuit in which the claims of a number of individuals are resolved together, thus providing the class members with both consistency and efficiency. In a class action lawsuit, the Court selects one or more people, known as class representative or lead plaintiff, to sue on behalf of all people with similar claims, commonly known as the class or the class members. Once the class is certified, the Court must resolve all issues on behalf of the class members, except for any persons who choose to exclude themselves from the class. (For more information on excluding yourself from the Settlement Class, *see* Question 13.) In the Action, the Court has directed that Lead Plaintiff and Lead Counsel have primary responsibility for prosecuting all claims against Defendants on behalf of investors in the Company's securities described above during the Settlement Class Period.

# 4. Why are There Partial Settlements?

Lead Plaintiff and Lead Counsel believe that the claims asserted against the Settling Defendants have merit. Lead Plaintiff and Lead Counsel recognize, however, the risks and challenges to establishing liability against the Settling Defendants, particularly since they are two foreign outside auditors. These risks are outlined in Lead Plaintiff's Motion for Preliminary Approval of the Partial Settlements located at www.aegeansecuritieslitigation.com.

In light of the risks of collecting any sums after a trial as compared to the amount certain provided to the Settlement Class by way of the Partial Settlement Amounts (defined below) agreed to in the Partial Settlements, Lead Plaintiff and Lead Counsel believe that the proposed Partial Settlements are fair, reasonable and adequate, and in the best interests of the Settlement Class. Lead Plaintiff and Lead Counsel believe that the Partial Settlements provide a substantial benefit now, namely the payment of \$29.8 million ("Partial Settlement Amount") (\$14.9 million from each Settling Defendant) as well as the agreement of the Settling Defendants to provide documents as detailed in the Settling Defendants' respective Stipulations of Settlement (the Stipulation of Settlement that pertains to PwC Greece is the "PwC Greece Stipulation" and the Stipulation of Settlement that pertains to Deloitte Greece is the "Deloitte Greece Stipulation"), as compared to the risk that the

claims asserted in the Complaint would produce a similar, smaller or no recovery after summary judgment, trial and appeals, possibly years in the future.

The Settling Defendants have denied and continue to deny each of the claims alleged by Lead Plaintiff in the Action. The Settling Defendants have expressly denied and continue to deny all charges of wrongdoing or liability against them arising out of any of the conduct, statements, acts or omissions alleged, or that could have been alleged, in the Action. The Settling Defendants also have denied and continue to deny, among other things, the allegations that Lead Plaintiff or the Settlement Class have suffered any damage or that Lead Plaintiff or the Settlement Class were harmed by the conduct alleged in the Action. PwC Greece and Deloitte Greece have asserted, and continue to assert, that their conduct was at all times proper and in compliance with all applicable provisions of law, as well as all applicable rules, regulations and/or professional standards, and believe that the evidence supports their position that they acted properly at all times and that the Action is without merit. Nevertheless, the Settling Defendants have taken the uncertainty and risks inherent in any litigation into account, especially in a complex case such as this. The Settling Defendants have concluded that further conduct of the Action would be protracted and expensive and that it is desirable that the Action be fully and finally settled against them in the manner and upon the terms and conditions set forth in the Settling Defendants' respective Stipulations.

# 5. What might happen if there were no Partial Settlements?

If there were no Partial Settlements and Lead Plaintiff failed to establish any essential legal or factual element of its claims against the Settling Defendants, neither Lead Plaintiff nor the Settlement Class would recover anything from the Settling Defendants. Also, if the Settling Defendants were successful in proving any of their defenses, the Settlement Class could recover substantially less than the amount provided in the Partial Settlements, or nothing at all. Moreover, there is also a risk to collecting upon judgment against the Settlement Defendants, who are Greek residents.

#### WHO IS INCLUDED IN THE PARTIAL SETTLEMENTS?

# 6. How do I know if I am affected by the Partial Settlements?

For the purposes of the Partial Settlements, with the few exceptions listed in Question 7 below, everyone who fits the following description is a Settlement Class Member (the "Settlement Class"): All Persons who purchased or otherwise acquired Aegean Securities (or sold Aegean put options) between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby. For the purposes of the Partial Settlements, a "Person" means an individual, corporation, partnership, limited partnership, limited liability partnership, marital community, association, joint stock company, joint venture and joint venturer, estate, legal representative, trust, unincorporated association, government or any political subdivision or agency thereof, and any other business or legal entity.

All Settlement Class Members are entitled to share in the Deloitte Greece Net Settlement Fund created pursuant to the Deloitte Greece Settlement because the Action alleges claims against Deloitte Greece for the full Settlement Class Period. However, since PwC Greece only issued an

audit opinion for Aegean on May 16, 2017, there were no claims against PwC Greece prior to that date. Thus, only those Settlement Class Members who purchased after May 16, 2017 are alleged to have claims against PwC Greece, and may be entitled to share in the PwC Greece Net Settlement Fund created by the PwC Greece Settlement. The "PwC Greece Net Settlement Fund" and the "Deloitte Greece Net Settlement Fund" are the Settlement Amounts paid by each of the Settling Defendants plus any and all interest earned thereon (respectively, the "PwC Greece Settlement Fund" and the "Deloitte Greece Settlement Fund") (together, the "Partial Settlement Funds") less (a) any Taxes; (b) any Notice and Administration Costs; (c) any Litigation Expenses awarded by the Court; (d) any attorneys' fees awarded by the Court; and (e) any other costs expenses or amounts as may be approved by the Court).

RECEIPT OF THIS NOTICE DOES NOT NECESSARILY MEAN THAT YOU ARE A SETTLEMENT CLASS MEMBER OR THAT YOU ARE ENTITLED TO RECEIVE PROCEEDS FROM THE PARTIAL SETTLEMENTS.

# 7. Are there any exceptions to being included as a Settlement Class Member?

Yes. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action (the "Dismissed Defendants," which are E. Nikolas Tavlarios, John P. Tavlarios, Jonathan McIlroy, Peter C. Georgiopoulos, Yiannis N. Papanicolaou, Konstantinos D. Koutsomitopoulos, George Konomos, Spyridon Fokas, DTTL, Deloitte US, PwCIL and PwC US); (c) present or former officers, directors, partners or controlling persons as of April 30, 2018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class are those Persons who timely and validly exclude themselves therefrom by submitting a request for exclusion in accordance with the requirements set forth in Question 13 below.

# 8. I am still not sure if I'm included.

If you are still not sure whether you are included, you can ask for free help. You can contact the Claims Administrator (who was selected by Lead Counsel and approved by the Court to provide all notices approved by the Court to potential Settlement Class Members) at 1-877-888-9760 (Toll Free) or you can fill out the Proof of Claim and Release form (the "Claim Form" is used for submitting a claim for the Partial Settlements, which, subject to approval of the Court, shall be substantially in the form attached as Exhibit A-2 to both the PwC Greece Stipulation and the Deloitte Greece Stipulation), described in response to Question 12 below to see if you qualify. You can also contact Lead Counsel at the addresses and phone numbers listed in Question 23 below. Please do not contact the Court.

#### THE PARTIAL SETTLEMENTS BENEFITS

# 9. What do the Partial Settlements provide?

Settling Defendants have paid or will pay a total of \$29.8 million (comprised of \$14.9 million from PwC Greece and \$14.9 million from Deloitte Greece) into two separate escrow accounts. The \$14.9 million account from PwC Greece will earn interest, as provided for in the PwC Greece Stipulation, for the benefit of the Settlement Class Members who purchased Aegean Securities between May 17, 2017 and November 5, 2018. The \$14.9 million account from Deloitte Greece will earn interest, as provided for in the Deloitte Greece Stipulation, for the benefit of all Settlement Class Members. After deduction of (i) Taxes ("Tax" or "Taxes" means any and all taxes, fees, levies, duties, tariffs, imposts and other charges of any kind (together with any and all interest, penalties, additions to tax and additional amounts imposed with respect thereto) imposed by any governmental authority, including, but not limited to, any local, state and federal taxes); (ii) Notice and Administration Costs ("Notice and Administration Costs" means the costs, fees and expenses that are incurred by the Claims Administrator in connection with (a) providing notice to the Settlement Class; and (b) administering the PwC Greece and Deloitte Greece claims process); (iii) Litigation Expenses awarded by the Court ("Litigation Expenses" refers to the reasonable costs and expenses incurred in connection with commencing, prosecuting and settling the Action (which may include the costs and expenses of Lead Plaintiff directly related to its representation of the Settlement Class), for which Lead Counsel intends to apply to the Court for reimbursement from the Partial Settlement Funds); (iv) attorneys' fees awarded by the Court; and (v) any other costs, expenses or amounts as may be approved by the Court, the respective balances of the two escrow accounts (the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund) will be distributed to Settlement Class Members in accordance with two corresponding plans of allocation, the "PwC Greece Plan of Allocation" and the "Deloitte Greece Plan of Allocation" (collectively, the "Plans of Allocation"), as applicable, discussed in Question 10. The Partial Settlements also provide for coordination with respect to fulfilment of the terms of the Settling Defendants' respective Stipulations, including by providing certain audit workpapers.

In exchange for the Settling Defendants' payments, the claims described in response to Question 11 below will be released, relinquished, discharged and dismissed with prejudice.

The proposed Partial Settlements represent a compromise of disputed claims and do not mean that the Settling Defendants have been found liable for any claims asserted by Lead Plaintiff.

# 10. How much will my payment be? When will I receive it?

At this time, it is not possible to make any determination as to how much any individual Settlement Class Member may receive from the Partial Settlements. Your share of the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund will depend on the number of valid and timely Claim Forms that Settlement Class Members send in, how many units of Aegean common stock, debt-securities (notes) and/or options you bought and sold, and when you bought and sold them.

As discussed above, Settlement Class Members will only be eligible for distribution from the PwC Greece Net Settlement Fund if they acquired their securities after May 16, 2017. You should look

at the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation for a description of the calculations to be made by the Claims Administrator in computing the amounts to be paid to the "Authorized Claimants," that is, those investors who submit valid and timely Claim Forms establishing that they are Settlement Class Members. *See* <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

The Plans of Allocation will be submitted for the Court's approval; however, such approval shall in no way disturb or affect the Court's approval of the Settling Defendants' respective Stipulations and shall be considered separate from the Court's "Order and Final Judgment with Prejudice Regarding PwC Greece" (defined in the PwC Greece Stipulation) and the Court's "Order and Final Judgment with Prejudice Regarding Deloitte Greece" (defined in the Deloitte Greece Stipulation) discussed in response to Question 11 below.

The objective of the Plans of Allocation is to equitably distribute the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund to those Settlement Class Members who suffered economic losses as a result of the alleged wrongdoing against each of the Settling Defendants. Payment pursuant to the Plans of Allocation will be conclusive against Authorized Claimants. No person will have any claim against Lead Plaintiff, Lead Counsel, any other Plaintiff and Plaintiff's Counsel in the Action, the Settling Defendants, PwC Greece's Counsel, Deloitte Greece's Counsel, the other relevant Settling Defendant's Released Parties (as defined in Question 11 below) or their counsel, or the Claims Administrator or other agents designated by Lead Counsel arising from distributions made substantially in accordance with the Settling Defendants' respective Stipulations, the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation or further orders of the Court. Settling Defendants, PwC Greece's and Deloitte Greece's Counsel, the other relevant Settling Defendant's Released Parties and their counsel will have no responsibility or liability whatsoever for the investment or distribution of the PwC Greece Settlement Fund and/or Deloitte Greece Settlement Fund, the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund, the PwC Greece Plan of Allocation and/or Deloitte Greece Plan of Allocation or the determination, administration, calculation or payment of any Claim Form or nonperformance of the Claims Administrator, the payment or withholding of Taxes owed by the PwC Greece Settlement Fund and Deloitte Greece Settlement Fund or any losses incurred in connection therewith. Lead Plaintiff, the Escrow Agent or any Claims Administrator likewise will have no liability for their reasonable efforts to execute, administer and distribute the Settlement.

Each Settlement Class Member will be deemed to have submitted to the jurisdiction of the United States District Court for the Southern District of New York with respect to his, her or its Claim Form. Persons and entities that exclude themselves from the Settlement Class will not be eligible to receive a distribution from the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund and should not submit Claim Forms.

The Court has reserved jurisdiction to allow, disallow or adjust on equitable grounds the claim of any member of the Settlement Class.

The Partial Settlements are conditioned on two main events: (a) the entry of the Judgment by the Court, after the Court holds a hearing to decide whether to approve the Partial Settlements, as provided for in the PwC Greece Stipulation and the Deloitte Greece Stipulation ("Final Approval Hearing"); and (b) the expiration of the applicable period to file all appeals from the Orders and

Final Judgments with Prejudice Regarding PwC Greece and Deloitte Greece. If the PwC Greece Settlement and/or the Deloitte Greece Settlement are approved, it is possible there may be an appeal by someone. There is always uncertainty as to how these appeals will be resolved, and resolving them can take time, perhaps more than a year. Also, if certain conditions of the PwC Greece Settlement or the Deloitte Greece Settlement, as described in the Stipulations, are not met, the Partial Settlements might be terminated and become null and void. In addition, the Claims Administrator will need time to process all of the timely claims before any distribution can be made.

# 11. What am I giving up to get a payment or stay in the Settlement Class?

If the Partial Settlements are approved, the Court will enter two separate orders and final judgments with prejudice, among other things, dismissing the claims against PwC Greece and Deloitte Greece and entering final judgment regarding PwC Greece and Deloitte Greece.

Among other things, the Order and Final Judgment with Prejudice Regarding PwC Greece will dismiss the claims against PwC Greece with prejudice, and will provide that Lead Plaintiff and all other Settlement Class Members will be deemed to have—and by operation of the Order and Final Judgment with Prejudice Regarding PwC Greece will have—released, relinquished, dismissed and forever discharged the PwC Greece Released Claims, including Unknown Claims, against each and all of the PwC Greece Released Parties. The terms "PwC Greece Released Claims," "Unknown Claims," "PwC Greece Released Party" and "PwC Greece Released Parties" are defined in the PwC Greece Stipulation, which is uploaded to <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

Among other things, the Order and Final Judgment with Prejudice Regarding Deloitte Greece will dismiss the claims against Deloitte Greece with prejudice, and will provide that Lead Plaintiff and all other Settlement Class Members will be deemed to have—and by operation of the Order and Final Judgment with Prejudice Regarding Deloitte Greece will have—released, relinquished, dismissed and forever discharged the Deloitte Greece Released Claims, including Unknown Claims, against each and all of the Deloitte Greece Released Parties. The terms "Deloitte Greece Released Claims," "Unknown Claims," "Deloitte Greece Released Party" and "Deloitte Greece Released Parties" are defined in the Deloitte Greece Stipulation, which is uploaded to www.aegeansecuritieslitigation.com.

The Partial Settlement Agreements, available at <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, describe the released claims and released persons in detail. Please read each Settlement Agreement carefully. If you have any questions, you can talk to the law firm listed in Question 23 at no cost to you.

# 12. How do I participate in the Partial Settlements? What do I need to do?

If you purchased or otherwise acquired the securities described above, you are not excluded by the definition of the Settlement Class and you do not elect to exclude yourself from the Settlement Class, then you are a Settlement Class Member. As such, you will be bound by the proposed Partial Settlements if the Court approves either or both of them, and by any judgment or determination of the Court affecting the Settlement Class.

To qualify for payment, you must have recognized loses under the PwC Greece Plan of Allocation or the Deloitte Greece Plan of Allocation and you must timely send in a Claim Form to the Claims Administrator. A Claim Form is attached to this Notice and is also available on the settlement website maintained by the Claims Administrator, <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a> as well as Lead Counsel's website at <a href="www.bermantabacco.com">www.bermantabacco.com</a>. Read the instructions carefully, fill out the Claim Form, include all supporting documentation the Claim Form asks for, sign it, and mail it postmarked no later than 120 days after the Preliminary Approval Orders are entered by the Court. Please retain all records of your ownership of and transactions in the securities, as they may be needed to document your Claim.

Unless the Court orders otherwise, if you do not timely submit a Claim Form, you will be barred from receiving any payments from the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund but will in all other respects be bound by the Orders and Final Judgments with Prejudice Regarding PwC Greece and Deloitte Greece.

#### EXCLUDING YOURSELF FROM THE SETTLEMENT

# 13. What if I do not want to be part of the Partial Settlements? How do I exclude myself?

Each Settlement Class Member will be bound by all determinations and judgments in this lawsuit, including those concerning the Partial Settlements, whether favorable or unfavorable, unless such person or entity mails, by first class mail (or its equivalent outside the U.S.), or otherwise delivers a written Request for Exclusion from the Settlement Class, addressed to:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation

EXCLUSIONS

P.O Box 173001

Milwaukee, WI 53217

The exclusion request must be *postmarked* no later than August 16, 2022. Such Persons requesting exclusion are also directed to provide the following information: (a) the name, address and telephone number of the Person seeking exclusion; (b) the identity and original face value of any Aegean Securities purchased (or otherwise acquired) during the Settlement Class Period, including the dates of each purchase or acquisition, the number of shares purchased or otherwise acquired, and the prices or other consideration paid for such purchases or acquisitions; (c) the identity and original face value of any Aegean Securities sold or otherwise disposed of during the Settlement Class Period, including the dates of each sale or other disposition, the number of Securities sold or otherwise disposed of, and the prices or other consideration received for such sales or dispositions; (d) the date of each purchase or sale transaction; and (e) a statement that the Person or entity wishes to be excluded from the Settlement Class in the *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 1:18-cv-04993 (NRB), which must be signed by such Person. Requests for Exclusion will not be valid if they do not include the information set forth above and are not received within the time stated above, unless the Court otherwise determines.

If a Person or entity requests to be excluded from the Settlement Class, that Person or entity will not receive any benefit provided for in the Settling Defendants' respective Stipulations.

#### THE LAWYERS REPRESENTING YOU

# 14. Do I have a lawyer in this case?

Yes. The Court appointed Berman Tabacco as Lead Counsel to represent all Settlement Class Members. Lead Counsel may be contacted at the address and phone number listed on page 17 below and listed in response to Question 23 below. There is no need to retain your own lawyer. If you want to be represented by your own lawyer, you may hire one at your own expense.

# 15. How will the lawyers be paid?

At the Final Approval Hearing, Lead Counsel will ask the Court to approve (a) payment of up to 25% of the Partial Settlement Funds, or approximately \$7,450,000, for attorneys' fees; and (b) for reimbursement of out-of-pocket expenses not to exceed \$380,000. To date, Lead Counsel has not been paid for their services for conducting this Action on behalf of Lead Plaintiff and the Settlement Class, nor for their substantial out-of-pocket expenses. The fee requested will compensate Lead Counsel for their work in achieving the PwC Greece and Deloitte Greece Partial Settlement Funds. The Court may, however, award less than this amount. In that case the difference will remain with the Partial Settlement Funds. Litigation Expenses may include reimbursement of the expenses of Lead Plaintiff in accordance with 15 U.S.C. § 77z-1(a)(4). Any fees and expenses awarded by the Court will be paid from the Partial Settlement Funds. Settlement Class Members are not personally liable for any such fees or expenses. The estimated average cost for such fees and expenses, if the Court approves Lead Counsel's fee and expense application, is \$0.1004 per affected common share.

Lead Counsel will additionally request that the Court allow Lead Counsel to draw from the Settling Parties' Partial Settlement Funds a "Litigation Expense Fund" amount of up to a total of \$2 million from both (*i.e.*, advances to defray current and future Litigation Expenses, including necessary expenses and expert fees, of prosecuting claims asserted against the Non-Settling Defendants (Melissanidis and Gianniotis, as well as any other defendant(s) later brought into the case, but excludes all relevant Settling Defendants' Released Parties (as defined in response to Question 11 above))). Any Litigation Expense Fund authorized by the Court will be an advance on (and not in addition to) any final fees or expense reimbursements awarded. The Court will determine the amount of any such award.

#### **OBJECTING TO THE SETTLEMENT**

# 16. How do I tell the Court that I do not like the Partial Settlements?

If you are a Settlement Class Member and do not request exclusion in accordance with the response to Question 13 above, you can tell the Court that you do not agree with either or both of the Partial Settlements or any part of them, the PwC Greece Plan of Allocation, the Deloitte Greece Plan of

Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund.

Objections or oppositions must be in writing. You must file any written objection or opposition, together with copies of all other supporting papers and briefs, with the Clerk's Office at the United States District Court for the Southern District of New York at the address set forth below on or before August 23, 2022. You must also serve the papers on Lead Counsel for the Settlement Class and counsel for the Settling Defendants at the addresses set forth below so that the papers are *postmarked* on or before August 16, 2022.

