

J U D G M E N T

in the name of the Russian Federation

43 Kommunisticheskaya St., Tolyatti

5 July 2019

Judge A.A. KIRILLOV of the Komsomolsky District Court of Tolyatti, Samara Region
with secretary Ye.Ye. SHADRINA

with the participation of state prosecutors: Head of the First Section of the State Prosecutors' Department at the Main Criminal Forensics Department of the Russian General Prosecutor's Office G.B. IBRAGIMOVA, Prosecutor of the State Prosecutors' Office of the Criminal Forensics Department at the Prosecutor's Office of the Samara Region A.S. LYSENKO, and Assistant Prosecutor of the Avtozavodsky District of Tolyatti A.Ya. KOTKO,

victim Ye.Ya. SEDYKIN

representatives of aggrieved party JSC UCC Uralchem A.V. NIZOV, Ye.Yu. SEMCHUKOVA, I.Y. ROGOVOY, M.O. SAPUNOVA, A.V. ERMIZIN, A.A. DOBROVINSKY, O.G. ARKHANGELSKY, A.A. GEVORGIZ, and D.V. TATIANIN,

representatives of aggrieved party PJSC Tolyattiazot D.T. SIMACHEV and V.V. MAZURA

defence counsel I.G. TIKHOMIROVA, V.N. OSIPOV, A.M. GOFSHTEIN, S.V. ALLO, N.I. KARYAGIN, A.V. MOSKOVSKY, V.A. YABLOKOV, R.I. MILEVSKAYA, N.N. SUETSKAYA, D.V. ANISIMOV, and Ye.I. CHEKASHEV,

representatives of civil defendant LLC Tomet N.V. CHERNENILOV and S.A. KORONETS.

and representative of civil defendant Arodoet Enterprises Limited R.M. VOLOBOYEV,

having reviewed the files of the criminal case against

Vladimir Nikolaevich Makhlai

born on 09/06/1937, citizen of the Russian Federation, born in the city of Gubakha, Perm Region, with a higher education, married with no minor children, retired, registered at 6-5 Zhilin St., Tolyatti, Samara Region, with no prior convictions, accused of committing a crime under Article 159(4) of the Criminal Code of the Russian Federation,

Sergei Vladimirovich Makhlai

born on 16/02/1969, citizen of the Russian Federation, born in the city of Gubakha, Perm Region, with a higher education, married with no minor children, registered at 107-28 Mir St., Tolyatti, Samara Region, with no prior convictions, accused of committing a crime under Article 159(4) of the Criminal Code of the Russian Federation,

Evgeniy Anatolyevich Korolev

born on 02/10/1962, citizen of the Russian Federation, born in the city of Kuybyshev, with a higher education, divorced with no minor children, registered at 21-157 Liza Chaikina St., Tolyatti, Samara Region, with no prior convictions, accused of committing a crime under Article 159(4) of the Criminal Code of the Russian Federation,

Andrew Henry Zivy

born on 19/10/1955, citizen of the Swiss Confederation, born in the city of Basel, Swiss Confederation, citizen of the Swiss Confederation [sic], married with no minor children, serving as chairman of the management board of Ameropa Holding AG, chairman of the management board of Ameropa AG, and member of the management board of Ortin AG, registered at Bundtenweg 78, Binningen, Swiss Confederation, with no prior convictions, accused of committing a crime under Article 159(4) of the Criminal Code of the Russian Federation,

Beat Ruprecht-Wedemeyer

born on 15/09/1958, citizen of the Swiss Confederation, born in the city of Basel, Swiss Confederation, married with no minor children, registered at Sierenzerstrasse 17, Basel, Swiss Confederation, with no prior convictions, accused of committing a crime under Article 159(4) of the Criminal Code of the Russian Federation,

FOUND:

During the period from 03/09/1997 to 05/04/2011, based on Minutes No. 1 of the founders' meeting dated 03/09/1997, V.N. Makhlai was the president of Closed Joint-Stock Company Tolyattiazot Corporation (hereinafter "CJSC Corporation TOAZ"), located at 96 Maksim Gorky St., Tolyatti, Samara Region.

During the period from 23/03/2007 to 15/03/2011, V.N. Makhlai served as chairman of the board of directors of Open Joint-Stock Company Tolyattiazot (hereinafter "OJSC TOAZ"), located at 32 Povolzhskoye Highway, Tolyattiazot, Samara Region.

On 28/01/2000, CJSC Corporation TOAZ and OJSC TOAZ entered into agreement No. 12 for the transfer of powers of the executive body, under which CJSC Corporation TOAZ, represented by its president, V.N. Makhlai, assumed the functions of a management company, i.e., it received control over all of OJSC TOAZ's assets and acquired the powers of OJSC TOAZ's executive body, including powers related to managing and overseeing all of the Company's current operations, representing its interests in dealings with other organisations, enterprises, institutions, and other legal entities and individuals, entering into transactions, issuing orders and giving instructions binding on all employees of OJSC TOAZ, and approving prices for chemical products.

Under sections 4.3-4.6 of said agreement, all decisions related to the management of OJSC TOAZ were taken on behalf of the management company by the president of CJSC Corporation TOAZ, i.e., by V.N. Makhlai, or by a person designated by him. V.N. Makhlai acted on behalf of OJSC TOAZ without a power of attorney, issued orders and directives on matters relating to the Company's activity, approved OJSC TOAZ's internal documents, entered into contracts and other transactions, signed financial documents on behalf of OJSC TOAZ, granted powers of attorney, and delegated the powers of CJSC Corporation TOAZ to employees of OJSC TOAZ or the management company. Effective 05/04/2011, the name of the single-person executive body of CJSC Corporation TOAZ was changed from "president" to "general director".

While at an unknown location outside the Russian Federation, no later than 12/11/2007, V.N. Makhlai, together with his son, S.V. Makhlai, who served as vice president of CJSC Corporation TOAZ during the period from 01/11/2003 to 01/07/2008 and as chairman of the board of directors of OJSC TOAZ from 15/03/2011 onwards, and A.H. Zivy, the owner of Nitrochem Distribution AG (hereinafter "Nitrochem"), registered in the commercial register of the canton of Basel-Land [sic], Swiss Confederation, with its registered address at Rebgeasse 108, Binningen, Swiss Confederation, entered into a criminal conspiracy and formed an organised group for the systematic theft of OJSC TOAZ's manufactured output – liquid anhydrous ammonia GOST 6221-90 grade Ak and carbamide GOST 2081-92 grade B – fusing their official positions.

During this same period, V.N. Makhlai, S.V. Makhlai, and A.H. Zivy were the actual owners of legal entities that were shareholders of OJSC TOAZ, including entities registered in foreign countries, fully controlling their activity both personally and via foreign trust managers, and holding ordinary registered uncertificated shares comprising 83.646 to 83.707 per cent of OJSC TOAZ's charter capital, and held exclusive rights to the strategic and day-to-day management of OJSC TOAZ. Holding a block of shares comprising at least 83.646% of the charter capital of OJSC TOAZ enabled the co-conspirators to control the work of OJSC TOAZ's board of directors in full and to arrange for the resolutions needed by members of the organised criminal group to be adopted at OJSC TOAZ's general shareholders' meetings.

After entering into the conspiracy and concentrating all power over OJSC TOAZ, organised group members V.N. Makhlai, S.V. Makhlai, and A.H. Zivy fraudulently started acting purely in their own vested interests and to the detriment of OJSC TOAZ and the shareholders who were not controlled by the co-conspirators, including Open Joint-Stock Company United Chemical Company Uralchem (hereinafter "JSC Uralchem") and Ye.Ya. Sedykin.

The co-conspirators planned to steal products by seizing them from OJSC TOAZ and transferring them on terms allegedly favourable for the Company and its shareholders to the company Nitrochem, with which a long-term agreement for the purchase and sale of ammonia dated 01/01/2001 and contracts for the supply of ammonia and carbamide were entered into. Nitrochem was the sole acquirer of the ammonia and a significant portion of the carbamide supplied by OJSC TOAZ for export. In reality, the contracts between OJSC TOAZ and Nitrochem were intended for the sale of stolen products via Nitrochem, which was controlled by the co-conspirators, on the international market at actual market prices, with revenues subsequently channeled to members of the organised criminal group.

With a view to implementing this criminal plan, while at an unknown location outside the Russian Federation, no later than 12/11/2007, V.N. Makhlai, S.V. Makhlai, and A.H. Zivy recruited Ye.A. Korolev, an advisor to the president of CJSC Corporation TOAZ, and B. Ruprecht-Wedemeyer, president of Nitrochem, to join the organised group and help commit the crime, entering into a criminal conspiracy with them involving the fraudulent, large-scale theft by the organised group, using their official positions, of OJSC TOAZ's property via the Tolyatti-Odessa ammonia pipeline and railroad and river transport networks, i.e., the established product distribution and transportation system.

Ye.A. Korolev held various executive positions at CJSC Corporation TOAZ during the period from 12/11/2007 to 05/04/2011 and was appointed general director effective 05/04/2011 pursuant to a resolution of the board of directors of CJSC Corporation TOAZ dated 05/04/2011 and internal orders No. 2 dated 05/04/2011 and No. 2 dated 01/06/2011. Until 05/04/2011, Ye.A. Korolev had a broad range of powers with respect to the management of CJSC Corporation TOAZ on the basis of powers of attorney granted by V.N. Makhlai, and from 05/04/2011 onwards by virtue of his position as general director of CJSC Corporation TOAZ. At the same time, Ye.A. Korolev, performing the role assigned to him, exercised management functions at OJSC TOAZ on behalf of the organised group.

B. Ruprecht-Wedemeyer served as the director of Nitrochem from 14/04/1999 until 23/04/2009, a member of its management board from 23/04/2009 to 08/06/2010, and a delegate of the company's management board from 08/04/2010 onwards. By virtue of his official positions, Ruprecht-Wedemeyer performed management functions at Nitrochem.

V.N. Makhlai, S.V. Makhlai, and A.H. Zivy, as the overall leaders of the organised criminal group:

- developed the organised group's strategy and plan for the theft of OJSC TOAZ's property;
- recruited Korolev and Ruprecht-Wedemeyer to participate in the activity of the organised group and defined their roles in the crime;
- organised interaction between organised group members Korolev and Ruprecht-Wedemeyer;
- oversaw the commission of the crime, giving instructions to Korolev and Ruprecht-Wedemeyer to perform specific actions with a view to stealing the property of OJSC TOAZ;
- arranged via Korolev for the financial, business, and other activity of CJSC Corporation TOAZ and OJSC TOAZ to be managed in the interests of the organised group, ensuring that the necessary management decisions were taken and implemented;
- organised via Ruprecht-Wedemeyer for the financial, business, and other activity of Nitrochem to be managed in the interests of the organised group, ensuring that the necessary management decisions were taken and implemented;
- with a view to deceiving shareholders of OJSC TOAZ who were not controlled by the organised group, arranged via Korolev for the preparation and signing of OJSC TOAZ's quarterly and annual reports and lists of affiliates containing knowingly false information as to the absence of shareholders with 20 per cent or more of shares in OJSC TOAZ, the absence of any affiliation between OJSC TOAZ and Nitrochem and its owner, A.H. Zivy, and the absence of interested-party transactions;
- arranged via Korolev to control the activity of OJSC TOAZ's board of directors and ensure that the decisions needed by the organised group were taken, ignoring the legitimate interests of shareholders JSC Uralchem and Ye.Ya. Sedykin, such as by arranging for OJSC TOAZ's controlled board of directors to give its preliminary approval of draft annual reports containing knowingly false information as to the absence of shareholders with 20 per cent or more of ordinary shares in OJSC TOAZ and the absence of interested-party transactions;
- organised the activity of controlled corporate shareholders and trust managers of OJSC TOAZ, using them to adopt resolutions needed by the organised group at the general shareholders' meetings of OJSC TOAZ, such as approving draft annual reports containing knowingly false information as to the absence of shareholders with 20 per cent or more of ordinary shares in OJSC TOAZ and the absence of interested-party transactions;
- set prices for OJSC TOAZ products that were favourable for members of the organised group, conveying those prices to Korolev and Ruprecht-Wedemeyer for inclusion in supplemental agreements to contracts with Nitrochem;
- organised the preparation and subsequent signing by Ye.A. Korolev and B. Ruprecht-Wedemeyer, as well as persons unaware of their criminal intentions, of contracts and supplemental agreements between OJSC TOAZ and Nitrochem, as well as other documents necessary for carrying out the crime;
- organised the distribution of income among members of the organised group.

Ye.A. Korolev, acting in accordance with his designated role:

- performed the actual management of the financial, business and other activity of CJSC Corporation TOAZ and OJSC TOAZ in the interests of the organised group, ensuring that the necessary management decisions were taken and implemented;

- with a view to deceiving JSC Uralchem, Ye.Ya. Sedykin and other shareholders of OJSC TOAZ who were not controlled by the organised group, arranged for the preparation and signing of OJSC TOAZ's quarterly and annual reports and lists of affiliates containing knowingly false information as to the absence of shareholders with 20 per cent or more of shares in OJSC TOAZ, the absence of any affiliation between OJSC TOAZ and Nitrochem and its owner, A.H. Zivy, and the absence of interested-party transactions;

- ensured control over the activity of OJSC TOAZ's board of directors and arranged for the decisions needed by the organised group to be taken, such as by arranging for OJSC TOAZ's board of directors to give its preliminary approval of draft annual reports containing knowingly false information as to the absence of shareholders with 20 per cent or more of ordinary shares in OJSC TOAZ, the absence of interested-party transactions, and the absence of any affiliation between Nitrochem and its owner, A.H. Zivy;

- both personally and through persons who were unaware of the co-conspirators' criminal intentions, arranged for the preparation and signing of contracts and supplemental agreements thereto with Nitrochem on behalf of OJSC TOAZ.

B. Ruprecht-Wedemeyer, acting in accordance with his designated role:

- performed the actual management of the financial, business and other activity of Nitrochem in the interests of the organised group, ensuring that the necessary management decisions were taken and implemented;

- arranged for Ye.A. Korolev to be informed about prices for OJSC TOAZ products that were favourable for members of the organised group, so that these prices could be inserted into the supplemental agreements to contracts with Nitrochem;

- entered into contracts and supplemental agreements thereto with OJSC TOAZ on behalf of Nitrochem for the acquisition of carbamide and ammonia with a view to stealing them.

