

# INFORMATION ON CLAIMS-RELATED WORK OF ZARUBEZHNEFT

In 2020, Zarubezhneft served as a defendant in one case concerning labor relations: courts considered an applicant's claim that the Company illegally refused to hire the applicant and sought the recovery of average wages and moral damages in the amount of RUB 2,214,965. Courts of the first, appellate, and cassation instances denied the claims in full. The judicial acts have taken effect.

In addition, arbitration courts of various instances are currently hearing four court cases based on applications filed by Zarubezhneft to challenge decisions made by of Federal Tax Service Inspectorate No. 1 for Moscow dated November 14, 2018 on the additional charging of property tax for quarters 1-4 of 2016 totaling RUB 17,401,016. The applications were filed due to changes in the cadastral value of the property. In three court cases, the court of first instance partially satisfied the claims for a total of RUB 2,343,325, but denied the rest of the claims. In one court case, the decision has taken effect, while one court case was suspended in the court of first instance. The court rulings are based on an examination of the market value of the property.

In 2020, Zarubezhneft also challenged the cadastral value of property in the Moscow City Court. An examination was conducted in the case. The Moscow City Court ruled on October 9, 2020 to satisfy the claims. The decision has not taken effect and is pending in the First Court of Appeal of general jurisdiction.

In one of the cases, the Arbitration Court of Moscow ruled on October 13, 2020 to deny claims against the Company by the Department of Municipal Property of Moscow, which sought to recognize a sixth floor as unauthorized structure. The decision took effect and was not challenged by the parties.

Subsidiaries of ZARUBEZHNEFT GROUP also took part in court cases in 2020 involving large sums of money. In particular, the resolutions of the Thirteenth Arbitration Court of Appeal dated July 29, 2020 and the Arbitration Court of the North-West District dated November 23, 2020 upheld the decision of the Arbitration Court of the Murmansk Region dated December 18, 2019 on partially satisfying the claims of AMNGR, which sought to declare as illegal a decision made on May 25, 2018 by Interdistrict Inspectorate for Large Taxpayers of the Murmansk Region No. 2 based on the results of an on-site tax audit for 2014-2015. AMNGR was disputing additional taxes and the imposition of fines and penalties in the amount of

RUB 35,366,594.41, and its claims were satisfied in the amount of RUB 24,865,656.23. The judicial acts have taken effect.

The Group's subsidiaries in Bosnia and Herzegovina have also been involved in litigation concerning corporate relations since 2013. In particular, in 2020, Bosnia and Herzegovina courts had pending lawsuits on eight claims by minority shareholders (legal entities and individuals) against Nestro Petrol and NeftegazInCor concerning the forced redemption of shares as well as the setting of a buyback price for shares in Modriča Motor Oil Plant. The claims are for a total of BAM 2,592,722.08.

As of the end of 2020, five lawsuits had been considered. In four of the cases, the court fully denied the claims of minority shareholders totaling BAM 1,925,371.46. In one case, the shareholder's claims were satisfied for a total of BAM 22,500.9. In another case, the minority shareholder concluded an amicable agreement for BAM 45,878. The remaining cases are pending and no decisions have been made.

The lawsuits were filed because Nestro Petrol and NeftegazInCor (as affiliates) jointly owned more than 90% of the shares of Modriča Motor Oil Plant at the time of their filing.

The legal units of the subsidiaries protect the interests of ZARUBEZHNEFT GROUP in and out of court. Court cases involving subsidiaries are mainly related to ordinary business activities and do not pose a significant risk to ZARUBEZHNEFT GROUP's financial and economic activities.