Clerk's Office	Lead Counsel for the Settlement Class	Counsel For PwC Greece	<b>Counsel For Deloitte Greece</b>
UNITED STATES DISTRICT COURT FOR THE SOUTHERN	BERMAN TABACCO Nicole Lavallee, Esq.	WILMERHALE LLP Christopher Davies	ORRICK, HERRINGTON & SUTCLIFFE LLP
DISTRICT OF NEW YORK	425 California Street,	1875 Pennsylvania	Thomas N. Kidera
500 Pearl Street	Suite 2300	Avenue NW	51 West 52nd Street
New York, New York 10007	San Francisco, CA 94104	Washington, DC 20006	New York, NY 10019-6142

Any objection must include: (a) the full name, address, and phone number of the objecting Settlement Class Member; (b) a list and supporting documentation evidencing all of the Settlement Class Member's transactions involving Aegean Securities included in the Settlement Class definition, including brokerage confirmation receipts or other competent documentary evidence of such transactions, including the amount and date of each purchase or sale and the prices paid and/or received; (c) a written statement of all grounds for the objection accompanied by any legal support for the objection; (d) copies of any papers, briefs or other documents upon which the objection is based; (e) a list of all persons who will be called to testify in support of the objection; (f) a statement of whether the objector intends to appear at the Final Approval Hearing; (g) a list of other cases in which the objector or the objector's counsel have appeared either as settlement objectors or as counsel for objectors in the preceding five years; and (h) the objector's signature, even if represented by counsel. Persons who intend to object to the Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Plaintiffs' application for attorneys' fees and reimbursement of Litigation Expenses and/or to Lead Counsel's application for the establishment of a Litigation Expense Fund and who desire to present evidence at the Final Approval Hearing, must include in their written objections the exhibits they intend to introduce into evidence at the Final Approval Hearing.

You may not object to the Partial Settlements, or any aspect of them, if you excluded yourself from the Settlement Class.

You may file a written objection without having to appear at the Final Approval Hearing. You may not appear at the Final Approval Hearing to present your objection, however, unless you first file and serve a written objection in accordance with the procedures described above, unless the Court orders otherwise.

You are not required to hire an attorney to represent you in making written objections or in appearing at the Final Approval Hearing. If you decide to hire an attorney, which will be at your own expense, he or she must file a Notice of Intent to Appear with the Court and serve it on Lead Counsel so that the notice is received on or before August 23, 2022.

# 17. What's the difference between objecting and being excluded from the Settlement Class?

Objecting is simply telling the Court that you do not like something about either or both of the Partial Settlements. You can object only if you stay in the Settlement Class. Excluding yourself is telling the Court that you do not want to be part of the Settlement Class. If you exclude yourself, you have no basis to object because the case no longer affects you.

#### THE COURT'S FINAL APPROVAL HEARING

The Court will hold a hearing to decide whether to approve the Partial Settlements. You do not need participate in that hearing but are welcome to do so if you so desire. This hearing may be held in person or virtually.

# 18. When and where will the Court decide whether to approve the Partial Settlements?

The Final Approval Hearing on these Partial Settlements will be held on September 13, 2022, at 2 p.m., before the Honorable Naomi Reice Buchwald, United States District Judge, at the United States District Court for the Southern District of New York, either telephonically, via video conference, or at 500 Pearl Street, Courtroom 21A, New York, New York 10007. At this hearing, the Court will consider whether the proposed Partial Settlements, the proposed PwC Greece Plan of Allocation, the proposed Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and Lead Counsel's application for the establishment of a Litigation Expense Fund should be approved.

Unless the Court orders otherwise, any Settlement Class Member who does not object in the manner described above will be deemed to have waived any objection and will be forever foreclosed from making any objection to the proposed Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund. Settlement Class Members do not need to appear at the hearing or take any other action to indicate their approval.

If there are objections, the Court will consider them. The Court has discretion to listen to people who have made a written request to speak at the hearing. After the hearing, the Court will decide whether to approve either or both of the Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund. We do not know how long these decisions will take.

The hearing may be held virtually or moved to a different location or time without additional notice, so it is a good idea to check with Lead Counsel, <u>www.aegeansecuritieslitigation.com</u> or call 1-877-888-9760.

# 19. Do I have to come to the Final Approval Hearing?

No. Lead Counsel will answer questions the Judge may have. But, you are welcome to come at your own expense.

# 20. May I speak at the Final Approval Hearing?

Any Settlement Class Member who did not request to be excluded from the Settlement Class by August 23, 2022 is entitled to appear at the Final Approval Hearing, in person or through a duly authorized attorney, and to show cause (a) why either or both of the Partial Settlements should not be approved as fair, reasonable and adequate (b) why the PwC Greece Plan of Allocation and/or the Deloitte Greece Plan of Allocation should or should not be approved; (c) why judgments should not be entered thereon; or (d) why Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and any application for the establishment of a Litigation Expense Fund should not be granted. However, you may not be heard at the Final Approval Hearing unless, on or before August 23, 2022, you file a Notice of Intent to Appear and a statement of the position that you will assert and the grounds for the position, together with copies of any supporting papers or briefs with the Clerk of the Court, United States District Court, Southern District of New York, 500 Pearl Street, New York, New York 10007, as described in response Question 16 above.

#### IF YOU DO NOTHING

# 21. What happens if I do nothing at all?

If you are a Settlement Class Member but do nothing, then you will get no money from these Partial Settlements. You must file a Claim Form to be eligible to receive anything from the Partial Settlements. But, unless you exclude yourself, you will not be able to start a lawsuit, continue with a lawsuit or be part of any other lawsuit against the Settling Defendants about the legal issues in this Action, ever again.

#### GETTING MORE INFORMATION

#### 22. Are there more details about the Partial Settlements?

Yes. This Notice summarizes the proposed Partial Settlements. More details (including definitions of various terms used in this Notice) are contained in the pleadings and other papers in this Action, including the Settling Defendants' respective Stipulations, which have been filed with the Court. Lead Plaintiff's final submissions in support of the Partial Settlements will be filed with the Court prior to the Final Approval Hearing. In addition, information about the Partial Settlements will be posted on the settlement website set up for this case: <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>. If you have any further questions, you may contact Lead Counsel identified in the response to Question 14 above. You may also call the Claims

Administrator at 1-877-888-9760 (Toll Free) to find answers to common questions about the Partial Settlements and obtain information about the status of the settlement approval process.

# 23. Who Should I Contact If I Have Questions?

This Notice contains only a summary of the terms of the proposed Partial Settlements. More detailed information about the matters involved in the Action is available at <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, including, among other documents, copies of the Settling Defendants' respective Stipulations, the Claim Form and the Complaint. Lead Plaintiff's submissions in for the support of the Partial Settlements and Lead Counsel's fee and expense application will be filed with the Court prior to the Final Approval Hearing.

All inquiries concerning this Notice or the Claim Form should be directed to either:

The Claims Administrator
In re Aegean Marine Petroleum Network, Inc.
Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

Lead Counsel
Nicole Lavallee
BERMAN TABACCO
425 California Street, Suite 2300
San Francisco, CA 94104
Telephone: (415) 433-3200
law@bermantabacco.com

# DO NOT CALL OR WRITE THE COURT OR THE OFFICE OF THE CLERK OF COURT REGARDING THIS NOTICE.

#### SPECIAL NOTICE TO NOMINEES

# 24. Special Notice to Banks, Trustees, Brokerage Firms, or Other Nominees

If you hold any Aegean Securities purchased during the Settlement Class Period as nominee for a beneficial owner, then, within seven (7) days after you receive this Notice, you must either: (a) send a copy of this Notice and the Claim Form by first-class mail to all such Persons; or (b) provide a list of the names and addresses of such Persons to the Claims Administrator:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

If you choose to mail the Notice and Claim Form yourself, you may obtain from the Claims Administrator (without cost to you) as many additional copies of these documents as you will need to complete the mailing. Regardless of whether you choose to complete the mailing yourself or

elect to have the mailing performed for you, you may obtain reimbursement for reasonable costs
actually incurred or expected to be incurred in connection with forwarding the Notice and Claim
Form and which would not have been incurred but for the obligation to forward the Notice and
Claim Form, upon submission of appropriate documentation to the Claims Administrator.

Dated: \_\_\_\_\_\_, 2022

By Order of the Clerk of Court United States District Court for the Southern District of New York

# **EXHIBIT A-2**

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In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217
Toll-Free Number: 1-877-888-9760

Settlement Website: www.aegeansecuritieslitigation.com Email: info@aegeansecuritieslitigation.com

# PROOF OF CLAIM AND RELEASE FORM

To be eligible to receive a share of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund in connection with two Partial Settlements in the action captioned *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 18-Civ-4993-NRB (S.D.N.Y.) (the "Action"), pending in the United States District Court for the Southern District of New York (the "Court"), you must be a Settlement Class Member and complete and sign this Proof of Claim and Release Form ("Claim Form" or "Claim") and mail it by First-Class Mail to the above address, **postmarked no later than 120 days after the Preliminary Approval Orders are issued by the Court**.

Failure to submit your Claim Form by the date specified will subject your Claim to rejection and may preclude you from being eligible to recover any money in connection with the Settlement.

Do not mail or deliver your Claim Form to the Court, the Settling Parties or their counsel. Submit your Claim Form only to the Claims Administrator at the address set forth above.

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PART II – GENERAL INSTRUCTIONS	3
PART III – SCHEDULE OF TRANSACTIONS IN AEGEAN SECURITIES	5
PART IV – RELEASE OF CLAIMS AND SIGNATURE	6

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## PART I – CLAIMANT INFORMATION

(Please read Part II. General Instructions below before completing this page.)

The Claims Administrator will use this information for all communications regarding this Claim Form. If this information changes, you MUST notify the Claims Administrator in writing at the address above.

Beneficial Owner's Name				
Co-Beneficial Owner's Name				
Entity Name (if Beneficial Owner is not an individu	aal)			
Representative or Custodian Name (if different from	n Beneficial Owner(s)	listed above)		
Address 1 (street name and number)				
Address 2 (apartment, unit or box number)				
City	State	Zip Code		
Foreign Country (only if not USA)				
Last four digits of Social Security Number or Taxpa	over Identification Num	her		
Tunior of Tunior	ly or Tuestamour T turn			
The land National Nat	Talantana Namban			
Telephone Number (day)	Telephone Number (	evening)		
Email address (Email address is not required, but if	you provide it you auth	norize the Claims Ac	dministrator to use it in	providing you
with information relevant to this Claim.)				
Account Number (account(s) through which the Sec	curities were traded) <sup>1</sup>			
Claimant Account Type (check appropriate box):		_		
<ul><li>☐ Individual (includes joint owner accounts)</li><li>☐ Corporation</li></ul>	<ul><li>□ Pension Plan</li><li>□ Estate</li></ul>	☐ Trust		
□ IRA/401K			(please specify)	

<sup>&</sup>lt;sup>1</sup> If the account number is unknown, you may leave blank. If filing for more than one account for the same legal entity, you may write "multiple." Please see paragraph 11 of the General Instructions for more information on when to file separate Claim Forms for multiple accounts, *i.e.*, when you are filing on behalf of distinct legal entities.

#### PART II – GENERAL INSTRUCTIONS

- 1. It is important that you completely read and understand the Notice of (i) Pendency of Class Action and Proposed Partial Settlements; and (ii) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund (the "Notice") that accompanies this Claim Form, including the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation set forth in the Notice. The Notice describes the proposed Partial Settlements, how Settlement Class Members are affected by the Partial Settlements and the manner in which the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund will be distributed if the Partial Settlements and the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation are approved by the Court. The Notice also contains the definitions of many of the defined terms (which are indicated by initial capital letters) used in this Claim Form. By signing and submitting this Claim Form, you will be certifying that you have read and that you understand the Notice, including the terms of the releases described therein and provided for herein.
- 2. This Claim Form is directed to all Persons who purchased or otherwise acquired (a) Aegean Marine Petroleum, Inc. ("Aegean") common stock (Tickers: ANW, ANWWQ) (CINS: Y0017S102) ("Common Stock"); (b) Aegean Notes ("Notes"): Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018 issued 10/23/2013 (CUSIP: EJ8900817, ISIN: USY0020QAA95) and/or Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021 issued 12/19/2016 (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018), ISIN: US00773VAB27); and/or (c) purchased call option contracts or sold put option contracts on Aegean Common Stock (collectively, "Aegean Securities") during the period between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby ("Settlement Class"). Any Person who falls within the definition of the Settlement Class is referred to as a "Settlement Class Member."
- 3. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action ("Dismissed Defendants"); (c) present or former officers, directors, partners or controlling persons as of April 30, 2018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class are those Persons who timely and validly exclude themselves therefrom by submitting a request for exclusion in accordance with the requirements set forth in the Notice.
- 4. If you are not a Settlement Class Member, do not submit a Claim Form. YOU MAY NOT, DIRECTLY OR INDIRECTLY, PARTICIPATE IN THE SETTLEMENT IF YOU ARE NOT A SETTLEMENT CLASS MEMBER. THUS, IF YOU ARE EXCLUDED FROM THE CLASS (AS SET FORTH IN PARAGRAPH 3 ABOVE), ANY CLAIM FORM THAT YOU SUBMIT, OR THAT MAY BE SUBMITTED ON YOUR BEHALF, WILL NOT BE ACCEPTED.
- 5. If you are a Settlement Class Member, you will be bound by the terms of any judgments or orders entered in the Action related to the PwC Greece Released Parties and/or the Deloitte Greece Released Parties WHETHER OR NOT YOU SUBMIT A CLAIM FORM, unless you submit a request for exclusion from the Settlement Class. Thus, if you are a Settlement Class Member and do not request exclusion from the Settlement Class, the Final Judgment with Prejudice Regarding PwC Greece will release, and enjoin the filing or continued prosecution of, the PwC Greece Released Claims against PwC Greece, the Dismissed Defendants PricewaterhouseCoopers International Limited and PricewaterhouseCoopers LLP and the other PwC Greece Released Parties. And, if you are a Settlement Class Member and do not request exclusion from the Class, the Final Judgment with Prejudice Regarding Deloitte Greece will release, and enjoin the filing or continued prosecution of, the Deloitte Released Claims against Deloitte Greece, the Dismissed Defendants Deloitte Touche Tohmatsu Limited and, Deloitte & Touche LLP, and the other Deloitte Released Parties.
- 6. You may be eligible to participate in the distribution of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund as described herein only if you are a member of the Settlement Class and if you complete and return this Claim Form as specified herein. If you fail to submit a timely, properly addressed, and completed Claim Form with the required documentation, your Claim may be rejected, and you may be precluded from receiving any distribution from the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund.
- 7. Submission of this Claim Form does not guarantee that you will share in the proceeds of the Partial Settlements. The distribution of the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund will be governed by the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation set forth in the Notice, if it is approved by the Court, or by such other plan of allocation approved by the Court.
- 8. Use the Schedule of Transactions in Part III of this Claim Form to supply all required details of your transaction(s) in and holdings of Aegean Securities. On the Schedule of Transactions, please provide all of the requested information with respect to your holdings, purchases, acquisitions, and sales of Aegean Securities, whether such transactions resulted in a profit or a loss. Failure to report all transaction and holding information during the requested time periods may result in the rejection of your Claim.
- 9. Please note: To be eligible to receive a distribution under the Deloitte Greece Plan of Allocation, you must be a Settlement Class Member and have purchased or otherwise acquired Aegean Securities (or sold Aegean put options) during the Settlement Class Period. To be eligible to receive a distribution under the PwC Greece Plan of Allocation, you must be a Settlement

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Class Member and have purchased or otherwise acquired Aegean Securities (or sold Aegean put options) between May 17, 2017 and November 5, 2018.<sup>2</sup>

- 10. You are required to submit genuine and sufficient documentation for all of your transactions and holdings of Aegean Securities set forth in the Schedule of Transactions in Part III of this Claim Form. Documentation may consist of copies of brokerage confirmation slips or monthly brokerage account statements or an authorized statement from your broker containing the transactional and holding information found in a broker confirmation slip or account statement. The Settling Parties and the Claims Administrator do not independently have information about your investments in Aegean Securities. IF SUCH DOCUMENTS ARE NOT IN YOUR POSSESSION, PLEASE OBTAIN COPIES OR EQUIVALENT CONTEMPORANEOUS DOCUMENTS FROM YOUR BROKER. FAILURE TO SUPPLY THIS DOCUMENTATION MAY RESULT IN THE REJECTION OF YOUR CLAIM. DO NOT SEND ORIGINAL DOCUMENTS. Please keep a copy of all documents that you send to the Claims Administrator. Also, please do not highlight any portion of the Claim Form or any supporting documents.
- One Claim Form should be submitted for each separate legal entity or separately managed account. Separate Claim Forms should be submitted for each separate legal entity (e.g., an individual should not combine his or her IRA holdings and transactions with holdings and transactions made solely in the individual's name). Generally, a single Claim Form should be submitted on behalf of one legal entity including all holdings and transactions made by that entity on one Claim Form. However, if a single person or legal entity had multiple accounts that were separately managed, separate Claim Forms may be submitted for each such account. The Claims Administrator reserves the right to request information on all the holdings and transactions in Aegean Securities made on behalf of a single beneficial owner.
- All joint beneficial owners must sign this Claim Form. If you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) and held the securities in your name, you are the beneficial owner as well as the record owner and you must sign this Claim Form to participate in the Settlement. If, however, you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) and the securities were registered in the name of a third party, such as a nominee or brokerage firm, you are the beneficial owner of these securities, but the third party is the record owner. The beneficial owner, not the record owner, must sign this Claim Form.
- 13. Agents, executors, administrators, guardians and trustees must complete and sign the Claim Form on behalf of persons represented by them, and they must:
  - (a) expressly state the capacity in which they are acting;
  - (b) identify the name, account number, Social Security Number (or Taxpayer Identification Number), address and telephone number of the beneficial owner of (or other person or entity on whose behalf they are acting with respect to) the Aegean Securities; and
  - (c) furnish herewith evidence of their authority to bind to the Claim Form the person or entity on whose behalf they are acting. (Authority to complete and sign a Claim Form cannot be established by stockbrokers demonstrating only that they have discretionary authority to trade stock in another person's accounts.)
  - 14. By submitting a signed Claim Form, you will be swearing that you:
    - (a) own(ed) the Aegean Securities you have listed in the Claim Form; or
    - (b) are expressly authorized to act on behalf of the owner thereof.
- 15. By submitting a signed Claim Form, you will be swearing to the truth of the statements contained therein and the genuineness of the documents attached thereto, subject to penalties of perjury under the laws of the United States of America. The making of false statements, or the submission of forged or fraudulent documentation, will result in the rejection of your Claim and may subject you to civil liability or criminal prosecution.
- 16. If the Court approves either or both the Partial Settlements, all payments to eligible Authorized Claimants pursuant to the PwC Greece Plan of Allocation and/or the Deloitte Greece Plan of Allocation (or such other plan of allocation as the Court approves at a later time) will be made after the completion of all Claims processing. This could take substantial time. Please be patient.
- 17. PLEASE NOTE: As set forth in the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation, each Authorized Claimant shall receive his, her or its *pro rata* share of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund. If the prorated payment to any Authorized Claimant, however, calculates to less than \$10.00, it will not be included in the calculation and no distribution will be made to that Authorized Claimant.
- 18. If you have questions concerning the Claim Form, or need additional copies of the Claim Form or the Notice, you may contact the Claims Administrator, A.B. Data, Ltd., by email at info@aegeansecuritieslitigation.com, or by toll-free phone at 1-877-888-9760, or you may download the documents from the Settlement website, <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

<sup>&</sup>lt;sup>2</sup> Any transactions in the Aegean Securities executed outside regular trading hours for the U.S. financial markets shall be deemed to have occurred during the next trading session.

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19. NOTICE REGARDING ELECTRONIC FILES: Certain Claimants with large numbers of transactions may request, or may be requested, to submit information regarding their transactions in electronic files. To obtain the mandatory electronic filing requirements and file layout, you may visit the Settlement website at <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, or you may email the Claims Administrator's electronic filing department at info@aegeansecuritieslitigation.com. Any file not in accordance with the required electronic filing format will be subject to rejection. No electronic files will be considered to have been properly submitted unless the Claims Administrator issues an email to that effect after processing your file with your Claim numbers and respective account information. Do not assume that your file has been received or processed until you receive this email. If you do not receive such an email within 10 days of your submission, you should contact the electronic filing department at info@aegeansecuritieslitigation.com to inquire about your file and confirm it was received and acceptable.

# **IMPORTANT: PLEASE NOTE**

YOUR CLAIM IS NOT DEEMED FILED UNTIL YOU RECEIVE AN ACKNOWLEDGEMENT POSTCARD. THE CLAIMS ADMINISTRATOR WILL ACKNOWLEDGE RECEIPT OF YOUR CLAIM FORM BY MAIL WITHIN 60 DAYS. IF YOU DO NOT RECEIVE AN ACKNOWLEDGEMENT POSTCARD WITHIN 60 DAYS, PLEASE CALL THE CLAIMS ADMINISTRATOR TOLL-FREE AT 1-877-888-9760.

### PART III - SCHEDULE OF TRANSACTIONS IN AEGEAN SECURITIES

Complete this Part III if, and only if, you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) during the Settlement Class Period. Please include proper documentation with your Claim Form as described in detail in Part II - General Instructions, Paragraph 10, above. Do not include information in this section regarding securities other than the following Aegean Securities: (i) Aegean Common Stock; (ii) Aegean 4.00% Convertible Unsecured Senior Notes (the "4.00% Notes") (CUSIP: EJ8900817); (iii) Aegean 4.25% Convertible Unsecured Senior Notes (the "4.25% Notes") (CUSIPs: 00773VAB2, 00773VAA4 (prior to February 12, 2018)); and/or (iv) purchased call option contracts or sold put option contracts on Aegean Common Stock (collectively referred to as the "Aegean Securities") within the Settlement Class Period.