V.N. Makhelai, acting as a member of the organised group, as part of their shared criminal intent, in collaboration with S.V. Makhelai and A.H. Zivy, knowing under OJSC TOAZ's charter, RF Law No. 208-FZ "On Joint-Stock Companies" dated 26/12/1995, and the Regulation on Disclosures by Issuers of Securities, approved by Order No. 06-117/pz-n of the Russian Federal Service for Financial Markets dated 10/10/2006, the Company was obligated to publish quarterly reports, annual reports, and lists of affiliates on the Internet, containing accurate information regarding shareholders holding 20 per cent or more of ordinary shares, about affiliates, and about interested-party transactions, and realising that the draft annual reports provisionally approved by the board of directors of OJSC TOAZ would have to be approved by the shareholders, including those who were not controlled by the co-conspirators, with a view to ultimately stealing OJSC TOAZ's products, resolved to put false information in the aforementioned documents and omit information that would have been important to the shareholders.

V.N. Makhelai, S.V. Makhelai, and A.H. Zivy decided to provide knowingly false information in the quarterly reports, annual reports, and lists of affiliates as to the absence of shareholders holding 20 per cent or more of ordinary shares in OJSC TOAZ, the absence of any affiliation between OJSC TOAZ and Nitrochem and its owner, A.H. Zivy, and the absence of interested-party transactions, enabling them to mislead and deceive those shareholders of OJSC TOAZ that they did not control – JSC Uralchem and Ye.Ya. Sedykin. According to the plan devised by V.N. Makhelai, S.V. Makhelai, and A.H. Zivy, a member of the organised group, Ye.A. Korolev, was supposed to arrange for the inclusion of knowingly false information in the quarterly reports, draft annual reports, and lists of affiliates of OJSC TOAZ, both personally and through persons unaware of the co-conspirators' criminal intentions, and to control the preliminary approval of the draft annual reports by OJSC TOAZ's board of directors.

During the period from 12/11/2007 to 10/03/2012, Ye.A. Korolev, operating out of OJSC TOAZ's offices at 32 Povolzhskoye Highway, Tolyatti, Samara Region, acting on the instructions of V.N. Makhelai, S.V. Makhelai, and A.H. Zivy in accordance with his designated role, with a view to the large-scale theft of OJSC TOAZ's products, while serving in executive positions at CJSC Corporation TOAZ, and from 05/04/2011 as its general director, taking advantage of his official position, knowing full well that V.N. Makhelai, S.V. Makhelai, and A.H. Zivy held less than 83.646% of shares in OJSC TOAZ, which is affiliated with Nitrochem and its owner, A.H. Zivy, and that OJSC TOAZ and Nitrochem entered into interested-party

transactions involving the sale of OJSC TOAZ products at prices that were not consistent with the market level, with a view to stealing the OJSC TOAZ products, arranged for the preparation and signing, both personally and by persons who were unaware of the co-conspirators' criminal intentions, of OJSC TOAZ's quarterly reports for the period from the third quarter of 2007 to the fourth quarter of 2011, OJSC TOAZ's annual reports for 2007-2011, and lists of affiliates for the period from 01/10/2007 to 31/12/2011, containing the aforementioned knowingly false information.

During that same period, Ye.A. Korolev, operating out of OJSC TOAZ's offices at 32 Povolzhskoye Highway, Tolyatti, Samara Region, continuing to act as part of the organised group in accordance with his designated role, taking advantage of his official position, organised both the publication on the Internet and the partial concealment of OJSC TOAZ's quarterly reports for the period from the third quarter of 2007 to the fourth quarter of 2011, OJSC TOAZ's annual reports for 2007-2011, and lists of affiliates for the period from 01/10/2007 to 31/12/2011, containing the aforementioned knowingly false information.

V.N. Makhlai, S.V. Makhlai, and A.H. Zivy, while at an unknown location outside the Russian Federation, acting in accordance with the devised criminal plan, arranged in 2008-2012, in collaboration with Ye.A. Korolev, for the preliminary approval of the draft annual reports for 2007-2011 at meetings of the OJSC TOAZ board of directors, which was controlled by members of the organised group, after which, through voting by OJSC TOAZ shareholders and trust managers controlled by the co-conspirators, including the companies Trafalgar Developments Ltd., registered in Anguilla, Instantania Holdings Ltd., registered in the British Virgin Islands, Bairiki Inc., registered in Nevis, Kamara Ltd., registered in Saint Lucia, and A.T.I. Limited, registered in Hong Kong, arranged for the aforementioned draft annual reports containing knowingly false information to be approved at general shareholders' meetings of OJSC TOAZ held on 16/05/2008, 21/03/2009, 19/05/2010, 15/03/2011, and 10/03/2012.

In the aforementioned quarterly reports, annual reports, and lists of affiliates of OJSC TOAZ, members of the organised group provided knowingly false information as to the absence of shareholders holding 20 per cent or more of ordinary shares in OJSC TOAZ, the absence of any affiliation between OJSC TOAZ and Nitrochem, and the absence of interested-party transactions. As a result of these criminal actions OJSC TOAZ shareholders JSC Uralchem and Ye.Ya. Sedykin were misled as to the co-conspirators' criminal intentions.

V.N. Makhlai, while at an unknown location outside the Russian Federation, acting as part of an organised group with S.V. Makhlai and A.H. Zivy, taking advantage of his official position, with a view to the systematic theft of OJSC TOAZ products, signed powers of attorney and sent them to CJSC Corporation TOAZ in the name of Vice President of CJSC Corporation TOAZ Ye.A. Korolev and persons who were unaware of the organised group's criminal intentions – Vice President of CJSC Corporation TOAZ A.S. Vinogradov and Executive Director of OJSC TOAZ Yu.N. Budanov, granting them the authority to represent OJSC TOAZ's interests for the purpose of entering into transactions with Nitrochem for the supply of ammonia and carbamide and other necessary actions in order to ensure the performance of the contracts and supplemental agreements thereto, as well as the authority to sign the primary accounting documents, inserting into the powers of attorney the knowingly false information that they were drawn up in the city of Tolyatti, Samara Region.

During the period from 12/11/2007 to 10/03/2012, B. Ruprecht-Wedemeyer, while at an unknown location outside the Russian Federation, acting on the instructions of V.N. Makhlai, S.V. Makhlai, and A.H. Zivy and in accordance with his designated role, with a view to the large-scale theft of OJSC TOAZ's products by means of fraud, using various means of communication, regularly sent Ye.A. Korolev information about the prices for OJSC TOAZ products set by V.N. Makhlai, S.V. Makhlai, and A.H. Zivy in the interests of the organised group, so that they could be included in the supplemental agreements to the contracts between OJSC TOAZ and Nitrochem.

During the same period, Ye.A. Korolev, operating out of OJSC TOAZ's offices at 32 Povolzhskoye Highway, Tolyatti, Samara Region, acting on the instructions of V.N. Makhlai, S.V. Makhlai, and A.H. Zivy and in accordance with his designated role, while serving in executive positions at CJSC Corporation TOAZ, and as its general director from 05/04/2011 onwards, taking advantage of his official position, knowing full well that the prices for OJSC TOAZ products that he received from B. Ruprecht-Wedemeyer and had been set by V.N. Makhlai, S.V. Makhlai, and A.H. Zivy were not consistent with the market level, arranged for these prices to be inserted into supplemental agreements to contracts between OJSC TOAZ and Nitrochem.

According to the general plan for the crime, during the period from 12/11/2007 to 10/03/2012, Ye.A. Korolev, operating out of OJSC TOAZ's offices at 32 Povolzhskoye Highway, Tolyatti, Samara Region, using the powers of attorney granted to him by V.N. Makhlai and taking advantage of his official position, and B. Ruprecht-Wedemeyer, while at an unknown location outside the Russian Federation and taking advantage of his own official position, with a view to realising their criminal intent together with the other co-conspirators, both personally and through persons who were unaware of the crime being committed – specifically, executives of CJSC Corporation TOAZ and OJSC TOAZ A.S. Vinogradov and Yu.N. Budanov, as well as O.A. Kryukov, the acting general director of OJSC TOAZ during the period from 05/04/2011 to 12/05/2011 – arranged for the following documents to be drawn up and signed:

- Contract No. 643/00206492/07121 dated 10.12.2007 for the sale of 1,650,000 metric tons of ammonia and addendum No. 1 thereto dated 23.12.2008, extending its term and setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/07122 dated 20.12.2007 for the sale of 700,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 28.12.2007, No. 2 dated 31.01.2008, No. 3 dated 29.02.2008, No. 4 dated 31.03.2008, No. 5 dated 30.04.2008, No. 6 dated 30.05.2008, No. 7 dated 23.06.2008, No. 8 dated 25.07.2008, No. 9 dated 31.07.2008, No. 10 dated 27.08.2008, No. 11 dated 30.09.2008, No. 12 dated 31.10.2008, and No.13 dated 28.11.2008, setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/08056 dated 29.05.2008 for the sale of 80,000 metric tons of ammonia, addendum thereto No. 1 dated 14.08.2008, and supplemental agreements No.2 dated 29.12.2009, No.3 dated 29.01.2010, No.4 dated 01.03.2010, No. 5 dated 31.03.2010, No. 6 dated 30.04.2010, No. 7 dated 01.06.2010, No.8 dated 01.07.2010, and No.9 dated 30.07.2010, increasing the volume of ammonia to 102,000 metric tons, extending its term and setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/08121 dated 09.12.2008 for the sale of 1,500,000 metric tons of ammonia, setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/08122 dated 22.12.2008 for the sale of 840,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 30.12.2008, No. 2 dated 29.01.2009, No. 3 dated 26.02.2009, No. 4 dated 23.03.2009, No. 5 dated 29.04.2009, No. 6 dated 28.05.2009, No. 7 dated 29.06.2009, No. 8 dated 15.07.2009, No. 9 dated 29.07.2009, No. 10 dated 28.08.2009, No. 11 dated 30.09.2009, No. 12 dated 30.10.2009, No. 13 dated 04.12.2009, No. 14 dated 24.12.2009, No. 15 dated 30.12.2009, No. 16 dated 25.01.2010, and No. 17 dated 29.01.2010, extending its term and setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/09049 dated 24.04.2009 for the sale of 300,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 12.05.2009, No. 2 dated 28.05.2009, No. 3 dated 29.06.2009, No. 4 dated 15.07.2009, No. 5 dated 29.07.2009, and No. 6 dated 28.08.2009, setting a price that was clearly inconsistent with the market level;

- Contract No. 643/00206492/09121 dated 09.12.2009 for the sale of 1,600,000 metric tons of ammonia, amendment thereto dated 10.12.2009, supplemental agreements No.1 dated 11.01.2010, No.2 dated 29.01.2010, No.3 dated 01.03.2010, No.4 dated 31.03.2010, No. 5 dated 30.04.2010, No. 6 dated 01.06.2010, No. 7 dated 01.07.2010, No. 8 dated 30.07.2010, No. 9 dated 31.08.2010, No. 10 dated 30.09.2010, No. 11 dated 01.11.2010, No. 12 dated 01.12.2010, and No. 13 dated 31.12.2010, extending its term and setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/09122 dated 22.12.2009 for the sale of 700,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 01.03.2010 , No.2 dated 05.04.2010, and No.3 dated 30.04.2010, setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/10032 dated 01.03.2010 for the sale of 200,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 01.06.2010 , No.2 dated 01.07.2010, No.3 dated 30.07.2010, No.4 dated 31.08.2010, No. 5 dated 30.09.2010, No. 6 dated 01.11.2010, No. 7 dated 01.12.2010, No. 8 dated 14.12.2010, No.9 dated 05.01.2011, No. 10 dated 01.02.2011, No. 11 dated 01.03.2011, No. 12 dated 01.04.2011, No. 13 dated 29.04.2011, No. 14 dated 31.05.2011, No. 15 dated 30.06.2011, No. 16 dated 29.07.2011, No. 17 dated 30.08.2011, No. 18 dated 30.09.2011, No. 19 dated 31.10.2011, and No. 20 dated 05.12.2011, increasing the volume of carbamide to 400,000 metric tons, extending its term and setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/10054 dated 11.05.2010 for the sale of 300,000 metric tons of carbamide and supplemental agreements thereto No. 1 dated 17.05.2010 , No. 2 dated 01.06.2010, No. 3

dated 01.07.2010, No.4 dated 30.07.2010, No. 5 dated 31.08.2010, and No. 6 dated 30.09.2010, setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/10088 dated 17.08.2010 for the sale of 250,000 metric tons of ammonia and supplemental agreements thereto No. 1 dated 31.08.2010, No. 2 dated 30.09.2010, No. 3 dated 01.11.2010, No. 4 dated 01.12.2010, No. 5 dated 05.01.2011, No. 6 dated 01.02.2011, No. 7 dated 01.03.2011, No. 8 dated 01.04.2011, No. 9 dated 29.04.2011, No. 10 dated 31.05.2011, No. 11 dated 30.06.2011, No. 12 dated 30.08.2011, No. 13 dated 30.09.2011, No. 14 dated 31.10.2011, and No. 15 dated 05.12.2011, setting a price for the product that was clearly inconsistent with the market level;

- Contract No. 643/00206492/10121 dated 17.12.2010 for the sale of 1,600,000 metric tons of ammonia and supplemental agreements thereto No. 1 dated 31.12.2010, No. 2 dated 01.02.2011, No. 3 dated 01.03.2011, No. 4 dated 01.04.2011, No. 5 dated 29.04.2011, No. 6 dated 31.05.2011, No. 7 dated 30.06.2011, No. 8 dated 29.07.2011, No. 9 dated 30.08.2011, No. 10 dated 30.09.2011, No.11 dated 31.10.2011, and No. 12 dated 05.12.2011, increasing the volume of ammonia to 1,800,000 metric tons and setting a price for the product that was clearly inconsistent with the market level.

In total, during the period from 12/11/2007 to 10/03/2012, Ye.A. Korolev, operating out of OJSC TOAZ's offices at 32 Povolzhskoye Highway, Tolyatti, Samara Region, exercising the authority conferred on him by the powers of attorney granted by V.N. Makhelai, and taking advantage of his official position as general director of CJSC Corporation TOAZ from 05/04/2011 onwards, as well as B. Ruprecht-Wedemeyer, being at an unknown location outside the Russian Federation and taking advantage of his own official position, arranged for the export of OJSC TOAZ products stolen under the guise of a purchase via the company Nitrochem, specifically 1,674,703.18 metric tons of carbamide and 5,473,451.248 metric tons of liquid anhydrous ammonia, selling them under unknown circumstances on the international market and subsequently channeling the revenue to members of the organised group.

