

**For non-resident legal entities**

***Documents required for verifying the legitimacy of payment for the issuer's shares  
(in cases stipulated by Regulations of the Bank of Russia No. 454-P of February 18, 2014 (acquisition of over 1%  
of the issuer's share capital; value of the issuer's shares acquired exceeds RUB 20 mln))***

**LIST OF DOCUMENTS TO BE PROVIDED BY THE PARTY ACQUIRING SHARES IN THE COURSE OF INITIAL PLACEMENT (EXCEPT FOR AFFILIATED PARTIES OF THE ISSUER).**

The documents must be executed in the state/official language of the country of registration/operations of the non-resident entity or in the customary language of business operations in the country of registration/operations of the non-resident entity, legalised according to the procedure established by the laws of the Russian Federation, and accompanied by a duly certified/notarized Russian translation.

<b>Item No.</b>	<b>Document name</b>
1	Copies of the constituent documents (including any amendments thereto).
2.	Copy of extract from the trade or bank register of the country of incorporation of the foreign legal entity or other document confirming registration of the legal entity in the country of incorporation.
3.	Certificate of tax registration in the country of incorporation (issued during the current year).
4.	Copy of the document concerning election or appointment of the management body.
5.	Power of attorney issued to the person authorized to sign the offer to purchase the securities, letters, statements or other documents referred to in this list. Please provide the original or a notarized copy.
6.	Certificate containing sample signatures of the authorized signatories and an impression of the company seal (if applicable).
7.	Payment orders marked by the bank as executed serving as proof of the acquiring party's payment for the shares.
8.	<b>Copy of the balance sheet (official accounting/financial statements of the non-resident entity) as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the shares, providing basis for calculation of the adjusted net assets/equity value.*</b> <b>Please provide a copy of the non-consolidated (standalone) balance sheet.</b> <b>If no interim accounting/financial statements are available, a non-resident acquiring party should provide a copy of the annual accounting/financial</b>

	statements.
9.	<p>Calculation of the adjusted net assets/equity value <i>as of the most recent reporting date preceding the date of payment for the shares and as of the date of payment for the issuer's shares.</i>  <b>The net assets value is calculated on the basis of the standalone balance sheet.</b>  Net assets/equity of a non-resident entity mean the net assets/equity calculated according to the methodology established by the authorized body of the non-resident entity's country of registration/operations, or the indicator similar in economic substance to net asset value as applied in the Russian Federation (the difference between total assets and total liabilities) reduced/adjusted according to items 10-15 of the List. <b>The issuer's registrar is entitled to request the description of the methodology established by the authorized body of the non-resident entity's country of registration/operations used to calculate the net assets/equity.</b></p> <p>Capital adequacy ratio of a <i>non-resident bank</i> is calculated on the basis of the equity/capital indicator applied by the regulatory authority of the non-resident bank's country of registration/business. <b><u>A non-resident bank should provide the algorithm for calculating the equity/capital which may constitute the source of funds for acquisition of the issuer's shares.</u></b></p> <p><b>Pursuant to the laws of the Russian Federation, to determine the value of adjusted net assets/equity which may constitute the source of funds for acquisition of the issuer's shares, the net asset value must be reduced using the adjustments indicated in items 10-15 of this List.</b></p>
10	<p>Information concerning the <b>receivables more than 90 days overdue</b> accounting for <b>more than 5 per cent.</b> of the balance sheet (net of the corresponding bad debt provision) <i>as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares, indicating the following:</i></p> <ul style="list-style-type: none"> <li>- full company names of the debtors;</li> <li>- taxpayer identification number;</li> <li>- documents serving as proof of debt (contract with indication of number and date, promissory note, etc.);</li> <li>- date when the debt was incurred and scheduled repayment date;</li> <li>- debt amount;</li> <li>- amount of the bad debt provision created for this debt;</li> <li>- reasons for overdue debt not being repaid in due time.</li> </ul> <p><b>Alternately, please state that there are no such receivables.</b></p>
11	<p>Breakdown of investments into shares of credit institutions as of <i>the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares</i>, indicating the following:</p> <ul style="list-style-type: none"> <li>- full company name of the credit institution, its subsidiaries and affiliates;</li> <li>- type of investment (securities, membership interest);</li> <li>- amount of investments;</li> </ul>