			RY 26, 2014 – State the total number of shares of Aegean of trading on February 26, 2014. (Must be documented.) If
_			K FROM FEBRUARY 27, 2014 THROUGH FEBRUARY
			common stock (Tickers: ANW, ANWWQ) made from after lose of trading on February 4, 2019. (Must be documented.)
Date of Purchase/	Number of		lose of trading on February 4, 2019. (Must be documented.)
Acquisition (List	Shares	Purchase/Acquisition	Total Purchase/Acquisition Price
Chronologically)	Purchased/	Price Per Share	(excluding taxes, commissions, and fees)
(Month/Day/Year)	Acquired	Thee Tel Share	(excluding taxes, commissions, and rees)
/ /		\$	\$
/ /		\$	\$
/ /		\$	\$
/ /		\$	\$
•	ng on February 2		(, ANWWQ) that were purchased or otherwise acquired from ding the close of trading on February 4, 2019. (Must be
Date of Sale	<b></b>		
(List Chronologically) (Month/Day/Year)	Number of Shares Sold	Sale Price Per Share	Total Sale Price (excluding taxes, commissions, and fees)
/ /		\$	\$
/ /		\$	\$
/ /		\$	\$
/ /		\$	\$
			Y 4, 2019 – State the total number of shares of Aegean of trading on February 4, 2019. (Must be documented.) If

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX. IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

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# SCHEDULE OF TRANSACTIONS IN AEGEAN 4.00% NOTES

			<b>5, 2014</b> – State the total number bruary 26, 2014. (Must be do				
6. PURCHASES/ACQUISITIONS OF AEGEAN 4.00% NOTES FROM FEBRUARY 27, 2014 THROUGH FEBRUARY 4, 2019 – Separately list each and every purchase/acquisition of Aegean \$100 par 4.00% Notes (CUSIP: EJ8900817)) made from after the opening of trading on February 27, 2014, through and including the close of trading on February 4, 2019. (Must be documented.)							
Date of Purchase/ Acquisition (List Chronologically) (Month/Day/Year)	Number of 100 Par Notes Purchased/ Acquired	Purchase/Acquisition Price Per Note		/Acquisition Price ommissions, and fees)			
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
/ /	/ / <b>\$ \$</b>						
7. SALES OF AEGEAN 4.00% NOTES FROM FEBRUARY 27, 2014 THROUGH FEBRUARY 4, 2019 – Separately list each and every sale/disposition of \$100 par Aegean 4.00% Notes (CUSIP: EJ8900817) that were purchased or otherwise acquired from after the opening of trading on February 27, 2014, through and including the close of trading on February 4, 2019. (Must be documented.)  IF NONE, CHECK HERE:							
Date of Sale (List Chronologically) (Month/Day/Year)	Number of Shares Sold	Sale Price Per Share	Total Sale Price (excluding	taxes, commissions, and fees)			
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
8. HOLDINGS OF AEGEAN 4.00% NOTES AS OF FEBRUARY 4, 2019 – State the total number of \$100 par Aegean 4.00% Notes (CUSIP: EJ8900817) currently held as of the close of trading on February 4, 2019. (Must be documented.) If none, write "zero" or "0."							
_							

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX.  $\square$  IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

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## SCHEDULE OF TRANSACTIONS IN AEGEAN 4.25% NOTES

9. HOLDINGS OF AEGEAN 4.25% NOTES AS OF FEBRUARY 26, 2014 – State the total number of \$100 par Aegean 4.25%							
Notes (CUSIPs: 00773VAB2, 00773VAA4 (prior to February 12, 2018)) currently held as of the close of trading on February 26, 2014. (Must be documented.) If none, write "zero" or "0."							
,	(With the documented.) If none, write 2210 of 0.						
10. PURCHASES/ACQUISITIONS OF AEGEAN 4.25% NOTES FROM FEBRUARY 27, 2014 THROUGH FEBRUARY 4,							
2019 – Separately list each a	and every purchase	e/acquisition of Aegean \$100	par 4.25% Notes (CUSIPs: 00°	773VAB2, 00773VAA4 (prior			
		opening of trading on Febru	uary 27, 2014, through and inc	luding the close of trading on			
February 4, 2019. (Must be Date of Purchase/	Number of 100	T					
Acquisition (List	Par Notes	Purchase/Acquisition	Total Purchase/	Acquisition Price			
Chronologically)	Purchased/	Price Per Note		ommissions, and fees)			
(Month/Day/Year)	Acquired			, ,			
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
11. SALES OF AEGEAN	4.25% NOTES I	FROM FEBRUARY 27, 20	014 THROUGH FEBRUARY	4, 2019 – Separately list each			
• •			00773VAB2, 00773VAA4 (pri	•			
-	•		February 27, 2014, through and	d including the close of trading			
on February 4, 2019. (Mus	_						
IF NONE, CHECK HERI	E: 📙						
Date of Sale	Number of	Sale Price	T-4-1 C-1- D-1 (1-1'	(			
(List Chronologically) (Month/Day/Year)	Notes Sold	Per Note	Total Sale Price (excluding	taxes, commissions, and fees)			
/ /		\$	\$	_			
/ /		\$	\$				
/ /		\$	\$				
/ /		\$	\$				
12. HOLDINGS OF AEG	GEAN 4.25% NO	ΓES AS OF FEBRUARY 4	4, 2019 – State the total numbe	r of \$100 par Aegean 4.25%			
			currently held as of the close of	of trading on February 4,			
2019. (Must be documented.) If none, write "zero" or "0."							
IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST							

PHOTOCOPY THIS PAGE AND CHECK THIS BOX.  $\square$  IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL <u>NOT</u> BE REVIEWED.

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# SCHEDULE OF TRANSACTIONS IN AEGEAN CALL OPTIONS

13. HOLDINGS OF CALL OPTION CONTRACTS ON AEGEAN COMMON STOCK – Separately list each Aegean Call Option held as of the close of trading on February 26, 2014. (Must be documented.) If none, write "zero" or "0."							*				
Strike Price of Call Option Contract	Expiration Date of Call Option Contract (Month/Year)			Number of Call Option Contracts in Which You Had an Open Interest							
\$	/	/									
\$	/	/									
purchase/acquisition (inc through and including th 4, 2019. (Must be docur	cluding free rece e expiration date	ipts) of Aegean	Call C	ption co	ntract	s from af	ter the opening of	trading on F	February 27, 2014,		
Date of Purchase/ Acquisition (Chronologically) (Month/Day/Year)	Strike Price of Call Option Contract	Expiration Date of Call Option Contract (Month/ Day/Year)	Number of Call Option Contracts Purchased/ Acquired		Call Option Contracts Purchased/		Acq Pri Call	rchase uisition ce Per Option ontract	Total Purchase/ Acquisition Price (excluding taxes, commissions, and fees)	Insert an "E" if Exercised Insert an "X" if Expired	Exercise Date (Month/ Day/ Year)
/ /	\$	/ /			\$		\$		/ /		
/ /	\$	/ /			\$		\$		/ /		
15. SALES OF AEGEAN CALL OPTION CONT sale/disposition (including free deliveries) of Aegean Ca trading on February 27, 2014, through and including the contracts that you held long as of the close of trading on			ıll Opt e expi	tion cont ration da	racts f	rom after any Aege	r the opening of ean Call Option		NE, CHECK HERE		
Date of Sale (Chronologically) (Month/Day/Year)	Strike Price of Call Option Contract	Expiration Da Call Option Contract (Month/ Day/Year)	otion Ca act Opt th/ Contr		l on acts		Price Per Call ion Contract	Insert an "E" if Exercised Insert an "X" if Expired	Total Sale Price (excluding taxes, commissions, and fees)		
/ /	\$	/ /				\$					
/ /	\$	/ /				\$					
16. ENDING HOLDINGS OF AEGEAN CALL OPTION CONTRACTS – Separately list each Aegean Call Option held as of the close of trading on February 4, 2019. (Must be documented.) If none, write "zero" or "0."  IF NONE, CHECK HERE						<i>'</i>					
	Strike Price of Expiration Date Call Option Contract Option Con (Month/Day/			ct	1	Number o	of Call Option Co an Open		hich You Had		
\$		/	/								
\$	/ /										

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# SCHEDULE OF TRANSACTIONS IN AEGEAN PUT OPTIONS

<b>17. HOLDINGS OF PUT OPTION CONTRACTS ON AEGEAN COMMON STOCK</b> – Separately list each Aegean Put Option held as of the close of trading on February 26, 2014. (Must be documented.) If none, write "zero" or "0."							NE, CHECK HERE
Strike Price of Put Option Contract	Expiration Date of Put Option Contract (Month/Day/Year)		Number o	f Put Option (	Contracts in Which	You Had an	Open Interest
\$	/	/					
\$	/	/					
B. SALES (WRITING Aegean Put Option contra Put Option contracts that	racts from after	opening of tradin	ng on February	27, 2014, thr	ough and including	g the expiratio	n date of Aegean
Date of Sale (Writing) (Chronologically) (Month/Day/Year)	Strike Price of Put Option Contract	Expiration Date of Put Option Contract (Month/ Day/Year)	Number of Put Option Contracts Sold (Written)	Sale Price Per Put Option Contract	Total Sale Price (excluding taxes, commissions, and fees)	Insert an "A" if Assigned Insert an "X" if Expired	Exercise Date (Month/ Day/ Year)
/ /	\$	/ /		\$	\$		/ /
/ /	\$	/ /		\$	\$		/ /
C. PURCHASES/ACQUISITIONS OF AEGEAN PUrpurchase/acquisition (including free receipts) of Aegean trading on February 27, 2014, through and including the contracts that you held a short position in as of the close documented.)			Put Option cone expiration da	ontracts from ate of any Ae	after opening of egean Put Option		NE, CHECK HERE
Date of Purchase/ Acquisition (Chronologically) (Month/Day/Year)	Strike Price of Put Option Contract	Expiration Date Put Option Contract (Month/ Day/Y	Put Op Contra	otion Acquacts Put	Purchase/ nisition Price Per Option Contract	Insert an "A" if Assigned Insert an "X" if Expired	Total Purchase/ Acquisition Price (excluding taxes, commissions, and fees)
/ /	\$	/ /		\$			
/ /	\$	/ /		\$			
D. ENDING HOLDINGS – Separately list all positions Aegean Put Option contracts that you had a short position in as of the close of trading on February 4, 2019, in which you had an open interest as of the expiration date. (Must be documented.)  IF NONE, CHECK  HERE							
Strike Price of Put Opt	Strike Price of Put Option Contract  Expiration Da  Option Con  (Month/Day		Contract	Number	of Put Option Con Open	tracts in Whic	ch You Had an
\$		/	/				
\$		/	/				

#### PART VI – RELEASE OF CLAIMS AND SIGNATURE

### YOU MUST ALSO READ THE RELEASE AND CERTIFICATION BELOW AND SIGN ON PAGE 12 OF THIS CLAIM FORM.

I (we) hereby acknowledge that, as of the Effective Date of the PwC Greece Partial Settlement, pursuant to the terms set forth in the PwC Greece Stipulation, I (we), on behalf of myself (ourselves) and my (our) heirs, executors, administrators, predecessors, successors, affiliates and assigns, in their capacities as such, shall be deemed to have, and by operation of law and of the Order and Final Judgment with Prejudice Regarding PwC Greece shall have, fully, finally and forever released, relinquished and discharged all PwC Released Claims (as defined in the PwC Greece Stipulation and in the Notice) against PwC Greece, PricewaterhouseCoopers International Limited, PricewaterhouseCoopers LLP and the other PwC Released Parties (as defined in the PwC Greece Stipulation and in the Notice), whether served or unserved with any complaint in the Action, and shall have covenanted not to sue the PwC Released Parties with respect to any such PwC Released Claims, and shall be permanently barred and enjoined from asserting, commencing, prosecuting, instituting, assisting, instigating or in any way participating in the commencement or prosecution of any action or other proceeding, in any forum, asserting any PwC Released Claims, either directly, representatively, derivatively or in any other capacity, against any of the PwC Released Parties.

I (we) hereby acknowledge that, as of the Effective Date of the Deloitte Greece Partial Settlement, pursuant to the terms set forth in the Deloitte Greece Stipulation, I (we), on behalf of myself (ourselves) and my (our) heirs, executors, administrators, predecessors, successors, affiliates and assigns, in their capacities as such, shall be deemed to have, and by operation of law and of the Order and Final Judgment with Prejudice Regarding Deloitte Greece shall have, fully, finally and forever released, relinquished and discharged all Deloitte Released Claims (as defined in the Deloitte Greece Stipulation and in the Notice) against Deloitte Greece, Deloitte Touche Tohmatsu Limited, Deloitte & Touche LLP and the other Deloitte Released Parties (as defined in the Deloitte Greece Stipulation and in the Notice), whether served or unserved with any complaint in the Action, and shall have covenanted not to sue the Deloitte Released Parties with respect to any such Deloitte Released Claims, and shall be permanently barred and enjoined from asserting, commencing, prosecuting, instituting, assisting, instigating or in any way participating in the commencement or prosecution of any action or other proceeding, in any forum, asserting any Deloitte Released Claims, either directly, representatively, derivatively or in any other capacity, against any of the Deloitte Released Parties.

#### CERTIFICATION

By signing and submitting this Claim Form, the Claimant(s) or the person(s) who represent(s) the Claimant(s) certifies (certify), as follows:

- 1. that I (we) have read and understand the contents of the Notice and this Claim Form, including the releases provided for in the Settlement and the terms of the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation;
- 2. that the Claimant(s) is a (are) Settlement Class Member(s), as defined in the Notice and in paragraph 2 on page 3 of this Claim Form, and is (are) not excluded from the Settlement Class by definition or pursuant to request as set forth in the Notice and in paragraph 3 on page 3 of this Claim Form;
- 3. that I (we) own(ed) Aegean Securities and have not assigned the claim against either of the Settling Defendants, PricewaterhouseCoopers International Limited, PricewaterhouseCoopers LLP, Deloitte Touche Tohmatsu Limited, Deloitte & Touche LLP, or the other PwC Released Parties or the Deloitte Released Parties to another or that, in signing and submitting this Claim Form, I (we) have the authority to act on behalf of the owner(s) thereof;
- 4. that the Claimant(s) has (have) not submitted any other Claim covering the same purchases/acquisitions of Aegean Securities and knows (know) of no other person having done so on the Claimant's (Claimants') behalf;
- 5. that the Claimant(s) submit(s) to the jurisdiction of the Court with respect to Claimant's (Claimants') Claim and for purposes of enforcing the releases set forth herein;
- 6. that I (we) agree to furnish such additional information with respect to this Claim Form as Lead Counsel, the Claims Administrator or the Court may require;
- 7. that the Claimant(s) waive(s) the right to trial by jury, to the extent it exists, and agree(s) to the Court's summary disposition of the determination of the validity or amount of the Claim made by this Claim Form;
- 8. that I (we) acknowledge that the Claimant(s) will be bound by and subject to the terms of any judgment(s) that may be entered in the Action; and

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9. that the Claimant(s) is (are) NOT subject to backup withholding under the provisions of Section 3406(a)(1)(C) of the Internal Revenue Code because (a) the Claimant(s) is (are) exempt from backup withholding or (b) the Claimant(s) has (have) not been notified by the IRS that he/she/it is subject to backup withholding as a result of a failure to report all interest or dividends or (c) the IRS has notified the Claimant(s) that he/she/it is no longer subject to backup withholding. If the IRS has notified the Claimant(s) that he, she or it is subject to backup withholding, please strike out the language in the preceding sentence indicating that the Claim is not subject to backup withholding in the certification above.

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED BY ME (US) ON THIS CLAIM FORM IS TRUE, CORRECT AND COMPLETE, AND THAT THE DOCUMENTS SUBMITTED HEREWITH ARE TRUE AND CORRECT COPIES OF WHAT THEY PURPORT TO BE.

Signature of Claimant	Date
Print your name here	
Signature of joint Claimant, if any	Date
Print your name here	
If the Claimant is other than an individual, or is not the person	completing this form, the following also must be provided:
Signature of person signing on behalf of Claimant	Date
Print your name here	

Capacity of person signing on behalf of Claimant, if other than an individual, e.g., executor, president, trustee, custodian, etc. (Must provide evidence of authority to act on behalf of Claimant – see paragraph 13 on page 4 of this Claim Form.)

# **REMINDER CHECKLIST:**

- 1. Please sign the above release and certification. If this Claim Form is being made on behalf of joint Claimants, then both must sign.
- 2. Remember to attach only **copies** of acceptable supporting documentation, as these documents will not be returned to you.
- 3. Please do not highlight any portion of the Claim Form or any supporting documents.
- 4. Do not send original security certificates or documentation. These items cannot be returned to you by the Claims Administrator.
- 5. Keep copies of the completed Claim Form and documentation for your own records.
- 6. The Claims Administrator will acknowledge receipt of your Claim Form by mail, within 60 days. Your Claim is not deemed filed until you receive an acknowledgement postcard. If you do not receive an acknowledgement postcard within 60 days, please call the Claims Administrator toll-free at 1-877-888-9760.
- 7. If your address changes in the future, or if this Claim Form was sent to an old or incorrect address, please send the Claims Administrator written notification of your new address. If you change your name, please inform the Claims Administrator.
- 8. If **you** have any questions or concerns regarding your Claim, please contact the Claims Administrator at the address below, by email at info@aegeansecuritieslitigation.com, toll-free at 1-877-888-9760, or visit www.aegeansecuritieslitigation.com.

Please DO NOT call the Settling Defendants or any of the other Defendants or their counsel with questions regarding your Claim.

THIS CLAIM FORM MUST BE MAILED TO THE CLAIMS ADMINISTRATOR BY FIRST-CLASS MAIL, **POSTMARKED NO LATER THAN 120 DAYS AFTER THE PRELIMINARY APPROVAL ORDERS ARE ISSUED BY THE COURT**, ADDRESSED AS FOLLOWS:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

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A Claim Form received by the Claims Administrator shall be deemed to have been submitted when posted if a postmark date on or before 120 days after the Preliminary Approval Orders are issued by the Court is indicated on the envelope and it is mailed First-Class and addressed in accordance with the above instructions. In all other cases, a Claim Form shall be deemed to have been submitted when actually received by the Claims Administrator.

You should be aware that it will take a significant amount of time to fully process all of the Claim Forms. Please be patient and notify the Claims Administrator of any change of address.

In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd. P.O. Box 173002 Milwaukee, WI 53217

# COURT-APPROVED NOTICE REGARDING

In re Aegean Marine Petroleum Network, Inc. Securities Litigation

# **EXHIBIT A-3**

# UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE AEGEAN MARINE	) Case No. 1:18-cv-04993 (NRB)
PETROLEUM NETWORK, INC.	)
SECURITIES LITIGATION	) Hon. Naomi Reice Buchwald

SUMMARY NOTICE OF (I) PENDENCY OF CLASS ACTION AND PROPOSED PARTIAL SETTLEMENTS; AND (II) FINAL APPROVAL HEARING FOR THE PARTIAL SETTLEMENTS, PLANS OF ALLOCATION, MOTION FOR APPROVAL OF ATTORNEYS' FEES AND REIMBURSEMENT OF LITIGATION EXPENSES AND APPLICATION FOR THE ESTABLISHMENT OF A LITIGATION EXPENSE FUND

TO: All Persons who purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. ("Aegean") securities or sold Aegean put options between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby.

The securities subject to these proposed Partial Settlements consist of: (a) the common stock of Aegean (Tickers: ANWWQ; CINS: Y0017S102) (pre-bankruptcy Aegean traded under the ticker "ANW"); (b) Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018, issued 10/23/2013 (CUSIP: EJ8900817; ISIN: USY0020QAA95); (c) Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021, issued 12/19/2016 (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018); ISIN: US00773VAB27); (d) Aegean call options; and (e) Aegean put options (collectively, "Aegean Securities").

PLEASE READ THIS NOTICE CAREFULLY. YOUR RIGHTS MAY BE AFFECTED BY TWO PROPOSED PARTIAL SETTLEMENTS OF A CLASS ACTION LAWSUIT PENDING IN THIS COURT.

PLEASE DO NOT CONTACT THE COURT, ANY DEFENDANT, OR THEIR COUNSEL, REGARDING THIS NOTICE.

ALL QUESTIONS ABOUT THIS NOTICE, THE PROPOSED PARTIAL SETTLEMENTS, OR YOUR ELIGIBILITY TO PARTICIPATE IN THE PROPOSED PARTIAL SETTLEMENTS SHOULD BE DIRECTED TO LEAD COUNSEL OR THE CLAIMS ADMINISTRATOR, WHOSE CONTACT INFORMATION IS PROVIDED BELOW. ADDITIONAL INFORMATION ABOUT THE PARTIAL SETTLEMENTS IS AVAILABLE ON THE SETTLEMENT WEBSITE: www.aegeansecuritieslitigation.com.

**YOU ARE HEREBY NOTIFIED**, pursuant to Rule 23 of the Federal Rules of Civil Procedure and an Order of the Court, that a Settlement Class in the above-captioned litigation (the "Action") has been preliminarily certified for the purposes of these proposed Partial Settlements only.