As a result of these unlawful actions, V.N. Makhelai, Ye.A. Korolev, and B. Ruprecht-Wedemeyer, taking advantage of their official position, as well as S.V. Makhelai and A.H. Zivy, acting as an organised group, during the period from 12/11/2007 to 10/03/2012, deceiving those OJSC TOAZ shareholders that were not controlled by them, specifically JSC Uralchem and Ye.Ya. Sedykin, gratuitously and unlawfully channeled to themselves the following OJSC TOAZ products:

- 5,473,451,248 metric tons of liquid anhydrous ammonia (GOST 6221-90 grade Ak) with a market value of RUB 69,891,316,152.92,

- 1,674,703.18 metric tons of carbamide (GOST 2081-92 grade B) with a market value of RUB 14,288,934,258.64,

stealing chemical products worth a combined total of RUB 84,180,250,411.56, which constitutes an especially large amount, thereby causing material harm to OJSC TOAZ and its shareholders, JSC Uralchem and Ye.Ya. Sedykin.

Since the criminal case involves a large number of foreign companies with long names, for the sake of convenience the following abbreviations of the most frequently mentioned companies will be used in this judgment:

Ameropa AG (Switzerland) – “Ameropa”
Ameropa Holding AG (Switzerland) - “Ameropa Holding”;
Arodoet Enterprises Limited (Cyprus) - “Arodoet”;
A.S. Industries (Cyprus) Limited (Cyprus) - “A.S. Industries”;
A.T.I. Limited (Hong Kong) - “A.T.I. Limited”;
Bairiki Inc. (Nevis) - “Bairiki”;
Borgat Investments Limited (Cyprus) - “Borgat”;
Chimrost AG (Switzerland) - “Chimrost”;
Chimrost Trading AG (Switzerland) - “Chimrost Trading”;
Entouraga Limited (Cyprus) - “Entouraga”;
Evanda Holdings Limited (Cyprus) - “Evanda”;
Farodot Consulting Limited (Cyprus) - “Farodot”;
Florenta Management Limited (Cyprus) - “Florenta”;
Halnure Ltda (Uruguay) - “Halnure”;
Instantania Holdings Ltd. (British Virgin Islands) - “Instantania”;
Kamara Ltd. (Saint Lucia) - “Kamara”;
Kizzie Consulting Limited (Cyprus) - “Kizzie”;

Magnum Investment Trading Corporation (British Virgin Islands) - “Magnum Investment”;
Maxim Invest & Finance Inc. (British Virgin Islands) - “Maxim Invest”;
Nitrochem (UK) Limited (Great Britain) - “Nitrochem UK”;
Project Planning & Finance Management AG (Switzerland) – “PPFM”;
Riverdelle Worldwide Limited (British Virgin Islands) - “Riverdelle”;
Sanita Global Limited (British Virgin Islands) - “Sanita”;
Shiretype Construction Limited (Great Britain) - “Shiretype”;
Silvergrove Resources Limited (British Virgin Islands) - “Silvergrove”;
Steel Pipe Research and Development Limited (Great Britain) - “Steel Pipe”;
Tech-Lord SA (Switzerland) - “Tech-Lord”;
Todan Limited (Cyprus) - “Todan”;
Tornton Ventures Limited (Great Britain) - “Tornton”;
Trafalgar Developments Ltd. (England) - “Trafalgar”;
Triumph Development Limited (Hong Kong) - “Triumph”;
Trafalgar Developments Ltd. (British West Indies) - “Trafalgar”;
Wickerton Limited (British Virgin Islands) - “Wickerton”.

An abbreviated version of defendant Ruprecht-Wedemeyer’s last name -- Ruprecht -- will also be used in the text of the judgment.

As proof of the defendants’ guilt, the public prosecutors, victim Ye.Ya. Sedykin, and representatives of aggrieved party JSC UCC Uralchem submitted the testimony of the following persons:

Representative of aggrieved party OJSC Uralchem A.V. Ermizin testified that he has been working as the assistant general counsel of JSC URALCHEM since 01/11/2007. In the summer of 2008, JSC Uralchem acquired some shares in OJSC TOAZ. The purchase of shares was prompted by a healthy dividends indicator for 2007: RUB 30 per share. In the first half-year of 2008, however, dividends were only paid out at RUB 5 per share, in 2009 there were no dividends, and in 2010 they were paid out at RUB 6 per share. These low indicators over a two-year period prompted JSC Uralchem to look into the reasons for the low return. Over the course of a few years, JSC Uralchem sent OJSC TOAZ official requests for corporate documents that JSC Uralchem was entitled to receive as a shareholder. OJSC TOAZ failed to provide these documents. In the course of the preliminary investigation, it emerged that the failure to provide the documents was the result of a direct order by V.N. Makhelai. In 2012, during a meeting at the Russian Ministry of Industry and Trade attended by OJSC TOAZ representatives Ye.A. Korolev and Miloserdova, the CEO of JSC Uralchem produced a calculation showing that the prices for OJSC TOAZ’s export products were significantly below market prices. JSC Uralchem learnt that OJSC TOAZ had one exclusive buyer of the ammonia and carbamide that was being sent for export: the Swiss company Nitrochem, the director of which was Beat Ruprecht and the owner of which was A.H. Zivy. OJSC TOAZ and Nitrochem entered into a long-term agreement for the purchase of ammonia dated 01/01/2001, the terms of which were extremely unfavourable for OJSC TOAZ. Counterparts of this agreement in English and Russian were provided to the company by a witness under the pseudonym Petrov, who had access to the agreement through his job at OJSC TOAZ.

In order to calculate the market prices for the ammonia and carbamide being sold by OJSC TOAZ to Nitrochem, JSC Uralchem ordered a study of market prices from the All-Russian Institute of Market Conditions OJSC. Based on their study of data available from open sources, the experts found significant deviation in the prices for carbamide and ammonia sold for export by OJSC TOAZ in 2008-2011.

JSC Uralchem’s own investigation revealed that the defendants had established control over OJSC TOAZ via numerous offshore companies in violation of the requirements of Russian laws on joint-stock companies. The purpose of violating these legal requirements was to conceal information about OJSC TOAZ’s affiliation with Nitrochem in order to circumvent legal requirements concerning the approval of transactions with a view to deceiving the other shareholders.

It became known from open sources, as well as conversations with several OJSC TOAZ employees, that during the 1990s OJSC TOAZ’s general director, V.N. Makhelai, together with Swiss citizen Felix Zivy, the late father of defendant

A.H. Zivy, started implementing a plan to establish control over the enterprise. This was achieved through the involvement of a group of TOAZ employees loyal to V.N. Makhelai, as well as employees of the Samara office of the Russian Federal Property Fund and an initiative group of OJSC TOAZ employees, in the distribution of blocks of shares in TOAZ in the course of privatisation and subsequent share issues. The blocks of shares belonging to the initiative group were gradually transferred to offshore entities controlled

by V.N. Makhelai. In the course of four share issues, small blocks of shares in OJSC TOAZ were diluted, and control over the enterprise gradually passed to V.N. Makhelai and F. Zivy. Meanwhile, V.N. Makhelai took steps to increase his own block of shareholders.

Following an internal investigation, employees of JSC Uralchem's legal department came to the conclusion that OJSC TOAZ and Nitrochem constitute a group of entities and are mutually affiliated. This conclusion was based on the following evidence. A.H. Zivy simultaneously held the right to control more than 20% of the total number of votes attached to voting shares in TOAZ and more than 20% of shares in Nitrochem. V.N. Makhelai, and subsequently S.V. Makhelai, held the right to control more than 20% of the total number of votes attached to voting shares in OJSC TOAZ. Ye.A. Korolev, V.N. Makhelai, and subsequently S.V. Makhelai held positions on the management bodies of OJSC TOAZ. A.H. Zivy and Ruprecht held positions on the management bodies of Nitrochem. A.H. Zivy, V.N. Makhelai, and subsequently S.V. Makhelai jointly held and controlled an 83.73% block of shares in OJSC TOAZ, including 70.76% via trust management companies that recorded the shares with depository Tolyattikhimbank JSCB and 12.97% via the company A.T.I. Limited. The holding of shares in OJSC TOAZ by V.N. Makhelai, S.V. Makhelai, and A.H. Zivy was concealed by registering the shares in the name of numerous foreign companies owned by nominee shareholders, but the actual owners were V.N. Makhelai, S.V. Makhelai, and A.H. Zivy. The defendants' concealment of their affiliation with OJSC TOAZ and Nitrochem constituted fraud against the minority shareholders who were not involved in the distribution of the criminally obtained income, including JSC Uralchem. As a result of the defendants' criminal actions, JSC Uralchem suffered material damage in the amount of RUB 10,439,159,177.62, as indicated in the civil claim.

Victim Ye.Ya. Sedykin testified that he has been a shareholder of OJSC TOAZ since 2005. According to an extract from the register of holders of securities, 189 shares in OJSC TOAZ are recoded in his securities account. In addition, he acquired 3,072 shares in OJSC TOAZ from Yegorov on 18/09/2003, and the company Eurotoaz Limited gifted him 2,137,968 shares on 22/12/2009, but these shares were not recorded in his name in the shareholder register through the fault of defendant Korolev. He believes that he holds 2,581,389 shares in OJSC TOAZ, comprising 2.65806% of its charter capital. In 1997 there was a fourth issue of OJSC TOAZ securities, during which the additionally issued shares ended up at the disposal of the Swiss companies Tech-Lord, PPFM, and Nitrochem and the Soviet-Swiss corporation Tafco, which were controlled by the Makhelai and Zivy families. After the fourth issue, a block of shares in OJSC TOAZ comprising over 80% of its charter capital ended up under the control of the Makhelai and Zivy families. V.N. Makhelai and Korolev, who maintained OJSC TOAZ's shareholder register, concealed this information from the other shareholders. Exercising control over OJSC TOAZ, the defendants sold the ammonia and carbamide produced by the enterprise to Nitrochem at artificially low prices. Nitrochem then sold the ammonia and carbamide on the international market at market prices. As a result of these unlawful actions by the defendants, he, as a shareholder, suffered pecuniary harm.

Witness V.A. Kazachkov testified that he worked as director of carbamide production at OJSC TOAZ from October 2007 to April 2008, simultaneously serving as first deputy manager, but later quit. Since 2013 he has worked as the director of operations at OJSC TOAZ. He never handled the sale of products or product pricing. He knows Nitrochem as one of the main buyers of ammonia and carbamide. He does not recall anything about correspondence with Nitrochem regarding the opening of letters of credit in 2007, as he had to sign a large number of documents. He does not know anything about a long-term agreement between OJSC TOAZ and Nitrochem for the supply of ammonia. He is certain that OJSC TOAZ always sold its products at market prices, as the enterprise always operated at a profit. In 2007 he signed letters to Nitrochem regarding the opening of letters of credit. He does not recall the circumstances surrounding the signing of these letters. These requests probably had to do with OJSC TOAZ's temporary financial difficulties, as the money was requested for the purpose of paying advances for raw materials and equipment.

Witness A.S. Vinogradov testified that he worked at OJSC TOAZ from 1981 to 2002 in various capacities. From 2002 to 2008 he worked at CJSC Corporation TOAZ and handled the construction of a transshipment centre in the Krasnodar Territory. From 2008 to November 2009 he served as vice president for production and executive director of OJSC TOAZ. He was also a member of the board of directors of OJSC TOAZ for a period. Ammonia and carbamide were purchased by Nitrochem prior to his appointment as executive director. Nitrochem had worked with OJSC TOAZ for a long time and had proven itself to be a reliable buyer, always performing its obligations, picking up the planned volume of products, and paying for them on time and in full. After he was appointed executive director, he continued signing contracts and

supplemental agreements with Nitrochem, as OJSC TOAZ was satisfied with the terms of its work with this company. None of the defendants gave him any instructions with respect to setting prices for Nitrochem. Product prices for Nitrochem were always determined in the course of negotiations, and he and other employees of OJSC TOAZ managed to set prices that were favourable for OJSC TOAZ. Prices for each month were first collectively discussed by employees in various OJSC TOAZ departments: the sales department, commercial department, accounting, the economists, the production department, and the legal department. Current prices on the international market were taken into account. The following specific aspects of OJSC TOAZ's production were also taken into account when calculating prices. OJSC TOAZ is the largest ammonia producer in Russia, but it has small storage facilities and insignificant capacity for the transshipment of ammonia. Plant storage facilities can be filled up after just a few days of the plant's operation. If the produced ammonia is not constantly shipped out to buyers, this will lead to the stoppage of ammonia production units, which in turn will cause the enterprise to incur huge losses. He signed contracts and supplemental agreements with Nitrochem only during the period when he served as executive director of OJSC TOAZ, i.e., from November 2008 to November 2009. The signatures in his name on contracts and supplemental agreements with Nitrochem for other periods were not made by him, as he was constantly located in the Krasnodar Territory prior to November 2008, so it would have been physically impossible for him to sign these documents.

As for the agreement that was shown to him regarding the transfer of powers of OJSC TOAZ's executive body to the management company CJSC Corporation TOAZ dated 28/01/2000, he claims that he did not sign this agreement. He was never elected chairman of the board of directors of OJSC TOAZ. The first time he saw this agreement was during questioning by the investigator. V.N. Makhlai was always the chairman of OJSC TOAZ's board of directors.

As for the minutes of the meeting of OJSC TOAZ's board of directors dated 28/01/2000, which were shown to him, he states the following. He does not recall attending this meeting. He never spoke at the board of directors' meeting about electing V.N. Makhlai as chairman of OJSC TOAZ's board of directors. V.N. Makhlai was always the chairman of the board of directors.

As for the minutes of the meeting of OJSC TOAZ's board of directors dated 21/11/2000, which were shown to him, he says that he did not speak at the meeting with respect to entering into a long-term agreement for the purchase and sale of ammonia between OJSC TOAZ and Nitrochem and did not attend this meeting. He saw the minutes of this meeting for the first time during questioning by the investigator. He has never seen the long-term agreement between OJSC TOAZ and Nitrochem.

As the executive director of OJSC TOAZ, he signed the lists of affiliates of OJSC TOAZ as at 01/01/2009, 01/04/2009, and 01/07/2009. These lists were prepared by specialists, whom he is unable to name. He signed these reports because he trusted the specialists and believed that the lists were accurate.

He also signed OJSC TOAZ's reports for the 4th quarter of 2008, the 2nd quarter of 2009, and the 3rd quarter of 2009. These reports were prepared by specialists and employees in the accounting department. He does not know who prepared the information for these reports regarding the shareholders who held 5% or more of charter capital. He had no reason to doubt the accuracy of the information set out in these reports, because he trusted the specialists who prepared them.