	<p>- amount of the corresponding provision investment depreciation provision. The breakdown of investments into shares of credit institutions must state separately the investments into publicly quoted shares admitted by trade organizers to trading on the securities market (listing all the above information).</p> <p>If there are no investments into shares of/interest in credit institutions, <b>this must be stated in the documents submitted.</b></p>
12.	<p>Information required to calculate the amount of shares cross-held with another shareholder of the issuer, a legal entity acquiring the issuer's shares, as well as the amount of shares cross-held with a shareholder, a legal entity acquiring the issuer's shares, and the issuer itself as of <b><i>the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares, otherwise please state that there are no cross-held shares (cross holding of shares/interest means mutual participation in the share capital).</i></b></p>
13.	<p>Information concerning the acquiring party's receivables from (net of the corresponding bad debt provision), as well as investments into (net of the corresponding investment depreciation provision) entities which were liquidated, are currently in liquidation, were declared insolvent/bankrupt, or subject to insolvency/bankruptcy proceedings in accordance with the procedure established by the laws of the Russian Federation or the country of the non-resident entity's registration/operations <b><i>as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares, otherwise please state that there are none.</i></b></p> <p><i>Please indicate the following:</i></p> <ul style="list-style-type: none"> <li>- full company names of the debtors;</li> <li>- dates when the debt was incurred;</li> <li>- debt amounts;</li> <li>- bad debt provisions created;</li> <li>- full company names of the issuers of shares, legal entities into the share capitals of which contributions were made, legal entities who received loans, types and amounts of investments and the corresponding investment depreciation provisions.</li> </ul>
14.	<p>Value of the adjusted net assets/equity of the legal entity as indicated in the prior consent of the Bank of Russia or the authorized body of the non-resident entity's country of registration/operations to the acquisition/becoming a trustee of <b>shares of other credit institutions</b> not exercised <b><i>as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares.</i></b> Please also provide the information concerning applications for prior consents of the said authorities being reviewed as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares, otherwise please state that <b>there are no</b> such prior consents.</p> <p>(the information provided must include the date when the relevant documents were submitted to the Bank of Russia (the authorized body of the non-resident entity's country of registration/operations), number of shares of/interest in the credit institution which will be held by the legal entity following their acquisition/becoming their trustee, the amount of adjusted net assets/equity used by the legal entity for this acquisition, name of the office of the Bank of Russia (the authorized body of the non-resident entity's country of registration/operations) reviewing the documents).</p> <p>The non-resident entity must provide a copy of the obtained but not yet exercised <b><i>as of the most recent reporting date and as of the date of payment for the issuer's shares</i></b> prior consent of the Bank of Russia or the authorized body of the non-resident entity's country of registration/operations to the acquisition and/or becoming a trustee of shares of other credit institutions.</p>

15.	Information on the amount of share capital which was paid in while relevant amendments to the constituent documents of the legal entity related to share capital increase have not yet been duly registered <b>as of the most recent reporting date preceding the date of payment for the issuer's shares and as of the date of payment for the issuer's shares</b> , otherwise please state that this <b>does not apply</b> .
16.	<p><i>Information on the material events affecting the purchasing party's business having occurred between the most recent reporting date and the date of payment for the shares:</i></p> <ul style="list-style-type: none"> <li>- events resulting in a one-time increase or decrease in the value of assets by more than 10 per cent.;</li> <li>- events resulting in a one-time increase or decrease in net profit or loss by more than 10 per cent.;</li> <li>- non-recurring transactions of the value or involving property amounting to 10 per cent. or more of the acquiring party's assets as of the date of the transaction.</li> </ul> <p><b>If there were no such events</b>, this must be stated in the documents submitted.</p>
17.	Ratings assigned to the acquiring party by international rating agencies (if any).
18.	Minutes of the meeting concerning the approval of the share purchase transaction (for major transactions). Please state whether the quorum was present and indicate the voting results on the relevant agenda item.

\* The registering authority is entitled to request from the non-resident entity a duly certified opinion of the competent authority concerning the scope of the accounting/financial statements of the non-resident entity, procedure for preparing such statements and schedule for disclosing them to the interested parties established by the laws of the of the non-resident entity's country of registration/operations.

The accounting/financial statements and the adjusted net assets calculations must be signed by the senior officer (acting senior officer) and chief accountant (acting chief accountant) of the company and certified by corporate seal (if applicable).

If there is no information available in relation to items 10-17 of the List, please state accordingly.

If the acquiring party acquires over 1% of shares of the credit institution, a notice of acquisition of over 1% of shares of an issuer being a credit institution must be submitted to the Bank of Russia in accordance with the format provided in Appendix 2 to Instructions of the Central Bank of the Russian Federation No. 135-I of April 2, 2010.