**YOU ARE ALSO NOTIFIED** that Utah Retirement Systems ("Lead Plaintiff"), on behalf of itself and the proposed Settlement Class, has reached two proposed Partial Settlements (one with PricewaterhouseCoopers Auditing Company S.A. ("PwC Greece") for \$14.9 million in cash and one with Deloitte Certified Public Accountants, S.A. ("Deloitte Greece") for \$14.9 million in cash) that will, among other things, resolve all claims against PwC Greece and Deloitte Greece (the "Settling Defendants") in the Action (the "Partial Settlements") if approved.

A hearing (the "Final Approval Hearing") will be held before the Honorable Naomi Reice Buchwald, United States District Judge for the United States District Court for the Southern District of New York, either telephonically, via video conference, or at 500 Pearl Street, Courtroom 21-A, New York, New York, 10007 on September 13, 2022 at 2.pm., to, among other things, determine whether: (i) the proposed Partial Settlements should be approved by the Court as fair, reasonable and adequate; (ii) the Action should be dismissed with prejudice against PwC Greece, final judgment should be entered as to the claims against PwC Greece and the PwC Greece Released Claims should be released as against the PwC Greece Released Parties, as set forth in the PwC Greece Stipulation and Agreement of Partial Settlement; (iii) the proposed PwC Greece Plan of Allocation for distribution of the PwC Greece Settlement Fund and any interest earned thereon, less Taxes, Notice and Administration Costs, Litigation Expenses awarded by the Court, attorneys' fees awarded by the Court, and any other costs, expenses, or amounts as may be approved by the Court (the "PwC Greece Net Settlement Fund") should be approved as fair and reasonable; (iv) the Action should be dismissed with prejudice against Deloitte Greece, final judgment should be entered as to the claims against Deloitte Greece and the Deloitte Greece Released Claims should be released as against the Deloitte Greece Released Parties, as set forth in the Stipulation and Agreement of Partial Settlement with Deloitte Certified Public Accountants, S.A.; (v) the proposed Deloitte Greece Plan of Allocation for distribution of the Deloitte Greece Settlement Fund and any interest earned thereon, less Taxes, Notice and Administration Costs, Litigation Expenses awarded by the Court, attorneys' fees awarded by the Court, and any other costs, expenses, or amounts as may be approved by the Court (the "Deloitte Greece Net Settlement Fund") should be approved as fair and reasonable; (vi) whether Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses should be approved by the Court; and (vii) whether Lead Counsel's application for the establishment of a Litigation Expense Fund should be approved by the Court. The Court may change the date of the Final Approval Hearing without providing another notice. You do NOT need to attend the Final Approval Hearing in order to receive a distribution from the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund.

IF YOU ARE A MEMBER OF THE SETTLEMENT CLASS, YOUR RIGHTS MAY BE AFFECTED BY THE PROPOSED PARTIAL SETTLEMENTS AND YOU MAY BE ENTITLED TO SHARE IN THE PWC GREECE NET SETTLEMENT FUND IF YOU PURCHASED OR ACQUIRED AEGEAN SECURITIES BETWEEN MAY 17, 2017 AND NOVEMBER 5, 2018 AND/OR THE DELOITTE GREECE NET SETTLEMENT FUND IF YOU PURCHASED OR ACQUIRED AEGEAN SECURITIES BETWEEN FEBRUARY 27, 2014 AND NOVEMBER 5, 2018. If you have not yet received the printed (a) Notice of (i) Pendency of Class Action and Proposed Partial Settlements; and (ii) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund ("Notice"), or (b) the Proof of Claim and Release form ("Claim Form"), you can obtain a copy of those documents on the settlement website <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, or by contacting the Claims Administrator:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

Please refer to the settlement website for more detailed information and to review the documents pertaining to the Proposed Partial Settlements. Inquiries may also be made to Lead Counsel:

Nicole Lavallee BERMAN TABACCO

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44 Montgomery Street, Suite 650 San Francisco, CA 94104 Telephone: (415) 433-3200 law@bermantabacco.com

The PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund (*i.e.*, the Settlement Amount plus any and all interest earned thereon less (i) any Taxes; (ii) any Notice and Administration Costs; (iii) any cost and expense reimbursement awarded by the Court; (iv) any attorneys' fees awarded by the Court; and (v) any other costs or fees approved by the Court) will be distributed to Class Members in accordance with the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation.

If you are a potential Settlement Class Member, but wish to exclude yourself from the Settlement Class, you must submit a written request for exclusion in accordance with the instructions set forth in the Notice, which can also be found on the settlement website, *postmarked no later than* **August 16, 2022**. If you are a potential Settlement Class Member and do not timely exclude yourself from the Settlement Class, you will be bound by any judgments or orders entered by the Court in the Action.

Any objections to the proposed Partial Settlements, the PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund must be submitted to the Court in accordance with the instructions set forth in the Notice, *received no later than* **August 23, 2022**, and filed with the Court *no later than* **August 23, 2022**.

DATED:	THE HONORABLE NAOMI REICE BUCHWALD
	District Judge, United States District Court for the Southern District
	of New York

# **EXHIBIT B**

# UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE AEGEAN MARINE	) Case No. 1:18-cv-04993 (NRB)
PETROLEUM NETWORK, INC.	)
SECURITIES LITIGATION	) Hon. Naomi Reice Buchwald
	)
	)
	)
	)
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	)
	<i>)</i>

[PROPOSED] ORDER PRELIMINARILY APPROVING THE SETTLEMENT WITH DELOITTE CERTIFIED PUBLIC ACCOUNTANTS, S.A.

AND PROVIDING FOR NOTICE

## **WHEREAS:**

- A. Lead Plaintiff Utah Retirement Systems ("Lead Plaintiff") and defendant Deloitte Certified Public Accountants, S.A. ("Deloitte Greece" or the "Settling Defendant") have entered into a settlement of the claims asserted in this Action against Deloitte Greece, the terms of which are set forth in the March 24, 2022 Stipulation and Agreement of Partial Settlement with Deloitte Certified Public Accountants, S.A (the "Deloitte Greece Stipulation" or the "Deloitte Greece Settlement"), which is subject to review under Rule 23 of the Federal Rules of Civil Procedure, and which, together with the exhibits thereto, sets forth the terms and conditions of the proposed Deloitte Greece Settlement of the claims asserted in the Action on the merits and with prejudice as against Deloitte Greece, and for the entry of final judgment releasing the Deloitte Greece Released Claims against Deloitte Greece and the Deloitte Greece Release Parties, including Dismissed Defendants Deloitte & Touche LLP ("Deloitte US") and Deloitte Touche Tohmatsu Limited ("DTTL"), along with certain other related and affiliated persons and entities; and
- B. The Court having read and considered the Deloitte Greece Stipulation and exhibits thereto, including the proposed (i) Notice; (ii) Summary Notice; and (iii) Order and Final Judgment with Prejudice Regarding Deloitte Greece, and submissions relating thereto, and finding that substantial and sufficient grounds exist for entering this Order;
- C. The Court preliminarily finds that the proposed Deloitte Greece Settlement appears to fall within the range of possible approval and is therefore sufficiently fair, reasonable and adequate to warrant providing notice of the Deloitte Greece Settlement to the Settlement Class based on the following:
  - (1) Lead Plaintiff and Lead Counsel have adequately represented the class;

- (2) the proposed Deloitte Greece Settlement resulted from informed, extensive arm's-length negotiations between experienced counsel;
- (3) the relief provided by the Deloitte Greece Settlement is adequate considering: (i) the costs, risks and delay of trial and appeal; (ii) the effectiveness of any proposed method of distributing relief to the Settlement Class, including the method of processing Settlement Class Members' claims; (iii) the application for attorneys' fees and reimbursement of Litigation Expenses and the application for the establishment of a Litigation Expense Fund; and (iv) the Deloitte Greece Supplemental Agreement identified by the parties pursuant Rule 23(e)(3); and
- (4) the Deloitte Greece Settlement treats Settlement Class Members equitably relative to each other and to the claims against Deloitte Greece.

# NOW, THEREFORE, IT IS HEREBY ORDERED:

- 1. The Court, for purposes of this Order, adopts all defined terms as set forth in the Deloitte Greece Stipulation.
- 2. Pursuant to Rules 23(a) and (b)(3) of the Federal Rules of Civil Procedure, and for purposes of this Deloitte Greece Settlement only, the Action is hereby preliminarily certified as a class action on behalf of:
  - all Persons who purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. securities or sold Aegean put options between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action ("Dismissed Defendants"); (c) present or former officers, directors, partners or controlling persons as of April 30, 2018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal

representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class is any Settlement Class Member that validly and timely requests exclusion as approved by the Court.

- 3. The Court finds, for the purposes of the proposed Deloitte Greece Settlement only, that the prerequisites for a class action under Rules 23(a) and (b)(3) of the Federal Rules of Civil Procedure have been satisfied in that:
- (a) the number of Settlement Class Members is so numerous that joinder of all members is impracticable;
  - (b) there are questions of law and fact common to the Settlement Class;
- (c) the claims of Lead Plaintiff are typical of the claims of the Settlement Class it seeks to represent;
- (d) Lead Plaintiff and Lead Counsel have and will fairly and adequately represent the interests of the Settlement Class;
- (e) the questions of law and fact common to the Members of the Settlement Class predominate over any questions affecting only individual Settlement Class Members; and
- (f) a class action is superior to other available methods for the fair and efficient adjudication of the controversy.
- 4. Pursuant to Rule 23 of the Federal Rules of Civil Procedure, and for the purposes of the Deloitte Greece Settlement only, Lead Plaintiff Utah Retirement Systems is preliminarily certified as the Class Representative and Lead Counsel Berman Tabacco is preliminarily certified as Class Counsel.
- 5. Pursuant to Rule 23 of the Federal Rules of Civil Procedure, Lead Counsel is authorized to act on behalf of the Class Representative and other Settlement Class Members with respect to all acts or consents required by or that may be given pursuant to the Deloitte Greece

Stipulation, including all acts that are reasonably necessary to consummate the proposed Deloitte Greece Settlement.

- 6. The Court preliminarily finds that the Deloitte Greece Settlement should be approved as: (a) the result of serious, extensive arm's-length and non-collusive negotiations; (b) falling within a range of reasonableness warranting final approval; (c) having no obvious deficiencies; and (d) warranting notice of the proposed Deloitte Greece Settlement to Settlement Class Members and further consideration of the Deloitte Greece Settlement at the final fairness hearing described below.
- 7. A final approval hearing shall be held on **September 13, 2022** at **2 p.m.** either via video or teleconference or in person at the United States District Court for the Southern District of New York, 500 Pearl Street, Courtroom 21A, New York, New York 10007 (the "Final Approval Hearing") to determine:
- (a) whether the proposed Deloitte Greece Settlement on the terms and conditions provided for in the Deloitte Greece Stipulation is fair, reasonable and adequate, and should be approved by the Court;
- (b) whether the Order and Final Judgment with Prejudice Regarding Deloitte Greece as provided under in the Deloitte Greece Stipulation should be entered dismissing the Action as to Settling Defendant, on the merits and with prejudice, and entering final judgment as to the claims against the Settling Defendant and Dismissed Defendants Deloitte US and DTTL;
- (c) whether the release by the Settlement Class of the Deloitte Greece Released Claims against the Deloitte Greece Released Parties, as set forth in the Deloitte Greece Stipulation, should be ordered;

- (d) whether the proposed Deloitte Greece Plan of Allocation is fair, reasonable and adequate and should be approved;
- (e) whether to approve the application by Lead Counsel for attorneys' fees and reimbursement of Litigation Expenses;
- (f) whether Lead Counsel's application for the establishment of a Litigation Expense Fund should be approved by the Court; and
- (h) any other matters as the Settling Parties may request or the Court may deem appropriate.
- 8. The Court approves the form, substance and requirements of the Notice and the Summary Notice (together, the "Notices"), attached as Exhibits A-1 and A-3 to the Deloitte Greece Stipulation, and finds that the procedures established for publication, mailing and distribution of such Notices substantially in the manner and form set forth in this Order constitute the best notice practicable under the circumstances, are in full compliance with the notice requirements of due process, Rule 23 of the Federal Rules of Civil Procedure and due process, and shall constitute due and sufficient notice to all Persons entitled thereto.
- 9. The Court approves the selection of A.B. Data, Ltd. by Lead Counsel as the Claims Administrator.
- 10. The Claims Administrator is hereby appointed to supervise and administer the notice procedure as well as the processing of claims as more fully set forth below:
- (a) Not later than 21 calendar days after entry of this order (the "Notice Date"), the Claims Administrator shall cause a copy of the Notice and the Proof of Claim and Release Form ("Claim Form"), substantially in the forms annexed as Exhibits A-1 and A-2

hereto, to be mailed by first-class mail to all Settlement Class Members who can be identified with reasonable effort and posted on its website at www.aegeansecuritieslitigation.com;

- (b) No later than 7 calendar days after the Notice Date, the Summary Notice, substantially in the form annexed as Exhibit A-3 hereto, shall be published once in the *Investor's Business Daily* and once over a national newswire service; and
- (c) At least ten (10) calendar days prior to the Final Approval Hearing, Lead Counsel shall cause to be served on Deloitte Greece's Counsel (defined in ¶ 18 below) and filed with the Court proof, by affidavit or declaration, of such mailing and publishing.
- 11. Settling Defendant shall complete service on the appropriate federal and state government officials of all notices required under the Class Action Fairness Act, 28 U.S.C. §1715, no later than ten (10) calendar days following the filing of the Deloitte Greece Stipulation with the Court.
- 12. To effectuate the provision of notice provided for in paragraph 10 hereof, Lead Counsel or the Claims Administrator shall lease and maintain a post office box of adequate size for the return of relevant mailing. The Notice shall designate said post office box as the return address for the purposes designated in the Notice. The Claims Administrator shall be responsible for the receipt of all responses from the Settlement Class and, until further order of the Court, shall preserve all entries of appearance and all other written communications from Settlement Class Members, nominees or any other person or entity in response to the Notices.
- 13. The Claims Administrator shall use reasonable efforts to give notice to nominee owners such as brokerage firms and other persons or entities who purchased or otherwise acquired the relevant securities as record owners but not as beneficial owners. Such nominees who hold or held such securities for beneficial owners who are Settlement Class Members are directed to send

a copy of the Notice to the beneficial owner of the securities postmarked no more than seven (7) calendar days from the date of receipt of the Notice, or to provide the names and addresses of such persons no later than seven (7) calendar days from the date of receipt of the Notice to the Claims Administrator at the address specified in the Notice, who shall promptly send a copy of the Notice to such beneficial owners. Upon full compliance with this Order, such nominees may seek reimbursement of their reasonable expenses actually incurred in complying with this Order by providing the Claims Administrator with proper documentation supporting the expenses for which reimbursement is sought. Such properly documented expenses incurred by nominees in compliance with the terms of this Order shall be paid from the Deloitte Greece Net Settlement Fund.

14. All fees, costs, and expenses incurred in identifying and notifying Settlement Class Members shall be paid from the Deloitte Greece Settlement Fund as set forth in the Deloitte Greece Stipulation, and in no event shall Defendant Deloitte Greece bear any responsibility for such fees, costs or expenses. Lead Counsel may pay up to \$300,000 from the Escrow Account, without further approval from the Settling Defendant or further order of the Court, for reasonable Notice and Administration Costs actually incurred. Such costs and expenses shall include, without limitation, the actual costs of publication, printing and mailing the Notice, reimbursements to nominee owners for forwarding the Notice to their beneficial owners, the administrative expenses actually incurred and fees reasonably charged by the Claims Administrator in connection with searching for Settlement Class Members and providing Notice and processing the submitted claims, and the reasonable fees, if any, of the Escrow Agent. To the extent that Notice and Administration Costs exceed \$300,000, they may be paid only pursuant to further Order of the Court.

- 15. Lead Counsel or its agents are authorized and directed to prepare any tax returns required to be filed for the Escrow Account, to cause any Taxes or Tax Expenses due and owing to be paid from the Escrow Account without further Order of the Court and to otherwise perform all obligations with respect to Taxes and any reports or filings in respect thereof as contemplated by the Deloitte Greece Stipulation without further order of the Court.
- 16. Settlement Class Members shall be bound by all determinations and judgments in the Action, whether favorable or unfavorable and whether or not such Settlement Class Members submit Claim Forms or otherwise seek or obtain by any means any distribution from the Deloitte Greece Net Settlement Fund, unless such Persons request exclusion from the Settlement Class in a timely and proper manner, as hereinafter provided. A Settlement Class Member wishing to request exclusion must mail the request in written form to the address designated in the Notice, such that it is received no later than twenty-one (21) calendar days prior to the Final Approval Hearing ("Request for Exclusion"). A Request for Exclusion must state: (a) name; (b) address; (c) telephone number; (d) identity and original face value of any Aegean Securities purchased (or otherwise acquired) or sold; (e) prices or other consideration paid or received for such Aegean Securities during the Settlement Class Period; (f) the date of each purchase or sale transaction; and (g) a statement that the person or entity wishes to be excluded from the Settlement Class. Any Request for Exclusion must also be signed by the person or entity requesting exclusion. All Persons who submit valid and timely Requests for Exclusion in the manner set forth in this paragraph and the Notice shall have no rights under the Deloitte Greece Settlement, shall not share in the distribution of the Deloitte Greece Net Settlement Fund, and shall not be bound by the Deloitte Greece Settlement or any final judgment. The Request for Exclusion shall not be effective unless it provides the required information, is made within the time stated above or the exclusion

is otherwise accepted by the Court. Unless otherwise ordered by the Court, any Person falling within the definition of the Settlement Class who fails to timely request exclusion from the Settlement Class in compliance with this paragraph shall be deemed to have waived his, her or its right to be excluded from the Settlement Class and shall be barred from requesting exclusion from the Settlement Class in this or any other proceeding.

- 17. Any person or entity that requests to be and is excluded from the Settlement Class shall not be entitled to receive any payment out of the Deloitte Greece Net Settlement Fund, as described in the Deloitte Greece Stipulation and Notice.
- 18. Any member of the Settlement Class who has not requested exclusion from the Settlement Class may appear at the Final Approval Hearing in person or through a duly authorized attorney, to show cause (a) why the proposed Deloitte Greece Settlement should not be approved as fair, reasonable and adequate; (b) why the Deloitte Greece Plan of Allocation should or should not be approved; (c) why a judgment should not be entered thereon; or (d) why Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and any application for the establishment of a Litigation Expense Fund should not be granted, provided, however, that no member of the Settlement Class shall be heard or entitled to contest the approval of the terms and conditions of the proposed Deloitte Greece Settlement, the Deloitte Greece Plan of Allocation, or the Order and Final Judgment with Prejudice Regarding Deloitte Greece to be entered approving the same, unless no later than twenty-one (21) calendar days before the Final Approval Hearing, such Settlement Class Member has served by hand or by overnight delivery written objections setting forth the basis therefor, and copies of any supporting papers and briefs upon Lead Counsel, Nicole Lavallee, Esq., Berman Tabacco, 44 Montgomery Street, Suite 650, San Francisco, CA 94104, and Thomas N. Kidera, Orrick, Herrington & Sutcliffe LLP, 51 West 52nd Street, New

York, NY 10019 ("Deloitte Greece's Counsel"), and has filed said objections, papers and briefs, showing due proof of service upon Lead Counsel and Deloitte Greece's Counsel, with the Clerk of the United States District Court for the Southern District of New York, 500 Pearl Street, New York, New York 10007. Any objection must include: (a) the full name, address, and phone number of the objecting Settlement Class Member; (b) a list and documentation of all of the Settlement Class Member's transactions involving Aegean Securities included in the Settlement Class definition, including brokerage confirmation receipts or other competent documentary evidence of such transactions, including the amount and date of each purchase or sale and the prices paid and/or received; (c) a written statement of all grounds for the objection accompanied by any legal support for the objection; (d) copies of any papers, briefs or other documents upon which the objection is based; (e) a list of all persons who will be called to testify in support of the objection; (f) a statement of whether the objector intends to appear at the Final Approval Hearing; (g) a list of other cases in which the objector or the objector's counsel have appeared either as settlement objectors or as counsel for objectors in the preceding five years; and (h) the objector's signature, even if represented by counsel. Persons who intend to object to the Deloitte Greece Settlement, the Deloitte Greece Plan of Allocation and/or to Lead Counsel's application for attorneys' fees, reimbursement of Litigation Expenses and the establishment of a Litigation Expense Fund, and who desire to present evidence at the Final Approval Hearing must include in their written objections the exhibits they intend to introduce into evidence at the Final Approval Hearing. Should any objections be received, reply papers must be filed no later than 7 calendar days before the Final Approval Hearing.

19. Any Settlement Class Member who does not object in the manner prescribed above shall be deemed to have waived such objection and shall forever be foreclosed from making any

objection to the fairness, adequacy or reasonableness of the Deloitte Greece Settlement, the Deloitte Greece Plan of Allocation, the Order and Final Judgment with Prejudice Regarding Deloitte Greece to be entered approving the Deloitte Greece Settlement or the application for attorneys' fees, reimbursement of Litigation Expenses or the establishment of a Litigation Expense Fund.