He is aware that S.V. Makhlai used the email address officemail@internet2005.com to correspond with the enterprise.

Due to inconsistencies, **A.S. Vinogradov's witness testimony from the preliminary investigation** was read out during the hearing. According to said testimony, he is not aware of the circumstances surrounding the entering into of the long-term agreement dated 0/01/2001 [sic] between OJSC TOAZ and Nitrochem. Decision-making on strategic aspects of OJSC TOAZ's development, including the entering into of a long-term agreement, was the prerogative of V.N. Makhlai.

During his tenure as executive director of OJSC TOAZ, V.N. Makhlai oversaw OJSC TOAZ's operations, controlled and managed all of the enterprise's departments, and remotely participated in and influenced virtually all decision-making related to OJSC TOAZ's development prospects and current activity. Without V.N. Makhlai's approval, not a single decision could be taken. (case file vol. 402, pp. 243-245, 249)

Witness S.I. Korushev, whose testimony was read out due to his death, testified that he worked in various senior management positions at OJSC TOAZ and CJSC Corporation TOAZ from 1991 onwards. From 1998 to 2002 and in 2010 he was elected to the board of directors of OJSC TOAZ. From time to time

he served as acting executive director of OJSC TOAZ when the executive director was absent. He does not recall which documents he signed during this period.

He knows that in or around 1990, OJSC TOAZ and the Swiss company Ameropa formed the Soviet-Swiss joint venture Tafco in the village of Maloye Mikushkino. The last director of Tafco LLC was Volostnova.

Nitrochem worked with OJSC TOAZ for a long time, Nitrochem always ensured the stable sale and distribution of OJSC TOAZ's output. In 2008-2011, OJSC TOAZ operated at a profit. At a meeting on 21/11/2000, OJSC TOAZ's board of directors approved the entering into of a long-term agreement with Nitrochem for the purchase and sale of ammonia. According to the minutes, he attended this meeting, but he does not remember the circumstances surrounding the meeting. He never saw the long-term agreement between OJSC TOAZ and Nitrochem.

At a meeting on 03/02/2011, OJSC TOAZ's board of directors passed a unanimous resolution to approve OJSC TOAZ's draft annual report for 2010 and to present said report to the annual general shareholders' meeting for approval. He does not know who prepared the annual report for 2010.

Regarding the power of attorney dated 16/06/2004 granted to him by Felix Zivy on behalf of Khimrost Trading AG, he is able to clarify that he may have represented the interests of this company at the OJSC TOAZ shareholders' meeting on 23/06/2004. (case file vol. 427, pp. 2-7, 8-12, 13-18, 19-23, 24-32, 33-41)

Witness O.A. Kryukov testified that at V.N. Makhlai's invitation he became the head of CJSC Corporation TOAZ's legal department in 2005 and served in this capacity until March 2010. Preparing the lists of affiliates was not part of the legal department's duties. He does not know who prepared these lists. Around the end of April - beginning of May 2011, Korolev contacted him and said that it might be necessary to revisit the terms of the agreement for the transfer of powers of the executive body between OJSC TOAZ and CJSC Corporation TOAZ, and that in this context it might be necessary to appoint a temporary executive body at OJSC TOAZ. Korolev asked whether he would agree to assume this role temporarily. He agreed. At a meeting of the board of directors of CJSC Corporation TOAZ on 05/04/2011, he was appointed acting general director of OJSC TOAZ. He served in this capacity until 12/05/2011. During his tenure as acting general director of OJSC TOAZ, he signed three supplemental agreements for the supply of products to Nitrochem. Matters involving the approval of product prices for Nitrochem were handled on behalf of OJSC TOAZ by the export department. None of the defendants had anything to do with setting prices for the products, nor did they give him any instructions. He was not involved in any correspondence with Nitrochem regarding pricing for the products. He does not know who wrote and sent emails with price quotes to Nitrochem in his name. Before he signed the supplemental agreements, Tarasenko, the head of the export department, would inform him of the price agreed with the buyer. He only acted as general director of OJSC TOAZ for a short period of time, so he did not have time to delve into all aspects of the enterprise's operations and signed the supplemental agreements with Nitrochem because he trusted Tarasenko and wanted to prevent the enterprise from shutting down. OJSC TOAZ is a unique enterprise, as the factory was originally built for the large-scale export of ammonia via the ammonia pipeline to the Odessa Port Plant. OJSC TOAZ has little capacity for refining ammonia, so it must constantly ship the product in order to prevent production from shutting down.

As for the handwritten diagram that was shown to him and that was seized from his office, containing the names of foreign companies and surnames, he states the following. In or around 2012-2013, defence counsel Grebenshchikov gave him a copy of the transcript of an interview with one JSC Uralchem's representatives and asked him to express his opinion regarding the facts set out therein. Having read the transcript of the interview, he sketched out a diagram for himself, summarising the information contained in the testimony of JSC Uralchem's representative. He does not know whether the relationships among the various individuals and legal entities shown in the diagram are consistent with the actual state of affairs.

As for the minutes shown to him from the extraordinary general shareholders' meeting of CJSC Corporation TOAZ dated 05/04/2011, at which V.N. Makhlai's powers as president of CJSC Corporation TOAZ were terminated early, he states the following. He does not remember this meeting, as he was appointed acting general director on OJSC TOAZ on 05/04/2011, and he immediately got to work and held a meeting at the plant, where he remained throughout the day.

Witness A.D. Kincharov testified that he started working as a legal adviser at CJSC Corporation TOAZ in 2005. In 2010 he was appointed acting head of CJSC Corporation TOAZ's legal department, and later as head of that department. CJSC Corporation TOAZ is the managing entity in relation to OJSC TOAZ.

Until 2011, the president of CJSC Corporation TOAZ was V.N. Makhelai. In 2011, the shareholders of CJSC Corporation TOAZ terminated V.N. Makhelai's powers and appointed Korolev as general director of CJSC Corporation TOAZ. From around 2011 onwards, he served as secretary of CJSC Corporation TOAZ's board of directors and handled the preparations for general shareholders' meetings of OJSC TOAZ, prepared the necessary documents, handled the matters of sending out ballots to the shareholders, as well as notices of upcoming meetings, and familiarising the shareholders with documents. He was not involved in preparing OJSC TOAZ's annual reports for the general shareholders' meetings – he only checked the parts of the reports that had to do with the management bodies. He does not know who prepared the information for the annual reports concerning OJSC TOAZ's affiliates and shareholders with 5% or more of shares in OJSC TOAZ prior to 2013. He is familiar with Nitrochem as one of the buyers of OJSC TOAZ's products. He does not know anything about the long-term agreement for the purchase of ammonia between OJSC TOAZ and Nitrochem. He uses the email address kincharov@mail.ru. The email addresses hummer@europeoffice.net and jon44000@mail.ru were used by V.N. Makhelai's office in London. He does not remember the details of his electronic correspondence with V.N. Makhelai and Lyapunova. As for V.N. Makhelai's message, in which he says that the lists of OJSC TOAZ's shareholders were never provided to anyone, he can clarify the following. This was said in the context of providing a list of shareholders to Sedykin, who is not entitled to receive such a list. By "never provided to anyone", he meant that the lists of shareholders were never provided to persons who were not entitled to receive them.

Witness D.Kh. Knapp, whose testimony was read out at the hearing due to his unknown whereabouts, testified that at V.N. Makhelai's invitation he worked as CJSC Corporation TOAZ's vice president for finance from 2004 to 2005. In 2010 he started working as director for economics at OJSC TOAZ, and in 2013 he began serving as CJSC Corporation TOAZ's deputy general director for economics and finance. Matters associated with product sales are handled by the sales, distribution and export department. Contracts for the supply of products are approved by the export department, the commercial director, the chief accountant, the finance director, and the legal department, after which they are signed by the general director. Supplemental agreements to the annual contracts are entered into, stating the product prices for the month. Since 2011, the decision to set prices for OJSC TOAZ products has been taken collectively by a pricing committee, taking into account the negotiations held with trading partners. He is a member of the pricing committee and is also its chairman. When calculating prices for products, the pricing committee takes into account market trends, the amount of output produced, the form of payment, the amount of product remaining in storage, and the quota for ammonia transit via Ukraine. He is familiar with Nitrochem as the main buyer of carbamide and ammonia produced by OJSC TOAZ. Among Nitrochem's senior managers, he knows B. Ruprecht, with whom he communicates regarding operational aspects of the negotiations. He heard about the long-term agreement dated 01/01/2001 for the purchase and sale of ammonia between OJSC TOAZ and Nitrochem from an employee of the audit firm Ernst & Young. An analytical report on the management system and key areas of TOAZ group's activity was seized from his home during a search. This report was prepared by employees of the Kyiv office of Ernst & Young at the request of S.V. Makhelai. This is a draft version of the report, which contains numerous errors, including errors with respect to the affiliation between OJSC TOAZ and Nitrochem. (case file vol. 404, pp. 19-24, 32-36)

Witness R.V. Zhiltsova testified that she started working as an accountant at OJSC TOAZ in 1986 and became its deputy chief accountant in 2009. She prepared accounting statements that were used for the preparation of OJSC TOAZ's annual reports. She does not know who prepared the annual reports in their final form. She was not involved in approving the contract with Nitrochem. She does not know how prices for products were set. She was also a member of OJSC TOAZ's internal audit committee. While serving on the internal audit committee, she checked the parts of OJSC TOAZ's reports that dealt with financial and business activity. The internal audit committee's audits of OJSC TOAZ's activity for 2008-2011 did not reveal any violations in the accounting records. During these years, OJSC TOAZ operated at a profit.

Witness L.N. Miloserdova testified that she began working at OJSC TOAZ as its chief accountant in October 2009 and worked as the chief accountant of CJSC Corporation TOAZ from May 2016 to October 2018. One of the buyers of OJSC TOAZ's products, ammonia and carbamide, was Nitrochem. Nitrochem always paid in advance for the products it purchased. Nitrochem did not enjoy any preferential treatment in comparison with other buyers. Annual contracts were entered into with Nitrochem for the supply of products, and the prices for these products were defined in monthly supplemental agreements. She approved the parts of the contracts and supplemental agreements that dealt with accounting

In November 2011, a pricing committee was set up at OJSC TOAZ to handle pricing for its products. The pricing committee included Knapp, Albekova, Sudnikova, Tarasenko, and her. Before the pricing committee was formed, prices for OJSC TOAZ's products were determined on the basis of negotiations with trading partners. From OJSC TOAZ's side, the discussion of prices for products involved the export department, the finance team, the lawyers, and her as the chief accountant. The discussion was conducted in the normal course of business without holding meetings. Direct negotiations with the buyers were conducted by employees in the export department. After the pricing committee was formed, the procedures for setting prices for OJSC TOAZ products remained the same but were formalised. In other words, the members of the committee held a meeting, and the price set for the products was recorded in the minutes. The sales plan for the following month, the amount of product remaining in storage, and the quota for ammonia transit via Ukraine were all factored into the prices of products. Prices for chemical products published in specialist magazines were taken as reference points. Due to the specificities of its production, OJSC TOAZ must constantly ship its products to consumers, otherwise its production units may shut down, which would result in losses for the plant. When setting prices for products, the employees on the pricing committee always acted in the interests of OJSC TOAZ to bring maximum profits to the enterprise. V.N. Makhelai, S.V. Makhelai and Korolev did not influence pricing for Nitrochem.

While working as the chief accountant of OJSC TOAZ, she signed the enterprise's quarterly and annual reports. In these reports, she only prepared the information concerning the accounting statements. She does not know who prepared and inserted into the reports the information regarding shareholders who held 5% or more of shares in OJSC TOAZ.

Witness G.Ye. Sudnikova testified that she worked in OJSC TOAZ's import department from approximately 1996 to 2011, and later as OJSC TOAZ's deputy director for commercial matters, and dealt with deliveries of products for export. One of the buyers of ammonia and carbamide produced by OJSC TOAZ was Nitrochem. Contracts with OJSC TOAZ were signed on behalf of Nitrochem by Ruprecht. She saw the long-term agreement dated 01/01/2001 between OJSC TOAZ and Nitrochem at the export department but does not remember its contents. She refused to answer questions about the pricing procedures for OJSC TOAZ products pursuant to Article 51 of the Constitution of the Russian Federation.

Due to witness **G.Ye. Sudnikova's** refusal to testify at the hearing on the basis of Article 51 of the Constitution of the Russian Federation, her **testimony from the preliminary investigation** was read out, according to which she started working as head of OJSC TOAZ's import and export deliveries department in 2010. In 2011 she started working as deputy executive director for commercial matters. Her duties included corresponding with trading partners, exploring contracts for the supply of products for export, and formalising the necessary documents. The head of the export delivery section was Tarasenko. In November 2011, a pricing committee was formed at OJSC TOAZ, and she was one of its members. Prices for exported products were determined in the course of negotiations with trading partners, taking into account global market trends, the volume of product being purchased, quotas for the transportation of product via Ukraine, and the specificities of OJSC TOAZ's production. Analytical information regarding the state of the market was gathered by Tarasenko. At the end of the year, contracts were entered into with buyers for the supply of product. The specific volume of product and the prices were defined in monthly supplemental agreements. The pricing committee always set market prices for OJSC TOAZ's products. CJSC Corporation TOAZ General Director Korolev exerted no influence on pricing. Nitrochem was one of the buyers of OJSC TOAZ's products. She does not know anything about the long-term agreement for the purchase of ammonia dated 01/01/2001 between OJSC TOAZ and Nitrochem. (case file vol. 402, pp. 149-152, 154-156, 158-163, 164-167)

Witness L.K. Tarasenko testified that she started working as an economist in OJSC TOAZ's export delivery section in 1994. In July 2010 she started working as head of the export delivery section. Nitrochem was the main buyer of OJSC TOAZ's product. Annual contracts were entered into with Nitrochem. These contracts mentioned a long-term agreement between OJSC TOAZ and Nitrochem dated 2001. She heard about the existence of this agreement in the early 2000s from former export and import department head Smykov. Specific product volumes and prices were defined in monthly supplemental agreements. She was not involved in setting prices for OJSC TOAZ's products. A price bid for the upcoming month would first come in via email from Nitrochem chief executive Ruprecht. She would forward this information to her supervisor, Sundikova, and the latter would forward it to the enterprise's chief executive, Korolev, who would decide at what price to supply the product to Nitrochem. Korolev would sometimes ask for an email to be sent to Ruprecht requesting a price increase of USD 1-2. In November 2011, a pricing committee was

formed at OJSC TOAZ, and she was one of its members. Prior to a meeting of the pricing committee, she would collect information about production plans and remaining stock, as well as information about prices from specialist magazines.

Due to inconsistencies in the testimony, **L.K. Tarasenko's witness testimony from the preliminary investigation** was read out. According to said testimony, she started working as head of the export delivery department of OJSC Tolyattiazot in July 2010. Her duties included exploring commercial offers, studying market conditions, and preparing contracts. In 2011 she became a member of OJSC TOAZ's pricing committee. In order to analyse the state of the market, she would take the prices for chemical products listed in specialist publications as a reference point. She would forward information about the state of the market, production plans, and remaining stock to her supervisor, Sudnikova, so that it could be reported at a meeting of the pricing committee. Decisions to set prices for OJSC TOAZ products were taken collectively, taking into account the state of the market, the amount of product being purchased, remaining stock, the specificities of the production process, storage, and transit quotas for the product. Prices for Nitrochem were determined as a result of negotiations, taking into account the aforementioned factors. She does not know anything about the long-term agreement dated 01/01/2001 between OJSC TOAZ and Nitrochem. Product was delivered to Nitrochem on the basis of standard annual contracts. Specific product volumes and prices were defined in monthly supplemental agreements. The prices that the pricing committee set for products were always consistent with market levels, as the committee was interested in setting the highest possible price. She did not receive any instructions from Korolev or other executives of OJSC TOAZ. Before the pricing committee was formed, prices for OJSC TOAZ products were set in approximately the same manner. Information about the state of the global ammonia and carbamide market were prepared for her by Kulagina, an employee in the export delivery section. She also gathered information about production plans, remaining stock, and transit quotas. After that, she would discuss this analytical information with employees from the accounting and finance departments. Pricing decisions were also taken collectively. (case file vol. 384, pp. 122-125, 127-130, 133-138, 139-144, 146-154, 155-159)

Witness A.Kh. Sharipova testified that she worked at OJSC TOAZ from 1994 to 2009, including as head of the ammonia export office. Deliveries of the product were made on the basis of contracts. Nitrochem purchased ammonia from OJSC TOAZ. Monthly supplemental agreements were signed with Nitrochem, defining the terms of delivery, the volume of the product, and the price for it. A price bid was first received from Nitrochem by email. This bid was discussed with OJSC TOAZ's departments: legal, finance, accounting, and the plant's chief executive. She herself did not take decisions on pricing for the product, as she did not have the authority to do so. The final decision on the price of the product was taken by the enterprise's chief executive. If OJSC TOAZ's chief executive did not agree with the price proposed by Nitrochem, she sent it a counteroffer. Through this correspondence, the parties reached an agreement. Once the price was set, employees in the ammonia export office prepared the supplemental agreement according to an existing template. When calculating the price for the product, they took into account information from specialist magazines. OJSC TOAZ's product prices were close to market levels, i.e., to the prices indicated in specialists magazines. Nitrochem paid for the products with letters of credit.

Witness G.V. Reshetova testified that she started working at OJSC TOAZ in 2005. From around 2009 to 2014, she worked as head of the import delivery section. Her direct supervisor was commercial director Sudnikova. Periodically, during Sudnikova's absences, she would briefly stand in for her for a few days without this substitution being officially formalised. When standing in for Sudnikova, she would only sign the shipping documents in order to prevent the disruption of product deliveries. She had nothing to do with the process of pricing for OJSC TOAZ's products, ammonia and carbamide, and did not participate in this process. She is generally aware that prices for products were set by the pricing committee. She believes that when calculating prices, employees in the export delivery section analyzed world prices from specialist publications.

Witness I.N. Ignatyeva testified that she started working as an import economist at OJSC TOAZ in 2004, then as a customs filer, and from May 2007 to 2010 as head of the office responsible for exporting carbamide, methanol, and carbamide-formaldehyde concentrate. Nitrochem was one of the buyers of these products. The office's employees prepared annual contracts with buyers and monthly supplemental agreements on the basis of existing templates and then sent them to the relevant departments for approval. Prices for products were established in the course of negotiations with the buyers. Within OJSC TOAZ, prices for products were calculated collectively in the course of discussion among the relevant departments,

taking into account the amount of product being delivered, the production plan and domestic consumption, remaining stock, and prices for chemical products in specialised magazines. No instructions were received from OJSC TOAZ's senior management regarding the price Fund Nitrochem. Negotiations with Nitrochem were conducted by means of negotiations via the Moscow office of Ameropa.

Witness Ye.I. Tivikova (Kulagina) testified that she worked at OJSC TOAZ from December 2010 to December 2013 as a specialist in the export deliveries section. At the request of her supervisors, Sudnikova and Tarasenko, she would provide them with information about once a month, in a form of her choosing, regarding ammonia and carbamide prices from periodicals that were received by email. She does not know how Sudnikova and Tarasenko subsequently used this information. She knows that OJSC TOAZ has a pricing committee, of which Tarasenko and Sudnikova were members. She is familiar with Nitrochem as one of the buyers of ammonia and carbamide. She does not know how prices for OJSC TOAZ's products were calculated.

Witness T.A. Yakovleva testified that she worked at OJSC TOAZ from April 2007 to January 2010 as an economist in the ammonia export delivery office. She is familiar with Nitrochem as the main buyer of ammonia for export. OJSC TOAZ supplied products for export on the basis of annual contracts. Product volumes and prices were defined in monthly supplemental agreements. Sometimes, at the request of department head Sharipova, she entered the production volumes and new contract dates and numbers into the contract templates she had on her work computer, as well as information about product volumes and prices into the templates for the supplemental agreements. She does not know how product prices were calculated for Nitrochem. This information was conveyed to her by Sharipova. She prepared invoices for Nitrochem and received consignment notes from Port Yuzhny for shipped products.

Witness N.A. Kolchanayeva testified that she started working as a specialist in carbamide and methanol exports at OJSC TOAZ in July 2007. Her direct supervisor was Ignatyeva at first, and later Tarasenko. The main buyer of ammonia and carbamide was Nitrochem. She called Ameropa's Moscow office on a daily basis and informed it about shipments made to Nitrochem. Products for export were supplied on the basis of annual contracts and monthly supplemental agreements. Their department had standard contracts and supplemental agreements. Sometimes, at the request of her supervisor, she entered new shipping periods and product volumes into the standard contracts. She entered into the supplemental agreements the product volumes and prices for the planned period that were reported to her by her supervisor. Prices for products were set on a monthly basis in the course of negotiations with the buyer. She does not know the details of this process. In order to ship products for export, the customs filers prepared provisional customs declarations in which they indicated the volume of products to be shipped and the price. After the end of the shipping period, the filers would prepare a final customs declaration, in which they would indicate the actual volume of product shipped and the price set for that period.

Witness N.V. Istratova testified that she started working as an economist in OJSC TOAZ's export section in August 2010. The head of this section was Tarasenko. At some point after employee Kolchanayeva left, Tarasenko asked her to prepare the supplemental agreements for product supply contracts, including for the company Nitrochem. She had templates for the supplemental agreements on her computer. Each month Tarasenko would tell her which price to set for ammonia, and she would enter this information into the supplemental agreement. She is aware that the prices for products were set by OJSC TOAZ's pricing committee, but she does not know the procedures that were used to calculate prices. After a supplemental agreement was prepared, it was sent with a sign-off sheet to the accounting department, finance department, and legal department, and was then given to the general director of OJSC TOAZ and the counterparty for signing.

Witness O.V. Denisova testified that she started working as an auditor and head of OJSC TOAZ's internal audit department in May 2006 and as head of the legal department from July 2007 to February 2008. Contracts for the supply of OJSC TOAZ products were prepared by the responsible employees of the relevant departments. Employees in the legal department checked the contracts to make sure they complied with the law. The legal department did not handle pricing issues. She may have seen the long-term agreement for the supply of ammonia dated 01/01/2001 between OJSC TOAZ and Nitrochem and may have used it when checking the contracts, as the annual contracts contained a reference to this agreement.

Due to inconsistencies in the testimony, **O.V. Denisova's witness testimony from the preliminary investigation** was read out. According to said testimony, she is aware of the long-term agreement for the purchase and sale of ammonia dated 01/01/2001 between OJSC TOAZ and Nitrochem, as it is a master agreement; in other words, it contains terms concerning the rights and obligations of the parties, as they are

to be defined in the annual contracts. This agreement was kept at the legal department or the export department. (case file vol. 437, pp. 49-60)

Witness V.V. Volostnova testified that she started working at OJSC TOAZ and CJSC Corporation TOAZ in various capacities in 1989. From 2004 to 2014, on the recommendation of V.N. Makhelai, she was also the general director of LLC Tafco. OJSC TOAZ was one of the members of LLC Tafco with a 69% participatory interest. The other members of LLC Tafco were Ameropa, with a 30% participatory interest, and Fersam, with 1%. After Fersam was wound up in or around 2008, she bought out its participatory interest in the charter capital. LLC Tafco produced agricultural goods. One of Ameropa's representatives at the general meetings of members of LLC Tafco was Lyapunova. LLC Tafco held 25 shares in CJSC Corporation TOAZ. In 2012 or 2013, CJSC Corporation TOAZ's shares were sold by decision of the meeting of members of LLC Tafco to the Russian company TOAZ-Dioxide. During the period from 2007 to 2012, she served as the secretary at general shareholders' meetings of OJSC TOAZ. She recorded in the minutes of the general meetings the agendas and voting results, which were conveyed to her by the ballot committee. She does not know who represented the interests of the foreign shareholders at OJSC TOAZ's general meetings. On 05/04/2011, she attended the general shareholders' meeting of CJSC Corporation TOAZ at which it was resolved to terminate V.N. Makhelai's powers as president. She voted at her own initiative on behalf of LLC Tafco in favour of terminating V.N. Makhelai's powers, as S.V. Makhelai had been elected to replace him. She does not know anything about LLC Tafco's acquisition of an interest in the charter capital of CJSC Regional Orenburg Registrar. LLC Tafco was wound up because it was operating in the red.

Witness O.V. Kamasheva testified that from around 1993 to 1996 she worked as a specialist at FIC TOAZ-Invest. After that, until around 1998, she worked as the director of CJSC NR-Holding. She then worked as a specialist at subsidiaries Volga-Ural-Siberian Registrar, followed by Regional Orenburg Registrar, and then at CJSC Central Unified Registrar and VTB Registrar. In 2012, she started working as a specialist at LLC Moscow Exchange Centre. The chief executive of FIC TOAZ-Invest and subsidiaries Regional Orenburg Registrar, Volga-Ural-Siberian Registrar, CJSC Central Unified Registrar, and VTB Registrar was Korolev. All of the aforementioned entities were registrars that maintained shareholder registers for companies, including OJSC TOAZ. She did not receive any instructions from V.N. Makhelai or S.V. Makhelai regarding the registrars' work. At the general shareholders' meetings of OJSC TOAZ, the registrars performed the functions of the ballot committee. She does not recall the details of how OJSC TOAZ's shareholders meetings were held. When an issuer asks for information about the shareholders prior to a general shareholders' meeting, the registrar provides the issuer with information from the shareholder register, and with respect to shares recorded in the account of nominee shareholders, the issuer is provided with the information that was submitted by the nominee holder. She knows N.A. Lyapunova as a representative of one of the companies that held shares in OJSC TOAZ. As for the email correspondence with Lyapunova that was shown to her regarding the general shareholders' meetings of OJSC TOAZ and Transmikiak JSC, she explains that she and Lyapunov did not communicate by email. She does not know who sent Lyapunova information about the general shareholders' meetings in her name.

Witness N.A. Klimova testified that she started working as a lawyer at the Moscow office of the law firm Norton Rose Fulbright in 2011. One of the firm's clients was OJSC TOAZ. She represented OJSC TOAZ in various court hearings under a power of attorney. She knows Chairman of the OJSC TOAZ Board of Directors S.V. Makhelai and members of the OJSC TOAZ Board of Directors Ye.A. Korolev and A.V. Makarov. She met with them in the cities of Tolyatti, London, and New York, and informed them about the progress and results of legal proceedings. She also communicated with Tolyattiazot General Counsel Kincharov, who provided her with information she needed for her work. In addition, she engaged in email correspondence with the aforementioned persons. She does not remember their email addresses.

Due to inconsistencies, **N.A. Klimova's testimony from the preliminary investigation** was read out. According to said testimony, S.V. Makhelai used the email address officemail@internet2005.com, Ye.A. Korolev used the address director@internet2005.com, Kincharov used the address zakon@internet2005.com, and Makarov used the address master@internet2005.com. (case file vol. 255, p. 88)

Witness Zh.A. Smirnova testified that she works as of counsel at Norton Rose Fulbright and advises clients on Russian corporate law. One of Norton Rose Fulbright's clients was OJSC TOAZ. In 2012-2015, she provided legal assistance to OJSC TOAZ in the matters of convening and holding general shareholders' meetings. In the course of providing legal assistance to OJSC TOAZ, she primarily came into

contact with S.V. Makhelai and Kincharov. She met with S.V. Makhelai in London and New York. She also met with Korolev in London. S.V. Makhelai asked her to prepare a draft agreement for the indirect acquisition of shares in OJSC TOAZ, but not recall the circumstances surrounding the fulfillment of this request. She does not know what is meant by the indirect acquisition of shares. She does not know who owns the email addresses director@internet2005.com, master@internet2005.com, officemail@internet2005.com, and zakon@internet2005.com.