- 20. The administration of the proposed Deloitte Greece Settlement and the determination of all disputed questions of law and fact with respect to the validity of any Claim or right of any person or entity to participate in the distribution of the Deloitte Greece Net Settlement Fund shall remain under the authority of this Court.
- 21. The Court expressly reserves the right to adjourn the Final Approval Hearing without any further notice to Settlement Class Members other than an announcement at the Final Approval Hearing. The Court further reserves the right to enter its Order and Final Judgment with Prejudice Regarding Deloitte Greece approving the Deloitte Greece Settlement and dismissing the Action on the merits and with prejudice as to Settling Defendant, regardless of whether it has approved a Deloitte Greece Plan of Allocation or awarded attorneys' fees and reimbursement of litigation expenses.
- 22. The Settling Defendant shall not have any responsibility whatsoever for anything arising out of or related to the Deloitte Greece Plan of Allocation or the Litigation Expense Fund or for any applications for attorneys' fees or reimbursement of Litigation Expenses or establishment of a Litigation Expense Fund that may be submitted in connection with final approval of this proposed Deloitte Greece Settlement, and such matters will be considered separately from the fairness, reasonableness and adequacy of the proposed Deloitte Greece Settlement.

- 23. In the event the proposed Deloitte Greece Settlement does not become Final for any reason (including any party's exercise of a valid right to terminate under the Deloitte Greece Stipulation), the Deloitte Greece Stipulation, except as otherwise provided therein, including any amendment(s) thereto, and this Order, including but not limited to the certification of the Settlement Class provided in ¶ 2 herein, shall be null and void, of no further force or effect, and without prejudice to any party, and may not be introduced as evidence or referred to in any action or proceedings by any person or entity, the Settling Parties shall be restored to their respective positions in the Action immediately before December 22, 2021, and, except as otherwise expressly provided, the parties shall proceed in all respects as if the Deloitte Greece Stipulation and any related orders had not been entered, and the balance of the Deloitte Greece Settlement Fund, less any Notice and Administration Costs and Taxes or Tax Expenses paid, incurred or due and owing in connection with the Deloitte Greece Settlement provided for herein, shall be refunded to Deloitte Greece (or some other party or entity at its direction) pursuant to written instructions from Deloitte Greece's Counsel in accordance with ¶ 14.2 of the Deloitte Greece Stipulation.
- 24. Pending final determination of whether the proposed Deloitte Greece Settlement should be approved, neither Lead Plaintiff nor the Settlement Class Members, and/or anyone who acts or purports to act on their behalf, shall institute, commence or prosecute any action that asserts any Deloitte Greece Released Claims against any of the Deloitte Greece Released Parties.
- 25. The Court retains exclusive jurisdiction over the Action to consider all further matters arising out of or connected with the Deloitte Greece Settlement.
- 26. All funds held by the Escrow Agent shall be deemed and considered to be in *custodia legis* of the Court, and shall remain subject to the jurisdiction of the Court until such time

as such funds shall be distributed pursuant to the Deloitte Greece Stipulation and/or further order(s) of the Court.

- 27. All opening briefs and supporting documents in support of the final approval of the Deloitte Greece Settlement and the Deloitte Greece Plan of Allocation and any applications by Lead Counsel for attorneys' fees and reimbursement of Litigation Expenses and the establishment of a Litigation Expense Fund shall be filed and served by August 9, 2022 (a date that is thirty-five (35) calendar days prior to the Final Approval Hearing). Replies to any objections shall be filed and served by September 6, 2022 (a date that is seven (7) calendar days prior to the Final Approval Hearing).
- 28. Neither the Deloitte Greece Stipulation, nor any of its terms or provisions, nor any of the negotiations or proceedings connected with it, shall be construed as an admission or concession by Defendant Deloitte Greece or any of the Deloitte Released Parties as to the validity of any claims or as to the truth of any of the allegations in the Action, or of any liability, fault or wrongdoing of any kind.
- 29. The Court reserves the right to adjourn the date of the Final Approval Hearing without further notice to the Members of the Settlement Class, and retains jurisdiction to consider all further applications arising out of or connected with the proposed Deloitte Greece Settlement. The Court may approve the proposed Deloitte Greece Settlement, with such modifications as may be agreed to by the Settling Parties, if appropriate, without further notice to the Settlement Class.
- 30. If the Deloitte Greece Stipulation and the Deloitte Greece Settlement set forth therein is not approved or consummated for any reason whatsoever, this Order shall be rendered null and void, and be of no further force and effect, except as otherwise provided by the Deloitte Greece Stipulation. This Order, the Deloitte Greece Stipulation, the proposed Deloitte Greece

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Settlement and all proceedings had in connection therewith shall be without prejudice to the rights of the Settling Parties *status quo ante*.

31. Unless otherwise ordered by the Court, all proceedings against Deloitte Greece are stayed, except as may be necessary to implement the proposed Deloitte Greece Settlement or comply with the terms of the Deloitte Greece Stipulation or other agreement of the Settling Parties.

IT IS SO ORDERED.

DATED:	
	THE HONORABLE NAOMI REICE BUCHWALD
	UNITED STATES DISTRICT JUDGE

# EXHIBIT B-1

#### United States District Court For The Southern District of New York

In re Aegean Marine Petroleum Network, Inc. Securities Litigation Case No. 1:18-CV-04993 (NRB) Hon. Naomi Reice Buchwald

Notice of (I) Pendency of Class Action and Proposed Partial Settlements; and (II) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund

If You Purchased Aegean Marine Petroleum Network, Inc. Securities During The Period Beginning February 27, 2014 Through November 5, 2018, Your Rights May Be Impacted And You May Be Entitled To Payment From Two Class Action Settlements Totaling \$29.8 Million.

# A Federal Court authorized this Notice. This is not a solicitation from a lawyer.

**Notice of Pendency of Class Action**: Please be advised that your rights may be affected by the above-captioned securities class action lawsuit (the "Action"), pending in the United States District Court for the Southern District of New York (the "Court"), if you purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. ("Aegean" or the "Company") securities between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby.

Notice of Partial Settlements: Please also be advised that Court-appointed Lead Plaintiff, Utah Retirement Systems ("URS" or "Lead Plaintiff"), on behalf of itself and the Settlement Class (defined in Question 6 below), has reached two proposed partial settlements (the "Partial Settlements") of the Action, one with PricewaterhouseCoopers Auditing Company S.A. ("PwC Greece," the "PwC Greece Settlement") and one with Deloitte Certified Public Accountants, S.A. ("Deloitte Greece," the "Deloitte Greece Settlement") (together, the "Settling Defendants"), for a total of \$29.8 million. These Partial Settlements are subject to Court approval.

**Description of the Securities Subject to The Partial Settlements**: The securities subject to the Partial Settlements consist of: (a) the common stock of Aegean (Ticker: ANWWQ; CINS: Y0017S102) (pre-bankruptcy Aegean traded under the ticker "ANW"); (b) Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018 issued 10/23/2013 (the "4.00% Notes") (CUSIP: EJ8900817; ISIN: USY0020QAA95); (c) Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021 issued 12/19/2016 (the "4.25% Notes") (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018); ISIN: US00773VAB27); (d) Aegean call options; and (e) Aegean put options (collectively referred to as the "Aegean Securities").

**Estimate of Average Amount of Recovery**: Based on its damages consultant's estimate of the number of Aegean common stock shares purchased or otherwise acquired during the Settlement Class Period, and assuming that all Settlement Class Members elect to participate in the Partial Settlements, Lead Plaintiff estimates that the average recovery (before the deduction of any Courtapproved fees, expenses and costs described herein) is approximately \$0.3823 per affected

common share. Lead Plaintiff, on behalf of itself and the Settlement Class, and the Settling Defendants (together, the "Settling Parties") do not agree on the amount of recoverable damages or on the average amount of damages per share or note that would be recoverable if Lead Plaintiff were to prevail on each of its claims. Among other things, the Settling Defendants deny that they violated the federal securities laws or that any damages were incurred by any Settlement Class Member as a result of their alleged conduct.

PLEASE READ THIS NOTICE CAREFULLY. This Notice explains important rights you may have, including the possible receipt of a payment from the Partial Settlements. Your legal rights may be affected even if you do nothing.

Your Legal Rights And Options With Respect To The Partial Settlements			
Submit a Claim Form Received or Postmarked no later than 120 days after the Preliminary Approval Orders are issued by the Court	This is the only way to get a payment. See Questions 10 and 12.		
Ask To Be Excluded by Exclusion Postmarked by August 16, 2022.	You will receive no payment from these Partial Settlements. This is the only option that allows you to ever be part of any other lawsuit against the Settling Defendants or the other relevant Settling Defendant's Released Parties (as defined in Question 11 below) concerning the claims that were, or could have been, asserted in this Action. <i>See</i> Question 13.		
Object by Submitting Written Objections Postmarked by August 16, 2022.	If you wish to object to the Settlements, or anything else referenced in this Notice, you must file a written objection. <i>See</i> Questions 16 and 17.		
Participate in a Final Approval Hearing (which may be held in person, by video or as otherwise ordered by the Court)	You may also request to be heard at the Final Approval Hearing, which may be held in person or virtually. <i>See</i> Questions 18-20.		

Your Legal Rights And Options With Respect To The Partial Settlements			
Do Nothing	You will not be eligible to receive any payment from the PwC Greece Settlement Fund (defined below) or the Deloitte Greece Settlement Fund (defined below). You will, however, remain a member of the Settlement Class, which means you give up your right to sue about the claims that are resolved by the Partial Settlements and you will be bound by any judgments or orders entered by the Court in the Action against these Settling Defendants. <i>See</i> Question 21.		

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#### BASIC INFORMATION

# 1. Why did I get this Notice?

The Court has authorized this Notice because, as a potential Settlement Class Member, you have a right to know about your options before the Court rules on the proposed Partial Settlements in this Action. The issuance of this Notice is not an expression of any opinion by the Court concerning the merits of any claim against the Settling Defendants in the Action, and the Court still has to decide whether to approve the Partial Settlements.

Judge Naomi Reice Buchwald of the United States District Court for the Southern District of New York is overseeing this Action, which captioned *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 1:18-cv-04993 (NRB).

# 2. What is this case about? What has happened so far?

Aegean was an international marine fuel logistics company founded in 1995 by Defendant Dimitris Melissanidis ("Melissanidis"). The Company held its initial public offering in December 2006 and, until its bankruptcy filing in the fall of 2018, its common stock traded on the New York Stock Exchange.

On November 2, 2018, following an internal investigation by outside counsel and retained forensic accountants, the Company announced that a newly-formed Audit Committee had determined that: (a) the Company's financial results were manipulated by improperly booking approximately \$200 million in accounts receivables from bogus transactions with four shell companies controlled by former employees or affiliates of the Company; (b) approximately \$300 million in cash and assets had been misappropriated by former affiliates, including through a 2010 contract with OilTank Engineering & Consulting Ltd.; (c) Aegean's management perpetrated and concealed the alleged financial fraud through various means including the falsification and forging of records such as bank statements, audit confirmations, contracts, invoices and third party certifications; (d) the revenues and earnings of the Company were substantially overstated in the years 2015, 2016 and 2017 and that both year-end and interim financials for these periods should no longer be relied upon and would need to be restated; (e) there were material weaknesses in the Company's internal controls over financial reporting ("ICFR") as of December 31, 2015, 2016 and 2017 and, as such, management's annual report on ICFR as of December 31, 2015, and 2016 included in the Company's Annual Reports on Form 20-F and also for the 2017 interim results should no longer be relied upon and would need to be restated; (f) insiders had engaged in additional actions to defraud the Company, including engaging in prepayments for future oil deliveries which were never made; and (g) the U.S. Department of Justice had issued a grand jury subpoena in connection Then, on November 6, 2018, Aegean commenced bankruptcy with suspected felonies. proceedings under Chapter 11 of the U.S. Bankruptcy Code in the Southern District of New York, Case No. 18-13374 (MEW).

On February 1, 2019, Lead Plaintiff filed its Consolidated Class Action Complaint (the "Complaint") alleging that certain officers and directors of Aegean, PwC Greece, PricewaterhouseCoopers International Limited ("PwCIL"), PricewaterhouseCoopers LLP ("PwC US"), Deloitte Greece, Deloitte Touche Tohmatsu Limited ("DTTL") and Deloitte & Touche LLP ("Deloitte US") (collectively, "Defendants") violated the federal securities laws. Lead Plaintiff alleges that certain of the Defendants engaged in a long-running, multi-faceted fraudulent scheme through which they (a) significantly overstated the Company's income and revenue; (b) overstated the Company's assets and the strength of its balance sheet; (c) misled investors concerning the adequacy of the Company's ICFR; and (d) misappropriated Company assets. Lead Plaintiff further alleges that, as a result, Defendants were liable for false and misleading statements to the investors during the Settlement Class Period. Deloitte Greece issued unqualified or "clean" audit opinions representing that Aegean's year-end financial statements complied with U.S. Generally Accepted Accounting Principles ("GAAP") as to the years 2013, 2014 and 2015 and that its ICFR were adequate in 2013 and 2015, and consented to the reissuance of its 2015 audit opinions in Aegean's Annual Report for the fiscal year ended December 31, 2016. PwC Greece became Aegean's auditor in 2016, several years after the start of the Settlement Class Period, and issued its first and only audit opinions representing that Aegean's ICFR were adequate and that its 2016 year-end financial statements complied with GAAP on May 16, 2017.

On March 29, 2021, the Court issued an order deciding the motions to dismissed filed by the Defendants to end the case (the "Motion to Dismiss Order"). The Court denied PwC Greece and Deloitte Greece's joint motion to dismiss, denied the motion by Defendant Spyros Gianniotis ("Gianniotis") and denied, in part, the motion by Melissanidis. The Court granted motions to

dismiss filed by the other Defendants, including the motions filed by PwCIL, DTTL, PwC US and Deloitte US.

Following the Court's hearing on the motions to dismiss and the Court's Motion to Dismiss Order, counsel for Lead Plaintiff and PwC Greece's Counsel began good-faith negotiations with an eye toward reaching a potential settlement. On August 26, 2021, following numerous rounds of negotiations, Lead Counsel and PwC Greece's Counsel reached an agreement in principle to settle all claims against PwC Greece. On December 22, 2021, following numerous rounds of negotiations, Lead Counsel and Deloitte Greece's Counsel also reached an agreement in principle to settle all claims against Deloitte Greece.

If the Partial Settlements are approved by the Court, the Action will still continue against the Non-Settling Defendants, Melissanidis and Gianniotis.

# 3. What is a class action?

A class action is a type of lawsuit in which the claims of a number of individuals are resolved together, thus providing the class members with both consistency and efficiency. In a class action lawsuit, the Court selects one or more people, known as class representative or lead plaintiff, to sue on behalf of all people with similar claims, commonly known as the class or the class members. Once the class is certified, the Court must resolve all issues on behalf of the class members, except for any persons who choose to exclude themselves from the class. (For more information on excluding yourself from the Settlement Class, *see* Question 13.) In the Action, the Court has directed that Lead Plaintiff and Lead Counsel have primary responsibility for prosecuting all claims against Defendants on behalf of investors in the Company's securities described above during the Settlement Class Period.

# 4. Why are There Partial Settlements?

Lead Plaintiff and Lead Counsel believe that the claims asserted against the Settling Defendants have merit. Lead Plaintiff and Lead Counsel recognize, however, the risks and challenges to establishing liability against the Settling Defendants, particularly since they are two foreign outside auditors. These risks are outlined in Lead Plaintiff's Motion for Preliminary Approval of the Partial Settlements located at <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

In light of the risks of collecting any sums after a trial as compared to the amount certain provided to the Settlement Class by way of the Partial Settlement Amounts (defined below) agreed to in the Partial Settlements, Lead Plaintiff and Lead Counsel believe that the proposed Partial Settlements are fair, reasonable and adequate, and in the best interests of the Settlement Class. Lead Plaintiff and Lead Counsel believe that the Partial Settlements provide a substantial benefit now, namely the payment of \$29.8 million ("Partial Settlement Amount") (\$14.9 million from each Settling Defendant) as well as the agreement of the Settling Defendants to provide documents as detailed in the Settling Defendants' respective Stipulations of Settlement (the Stipulation of Settlement that pertains to PwC Greece is the "PwC Greece Stipulation" and the Stipulation of Settlement that pertains to Deloitte Greece is the "Deloitte Greece Stipulation"), as compared to the risk that the

claims asserted in the Complaint would produce a similar, smaller or no recovery after summary judgment, trial and appeals, possibly years in the future.

The Settling Defendants have denied and continue to deny each of the claims alleged by Lead Plaintiff in the Action. The Settling Defendants have expressly denied and continue to deny all charges of wrongdoing or liability against them arising out of any of the conduct, statements, acts or omissions alleged, or that could have been alleged, in the Action. The Settling Defendants also have denied and continue to deny, among other things, the allegations that Lead Plaintiff or the Settlement Class have suffered any damage or that Lead Plaintiff or the Settlement Class were harmed by the conduct alleged in the Action. PwC Greece and Deloitte Greece have asserted, and continue to assert, that their conduct was at all times proper and in compliance with all applicable provisions of law, as well as all applicable rules, regulations and/or professional standards, and believe that the evidence supports their position that they acted properly at all times and that the Action is without merit. Nevertheless, the Settling Defendants have taken the uncertainty and risks inherent in any litigation into account, especially in a complex case such as this. The Settling Defendants have concluded that further conduct of the Action would be protracted and expensive and that it is desirable that the Action be fully and finally settled against them in the manner and upon the terms and conditions set forth in the Settling Defendants' respective Stipulations.

# 5. What might happen if there were no Partial Settlements?

If there were no Partial Settlements and Lead Plaintiff failed to establish any essential legal or factual element of its claims against the Settling Defendants, neither Lead Plaintiff nor the Settlement Class would recover anything from the Settling Defendants. Also, if the Settling Defendants were successful in proving any of their defenses, the Settlement Class could recover substantially less than the amount provided in the Partial Settlements, or nothing at all. Moreover, there is also a risk to collecting upon judgment against the Settlement Defendants, who are Greek residents.

#### WHO IS INCLUDED IN THE PARTIAL SETTLEMENTS?

# 6. How do I know if I am affected by the Partial Settlements?

For the purposes of the Partial Settlements, with the few exceptions listed in Question 7 below, everyone who fits the following description is a Settlement Class Member (the "Settlement Class"): All Persons who purchased or otherwise acquired Aegean Securities (or sold Aegean put options) between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby. For the purposes of the Partial Settlements, a "Person" means an individual, corporation, partnership, limited partnership, limited liability partnership, marital community, association, joint stock company, joint venture and joint venturer, estate, legal representative, trust, unincorporated association, government or any political subdivision or agency thereof, and any other business or legal entity.

All Settlement Class Members are entitled to share in the Deloitte Greece Net Settlement Fund created pursuant to the Deloitte Greece Settlement because the Action alleges claims against Deloitte Greece for the full Settlement Class Period. However, since PwC Greece only issued an

audit opinion for Aegean on May 16, 2017, there were no claims against PwC Greece prior to that date. Thus, only those Settlement Class Members who purchased after May 16, 2017 are alleged to have claims against PwC Greece, and may be entitled to share in the PwC Greece Net Settlement Fund created by the PwC Greece Settlement. The "PwC Greece Net Settlement Fund" and the "Deloitte Greece Net Settlement Fund" are the Settlement Amounts paid by each of the Settling Defendants plus any and all interest earned thereon (respectively, the "PwC Greece Settlement Fund" and the "Deloitte Greece Settlement Fund") (together, the "Partial Settlement Funds") less (a) any Taxes; (b) any Notice and Administration Costs; (c) any Litigation Expenses awarded by the Court; (d) any attorneys' fees awarded by the Court; and (e) any other costs expenses or amounts as may be approved by the Court).

RECEIPT OF THIS NOTICE DOES NOT NECESSARILY MEAN THAT YOU ARE A SETTLEMENT CLASS MEMBER OR THAT YOU ARE ENTITLED TO RECEIVE PROCEEDS FROM THE PARTIAL SETTLEMENTS.

# 7. Are there any exceptions to being included as a Settlement Class Member?

Yes. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action (the "Dismissed Defendants," which are E. Nikolas Tavlarios, John P. Tavlarios, Jonathan McIlroy, Peter C. Georgiopoulos, Yiannis N. Papanicolaou, Konstantinos D. Koutsomitopoulos, George Konomos, Spyridon Fokas, DTTL, Deloitte US, PwCIL and PwC US); (c) present or former officers, directors, partners or controlling persons as of April 30, 2018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class are those Persons who timely and validly exclude themselves therefrom by submitting a request for exclusion in accordance with the requirements set forth in Question 13 below.

# 8. I am still not sure if I'm included.

If you are still not sure whether you are included, you can ask for free help. You can contact the Claims Administrator (who was selected by Lead Counsel and approved by the Court to provide all notices approved by the Court to potential Settlement Class Members) at 1-877-888-9760 (Toll Free) or you can fill out the Proof of Claim and Release form (the "Claim Form" is used for submitting a claim for the Partial Settlements, which, subject to approval of the Court, shall be substantially in the form attached as Exhibit A-2 to both the PwC Greece Stipulation and the Deloitte Greece Stipulation), described in response to Question 12 below to see if you qualify. You can also contact Lead Counsel at the addresses and phone numbers listed in Question 23 below. Please do not contact the Court.