Due to inconsistencies in the testimony, **Zh.A. Smirnova's testimony from the preliminary investigation** was read out. According to said testimony, the email address director@internet2005.com belongs to Korolev, master@internet2005.com belongs to A.V. Makarov, officemail@internet2005.com belongs to S.V. Makhelai, and zakon@internet2005.com belongs to Kincharov. (case file vol. 255, pp. 37-38)

Witness M.S. Kornoshor, whose testimony was read out due to his unknown whereabouts, testified that he is the founder and director of the construction company LLC MSA-Stroy, which performed construction work at OJSC TOAZ's facilities. He met V.N. Makhelai, S.V. Makhelai, and Ye.A. Korolev during construction work in the 2000s. He spoke with S.V. Makhelai in meetings that were held via video conferencing. In August 2014, he took out a USD 130,000 loan from S.V. Makhelai. He received the funds from S.V. Makhelai's account at JSCB Tolyattikhimbank. He repaid the money to S.V. Makhelai outside the Russian Federation. (case file vol. 424, pp. 208-218)

Witness A.L. Bondar, whose testimony was read out due to his unknown whereabouts, testified that from 1998 to 2003 he worked at Ameropa's main representative office in Moscow. He is aware that Nitrochem, a subsidiary of Ameropa, bought products from OJSC TOAZ. He does not know the details of the relationship between Nitrochem and OJSC TOAZ, as this area was handled by Ameropa's second Moscow office. In the second half of 1998 he traveled to Switzerland to meet Ameropa's senior management. There he met F. Zivy, A.H. Zivy, and Ruprecht. He got the impression that Ruprecht has a very important role within the company. At that time he saw OJSC TOAZ director V.N. Makhelai at Ameropa's office discussing something with A. Zivy and Ruprecht. A. Zivy pointed at V.N. Makhelai and said he was a good friend of his. (case file vol. 378, pp. 93-97)

Witness N.A. Lyapunova, whose testimony was read out due to her unknown whereabouts, testified that she started working at Ameropa's Moscow representative office in January 1996. In 2006 she was appointed head of the Moscow representative office. Ameropa imports and exports grain, metal, and fertiliser and is the Zivys' family business. Ameropa had been working with OJSC TOAZ since Soviet times. The functions of Ameropa's Moscow representative office consist in implementing the instructions of Ameropa's senior management, meeting and accompanying foreign delegations, and translating from Russian into English and vice versa the documents that were received from Ameropa's trading partners. Tasks are assigned to her and other employees of the representative office by people at Ameropa's head office, most often by Ruprecht, who is a member of the company's board of directors. Ruprecht's assistant is Nitrochem employee Judith Ryba. She used to receive assignments from Felix Zivy and, following his death in 2010, from his son Andrew Zivy. In addition to translating documents, employees of the representative office requested various shipping documents for OJSC TOAZ's products for forwarding to Ameropa and informed OJSC TOAZ when vessels were nearing port for loading. The functions of the representative office consisted in fulfilling secretarial functions. Employees of the representative office did not show any initiative. Ameropa's Moscow representative office is not in any way involved in the process of setting prices for OJSC TOAZ's products.

She knows V.N. Makhelai and S.V. Makhelai but did not communicate with them. She knows of Korolev but never had any sort of relationship with him, as she merely translated correspondence between Korolev and Ruprecht.

Employees of Ameropa's Moscow representative office translated the text of the agreement dated 30/08/2004, under which OJSC TOAZ's shares passed from V.N. Makhelai to A.T.I. Limited. She does not remember who requested this transaction, but it was not V.N. Makhelai.

The director of A.T.I. Limited granted her a power of attorney to maintain a depository account at Raiffeisen Bank, where OJSC TOAZ's shares were recorded. On the instructions of someone from the senior management of Ameropa or Nitrochem, she opened a depository account with Raiffeisen Bank for A.T.I. Limited and represented this company's interests. On the basis of the power of attorney, she provided the most recent address of Ameropa's Moscow representative office as the contact information in the depository agreement between Raiffeisen Bank and A.T.I. Limited. She never communicated with the director of A.T.I. Limited. Documents from him are received by post.

She is the director of Cassandra Stevedoring, the founder of which was the Cyprus-based company Kriblok Limited. Cassandra Stevedoring is effectively inactive. It was originally thought that Cassandra Stevedoring would lease out a dock or be used as a shipyard in the town of Taman on the Sea of Azov or the port of Temryuk. She is the director of LLC Nitro-Kuban, the founders of which are the Hong Kong company San Pacific and the Swiss company Khimrost Trading. LLC Nitro-Kuban leases a land parcel from OJSC TOAZ outside the village of Volna, Temryuk District, Krasnodar Territory. She is also the director of LLC Khimrem, the founders of which are Cyprus-based Maniario Investments Limited and Almatro Investments Limited (hereinafter “Maniario” and “Almatro”). LLC Khimrem was created for the purpose of setting up a workshop for the repair and manufacturing of chemical equipment at OJSC TOAZ.

The documents seized from Ye. Tsoy’s desk during a search of Ameropa’s Moscow representative office are ballots for voting at OJSC TOAZ’s general shareholders’ meeting on 15/03/2011 with voting instructions. During the search of Tsoy’s desk, investigators seized a letter from Judith Ryba to Michaela Britton regarding the provision of documents by Cyprus-based AS Industries for the shareholders’ meeting of OJSC Transammiak. During the search, investigators also seized a power of attorney from AS Industries in her name. She did not use this power of attorney. She does not know anything about the power of attorney in her name from the company Triumph that was seized during a search of her computer. (case file vol. 16, pp. 87-93, vol. 17, pp. 131-138)

Witness O.A. Tselishcheva testified that she started working at Ameropa’s Moscow representative office in 1998. The directors of the representative office were first Bondar, then Lyapunova, and in 2014 she became the head of the representative office. She reports to Ameropa’s head office, which is located in Switzerland. Her work as director of the representative office essentially consists in administrative functions: paying rent, current expenses for the upkeep of the office, and salaries. She receives tasks from the Ameropa’s director for the CIS Chemodil Laitman. Ameropa produces and supplies grain, fertiliser, and other chemical products. Ameropa’s president is A.H. Zivy, and Ruprecht also holds some position within the company. Ameropa has a subsidiary, Nitrochem, the chief executive of which is Ruprecht. She has seen A. Zivy and Ruprecht but does not know them well. All of Ameropa’s commercial issues are decided in Switzerland. The Moscow representative office does not engage in any commercial activity. Ameropa’s Moscow representative office is a transitional link between Ameropa and its Russian trading partners. One of Ameropa’s trading partners is OJSC TOAZ. The employees of the representative office who had contact with OJSC TOAZ were Tsibizova, Tsoy and Lyapunova, whose work was supervised by Ruprecht. She does not know anything about Ameropa and Nitrochem’s relationships with OJSC TOAZ. She knows Judith Ryba and Michael Spiritus as employees of Ameropa’s head office.

Witness Ye.I. Tsoy testified that she started working at Ameropa’s Moscow representative office in 2005. Ameropa is owned by the Zivy family. Employees of the representative office handle the delivery and translation of documents between Ameropa and its Russian trading partners and perform other tasks received from Ameropa’s office in Switzerland. In 2011 she started working in the department that handles deliveries of ammonia and carbamide from Tolyatti. Her supervisor in matters related to deliveries of ammonia and carbamide was member of the Ameropa board of directors Beat Ruprecht. She also received information about deliveries of ammonia and carbamide from employees of Ameropa’s head office Michael Spiritus and Judith Ryba. Until around 2016, products were purchased from OJSC TOAZ by Nitrochem. All documents received from OJSC TOAZ for Nitrochem were forwarded by employees of the representative office to Ameropa’s head office. Ameropa’s Moscow representative office does not engage in commercial activity, so she does not know how prices were calculated for OJSC TOAZ’s products.

Ameropa held a certain number of shares in OJSC TOAZ. She found out about this under the following circumstances. She received instructions from Ameropa’s head office to transfer OJSC TOAZ shares to the account of Maxim Invest. The documents she received from Ameropa’s head office suggested that Ameropa is the beneficial owner of Maxim Invest. She also received a power of attorney to transfer the shares from Ameropa’s head office.

On the instructions of Ameropa’s head office, she also opened a depository account at the bank and transfer shares from A.T.I. Limited. A power of attorney for this transaction was sent to her from Ameropa’s head office. In December 2013, on the instructions of Ameropa’s head office, she transferred funds from A.T.I. Limited’s account to the account of Ameropa Holding. She does not recall the details of these transactions involving the shares and money transfer.

Due to inconsistencies in the testimony, **Ye.I. Tsoy’s testimony from the preliminary investigation** was read out. According to said testimony, she received the power of attorney from A.T.I.

Limited dated 17/04/2013 by post from Ameropa's head office. This power of attorney was drawn up for the purpose of obtaining a statement for A.T.I. Limited's account with Raiffeisen Bank. On the instructions of Ameropa's head office, she obtained A.T.I. Limited's bank account statements and transferred money to Ameropa's account. She does not know what A.T.I. Limited does or who its founders are. She reported to Ameropa's head office about the actions she took on behalf of A.T.I. Limited.

At the behest of an employee of Ameropa's head office, she signed Payment Order No. 1 dated 10/12/2013 for the transfer of RUB 536,717,107.69 from A.T.I. Limited's account to the account of Ameropa Holding. The purpose of the payment was the transfer of dividends for 2013. She does not know the origin of the dividends. Because an error was made in this payment order, she signed a second payment order for the bank concerning the transfer of the same amount under No. 10 dated 11/12/2013.

The application to open a depository account for Maxim Invest dated 01/07/2014 was signed by her. Ameropa's head office sent her a power of attorney to open the depository account and conduct transactions with the account. Prior to this, Judith Ryba, an employee of Ameropa's head office, had contacted her and instructed her to open a depository account for Maxim Invest. They sent her Maxim Invest's registration documents together with the power of attorney. She understood from these documents that Ameropa Holding is the founder of Maxim Invest, and the beneficial owners of this company are A.H. Zivy and Nicole Zivy, who are also shareholders of Ameropa Holding. She sent Maxim Invest's registration documents, together with the application to open the depository account, to Raiffeisen Bank's depository service department. Raiffeisen Bank sent her two counterparts of a depository agreement signed by an officer of the bank. She sent these agreements to Judith Ryba at the head office of Ameropa Holding. The depository agreements were then returned to her, with an impression of Maxim Invest's seal, for signing on the basis of the granted power of attorney. She sent one counterpart of the agreement to the bank and sent the other counterpart to Judith Ryba.

Depository Order No. 1 dated 14/08/2014 was drawn up by her. The contents of the order suggest that Maxim Invest is instructing Raiffeisen Bank to accept 55.8801958050 shares in OJSC TOAZ into its depository account from A.T.I. Limited pursuant to a sale and purchase agreement dated 09/07/2014. She prepared this document on the instructions of employees of Ameropa's head office Judith Ryba or Michael Spiritus. She saw a soft copy of the share sale and purchase agreement dated 09/07/2014 but did not review its contents. (case file vol. 378, pp. 15-21, 31-51).

Witness I.A. Tsibizova testified that she worked at Ameropa's Moscow representative office from 2004 to 2017. Ameropa's chief executive was Felix Zivy; after his death, it was Andrew Zivy. Her duties included tracking shipments of products from OJSC TOAZ to Port Yuzhny, and translating and forwarding correspondence between Ameropa's Swiss office and OJSC TOAZ. She received work assignments from the director of the Moscow representative office, Lyapunova, or from Ruprecht, one of Ameropa's directors. Ruprecht was simultaneously the director of Nitrochem, one of Ameropa's subsidiaries.

Nitrochem purchase a large part of the output that OJSC TOAZ supplied for export. She does not know to whom Nitrochem subsequently sold these products. She is familiar with the company A.T.I. Limited. The dividends that Ameropa received from OJSC TOAZ as a shareholder were transferred via this company. She knows Nelly Blumberg as an employee of Ameropa's Swiss office.

Witness A.Ye. Popov testified that he started working as chairman of the management board of JSCB Tolyattikhibank in 2002 and oversaw the bank's day-to-day operations. JSCB Tolyattikhibank provides settlement and cash services to OJSC TOAZ, including settlements with foreign companies. The bank's main management body is the general shareholders' meeting. By 2006, the bank's principal shareholder was V.N. Makhelai. In or around 2006, V.N. Makhelai gifted his shares to S.V. Makhelai. The bank's shares are now wholly owned by S.V. Makhelai. JSCB Tolyattikhibank has a supervisory board, which V.N. Makhelai chaired until 2011, followed by S.V. Makhelai, and now A.V. Makarov. V.N. Makhelai and S.V. Makhelai did not give him instructions regarding the bank's day-to-day operations. He often traveled to Switzerland and London to participate in meetings of the bank's supervisory board, to give reports, and to resolve customer service issues.

JSCB Tolyattikhibank is a nominee holder of shares in OJSC TOAZ, JSC Transammiak, and other companies. JSCB Tolyattikhibank's depository holds the depository accounts of OJSC TOAZ's shareholders. Most of OJSC TOAZ's shareholders are foreign legal entities with which he is not familiar.

Russian law allows for representing the interests of customers serviced by the bank and representing their interests at ordinary or extraordinary shareholders' meetings. In such cases, the customer grants the bank a power of attorney, in which it indicates how to vote on the agenda of the meeting. He could attend

the general shareholders' meetings of OJSC TOAZ and represent the interests of the foreign companies, or he could grant a power of attorney to employees of JSCB Tolyattikhibank, if they agreed to this.

In order to reduce the amount of time spent on preparing documents for routine activity, customers could send JSCB Tolyattikhibank a request for one of the bank's employees to represent their interests. He could invite the bank's employees to represent the interests of the foreign companies. If a bank employee agreed, then his passport details were provided to the foreign currency for the purpose of drawing up a power of attorney. He was not interested in the subsequent relationship between the foreign company and the bank employee.

He never spoke with A.M. Denisov about Denisov's questioning by the investigator and did give Denisov any instructions as to how he should testify. He never told Denisov that S.V. Makhelai is the owner or beneficial owner of any foreign companies. He never gave Denisov any instructions with respect to the foreign companies, including any instructions to sign the payment order on behalf of Tech-Lord. He is familiar with Tech-Lord and knows its director, Claude Lelais. Tech-Lord deposited funds into deposit accounts with JSCB Tolyattikhibank. Nitrochem and Ameropa are customers of JSCB Tolyattikhibank and placed funds in deposit accounts.

Regarding the discovery of a message in his email inbox with the subject line "TOAZ shareholder structure 2013", he cannot provide any clarification. He does not know the origin or purpose of this document. Prior to the general shareholders' meetings of OJSC TOAZ, the rara asked JSCB Tolyattikhibank for information about the shareholders for disclosures to the shareholders. JSCB Tolyattikhibank always provided the registrar with accurate information about OJSC TOAZ's shareholders.

Witness S.V. Popov testified that he started working at JSCB Tolyattikhibank in 1994 and became its chief accountant in 2002. He reports to the chairman of the bank's management board, A.Ye. Popov. The chairman of the supervisory board and sole shareholder of JSCB Tolyattikhibank was S.V. Makhelai. S.V. Makhelai did not personally give him any instructions. As for his email correspondence with employees of JSCB Tolyattikhibank, in which the name S.V. Makhelai appears, he can clarify that this was correspondence about the bank's day-to-day operations and attracting new customers. The bank's employees never helped foreign customers prepare the documents necessary for opening accounts. He is familiar with Nitrochem, Ameropa, Tech-Lord Finance and Tech-Lord as customers of the bank. He does not know of the employees of these companies.