#### THE PARTIAL SETTLEMENTS BENEFITS

# 9. What do the Partial Settlements provide?

Settling Defendants have paid or will pay a total of \$29.8 million (comprised of \$14.9 million from PwC Greece and \$14.9 million from Deloitte Greece) into two separate escrow accounts. The \$14.9 million account from PwC Greece will earn interest, as provided for in the PwC Greece Stipulation, for the benefit of the Settlement Class Members who purchased Aegean Securities between May 17, 2017 and November 5, 2018. The \$14.9 million account from Deloitte Greece will earn interest, as provided for in the Deloitte Greece Stipulation, for the benefit of all Settlement Class Members. After deduction of (i) Taxes ("Tax" or "Taxes" means any and all taxes, fees, levies, duties, tariffs, imposts and other charges of any kind (together with any and all interest, penalties, additions to tax and additional amounts imposed with respect thereto) imposed by any governmental authority, including, but not limited to, any local, state and federal taxes); (ii) Notice and Administration Costs ("Notice and Administration Costs" means the costs, fees and expenses that are incurred by the Claims Administrator in connection with (a) providing notice to the Settlement Class; and (b) administering the PwC Greece and Deloitte Greece claims process); (iii) Litigation Expenses awarded by the Court ("Litigation Expenses" refers to the reasonable costs and expenses incurred in connection with commencing, prosecuting and settling the Action (which may include the costs and expenses of Lead Plaintiff directly related to its representation of the Settlement Class), for which Lead Counsel intends to apply to the Court for reimbursement from the Partial Settlement Funds); (iv) attorneys' fees awarded by the Court; and (v) any other costs, expenses or amounts as may be approved by the Court, the respective balances of the two escrow accounts (the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund) will be distributed to Settlement Class Members in accordance with two corresponding plans of allocation, the "PwC Greece Plan of Allocation" and the "Deloitte Greece Plan of Allocation" (collectively, the "Plans of Allocation"), as applicable, discussed in Question 10. The Partial Settlements also provide for coordination with respect to fulfilment of the terms of the Settling Defendants' respective Stipulations, including by providing certain audit workpapers.

In exchange for the Settling Defendants' payments, the claims described in response to Question 11 below will be released, relinquished, discharged and dismissed with prejudice.

The proposed Partial Settlements represent a compromise of disputed claims and do not mean that the Settling Defendants have been found liable for any claims asserted by Lead Plaintiff.

# 10. How much will my payment be? When will I receive it?

At this time, it is not possible to make any determination as to how much any individual Settlement Class Member may receive from the Partial Settlements. Your share of the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund will depend on the number of valid and timely Claim Forms that Settlement Class Members send in, how many units of Aegean common stock, debt-securities (notes) and/or options you bought and sold, and when you bought and sold them.

As discussed above, Settlement Class Members will only be eligible for distribution from the PwC Greece Net Settlement Fund if they acquired their securities after May 16, 2017. You should look

at the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation for a description of the calculations to be made by the Claims Administrator in computing the amounts to be paid to the "Authorized Claimants," that is, those investors who submit valid and timely Claim Forms establishing that they are Settlement Class Members. *See* <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

The Plans of Allocation will be submitted for the Court's approval; however, such approval shall in no way disturb or affect the Court's approval of the Settling Defendants' respective Stipulations and shall be considered separate from the Court's "Order and Final Judgment with Prejudice Regarding PwC Greece" (defined in the PwC Greece Stipulation) and the Court's "Order and Final Judgment with Prejudice Regarding Deloitte Greece" (defined in the Deloitte Greece Stipulation) discussed in response to Question 11 below.

The objective of the Plans of Allocation is to equitably distribute the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund to those Settlement Class Members who suffered economic losses as a result of the alleged wrongdoing against each of the Settling Defendants. Payment pursuant to the Plans of Allocation will be conclusive against Authorized Claimants. No person will have any claim against Lead Plaintiff, Lead Counsel, any other Plaintiff and Plaintiff's Counsel in the Action, the Settling Defendants, PwC Greece's Counsel, Deloitte Greece's Counsel, the other relevant Settling Defendant's Released Parties (as defined in Question 11 below) or their counsel, or the Claims Administrator or other agents designated by Lead Counsel arising from distributions made substantially in accordance with the Settling Defendants' respective Stipulations, the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation or further orders of the Court. Settling Defendants, PwC Greece's and Deloitte Greece's Counsel, the other relevant Settling Defendant's Released Parties and their counsel will have no responsibility or liability whatsoever for the investment or distribution of the PwC Greece Settlement Fund and/or Deloitte Greece Settlement Fund, the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund, the PwC Greece Plan of Allocation and/or Deloitte Greece Plan of Allocation or the determination, administration, calculation or payment of any Claim Form or nonperformance of the Claims Administrator, the payment or withholding of Taxes owed by the PwC Greece Settlement Fund and Deloitte Greece Settlement Fund or any losses incurred in connection therewith. Lead Plaintiff, the Escrow Agent or any Claims Administrator likewise will have no liability for their reasonable efforts to execute, administer and distribute the Settlement.

Each Settlement Class Member will be deemed to have submitted to the jurisdiction of the United States District Court for the Southern District of New York with respect to his, her or its Claim Form. Persons and entities that exclude themselves from the Settlement Class will not be eligible to receive a distribution from the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund and should not submit Claim Forms.

The Court has reserved jurisdiction to allow, disallow or adjust on equitable grounds the claim of any member of the Settlement Class.

The Partial Settlements are conditioned on two main events: (a) the entry of the Judgment by the Court, after the Court holds a hearing to decide whether to approve the Partial Settlements, as provided for in the PwC Greece Stipulation and the Deloitte Greece Stipulation ("Final Approval Hearing"); and (b) the expiration of the applicable period to file all appeals from the Orders and

Final Judgments with Prejudice Regarding PwC Greece and Deloitte Greece. If the PwC Greece Settlement and/or the Deloitte Greece Settlement are approved, it is possible there may be an appeal by someone. There is always uncertainty as to how these appeals will be resolved, and resolving them can take time, perhaps more than a year. Also, if certain conditions of the PwC Greece Settlement or the Deloitte Greece Settlement, as described in the Stipulations, are not met, the Partial Settlements might be terminated and become null and void. In addition, the Claims Administrator will need time to process all of the timely claims before any distribution can be made.

# 11. What am I giving up to get a payment or stay in the Settlement Class?

If the Partial Settlements are approved, the Court will enter two separate orders and final judgments with prejudice, among other things, dismissing the claims against PwC Greece and Deloitte Greece and entering final judgment regarding PwC Greece and Deloitte Greece.

Among other things, the Order and Final Judgment with Prejudice Regarding PwC Greece will dismiss the claims against PwC Greece with prejudice, and will provide that Lead Plaintiff and all other Settlement Class Members will be deemed to have—and by operation of the Order and Final Judgment with Prejudice Regarding PwC Greece will have—released, relinquished, dismissed and forever discharged the PwC Greece Released Claims, including Unknown Claims, against each and all of the PwC Greece Released Parties. The terms "PwC Greece Released Claims," "Unknown Claims," "PwC Greece Released Party" and "PwC Greece Released Parties" are defined in the PwC Greece Stipulation, which is uploaded to <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

Among other things, the Order and Final Judgment with Prejudice Regarding Deloitte Greece will dismiss the claims against Deloitte Greece with prejudice, and will provide that Lead Plaintiff and all other Settlement Class Members will be deemed to have—and by operation of the Order and Final Judgment with Prejudice Regarding Deloitte Greece will have—released, relinquished, dismissed and forever discharged the Deloitte Greece Released Claims, including Unknown Claims, against each and all of the Deloitte Greece Released Parties. The terms "Deloitte Greece Released Claims," "Unknown Claims," "Deloitte Greece Released Party" and "Deloitte Greece Released Parties" are defined in the Deloitte Greece Stipulation, which is uploaded to www.aegeansecuritieslitigation.com.

The Partial Settlement Agreements, available at <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, describe the released claims and released persons in detail. Please read each Settlement Agreement carefully. If you have any questions, you can talk to the law firm listed in Question 23 at no cost to you.

# 12. How do I participate in the Partial Settlements? What do I need to do?

If you purchased or otherwise acquired the securities described above, you are not excluded by the definition of the Settlement Class and you do not elect to exclude yourself from the Settlement Class, then you are a Settlement Class Member. As such, you will be bound by the proposed Partial Settlements if the Court approves either or both of them, and by any judgment or determination of the Court affecting the Settlement Class.

To qualify for payment, you must have recognized loses under the PwC Greece Plan of Allocation or the Deloitte Greece Plan of Allocation and you must timely send in a Claim Form to the Claims Administrator. A Claim Form is attached to this Notice and is also available on the settlement website maintained by the Claims Administrator, <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a> as well as Lead Counsel's website at <a href="www.bermantabacco.com">www.bermantabacco.com</a>. Read the instructions carefully, fill out the Claim Form, include all supporting documentation the Claim Form asks for, sign it, and mail it postmarked no later than 120 days after the Preliminary Approval Orders are entered by the Court. Please retain all records of your ownership of and transactions in the securities, as they may be needed to document your Claim.

Unless the Court orders otherwise, if you do not timely submit a Claim Form, you will be barred from receiving any payments from the PwC Greece Net Settlement Fund and/or Deloitte Greece Net Settlement Fund but will in all other respects be bound by the Orders and Final Judgments with Prejudice Regarding PwC Greece and Deloitte Greece.

#### EXCLUDING YOURSELF FROM THE SETTLEMENT

13. What if I do not want to be part of the Partial Settlements? How do I exclude myself?

Each Settlement Class Member will be bound by all determinations and judgments in this lawsuit, including those concerning the Partial Settlements, whether favorable or unfavorable, unless such person or entity mails, by first class mail (or its equivalent outside the U.S.), or otherwise delivers a written Request for Exclusion from the Settlement Class, addressed to:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation

EXCLUSIONS

P.O Box 173001

Milwaukee, WI 53217

The exclusion request must be *postmarked* no later than August 16, 2022. Such Persons requesting exclusion are also directed to provide the following information: (a) the name, address and telephone number of the Person seeking exclusion; (b) the identity and original face value of any Aegean Securities purchased (or otherwise acquired) during the Settlement Class Period, including the dates of each purchase or acquisition, the number of shares purchased or otherwise acquired, and the prices or other consideration paid for such purchases or acquisitions; (c) the identity and original face value of any Aegean Securities sold or otherwise disposed of during the Settlement Class Period, including the dates of each sale or other disposition, the number of Securities sold or otherwise disposed of, and the prices or other consideration received for such sales or dispositions; (d) the date of each purchase or sale transaction; and (e) a statement that the Person or entity wishes to be excluded from the Settlement Class in the *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 1:18-cv-04993 (NRB), which must be signed by such Person. Requests for Exclusion will not be valid if they do not include the information set forth above and are not received within the time stated above, unless the Court otherwise determines.

If a Person or entity requests to be excluded from the Settlement Class, that Person or entity will not receive any benefit provided for in the Settling Defendants' respective Stipulations.

#### THE LAWYERS REPRESENTING YOU

# 14. Do I have a lawyer in this case?

Yes. The Court appointed Berman Tabacco as Lead Counsel to represent all Settlement Class Members. Lead Counsel may be contacted at the address and phone number listed on page 17 below and listed in response to Question 23 below. There is no need to retain your own lawyer. If you want to be represented by your own lawyer, you may hire one at your own expense.

# 15. How will the lawyers be paid?

At the Final Approval Hearing, Lead Counsel will ask the Court to approve (a) payment of up to 25% of the Partial Settlement Funds, or approximately \$7,450,000, for attorneys' fees; and (b) for reimbursement of out-of-pocket expenses not to exceed \$380,000. To date, Lead Counsel has not been paid for their services for conducting this Action on behalf of Lead Plaintiff and the Settlement Class, nor for their substantial out-of-pocket expenses. The fee requested will compensate Lead Counsel for their work in achieving the PwC Greece and Deloitte Greece Partial Settlement Funds. The Court may, however, award less than this amount. In that case the difference will remain with the Partial Settlement Funds. Litigation Expenses may include reimbursement of the expenses of Lead Plaintiff in accordance with 15 U.S.C. § 77z-1(a)(4). Any fees and expenses awarded by the Court will be paid from the Partial Settlement Funds. Settlement Class Members are not personally liable for any such fees or expenses. The estimated average cost for such fees and expenses, if the Court approves Lead Counsel's fee and expense application, is \$0.1004 per affected common share.

Lead Counsel will additionally request that the Court allow Lead Counsel to draw from the Settling Parties' Partial Settlement Funds a "Litigation Expense Fund" amount of up to a total of \$2 million from both (*i.e.*, advances to defray current and future Litigation Expenses, including necessary expenses and expert fees, of prosecuting claims asserted against the Non-Settling Defendants (Melissanidis and Gianniotis, as well as any other defendant(s) later brought into the case, but excludes all relevant Settling Defendants' Released Parties (as defined in response to Question 11 above))). Any Litigation Expense Fund authorized by the Court will be an advance on (and not in addition to) any final fees or expense reimbursements awarded. The Court will determine the amount of any such award.

#### **OBJECTING TO THE SETTLEMENT**

# 16. How do I tell the Court that I do not like the Partial Settlements?

If you are a Settlement Class Member and do not request exclusion in accordance with the response to Question 13 above, you can tell the Court that you do not agree with either or both of the Partial Settlements or any part of them, the PwC Greece Plan of Allocation, the Deloitte Greece Plan of

Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund.

Objections or oppositions must be in writing. You must file any written objection or opposition, together with copies of all other supporting papers and briefs, with the Clerk's Office at the United States District Court for the Southern District of New York at the address set forth below on or before August 23, 2022. You must also serve the papers on Lead Counsel for the Settlement Class and counsel for the Settling Defendants at the addresses set forth below so that the papers are *postmarked* on or before August 16, 2022.

Clerk's Office	Lead Counsel for the Settlement Class	Counsel For PwC Greece	<b>Counsel For Deloitte Greece</b>
UNITED STATES DISTRICT COURT FOR THE SOUTHERN	BERMAN TABACCO Nicole Lavallee, Esq.	WILMERHALE LLP Christopher Davies	ORRICK, HERRINGTON & SUTCLIFFE LLP
DISTRICT OF NEW YORK	425 California Street,	1875 Pennsylvania	Thomas N. Kidera
500 Pearl Street	Suite 2300	Avenue NW	51 West 52nd Street
New York, New York 10007	San Francisco, CA 94104	Washington, DC 20006	New York, NY 10019-6142

Any objection must include: (a) the full name, address, and phone number of the objecting Settlement Class Member; (b) a list and supporting documentation evidencing all of the Settlement Class Member's transactions involving Aegean Securities included in the Settlement Class definition, including brokerage confirmation receipts or other competent documentary evidence of such transactions, including the amount and date of each purchase or sale and the prices paid and/or received; (c) a written statement of all grounds for the objection accompanied by any legal support for the objection; (d) copies of any papers, briefs or other documents upon which the objection is based; (e) a list of all persons who will be called to testify in support of the objection; (f) a statement of whether the objector intends to appear at the Final Approval Hearing; (g) a list of other cases in which the objector or the objector's counsel have appeared either as settlement objectors or as counsel for objectors in the preceding five years; and (h) the objector's signature, even if represented by counsel. Persons who intend to object to the Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Plaintiffs' application for attorneys' fees and reimbursement of Litigation Expenses and/or to Lead Counsel's application for the establishment of a Litigation Expense Fund and who desire to present evidence at the Final Approval Hearing, must include in their written objections the exhibits they intend to introduce into evidence at the Final Approval Hearing.

You may not object to the Partial Settlements, or any aspect of them, if you excluded yourself from the Settlement Class.

You may file a written objection without having to appear at the Final Approval Hearing. You may not appear at the Final Approval Hearing to present your objection, however, unless you first file and serve a written objection in accordance with the procedures described above, unless the Court orders otherwise.

You are not required to hire an attorney to represent you in making written objections or in appearing at the Final Approval Hearing. If you decide to hire an attorney, which will be at your own expense, he or she must file a Notice of Intent to Appear with the Court and serve it on Lead Counsel so that the notice is received on or before August 23, 2022.

# 17. What's the difference between objecting and being excluded from the Settlement Class?

Objecting is simply telling the Court that you do not like something about either or both of the Partial Settlements. You can object only if you stay in the Settlement Class. Excluding yourself is telling the Court that you do not want to be part of the Settlement Class. If you exclude yourself, you have no basis to object because the case no longer affects you.

#### THE COURT'S FINAL APPROVAL HEARING

The Court will hold a hearing to decide whether to approve the Partial Settlements. You do not need participate in that hearing but are welcome to do so if you so desire. This hearing may be held in person or virtually.

# 18. When and where will the Court decide whether to approve the Partial Settlements?

The Final Approval Hearing on these Partial Settlements will be held on September 13, 2022, at 2 p.m., before the Honorable Naomi Reice Buchwald, United States District Judge, at the United States District Court for the Southern District of New York, either telephonically, via video conference, or at 500 Pearl Street, Courtroom 21A, New York, New York 10007. At this hearing, the Court will consider whether the proposed Partial Settlements, the proposed PwC Greece Plan of Allocation, the proposed Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and Lead Counsel's application for the establishment of a Litigation Expense Fund should be approved.

Unless the Court orders otherwise, any Settlement Class Member who does not object in the manner described above will be deemed to have waived any objection and will be forever foreclosed from making any objection to the proposed Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund. Settlement Class Members do not need to appear at the hearing or take any other action to indicate their approval.

If there are objections, the Court will consider them. The Court has discretion to listen to people who have made a written request to speak at the hearing. After the hearing, the Court will decide whether to approve either or both of the Partial Settlements, PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund. We do not know how long these decisions will take.

The hearing may be held virtually or moved to a different location or time without additional notice, so it is a good idea to check with Lead Counsel, <u>www.aegeansecuritieslitigation.com</u> or call 1-877-888-9760.

# 19. Do I have to come to the Final Approval Hearing?

No. Lead Counsel will answer questions the Judge may have. But, you are welcome to come at your own expense.

# 20. May I speak at the Final Approval Hearing?

Any Settlement Class Member who did not request to be excluded from the Settlement Class by August 23, 2022 is entitled to appear at the Final Approval Hearing, in person or through a duly authorized attorney, and to show cause (a) why either or both of the Partial Settlements should not be approved as fair, reasonable and adequate (b) why the PwC Greece Plan of Allocation and/or the Deloitte Greece Plan of Allocation should or should not be approved; (c) why judgments should not be entered thereon; or (d) why Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses and any application for the establishment of a Litigation Expense Fund should not be granted. However, you may not be heard at the Final Approval Hearing unless, on or before August 23, 2022, you file a Notice of Intent to Appear and a statement of the position that you will assert and the grounds for the position, together with copies of any supporting papers or briefs with the Clerk of the Court, United States District Court, Southern District of New York, 500 Pearl Street, New York, New York 10007, as described in response Question 16 above.

#### IF YOU DO NOTHING

# 21. What happens if I do nothing at all?

If you are a Settlement Class Member but do nothing, then you will get no money from these Partial Settlements. You must file a Claim Form to be eligible to receive anything from the Partial Settlements. But, unless you exclude yourself, you will not be able to start a lawsuit, continue with a lawsuit or be part of any other lawsuit against the Settling Defendants about the legal issues in this Action, ever again.

#### GETTING MORE INFORMATION

#### 22. Are there more details about the Partial Settlements?

Yes. This Notice summarizes the proposed Partial Settlements. More details (including definitions of various terms used in this Notice) are contained in the pleadings and other papers in this Action, including the Settling Defendants' respective Stipulations, which have been filed with the Court. Lead Plaintiff's final submissions in support of the Partial Settlements will be filed with the Court prior to the Final Approval Hearing. In addition, information about the Partial Settlements will be posted on the settlement website set up for this case: <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>. If you have any further questions, you may contact Lead Counsel identified in the response to Question 14 above. You may also call the Claims

Administrator at 1-877-888-9760 (Toll Free) to find answers to common questions about the Partial Settlements and obtain information about the status of the settlement approval process.

# 23. Who Should I Contact If I Have Questions?

This Notice contains only a summary of the terms of the proposed Partial Settlements. More detailed information about the matters involved in the Action is available at <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, including, among other documents, copies of the Settling Defendants' respective Stipulations, the Claim Form and the Complaint. Lead Plaintiff's submissions in for the support of the Partial Settlements and Lead Counsel's fee and expense application will be filed with the Court prior to the Final Approval Hearing.