The company Kamara is one of JSCB Tolyattikhibank's customers. He represented this company at a general shareholders' meeting of OJSC TOAZ in March 2014 under a power of attorney. He does not know any of Kamara's employees. He was asked to represent the interests of this company at the shareholders' meeting by A.Ye. Popov. Kamara first granted a power of attorney to JSCB Tolyattikhibank, and A.Ye. Popov granted him a power of attorney on behalf of the bank to participate in the general shareholders' meeting. At the shareholders' meeting, he voted as instructed in the power of attorney. In addition to himself, this shareholders' meeting of OJSC TOAZ was also attended by JSCB Tolyattikhibank employees Drobotov and Mezhenina. Representing customers under powers of attorney is standard practise at JSCB Tolyattikhibank.

Witness I.P. Khoroshev testified that he started working as deputy chairman of the management board of JSCB Tolyattikhibank in 2003. The treasury and international settlement and currency transaction department reported to him. He is familiar with the companies Wickerton and Nitrochem as customers of the bank. He does not know any of these companies' employees. Verifying the authority of representatives of foreign companies was the responsibly of employees in the bank's legal department. He knows N.A. Lyapunova as a representative of Ameropa, and he spoke with her about depositing funds with the bank.

Witness A.A. Drobotov testified that he started working at JSCB Tolyattikhibank in 2014 and has served as defence chairman of its management board since 2015. In March 2014, the chairman of the bank's management board, A.Ye. Popov, told him that JSCB Tolyattikhibank represents a number of shareholders of OJSC TOAZ under powers of attorney and invited him to become a representative of one of these companies, Bairiki, at the general shareholders' meeting of OJSC TOAZ. He agreed. On the basis of a power of attorney from Bairiki, JSCB Tolyattikhibank granted him a power of attorney to attend the general shareholders' meeting of OJSC TOAZ. In March 2014 he attended the shareholders' meeting and voted as instructed in the power of attorney. In April 2015 he and A.Ye. Popov flew to the United States, where A.Ya. Popov introduced him the S.V. Makhelai, who is the sole shareholder of JSCB Tolyattikhibank.

Witness M.S. Mezhenina testified that she started working at JSCB Tolyattikhibank in 2005. In 2014 she worked as head of the bank's operational office on site at OJSC TOAZ. In March 2014, the chairman of the bank's management board, A.Ye. Popov, told her that JSCB Tolyattikhibank represents a number of shareholders of OJSC TOAZ under powers of attorney and invited her to become a representative of one of these companies, Trafalgar, at the general shareholders' meeting of OJSC TOAZ. She agreed. On the basis of a power of attorney from Trafalgar, JSCB Tolyattikhibank granted her a power of attorney to attend the general shareholders' meeting of OJSC TOAZ. In March 2014 she attended the shareholders' meeting and voted as instructed in the power of attorney.

Witness V.N. Botov testified that he worked at JSCB Tolyattikhibank's depository from 2003 to May 2008 as an employee in the special depository department and became the director of the depository in January 2007. He currently works as the same bank's financial director. JSCB Tolyattikhibank's depository acted on the basis of the Regulation on the Depository and the Terms and Condition for Depository Activity developed by the bank. The depository records and stores depositors' securities. At the depository, he handles the opening and closing of depository accounts and transactions involving depository accounts. Among JSCB Tolyattikhibank's depositors were foreign companies that held shares in OJSC TOAZ. The basis for opening a depository account was an application from the customer to accede to JSCB Tolyattikhibank's Terms and Conditions for Depository Activity, which was posted on the bank's freely accessible website. In addition, a legal entity must provide the bank with a certain list of documents, which is specified in the Terms and Conditions for Depository Activity, including their constitutional documents and a questionnaire. These documents were received from foreign legal entities by post or courier and were checked by employees in the bank's legal department. Instructions to carry out transactions with the depository accounts were sent directly to the depository.

The signatures in the applications to accede to JSCB Tolyattikhibank's Terms and Conditions for Depository Activity and the questionnaires of depositors Silvergrove, Tornton, Riverdelle, Todan, AS Industries, Sanita, Halnure, and Nitrochem in the name of an employee of JSCB Tolyattikhibank's depository appear to be his signatures. He does not remember the circumstances surrounding the bank's receipt of these documents.

When he was working at JSCB Tolyattikhibank's depository, OJSC TOAZ's registrar asked the bank for information about OJSC TOAZ's shareholders and the number of shares they held. In such cases, he provided the registrar with information about the depositors who held shares in OJSC TOAZ.

The depository's work was overseen by deputy chairman of the management board of JSCB Tolyattikhibank Denisov. Neither chairman of the management board of JSCB A.Ye. Popov nor Denisov have him any instructions to carry out transactions with the depository account. At work he uses the email address botov@thbank.ru. He never corresponded with S.V. Makhelai by email and does not know S.V. Makhelai's email address.

Defence counsel Grebenshchikov, who provided services to JSCB Tolyattikhibank, participated in his interview during the preliminary investigation. He does not know who paid for this defence counsel's services.

Witness G.A. Burakov testified that he worked as head of JSCB Tolyattikhibank's treasury from 2007 to 2012. When he worked at the bank, he used the email address burakov@thbank.ru. One of the treasury department's tasks was to attract funds from foreign companies for placement in deposit accounts. He does not know any of the foreign companies' employees. The foreign companies contacted JSCB Tolyattikhibank themselves and offered to deposit their funds. He does not know Michaela Britton or Judith Ryba. As for the email correspondence with these individuals, he can clarify that he speaks English. For this reason, the bank's employees would come to him with requests to translate various documents for foreign customers, which he then sent by email. He does not know the company Tornton or its director, Andrew Greenfield. As for the power of attorney in his name from said company dated 21/01/2011, which was found on the bank's server, he cannot provide any clarification.

Witness I.S. Demina (Lazareva) testified that she worked as an economist at JSCB Tolyattikhibank's depository from 2007 to 2010. Her duties included opening, maintaining, and closing depository accounts, conducting transactions with those accounts, providing depository account statements, and providing information about the shareholders at the request of the registrars. The bank's depository held depository accounts for foreign companies that held shares in OJSC TOAZ. She does not remember the names of these companies. In order to open a depository account, foreign companies submitted the necessary set of documents. These documents were checked by employees of the bank's legal department to

ensure they were complete and accurate. She carried out share transfer transactions using computer software based on orders received from the holders of the shares. Orders and other documents from foreign companies were received in the manner indicated in their questionnaires. Sometimes she helped the depository's customers by filling out the necessary documents and sending them to the customer for signing. The orders she received for the debiting and crediting of OJSC TOAZ shares from the companies Halnure, Wickerton, Trafalgar, Tech-Lord, Nitrochem, Instantania, Todan, Kamara, and Silvergrove dated 29-30 January 2009 were accepted and executed by her in accordance with the standard procedures. She does not know any of the employees of these companies. She did not receive any instructions from the bank's senior management regarding the depository's operations. She worked in accordance with its internal regulations.

Witness A.V. Golub testified that he worked as legal counsel at JSCB Tolyattikhibank from 2008 to 2015. JSCB Tolyattikhibank has a depository. In order to open a depository account, a customer must fill out an application to accede to the bank's terms and conditions for depository activity. This application was considered a depository agreement. Such applications were sent to the depository. He and the bank's other lawyers would check the application to accede to the Terms and Conditions for Depository Activity and the customer's questionnaire only to make sure they were filled out correctly. The lawyers did not verify the authority of their representatives. The applications for accession to the Terms and Conditions for Depository Activity that were submitted to him from the companies Instantania, Bairiki, Kamara, and Trafalgar bear his signature, which means that he checked them for accuracy. He does not know any of the employees of these companies.

Witness G.A. Steglenko testified that he started working as general counsel of JSCB Tolyattikhibank in 1995. The duties of his department's employees included checking agreements and other documents received by the bank to make sure they complied with the law. Until June 2014, employees in the legal department were entitled to certify the signature specimen cards of persons authorised to dispose of funds in transaction accounts. The signatures of persons authorised to dispose of the funds in an account were certified after their identity was verified. Sometimes customers did not come in person to the bank but sent notarised signature specimen cards.

JSCB Togliattikhibank owns a depository. Previously, JSCB Togliattikhibank concluded depository agreements with depositors. Then it started to open depot-accounts on the basis of the client's application for accepting the Terms and Conditions for the activities of JSCB Togliattikhibank with regard to depository activities, which were submitted to the bank depository. Such a statement was considered a depository agreement. These statements were checked and verified for completeness and accuracy by the employees in the legal department of the bank. The identities and powers of attorney of the persons signing the acceptance statements were not checked by employees of the legal department. Depository applications by employees of the legal department were not checked. The applications for accepting the Terms and Conditions for conducting depository activities from the companies Riverdelle, Thornton, AS Industries, Borgat, Halnure signed in the name of a lawyer were similar to his. He does not remember the circumstances surrounding the signing of these applications. He did not see employees of any of these companies.

Witness Zh.I. Oreshkina testified that from approximately 1996 to 2010 she worked as an operations analyst in JSCB Togliattikhibank. Since 2012 she has been working as a specialist in the Togliatti branch of OJSC Moscow Share Centre. She does not know whether they were shareholders of TOAZ, Riverdelle, Sanita, AS Industries, Todan, Silvergrove, Halnure, Wickerton, Instantania, Bairiki, Trafalgar or Borgat. The signature in the loan agreement No. 0946 dated 07.05.2007 between JSCB Togliattikhibank and Tech-Lord resembles her signature. She is not acquainted with the director of this company. She does not remember the circumstances of signing this agreement. She herself did not take the initiative in concluding and signing this agreement.

Witness I.V. Malov testified that he joined JSCB Togliattikhibank in 2008 as deputy head of the security service, and since 2012 he has been employed as head of the information and analytical department. He could not explain anything about the power of attorney in his name from the company Leighton found on the bank's server dated 04.05.2011. He does not know this company or its director, Catherine van Vezle.

Witness S.I. Arkhipova testified that she joined JSCB Togliattikhibank in 1995, and since 2005 she has been the head of the consumer loans department. She is not familiar with Sanita or its directors.

She could not explain anything about the powers of attorney in her name from the said company dated 07.06.2007, 21.01.2011 and 21.06.2012.

Witness A.V. Meleshchenko testified that she joined JSCB Togliattikhibank in 1995. Since 2005 she has been head of the consumer banking department. She is not familiar with Wickerton or its director Menno Jordaan. She could not explain anything about the powers of attorney in her name from the company “Wickerton” dated 21.01.2011 and 21.06.2012. The power of attorney dated 21.06.2012 gives her old passport number and old home address.

Witness E.E. Vasyanina testified that she has worked in JSCB Togliattikhibank in various positions since 2001. She is not familiar with the company Riverdelle or its director Majorca de la Fuente. She could not explain anything about the powers of attorney in her name from the company Riverdelle dated 21.01.2011 and 21.06.2012. She does not remember carrying out any actions on behalf of Riverdelle. She would ask one of the bank’s managers to represent the interests of a foreign company.

Witness V.V. Puzin testified that he has worked as a driver in JSCB Togliattikhibank since 1994. At the request of A.E. Popov, Chairman of the Board of the Bank, he represented the interests of foreign companies, but he does not remember which ones and under what circumstances. He could not explain anything about the powers of attorney in his name from the Silvergrove company dated 21.01.2011 and 21.06.2012. He cannot explain anything about the use of his last name as a representative of the companies Universal Stevedore Service Limited, Shiretype, T.L.P. SA Tech Lord Projects, Questroyal Investment Inc. and Wickerton. He cannot remember the circumstances of his signing the order for the transfer of Transammiaik shares to OJSC Florenta, on behalf of Universal Stevedore Service Limited.

Witness I.V. Kuznetsova testifies that she worked at JSCB Togliattikhibank from 2001 to 2016. She is not familiar with the foreign company Morumbi Limited or its director Menno Jordaan. She did not carry out any actions under power of attorney dated 04.05.2011 on behalf of this company.

Witness E.N. Kadyrova testified that she has worked at JSCB Togliattikhibank since 2002. Her latest position is as lead economist in the corporate lending department. She is not familiar with the Steel Pipe Company or its Director Andrew Greenfield. She did not carry out any actions under power of attorney dated 21.01.2011 on behalf of this company. She cannot explain anything about her email to Judith Riba about the company Sun Pacific.

Witness O.N. Anisimova testified that she has worked in various positions at JSCB Togliattikhibank since 2007, and since 2010, she has been head of operations. She may have signed a claim assignment agreement dated 16.01.2012 between the companies Nitrochem UK and Niteroi Limited as the representative of the latter. She does not remember the circumstances in which she represented the interests of Niteroi Limited. She is not acquainted with the director of this company.

Witness M.V. Anikina testified that she has worked at JSCB Togliattikhibank since 1994, and since 2006 she has been head cashier. With regard to the “Nitrochem (UK)” application shown to her, seized from JSCB Togliattikhibank, she can confirm that the signature in the Sample Signature column resembles her signature. She does not know anything about the activities of this company. The signature in the claim assignment agreement dated 16.01.2012 between the companies Nitrochem (UK) and Niteroi Limited in the name of M. Anikina is similar to hers, but she does not remember the circumstances of the signing. She would ask one of the bank’s managers to sign this kind of document.

Witness L.I. Novikova testified that she worked at OJSC TOAZ from 1977 until 2002 in the accounting department as head of finance, and from 2002 to May 2016 as the chief accountant of CJSC Corporation TOAZ. Regarding the power of attorney from the company Tech-Lord in her name, she agrees that the signature in the power of attorney is similar to hers, but does not remember this power of attorney. The signatures on behalf of the Tech-Lord company in the agreement on opening a bank account between JSCB Togliattikhibank and the company Tech-Lord, in the depositary agreement between JSCB Togliattikhibank and the company Tech-Lord and in the application of the company Tech-Lord are like hers, but she does not remember these agreements. She never took the initiative in representing the interests of foreign companies. She might do it at someone else's request.

She is not able to explain anything regarding the mention of her name as a representative of Triumph in the minutes of the general meeting of participants of LLC Tomet dated 25.04.2005 and as a representative of Chimrost Trading AG in the minutes of the general meeting of participants of LLC Nitro-Kuban from 04.02.2009. These companies are not known to her and she did not take part in these general meetings.