All inquiries concerning this Notice or the Claim Form should be directed to either:

The Claims Administrator
In re Aegean Marine Petroleum Network, Inc.
Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

Lead Counsel
Nicole Lavallee
BERMAN TABACCO
425 California Street, Suite 2300
San Francisco, CA 94104
Telephone: (415) 433-3200
law@bermantabacco.com

# DO NOT CALL OR WRITE THE COURT OR THE OFFICE OF THE CLERK OF COURT REGARDING THIS NOTICE.

#### SPECIAL NOTICE TO NOMINEES

# 24. Special Notice to Banks, Trustees, Brokerage Firms, or Other Nominees

If you hold any Aegean Securities purchased during the Settlement Class Period as nominee for a beneficial owner, then, within seven (7) days after you receive this Notice, you must either: (a) send a copy of this Notice and the Claim Form by first-class mail to all such Persons; or (b) provide a list of the names and addresses of such Persons to the Claims Administrator:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

If you choose to mail the Notice and Claim Form yourself, you may obtain from the Claims Administrator (without cost to you) as many additional copies of these documents as you will need to complete the mailing. Regardless of whether you choose to complete the mailing yourself or

Dated: \_\_\_\_\_\_, 2022

By Order of the Clerk of Court United States District Court for the Southern District of New York

# EXHIBIT B-2

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In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

Toll-Free Number: 1-877-888-9760 Settlement Website: www.aegeansecuritieslitigation.com

Email: info@aegeansecuritieslitigation.com

# PROOF OF CLAIM AND RELEASE FORM

To be eligible to receive a share of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund in connection with two Partial Settlements in the action captioned *In re Aegean Marine Petroleum Network, Inc. Securities Litigation*, No. 18-Civ-4993-NRB (S.D.N.Y.) (the "Action"), pending in the United States District Court for the Southern District of New York (the "Court"), you must be a Settlement Class Member and complete and sign this Proof of Claim and Release Form ("Claim Form" or "Claim") and mail it by First-Class Mail to the above address, **postmarked no later than 120 days after the Preliminary Approval Orders are issued by the Court**.

Failure to submit your Claim Form by the date specified will subject your Claim to rejection and may preclude you from being eligible to recover any money in connection with the Settlement.

Do not mail or deliver your Claim Form to the Court, the Settling Parties or their counsel. Submit your Claim Form only to the Claims Administrator at the address set forth above.

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#### PART I – CLAIMANT INFORMATION

(Please read Part II. General Instructions below before completing this page.)

The Claims Administrator will use this information for all communications regarding this Claim Form. If this information changes, you MUST notify the Claims Administrator in writing at the address above.

Beneficial Owner's Name				
Co-Beneficial Owner's Name				
The North Control of the Control of				
Entity Name (if Beneficial Owner is not an individual)				
Representative or Custodian Name (if different from B	eneficial Owner(s) li	isted above)		
Address 1 (street name and number)				
Address 2 (apartment, unit or box number)				
C'A	Charles	7' . C. 1.		
City	State	Zip Code		
Foreign Country (only if not USA)				
I and formaliside of Contint Contint North and Tourness	. I d 4: C: 4: NJ N	h		
Last four digits of Social Security Number or Taxpayer	Identification Num	ber		
Telephone Number (day)	elephone Number (e	evening)		
Email address (Email address is not required, but if you with information relevant to this Claim.)	i provide it you auth	orize the Claims Ad	lministrator to use it in	providing you
with information relevant to this Claim.)				
Account Number (account(s) through which the Securi	ties were traded) <sup>1</sup>			
Claimant Assault Trans (deal assault Transition)				
Claimant Account Type (check appropriate box):  Individual (includes joint owner accounts)	Pension Plan	☐ Trust		
□ Corporation	Estate			
□ IRA/401K	Other		(please specify)	

<sup>&</sup>lt;sup>1</sup> If the account number is unknown, you may leave blank. If filing for more than one account for the same legal entity, you may write "multiple." Please see paragraph 11 of the General Instructions for more information on when to file separate Claim Forms for multiple accounts, *i.e.*, when you are filing on behalf of distinct legal entities.

#### PART II – GENERAL INSTRUCTIONS

- 1. It is important that you completely read and understand the Notice of (i) Pendency of Class Action and Proposed Partial Settlements; and (ii) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund (the "Notice") that accompanies this Claim Form, including the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation set forth in the Notice. The Notice describes the proposed Partial Settlements, how Settlement Class Members are affected by the Partial Settlements and the manner in which the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund will be distributed if the Partial Settlements and the PwC Greece Plan of Allocation and Deloitte Greece Plan of Allocation are approved by the Court. The Notice also contains the definitions of many of the defined terms (which are indicated by initial capital letters) used in this Claim Form. By signing and submitting this Claim Form, you will be certifying that you have read and that you understand the Notice, including the terms of the releases described therein and provided for herein.
- 2. This Claim Form is directed to all Persons who purchased or otherwise acquired (a) Aegean Marine Petroleum, Inc. ("Aegean") common stock (Tickers: ANW, ANWWQ) (CINS: Y0017S102) ("Common Stock"); (b) Aegean Notes ("Notes"): Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018 issued 10/23/2013 (CUSIP: EJ8900817, ISIN: USY0020QAA95) and/or Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021 issued 12/19/2016 (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018), ISIN: US00773VAB27); and/or (c) purchased call option contracts or sold put option contracts on Aegean Common Stock (collectively, "Aegean Securities") during the period between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby ("Settlement Class"). Any Person who falls within the definition of the Settlement Class is referred to as a "Settlement Class Member."
- 3. Excluded from the Settlement Class are: (a) Defendants and any affiliates or subsidiaries of Defendants; (b) Persons who have been dismissed from this Action ("Dismissed Defendants"); (c) present or former officers, directors, partners or controlling persons as of April 30, 2018 of Aegean, its subsidiaries or its affiliates, any Defendant or any Dismissed Defendant, and their immediate family members; (d) the directors' and officers' liability carriers and any affiliates or subsidiaries thereof of any Defendant, Dismissed Defendant or Aegean; (e) any entity in which any Defendant, Dismissed Defendant or Aegean has or has had a controlling interest; and (f) the legal representatives, heirs, estates, agents, successors or assigns of any person or entity described in the preceding categories. Also excluded from the Settlement Class are those Persons who timely and validly exclude themselves therefrom by submitting a request for exclusion in accordance with the requirements set forth in the Notice.
- 4. If you are not a Settlement Class Member, do not submit a Claim Form. YOU MAY NOT, DIRECTLY OR INDIRECTLY, PARTICIPATE IN THE SETTLEMENT IF YOU ARE NOT A SETTLEMENT CLASS MEMBER. THUS, IF YOU ARE EXCLUDED FROM THE CLASS (AS SET FORTH IN PARAGRAPH 3 ABOVE), ANY CLAIM FORM THAT YOU SUBMIT, OR THAT MAY BE SUBMITTED ON YOUR BEHALF, WILL NOT BE ACCEPTED.
- 5. If you are a Settlement Class Member, you will be bound by the terms of any judgments or orders entered in the Action related to the PwC Greece Released Parties and/or the Deloitte Greece Released Parties WHETHER OR NOT YOU SUBMIT A CLAIM FORM, unless you submit a request for exclusion from the Settlement Class. Thus, if you are a Settlement Class Member and do not request exclusion from the Settlement Class, the Final Judgment with Prejudice Regarding PwC Greece will release, and enjoin the filing or continued prosecution of, the PwC Greece Released Claims against PwC Greece, the Dismissed Defendants PricewaterhouseCoopers International Limited and PricewaterhouseCoopers LLP and the other PwC Greece Released Parties. And, if you are a Settlement Class Member and do not request exclusion from the Class, the Final Judgment with Prejudice Regarding Deloitte Greece will release, and enjoin the filing or continued prosecution of, the Deloitte Released Claims against Deloitte Greece, the Dismissed Defendants Deloitte Touche Tohmatsu Limited and, Deloitte & Touche LLP, and the other Deloitte Released Parties.
- 6. You may be eligible to participate in the distribution of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund as described herein only if you are a member of the Settlement Class and if you complete and return this Claim Form as specified herein. If you fail to submit a timely, properly addressed, and completed Claim Form with the required documentation, your Claim may be rejected, and you may be precluded from receiving any distribution from the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund.
- 7. Submission of this Claim Form does not guarantee that you will share in the proceeds of the Partial Settlements. The distribution of the PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund will be governed by the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation set forth in the Notice, if it is approved by the Court, or by such other plan of allocation approved by the Court.
- 8. Use the Schedule of Transactions in Part III of this Claim Form to supply all required details of your transaction(s) in and holdings of Aegean Securities. On the Schedule of Transactions, please provide all of the requested information with respect to your holdings, purchases, acquisitions, and sales of Aegean Securities, whether such transactions resulted in a profit or a loss. Failure to report all transaction and holding information during the requested time periods may result in the rejection of your Claim.
- 9. Please note: To be eligible to receive a distribution under the Deloitte Greece Plan of Allocation, you must be a Settlement Class Member and have purchased or otherwise acquired Aegean Securities (or sold Aegean put options) during the Settlement Class Period. To be eligible to receive a distribution under the PwC Greece Plan of Allocation, you must be a Settlement

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Class Member and have purchased or otherwise acquired Aegean Securities (or sold Aegean put options) between May 17, 2017 and November 5, 2018.<sup>2</sup>

- 10. You are required to submit genuine and sufficient documentation for all of your transactions and holdings of Aegean Securities set forth in the Schedule of Transactions in Part III of this Claim Form. Documentation may consist of copies of brokerage confirmation slips or monthly brokerage account statements or an authorized statement from your broker containing the transactional and holding information found in a broker confirmation slip or account statement. The Settling Parties and the Claims Administrator do not independently have information about your investments in Aegean Securities. IF SUCH DOCUMENTS ARE NOT IN YOUR POSSESSION, PLEASE OBTAIN COPIES OR EQUIVALENT CONTEMPORANEOUS DOCUMENTS FROM YOUR BROKER. FAILURE TO SUPPLY THIS DOCUMENTATION MAY RESULT IN THE REJECTION OF YOUR CLAIM. DO NOT SEND ORIGINAL DOCUMENTS. Please keep a copy of all documents that you send to the Claims Administrator. Also, please do not highlight any portion of the Claim Form or any supporting documents.
- One Claim Form should be submitted for each separate legal entity or separately managed account. Separate Claim Forms should be submitted for each separate legal entity (e.g., an individual should not combine his or her IRA holdings and transactions with holdings and transactions made solely in the individual's name). Generally, a single Claim Form should be submitted on behalf of one legal entity including all holdings and transactions made by that entity on one Claim Form. However, if a single person or legal entity had multiple accounts that were separately managed, separate Claim Forms may be submitted for each such account. The Claims Administrator reserves the right to request information on all the holdings and transactions in Aegean Securities made on behalf of a single beneficial owner.
- All joint beneficial owners must sign this Claim Form. If you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) and held the securities in your name, you are the beneficial owner as well as the record owner and you must sign this Claim Form to participate in the Settlement. If, however, you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) and the securities were registered in the name of a third party, such as a nominee or brokerage firm, you are the beneficial owner of these securities, but the third party is the record owner. The beneficial owner, not the record owner, must sign this Claim Form.
- 13. Agents, executors, administrators, guardians and trustees must complete and sign the Claim Form on behalf of persons represented by them, and they must:
  - (a) expressly state the capacity in which they are acting;
  - (b) identify the name, account number, Social Security Number (or Taxpayer Identification Number), address and telephone number of the beneficial owner of (or other person or entity on whose behalf they are acting with respect to) the Aegean Securities; and
  - (c) furnish herewith evidence of their authority to bind to the Claim Form the person or entity on whose behalf they are acting. (Authority to complete and sign a Claim Form cannot be established by stockbrokers demonstrating only that they have discretionary authority to trade stock in another person's accounts.)
  - 14. By submitting a signed Claim Form, you will be swearing that you:
    - (a) own(ed) the Aegean Securities you have listed in the Claim Form; or
    - (b) are expressly authorized to act on behalf of the owner thereof.
- 15. By submitting a signed Claim Form, you will be swearing to the truth of the statements contained therein and the genuineness of the documents attached thereto, subject to penalties of perjury under the laws of the United States of America. The making of false statements, or the submission of forged or fraudulent documentation, will result in the rejection of your Claim and may subject you to civil liability or criminal prosecution.
- 16. If the Court approves either or both the Partial Settlements, all payments to eligible Authorized Claimants pursuant to the PwC Greece Plan of Allocation and/or the Deloitte Greece Plan of Allocation (or such other plan of allocation as the Court approves at a later time) will be made after the completion of all Claims processing. This could take substantial time. Please be patient.
- 17. PLEASE NOTE: As set forth in the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation, each Authorized Claimant shall receive his, her or its *pro rata* share of the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund. If the prorated payment to any Authorized Claimant, however, calculates to less than \$10.00, it will not be included in the calculation and no distribution will be made to that Authorized Claimant.
- 18. If you have questions concerning the Claim Form, or need additional copies of the Claim Form or the Notice, you may contact the Claims Administrator, A.B. Data, Ltd., by email at info@aegeansecuritieslitigation.com, or by toll-free phone at 1-877-888-9760, or you may download the documents from the Settlement website, <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>.

<sup>&</sup>lt;sup>2</sup> Any transactions in the Aegean Securities executed outside regular trading hours for the U.S. financial markets shall be deemed to have occurred during the next trading session.

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19. NOTICE REGARDING ELECTRONIC FILES: Certain Claimants with large numbers of transactions may request, or may be requested, to submit information regarding their transactions in electronic files. To obtain the mandatory electronic filing requirements and file layout, you may visit the Settlement website at <a href="www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, or you may email the Claims Administrator's electronic filing department at info@aegeansecuritieslitigation.com. Any file not in accordance with the required electronic filing format will be subject to rejection. No electronic files will be considered to have been properly submitted unless the Claims Administrator issues an email to that effect after processing your file with your Claim numbers and respective account information. Do not assume that your file has been received or processed until you receive this email. If you do not receive such an email within 10 days of your submission, you should contact the electronic filing department at info@aegeansecuritieslitigation.com to inquire about your file and confirm it was received and acceptable.

# **IMPORTANT: PLEASE NOTE**

YOUR CLAIM IS NOT DEEMED FILED UNTIL YOU RECEIVE AN ACKNOWLEDGEMENT POSTCARD. THE CLAIMS ADMINISTRATOR WILL ACKNOWLEDGE RECEIPT OF YOUR CLAIM FORM BY MAIL WITHIN 60 DAYS. IF YOU DO NOT RECEIVE AN ACKNOWLEDGEMENT POSTCARD WITHIN 60 DAYS, PLEASE CALL THE CLAIMS ADMINISTRATOR TOLL-FREE AT 1-877-888-9760.

#### PART III - SCHEDULE OF TRANSACTIONS IN AEGEAN SECURITIES

Complete this Part III if, and only if, you purchased or otherwise acquired Aegean Securities (or sold Aegean put options) during the Settlement Class Period. Please include proper documentation with your Claim Form as described in detail in Part II - General Instructions, Paragraph 10, above. Do not include information in this section regarding securities other than the following Aegean Securities: (i) Aegean Common Stock; (ii) Aegean 4.00% Convertible Unsecured Senior Notes (the "4.00% Notes") (CUSIP: EJ8900817); (iii) Aegean 4.25% Convertible Unsecured Senior Notes (the "4.25% Notes") (CUSIPs: 00773VAB2, 00773VAA4 (prior to February 12, 2018)); and/or (iv) purchased call option contracts or sold put option contracts on Aegean Common Stock (collectively referred to as the "Aegean Securities") within the Settlement Class Period.

			RY 26, 2014 – State the total of trading on February 26, 20	number of shares of Aegean 14. (Must be documented.) If
2. PURCHASES/ACQUIS	SITIONS OF AEC	GEAN COMMON STOCE	K FROM FEBRUARY 27, 20	014 THROUGH FEBRUARY
				W, ANWWQ) made from after
		through and including the c	lose of trading on February 4,	2019. (Must be documented.)
Date of Purchase/	Number of			
Acquisition (List	Shares	Purchase/Acquisition		/Acquisition Price
Chronologically)	Purchased/	Price Per Share	(excluding taxes, c	ommissions, and fees)
(Month/Day/Year)	Acquired			
/ /		\$	\$	
/ /		\$	\$	
/ /		\$	\$	
/ /		\$	\$	
• •	ng on February 2'			sed or otherwise acquired from February 4, 2019. (Must be
Date of Sale	Number of	Sale Price	Tatal Cala Drian (analysis	
(List Chronologically) (Month/Day/Year)	Shares Sold	Per Share	Total Sale Price (excluding	taxes, commissions, and fees)
(World, Day, Tear)		\$	\$	
/ /		Þ	φ	
/ /		\$	\$	
/ /		\$	\$	
/ /		\$	\$	
			Y 4, 2019 – State the total nur of trading on February 4, 2019	_

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX. IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

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# SCHEDULE OF TRANSACTIONS IN AEGEAN 4.00% NOTES

5. HOLDINGS OF AEGEAN 4.00% NOTES AS OF FEBRUARY 26, 2014 – State the total number of \$100 par Aegean 4.00%					
Notes (CUSIP: EJ8900817) currently held as of the close of trading on February 26, 2014. (Must be documented.) If none, write					
"zero" or "0."					
6 PURCHASES/ACOUL	SITIONS OF AE	GEAN 400% NOTES FR	ROM FEBRUARY 27, 2014 THROUGH FEBRUARY 4,		
			0 par 4.00% Notes (CUSIP: EJ8900817)) made from after the		
			of trading on February 4, 2019. (Must be documented.)		
Date of Purchase/	Number of 100				
Acquisition (List	Par Notes	Purchase/Acquisition	Total Purchase/Acquisition Price		
Chronologically)	Purchased/	Price Per Note	(excluding taxes, commissions, and fees)		
(Month/Day/Year)	Acquired				
/ /	•	\$	\$		
1 1		Φ	¢.		
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
7. SALES OF AEGEAN	4.00% NOTES F	ROM FEBRUARY 27, 20	14 THROUGH FEBRUARY 4, 2019 – Separately list each		
and every sale/disposition of	of \$100 par Aegean	4.00% Notes (CUSIP: EJ89	900817) that were purchased or otherwise acquired from after		
the opening of trading on F	February 27, 2014,	through and including the cl	lose of trading on February 4, 2019. (Must be documented.)		
IF NONE, CHECK HER	E: 🗆				
Date of Sale	Number of	Sale Price			
(List Chronologically)	Shares Sold	Per Share	Total Sale Price (excluding taxes, commissions, and fees)		
(Month/Day/Year)	Shares Sold	T OF SHAFE			
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
8. HOLDINGS OF AEGEAN 4.00% NOTES AS OF FEBRUARY 4, 2019 – State the total number of \$100 par Aegean 4.00%					
Notes (CUSIP: EJ8900817) currently held as of the close of trading on February 4, 2019. (Must be documented.) If none, write "zero" or "0."					
ZCIO OI U.					
TT 770	TINDED ADDED	TOTAL OF TOTAL TARGET	VOLD TO ANCACTIONS VOLUMEST		

IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX. 

IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

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# SCHEDULE OF TRANSACTIONS IN AEGEAN 4.25% NOTES

	32, 00773VAA4 (p	prior to February 12, 2018))	26, 2014 – State the total number of \$100 par Aegean 4.25% currently held as of the close of trading on February 26, 2014.		
10 PURCHASES/ACOU	ISITIONS OF A	ECEAN 4 25% NOTES E	ROM FEBRUARY 27, 2014 THROUGH FEBRUARY 4,		
_			O par 4.25% Notes (CUSIPs: 00773VAB2, 00773VAA4 (prior		
			party 27, 2014, through and including the close of trading on		
February 4, 2019. (Must be		opening of trading on reore	daily 27, 2014, through and melading the close of trading on		
Date of Purchase/	Number of 100				
Acquisition (List	Par Notes	Purchase/Acquisition	Total Purchase/Acquisition Price		
Chronologically)	Purchased/	Price Per Note	(excluding taxes, commissions, and fees)		
(Month/Day/Year)	Acquired	Thee ref Note	(excluding taxes, commissions, and rees)		
/ /	required	\$	\$		
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
and every sale/disposition of \$100 par Aegean 4.25% Notes (CUSIPs: 00773VAB2, 00773VAA4 (prior to February 12, 2018)) that were purchased or otherwise acquired from after the opening of trading on February 27, 2014, through and including the close of trading on February 4, 2019. (Must be documented.)  IF NONE, CHECK HERE:					
Date of Sale (List Chronologically) (Month/Day/Year)	Number of Notes Sold	Sale Price Per Note	Total Sale Price (excluding taxes, commissions, and fees)		
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
/ /		\$	\$		
12. HOLDINGS OF AEGEAN 4.25% NOTES AS OF FEBRUARY 4, 2019 – State the total number of \$100 par Aegean 4.25% Notes (CUSIPs: 00773VAB2, 00773VAA4 (prior to February 12, 2018)) currently held as of the close of trading on February 4, 2019. (Must be documented.) If none, write "zero" or "0."					
IF VO	II NEED ADDIT	IONAL SPACE TO LIST	VOUR TRANSACTIONS VOU MUST		
II 10	IF YOU NEED ADDITIONAL SPACE TO LIST YOUR TRANSACTIONS, YOU MUST PHOTOCOPY THIS PAGE AND CHECK THIS BOX.				

IF YOU DO NOT CHECK THIS BOX THESE ADDITIONAL PAGES WILL NOT BE REVIEWED.

Questions? Call 1-877-888-9760 (Toll-Free) or Visit <u>www.aegeansecuritieslitigation.com</u>

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# SCHEDULE OF TRANSACTIONS IN AEGEAN CALL OPTIONS

13. HOLDINGS OF CALL OPTION CONTRACTS ON AEGEAN COMMON STOCK – Separately list each Aegean Call Option held as of the close of trading on February 26, 2014. (Must be documented.) If none, write "zero" or "0."							*			
Strike Price of Call Option Contract	Expiration Date of Call Option Contract (Month/Year)			Number of Call Option Contracts in Which You Had an Open Interest						
\$	/ /									
\$	/									
purchase/acquisition (inc through and including th 4, 2019. (Must be docur	cluding free rece e expiration date	ipts) of Aegean	Call C	ption co	ntract	s from af	ter the opening of	trading on F	February 27, 2014,	
Date of Purchase/ Acquisition (Chronologically) (Month/Day/Year)	Strike Price of Call Option Contract	Expiration Date of Call Option Contract (Month/ Day/Year)	Number of Call Option Contracts Purchased/ Acquired		Purchase Acquisition Price Per Call Option Contract		Total Purchase/ Acquisition Price (excluding taxes, commissions, and fees)	Insert an "E" if Exercised Insert an "X" if Expired	Exercise Date (Month/ Day/ Year)	
/ /	\$	/ /			\$		\$		/ /	
/ /	\$	/ /			\$		\$		/ /	
15. SALES OF AEGEAN CALL OPTION CONT sale/disposition (including free deliveries) of Aegean Catrading on February 27, 2014, through and including the contracts that you held long as of the close of trading on				ion cont ration da	racts f	rom after any Aege	r the opening of ean Call Option		NE, CHECK HERE	
Date of Sale (Chronologically) (Month/Day/Year)	Strike Price of Call Option Contract	Expiration Date of Call Option Contract (Month/ Day/Year)		Number of Call Option Contracts Sold		Sale Price Per Call Option Contract		Insert an "E" if Exercised Insert an "X" if Expired	Total Sale Price (excluding taxes, commissions, and fees)	
/ /	\$	/ /		\$						
/ /	\$	/ /		\$						
16. ENDING HOLDINGS OF AEGEAN CALL OPTION CONTRACTS – Separately list each Aegean Call Option held as of the close of trading on February 4, 2019. (Must be documented.) If none, write "zero" or "0."  IF NONE, CHECK HERE										
Strike Price of Call Option Contract		Expiration Date of Option Contrac (Month/Day/Ye		act			1 Option Contracts in Which You Had an Open Interest			
\$		/ /								
\$		/ /								

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# SCHEDULE OF TRANSACTIONS IN AEGEAN PUT OPTIONS

17. HOLDINGS OF Separately list each Aeg be documented.) If none	ean Put Option	held as of the cl						NE, CHECK HERE
Strike Price of Put Option Contract	Expiration Date of Put Option Contract (Month/Day/Year)		Number of Put Option Contracts in Which				You Had an	Open Interest
\$	/ /							
\$	/ /							
B. SALES (WRITING Aegean Put Option contr Put Option contracts that	racts from after	opening of tradii	ng on Februar	y 27, 20	014, thro	ough and including	g the expiration	on date of Aegean
Date of Sale (Writing) (Chronologically) (Month/Day/Year)	Strike Price of Put Option Contract	Expiration Date of Put Option Contract (Month/ Day/Year)	Number of Put Option Contracts Sold (Written)	Pe O	e Price er Put ption ntract	Total Sale Price (excluding taxes, commissions, and fees)	Insert an "A" if Assigned Insert an "X" if Expired	Exercise Date (Month/ Day/ Year)
/ /	\$	/ /		\$		\$		/ /
/ /	\$	/ /		\$		\$		/ /
c. PURCHASES/ACQ purchase/acquisition (inc trading on February 27, contracts that you held a documented.)	cluding free rece 2014, through	eipts) of Aegean and including the	Put Option one expiration of	contract late of	s from a	after opening of gean Put Option		NE, CHECK HERE
Date of Purchase/ Acquisition (Chronologically) (Month/Day/Year)	Strike Price of Put Option Contract	Expiration Da Put Option Contract (Month/ Day/Y	Put C Cont (Year) Purch	per of option racts nased/ uired	tion Acquisition Price Per ects Put Option Contract seed/		Insert an "A" if Assigned Insert an "X" if Expired	Total Purchase/ Acquisition Price (excluding taxes, commissions, and fees)
/ /	\$	/ /			\$			
/ /	\$	/ /			\$			
<b>D. ENDING HOLDINGS</b> – Separately list all position short position in as of the close of trading on February the expiration date. (Must be documented.)								NE, CHECK HERE
Strike Price of Put Option Contract		Expiration Option (Month/D	Contract	N			ntracts in Which You Had an Interest	
\$		/ /						
\$		/ /						

#### PART VI – RELEASE OF CLAIMS AND SIGNATURE

#### YOU MUST ALSO READ THE RELEASE AND CERTIFICATION BELOW AND SIGN ON PAGE 12 OF THIS CLAIM FORM.

I (we) hereby acknowledge that, as of the Effective Date of the PwC Greece Partial Settlement, pursuant to the terms set forth in the PwC Greece Stipulation, I (we), on behalf of myself (ourselves) and my (our) heirs, executors, administrators, predecessors, successors, affiliates and assigns, in their capacities as such, shall be deemed to have, and by operation of law and of the Order and Final Judgment with Prejudice Regarding PwC Greece shall have, fully, finally and forever released, relinquished and discharged all PwC Released Claims (as defined in the PwC Greece Stipulation and in the Notice) against PwC Greece, PricewaterhouseCoopers International Limited, PricewaterhouseCoopers LLP and the other PwC Released Parties (as defined in the PwC Greece Stipulation and in the Notice), whether served or unserved with any complaint in the Action, and shall have covenanted not to sue the PwC Released Parties with respect to any such PwC Released Claims, and shall be permanently barred and enjoined from asserting, commencing, prosecuting, instituting, assisting, instigating or in any way participating in the commencement or prosecution of any action or other proceeding, in any forum, asserting any PwC Released Claims, either directly, representatively, derivatively or in any other capacity, against any of the PwC Released Parties.

I (we) hereby acknowledge that, as of the Effective Date of the Deloitte Greece Partial Settlement, pursuant to the terms set forth in the Deloitte Greece Stipulation, I (we), on behalf of myself (ourselves) and my (our) heirs, executors, administrators, predecessors, successors, affiliates and assigns, in their capacities as such, shall be deemed to have, and by operation of law and of the Order and Final Judgment with Prejudice Regarding Deloitte Greece shall have, fully, finally and forever released, relinquished and discharged all Deloitte Released Claims (as defined in the Deloitte Greece Stipulation and in the Notice) against Deloitte Greece, Deloitte Touche Tohmatsu Limited, Deloitte & Touche LLP and the other Deloitte Released Parties (as defined in the Deloitte Greece Stipulation and in the Notice), whether served or unserved with any complaint in the Action, and shall have covenanted not to sue the Deloitte Released Parties with respect to any such Deloitte Released Claims, and shall be permanently barred and enjoined from asserting, commencing, prosecuting, instituting, assisting, instigating or in any way participating in the commencement or prosecution of any action or other proceeding, in any forum, asserting any Deloitte Released Claims, either directly, representatively, derivatively or in any other capacity, against any of the Deloitte Released Parties.

#### CERTIFICATION

By signing and submitting this Claim Form, the Claimant(s) or the person(s) who represent(s) the Claimant(s) certifies (certify), as follows:

- 1. that I (we) have read and understand the contents of the Notice and this Claim Form, including the releases provided for in the Settlement and the terms of the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation;
- 2. that the Claimant(s) is a (are) Settlement Class Member(s), as defined in the Notice and in paragraph 2 on page 3 of this Claim Form, and is (are) not excluded from the Settlement Class by definition or pursuant to request as set forth in the Notice and in paragraph 3 on page 3 of this Claim Form;
- 3. that I (we) own(ed) Aegean Securities and have not assigned the claim against either of the Settling Defendants, PricewaterhouseCoopers International Limited, PricewaterhouseCoopers LLP, Deloitte Touche Tohmatsu Limited, Deloitte & Touche LLP, or the other PwC Released Parties or the Deloitte Released Parties to another or that, in signing and submitting this Claim Form, I (we) have the authority to act on behalf of the owner(s) thereof;
- 4. that the Claimant(s) has (have) not submitted any other Claim covering the same purchases/acquisitions of Aegean Securities and knows (know) of no other person having done so on the Claimant's (Claimants') behalf;
- 5. that the Claimant(s) submit(s) to the jurisdiction of the Court with respect to Claimant's (Claimants') Claim and for purposes of enforcing the releases set forth herein;
- 6. that I (we) agree to furnish such additional information with respect to this Claim Form as Lead Counsel, the Claims Administrator or the Court may require;
- 7. that the Claimant(s) waive(s) the right to trial by jury, to the extent it exists, and agree(s) to the Court's summary disposition of the determination of the validity or amount of the Claim made by this Claim Form;
- 8. that I (we) acknowledge that the Claimant(s) will be bound by and subject to the terms of any judgment(s) that may be entered in the Action; and

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9. that the Claimant(s) is (are) NOT subject to backup withholding under the provisions of Section 3406(a)(1)(C) of the Internal Revenue Code because (a) the Claimant(s) is (are) exempt from backup withholding or (b) the Claimant(s) has (have) not been notified by the IRS that he/she/it is subject to backup withholding as a result of a failure to report all interest or dividends or (c) the IRS has notified the Claimant(s) that he/she/it is no longer subject to backup withholding. If the IRS has notified the Claimant(s) that he, she or it is subject to backup withholding, please strike out the language in the preceding sentence indicating that the Claim is not subject to backup withholding in the certification above.

UNDER THE PENALTIES OF PERJURY, I (WE) CERTIFY THAT ALL OF THE INFORMATION PROVIDED BY ME (US) ON THIS CLAIM FORM IS TRUE, CORRECT AND COMPLETE, AND THAT THE DOCUMENTS SUBMITTED HEREWITH ARE TRUE AND CORRECT COPIES OF WHAT THEY PURPORT TO BE.

Signature of Claimant	Date
D	
Print your name here	
Signature of joint Claimant, if any	Date
Print your name here	
If the Claimant is other than an individual, or is not the person	completing this form, the following also must be provided:
Signature of person signing on behalf of Claimant	Date
Print your name here	

Capacity of person signing on behalf of Claimant, if other than an individual, e.g., executor, president, trustee, custodian, etc. (Must provide evidence of authority to act on behalf of Claimant – see paragraph 13 on page 4 of this Claim Form.)

# **REMINDER CHECKLIST:**

- 1. Please sign the above release and certification. If this Claim Form is being made on behalf of joint Claimants, then both must sign.
- 2. Remember to attach only **copies** of acceptable supporting documentation, as these documents will not be returned to you.
- 3. Please do not highlight any portion of the Claim Form or any supporting documents.
- 4. Do not send original security certificates or documentation. These items cannot be returned to you by the Claims Administrator.
- 5. Keep copies of the completed Claim Form and documentation for your own records.
- 6. The Claims Administrator will acknowledge receipt of your Claim Form by mail, within 60 days. Your Claim is not deemed filed until you receive an acknowledgement postcard. If you do not receive an acknowledgement postcard within 60 days, please call the Claims Administrator toll-free at 1-877-888-9760.
- 7. If your address changes in the future, or if this Claim Form was sent to an old or incorrect address, please send the Claims Administrator written notification of your new address. If you change your name, please inform the Claims Administrator.
- 8. If **you** have any questions or concerns regarding your Claim, please contact the Claims Administrator at the address below, by email at info@aegeansecuritieslitigation.com, toll-free at 1-877-888-9760, or visit www.aegeansecuritieslitigation.com.

Please DO NOT call the Settling Defendants or any of the other Defendants or their counsel with questions regarding your Claim.

THIS CLAIM FORM MUST BE MAILED TO THE CLAIMS ADMINISTRATOR BY FIRST-CLASS MAIL, **POSTMARKED NO LATER THAN 120 DAYS AFTER THE PRELIMINARY APPROVAL ORDERS ARE ISSUED BY THE COURT**, ADDRESSED AS FOLLOWS:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

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A Claim Form received by the Claims Administrator shall be deemed to have been submitted when posted if a postmark date on or before 120 days after the Preliminary Approval Orders are issued by the Court is indicated on the envelope and it is mailed First-Class and addressed in accordance with the above instructions. In all other cases, a Claim Form shall be deemed to have been submitted when actually received by the Claims Administrator.

You should be aware that it will take a significant amount of time to fully process all of the Claim Forms. Please be patient and notify the Claims Administrator of any change of address.

In re Aegean Marine Petroleum Network, Inc. Securities Litigation c/o A.B. Data, Ltd. P.O. Box 173002 Milwaukee, WI 53217

# COURT-APPROVED NOTICE REGARDING

In re Aegean Marine Petroleum Network, Inc. Securities Litigation

# EXHIBIT B-3

# UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE AEGEAN MARINE	) Case No. 1:18-cv-04993 (NRB)
PETROLEUM NETWORK, INC.	)
SECURITIES LITIGATION	) Hon. Naomi Reice Buchwald

SUMMARY NOTICE OF (I) PENDENCY OF CLASS ACTION AND PROPOSED PARTIAL SETTLEMENTS; AND (II) FINAL APPROVAL HEARING FOR THE PARTIAL SETTLEMENTS, PLANS OF ALLOCATION, MOTION FOR APPROVAL OF ATTORNEYS' FEES AND REIMBURSEMENT OF LITIGATION EXPENSES AND APPLICATION FOR THE ESTABLISHMENT OF A LITIGATION EXPENSE FUND

TO: All Persons who purchased or otherwise acquired Aegean Marine Petroleum Network, Inc. ("Aegean") securities or sold Aegean put options between February 27, 2014 through November 5, 2018, inclusive (the "Settlement Class Period"), and were allegedly damaged thereby.

The securities subject to these proposed Partial Settlements consist of: (a) the common stock of Aegean (Tickers: ANWWQ; CINS: Y0017S102) (pre-bankruptcy Aegean traded under the ticker "ANW"); (b) Aegean 4.00% Convertible Unsecured Senior Notes due 11/1/2018, issued 10/23/2013 (CUSIP: EJ8900817; ISIN: USY0020QAA95); (c) Aegean 4.25% Convertible Unsecured Senior Notes due 12/15/2021, issued 12/19/2016 (CUSIP: 00773VAA4 (CUSIP changed to 00773VAB2 on 2/12/2018); ISIN: US00773VAB27); (d) Aegean call options; and (e) Aegean put options (collectively, "Aegean Securities").

PLEASE READ THIS NOTICE CAREFULLY. YOUR RIGHTS MAY BE AFFECTED BY TWO PROPOSED PARTIAL SETTLEMENTS OF A CLASS ACTION LAWSUIT PENDING IN THIS COURT.

PLEASE DO NOT CONTACT THE COURT, ANY DEFENDANT, OR THEIR COUNSEL, REGARDING THIS NOTICE.

ALL QUESTIONS ABOUT THIS NOTICE, THE PROPOSED PARTIAL SETTLEMENTS, OR YOUR ELIGIBILITY TO PARTICIPATE IN THE PROPOSED PARTIAL SETTLEMENTS SHOULD BE DIRECTED TO LEAD COUNSEL OR THE CLAIMS ADMINISTRATOR, WHOSE CONTACT INFORMATION IS PROVIDED BELOW. ADDITIONAL INFORMATION ABOUT THE PARTIAL SETTLEMENTS IS AVAILABLE ON THE SETTLEMENT WEBSITE: www.aegeansecuritieslitigation.com.

**YOU ARE HEREBY NOTIFIED**, pursuant to Rule 23 of the Federal Rules of Civil Procedure and an Order of the Court, that a Settlement Class in the above-captioned litigation (the "Action") has been preliminarily certified for the purposes of these proposed Partial Settlements only.

**YOU ARE ALSO NOTIFIED** that Utah Retirement Systems ("Lead Plaintiff"), on behalf of itself and the proposed Settlement Class, has reached two proposed Partial Settlements (one with PricewaterhouseCoopers Auditing Company S.A. ("PwC Greece") for \$14.9 million in cash and one with Deloitte Certified Public Accountants, S.A. ("Deloitte Greece") for \$14.9 million in cash) that will, among other things, resolve all claims against PwC Greece and Deloitte Greece (the "Settling Defendants") in the Action (the "Partial Settlements") if approved.

A hearing (the "Final Approval Hearing") will be held before the Honorable Naomi Reice Buchwald, United States District Judge for the United States District Court for the Southern District of New York, either telephonically, via video conference, or at 500 Pearl Street, Courtroom 21-A, New York, New York, 10007 on September 13, 2022 at 2.pm., to, among other things, determine whether: (i) the proposed Partial Settlements should be approved by the Court as fair, reasonable and adequate; (ii) the Action should be dismissed with prejudice against PwC Greece, final judgment should be entered as to the claims against PwC Greece and the PwC Greece Released Claims should be released as against the PwC Greece Released Parties, as set forth in the PwC Greece Stipulation and Agreement of Partial Settlement; (iii) the proposed PwC Greece Plan of Allocation for distribution of the PwC Greece Settlement Fund and any interest earned thereon, less Taxes, Notice and Administration Costs, Litigation Expenses awarded by the Court, attorneys' fees awarded by the Court, and any other costs, expenses, or amounts as may be approved by the Court (the "PwC Greece Net Settlement Fund") should be approved as fair and reasonable; (iv) the Action should be dismissed with prejudice against Deloitte Greece, final judgment should be entered as to the claims against Deloitte Greece and the Deloitte Greece Released Claims should be released as against the Deloitte Greece Released Parties, as set forth in the Stipulation and Agreement of Partial Settlement with Deloitte Certified Public Accountants, S.A.; (v) the proposed Deloitte Greece Plan of Allocation for distribution of the Deloitte Greece Settlement Fund and any interest earned thereon, less Taxes, Notice and Administration Costs, Litigation Expenses awarded by the Court, attorneys' fees awarded by the Court, and any other costs, expenses, or amounts as may be approved by the Court (the "Deloitte Greece Net Settlement Fund") should be approved as fair and reasonable; (vi) whether Lead Counsel's application for attorneys' fees and reimbursement of Litigation Expenses should be approved by the Court; and (vii) whether Lead Counsel's application for the establishment of a Litigation Expense Fund should be approved by the Court. The Court may change the date of the Final Approval Hearing without providing another notice. You do NOT need to attend the Final Approval Hearing in order to receive a distribution from the PwC Greece Net Settlement Fund and/or the Deloitte Greece Net Settlement Fund.

IF YOU ARE A MEMBER OF THE SETTLEMENT CLASS, YOUR RIGHTS MAY BE AFFECTED BY THE PROPOSED PARTIAL SETTLEMENTS AND YOU MAY BE ENTITLED TO SHARE IN THE PWC GREECE NET SETTLEMENT FUND IF YOU PURCHASED OR ACQUIRED AEGEAN SECURITIES BETWEEN MAY 17, 2017 AND NOVEMBER 5, 2018 AND/OR THE DELOITTE GREECE NET SETTLEMENT FUND IF YOU PURCHASED OR ACQUIRED AEGEAN SECURITIES BETWEEN FEBRUARY 27, 2014 AND NOVEMBER 5, 2018. If you have not yet received the printed (a) Notice of (i) Pendency of Class Action and Proposed Partial Settlements; and (ii) Final Approval Hearing For The Partial Settlements, Plans of Allocation, Motion For Approval of Attorneys' Fees and Reimbursement of Litigation Expenses and Application For The Establishment of a Litigation Expense Fund ("Notice"), or (b) the Proof of Claim and Release form ("Claim Form"), you can obtain a copy of those documents on the settlement website <a href="https://www.aegeansecuritieslitigation.com">www.aegeansecuritieslitigation.com</a>, or by contacting the Claims Administrator:

In re Aegean Marine Petroleum Network, Inc. Securities Litigation
Claims Administrator
c/o A.B. Data, Ltd.
P.O. Box 173002
Milwaukee, WI 53217

Please refer to the settlement website for more detailed information and to review the documents pertaining to the Proposed Partial Settlements. Inquiries may also be made to Lead Counsel:

Nicole Lavallee BERMAN TABACCO

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44 Montgomery Street, Suite 650 San Francisco, CA 94104 Telephone: (415) 433-3200 law@bermantabacco.com

The PwC Greece Net Settlement Fund and the Deloitte Greece Net Settlement Fund (*i.e.*, the Settlement Amount plus any and all interest earned thereon less (i) any Taxes; (ii) any Notice and Administration Costs; (iii) any cost and expense reimbursement awarded by the Court; (iv) any attorneys' fees awarded by the Court; and (v) any other costs or fees approved by the Court) will be distributed to Class Members in accordance with the PwC Greece Plan of Allocation and the Deloitte Greece Plan of Allocation.

If you are a potential Settlement Class Member, but wish to exclude yourself from the Settlement Class, you must submit a written request for exclusion in accordance with the instructions set forth in the Notice, which can also be found on the settlement website, *postmarked no later than* **August 16, 2022**. If you are a potential Settlement Class Member and do not timely exclude yourself from the Settlement Class, you will be bound by any judgments or orders entered by the Court in the Action.

Any objections to the proposed Partial Settlements, the PwC Greece Plan of Allocation, the Deloitte Greece Plan of Allocation, Lead Counsel's application for attorneys' fees and reimbursement of expenses and/or Lead Counsel's application for the establishment of a Litigation Expense Fund must be submitted to the Court in accordance with the instructions set forth in the Notice, *received no later than* **August 23, 2022**, and filed with the Court *no later than* **August 23, 2022**.

DATED:	THE HONORABLE NAOMI REICE BUCHWALD
	District Judge, United States District Court for the Southern District
	of New York