Witness A.S. Titov testified that from 2002 to 2010 he worked in various positions in OJSC TOAZ and CJSC Corporation TOAZ. It is possible that he represented the interests of Sun Pacific Development Company Limited at meetings of participants of LLC Tomet and LLC Nitro-Kuban, but does not remember the circumstances. He does not know anything about San Pacific Development Company Limited. He did not represent the interests of this company at his own initiative, but at someone's request. He knows that the company Nitrochem bought products from OJSC TOAZ and paid for it with letters of credit.

Witness P.G. Tishin testified that he knows English and from 1995 to 2014 he worked as a translator for the external relations department at OJSC TOAZ. He received requests to translate documents he received from the head of the department S.N. Titov. During his time at OJSC TOAZ, he often translated documents related to the supply of products to the Nitrochem company. The founding documents submitted to him by the companies Sanita, Thornton, and Riverdelle were translated by him.

Witness N.I Sumina testified that she knows Spanish, English and Italian, and from 1995 to 2011 she worked as a translator in the external communications department of OJSC TOAZ. In 1997, she translated the charter of the company Tech-Lord. She received requests to translate documents solely from the head of the department, S.N. Titov.

Witness O.Yu. Kotova, whose testimony was made public due to her unknown whereabouts, testified that she knows German and English, and from 2007 to 2009 she worked as a translator in the external relations department of OJSC TOAZ. At the request of her head of department, S.N. Titov she translated the founding documents of the Borgat company. On 15.10.2008, on behalf of Titov, she verified the translation of documents at the notary Ovchinnikova. To whom she subsequently handed over these documents, she does not remember (volume 382, case file pages 187-190)

Witness S.N. Titov testified that from 1995 to 2012 he worked at OJSC TOAZ as head of the external relations department. Sometimes employees in the external relations department translated documents at the request of employees of JSCB Togliattikhimbank. He does not know anything about the long-term agreement for the purchase and sale of ammonia dated 01.01.2001 between OJSC TOAZ and the company Nitrochem and he did not translate this document. He cannot explain anything about the translation of the founding documents of the companies AS Industries, Sanita, Thornton, Riverdelle, Tech-Lord, Borgat, Trafalgar, Todan, Kamara, Bairiki, Halnure.

Witness S.N. Titov confirmed his testimony at the preliminary investigation, according to which the constitutional documents of the foreign companies A.S. Industries, Trafalgar, Kamara, Todan, Thornton, Wickerton, Riverdelle, Sanita, Silvergrove, Nitrochem, Borgat, Tech-Lord, Instantania, and Bairiki were translated by the employees of the external relations department of OJSC TOAZ. He gave them directions to translate those documents and to have them notarised. (case file vol. 382 pp. 102)

Witness N.M. Ovchinnikova testified that she works as a notary in the city of Tolyatti. She does not recall notarising the translators' signatures, but confirms her testimony at the preliminary investigation, according to which, in August 2007, she witnessed the signature of the translator P. G. Tishin on the translation of the constitutional documents of Silvergrove, Riverdelle, Sanita and Thornton. On 15.10.2008 she witnessed the signature of the translator O.Yu. Kotova on the constitutional documents of Borgat. In September and October 2012, she witnessed the signatures of the translator E.M. Vikhoreva on the translations of the constitutional documents of Trafalgar, Todan, Kamara, Bairiki, and Instantania, and on 01.10.2012 she witnessed the signature of the translator N.I. Sumina on the translation of Halnure documents. (case file vol. 384 pp. 36-88, 90-96)

Witness V.G. Grishina testified that, from 1992 to 2009, she worked as a notary in the city of Tolyatti. She does not recall notarising the translators' signatures, but confirms her testimony at the preliminary investigation, according to which, on 16.09.1997, she certified the signature of the translator N.I. Sumina on the translation of the Tech-Lord commercial activity registration journal. (case file vol. 384 pp. 100-102)

Witness O.K. Kornelayeva testified that she works as a notary in the city of Tolyatti. On 18.01.2001, S.N. Titov, an employee of OJSC TOAZ, attended her office to witness his signature on the translation of a long-term agreement for the sale and purchase of ammonia dated 01.01.2001 between OJSC TOAZ and Nitrochem. She witnessed S.N. Titov's signature on the translation and made a corresponding entry in the notarial deeds register. Furthermore, on 07.06.2002, she witnessed the signature of L.N. Zhukova on the translation of the constitutional documents of A.S. Industries, and, on 29.04.2005, she witnessed the signature of O.V. Komashcheva on the translation of the same documents.

Witness G.N. Panfilov testified that, in 2014-2015, he worked as legal adviser at JSC Uralchem. In September 2014, following an assignment of his superior Mr Yermizin, who was deputy chief legal officer of Uralchem, he and Mikhaylov went on a business trip to the islands of Nevis and St Lucia to establish contact with the companies there located, which were the trustees of OJSC TOAZ shares. On 10.09.2014 they arrived at Charlestown, Government Road, Springates East, Nevis Island, which is the location of the registered address of Bairiki and its registration company Trust Service Nevis Limited. This building houses several offices. The employees of those offices explained to them that Trust Service Nevis Limited had changed address, and that they did not know of a company called "Bairiki". Using the local telephone registry, they discovered that Trust Service Nevis Limited is located at Longpoint Road, Farm Estate, Nevis Island. At this address, they found a commercial and office building, on the second floor of which they found the office of Trust Service Nevis Limited and met with the representative of the company named Nicole. Nicole explained that she could not disclose any information about Bairiki because that would require the permission of the person or persons entered on the register and entitled to give directions in respect of that company.

Thereafter, he and Mikhaylov proceeded to the island of St Lucia, 10 Manuel Street, Castries, which is the location of the registered address of Kamara and its registration agent, Corporate Agents St Lucia. Upon arrival at that address, they met a young woman, secretary at Corporate Agents St Lucia. The young woman confirmed that this was the registered address of Kamara and that its registration agent was located there, but that the management of Kamara was not on the island of St Lucia. They asked for the managers' contact details, which the young woman refused to provide.

In October 2014, he and Mikhaylov travelled to the island of Anguilla, the location of Trafalgar, which is the trustee of the OJSC TOAZ shares. Having arrived at Bobrow Commercial Complex, The Valley, Anguilla, they found Sterling Corporate Limited, the registration agent of Trafalgar. They met with a young woman who introduced herself as Kimberly Fleming Griffiths, director of Sterling Corporate Limited. Ms Griffiths explained to them that the address in question was only the registered office of Trafalgar, and that the management of the company was not at that address. According to Griffiths, all her instructions in relation to Trafalgar came from a Wahid Hussein, employee of Corporate Agents Corpag Service Switzerland. At their request, Griffiths wrote down Wahid Hussein's name, place of work and email address on a Sterling Corporate Limited business card. From public sources, they learned that Wahid Hussein was a manager of Corpag Services Switzerland, a Corpag Group company. The Corpag Group specialises in setting up and supporting offshore companies all over the world. The shareholder and managing director of the Corpag Group and chairman of Corpag Service Switzerland is James Walfenzao, who also is the director of Trafalgar. The director of Corpag Service New Zealand is Cathy Walfenzao, who also was the director of Instantania. Another director of Corpag Service Switzerland is Wolfgang Ott, who was the director of Kamara.

In January 2015, he and Militsyn travelled to the Island of Tortola, the location of the offices of Instantania, Riverdelle, Sanita, Silvergrove and Wickerton. On 28.01.2015, he and Militsyn arrived at Road Town, Palmgrove House, Tortola which is the location of the registered address of those companies and their registration agent Corporate Agents BVI Ltd. In this building, they met Corporate Agents BVI representatives who introduced themselves as Desiré Whitley and Jonel Wontripool, registration company

managers. Whitley and Wontripool told them that they were unable to disclose information about the said companies without the permission of the persons indicated in the register, and suggested that they write an official letter to the persons who control those companies. Whitley and Wontripool wrote down on a sticker their email addresses to which such letter could be sent. They have not been able to meet with any of the managers of Instantania, Riverdelle, Sanita, Silvergrove or Wickerton.

Witness A.Yu. Mikhaylov testified that he works as a legal adviser JSC Uralchem. He is a graduate in law and speaks English. In September 2014, following an assignment of his superior, he and Panfilov had a business trip to the islands of Nevis and St Lucia to establish contact with the representative of the foreign companies that own and administer OJSC TOAZ shares. On 10 September 2014, he and Panfilov arrived at Charlestown, Government Road, Springates East, Nevis Island, which is the location of the registered address of Bairiki and its registration company Trust Service Nevis Limited, where they learned from the office employees that they did not know of a company called "Bairiki" and that Trust Service Nevis Limited had changed address. Using a registry, they learned the new address of Trust Service Nevis Limited, which was at Longpoint Road, Farm Estate, Nevis Island. Upon arrival at that location, they found the office of Trust Services Nevis Limited and met a female employee of that company. The Trust Service Nevis Limited representative told them, that she knew of Bairiki, but that she was not permitted to disclose information about that company without the permission of a person registered as an owner of the company.

Thereafter, he and Panfilov proceeded to the island of St Lucia for a meeting with the representatives of Kamara, which has its registered office at 10 Manuel Street, Castries, St Lucia. At that address, they met a representative of Corporate Agents St Lucia Limited, which is the registration agent of Kamara. The representative of the registration agent told them that the office of Kamara was indeed at that address, but that none of the company's managers were on the island. The registration agent's representative refused to provide the details of Kamara's managers.

In October 2014, he and Panfilov travelled to the island of Anguilla, the location of Trafalgar. That company's registered address is located at Bobrow Commercial Complex, The Valley, Anguilla, at which they found the registration agent of Trafalgar, Sterling Corporate Limited. They met with Kimberly Fleming Griffiths, director of Sterling Corporate Limited. Ms Griffiths told them that this address was the location only of Trafalgar's registered office, whereas the company's management was not at that address. According to Griffiths, all her instructions regarding Trafalgar came from a Wahid Hussein, employee of Corporate Agents Corpag Service Switzerland. At their request, Griffiths wrote down Wahid Hussein's name, place of work and email address on a Sterling Corporate Limited business card.

Witness F.O. Militsyn testified that he works as the head of the contracts and financial operations support department at JSC Uralchem. In 2015, following an assignment of his superior, he and Panfilov had a business trip to the island of Tortola for meetings with the representative of the companies that own OJSC TOAZ shares, and their trustees. The companies in question were Instantania, Riverdelle, Sanita, Silvergrove and Wickerton. During the business trip, he acted as English interpreter. All of the companies had the same address, Road Town, Palmgrove House, Tortola, at which they found the office of the companies' registered agent, Corporate Agents BVI Limited, and met two young women, who introduced themselves as managers of Corporate Agents BVI Limited.

The young women told them that the OJSC TOAZ holding companies and their managers were not at that address, and suggested they would provide them with all the information, which the young women would forward to the authorised persons. For this purpose, the young women gave them their email addresses.

Witness S.A. Kolgan stated that she works as the head of the field tax inspection department at Interregional Inspectorate No. 3 for Large Taxpayers. In 2014-2015, she took part in the field tax inspection of OJSC TOAZ for 2011 through 2013. During the inspection, it was found that OJSC TOAZ was exporting ammonia at prices that were more than 20% lower than the market, and also that OJSC TOAZ and Nitrochem were affiliated. To verify these findings, she ordered an expert examination, which was conducted by the specialists of the Center Research Institute. The specialists of the Center Research Institute reached the same conclusions. Based on the inspection's findings, additional profit tax was assessed on OJSC TOAZ.

Witness A.V. Shuikov stated that he used to work at the field tax inspection department of Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service. He took part in the field tax inspections at OJSC TOAZ in 2009-2010. During those inspections, it was found that in 2009 and 2010, OJSC TOAZ was exporting ammonia at prices that were more than 20% lower than the market. It was also found that OJSC TOAZ and Nitrochem were affiliated. Based on the inspection's findings, OJSC TOAZ was held liable for additional tax. OJSC TOAZ contested the decision to hold it liable for the tax violation committed, but the court denied the complaint.

Expert N.G. Semilyutina whose statement was read out loud in view of her inability to appear in court stated that she had conducted a comprehensive economic and legal forensic examination jointly with expert S.D. Valentey. The report on that examination was produced on 15.06.2015. Some arithmetic mistakes were made during the examination. Once such mistakes were corrected, it was found that the total quantity of Ak (GOST 6221-90) liquid anhydrous ammonia sold by OJSC TOAZ to Nitrochem in 2008-2011 was 5,473,451.248 metric tons with a market value of RUB 69,891,316,152.92. The total quantity of B (GOST 2081-92) carbamide sold by OJSC TOAZ to Nitrochem in 2008-2011 was 1,791,515.07 metric tons with a market value of RUB 15,090,160,244.42. The total market value of ammonia and carbamide sold by OJSC TOAZ to Nitrochem came down to RUB 84,981,476,397.34 (volume 368, pp. 205-233, 243-247, 261-267).

Witness I.Ye. Matveyev stated that he works as a deputy director of the All-Russia Institute for Market Research. In 2012, on instructions from the tax inspectorate, he conducted a research project to check if the prices for ammonia and carbamide exported by OJSC TOAZ in 2008-2011 were in line with the market. He compared the prices charged by OJSC TOAZ with those for similar products, as published in specialty publications, which he adjusted using special coefficients. As a result, he came to the conclusion that OJSC TOAZ's prices were more than 20 percent below the market.

Witness V.M. Kornilov stated that from 1991 to 2003, he had worked as chairman of the property fund of Samara Region. In 1991, during the privatization of Togliattiazot Industrial Association, he met V.N. Makhlai and E.A. Korolev. After Togliattiazot was privatized, he was elected to the board of OJSC TOAZ's directors as a representative of the property fund of Samara Region. For a number of years after the privatization of Togliattiazot, he continued to be reelected to OJSC TOAZ's board of directors annually, out of sheer inertia. He was first invited to join the board of OJSC TOAZ's directors by Makarov, and then by Korolev. V.N. Makhlai was one of OJSC TOAZ's majority shareholders since the block of shares he held allowed him to have two or three directors elected to the board. Before leaving the Russian Federation, V.N. Makhlai did not vote for board candidates himself at the general meetings of shareholders. On V.N. Makhlai's instructions, his ballots would be filled out by Makarov or Korolev. At times, some of the members of the board of directors would fail to attend the meetings, but the board of directors took their opinions submitted in writing into consideration. The board of directors recommended OJSC TOAZ's annual reports for approval by the general meeting of shareholders. He never went into those reports in detail and never tried to get to the bottom of things. He scanned through the documents adopted at the meetings of the board of OJSC TOAZ's directors but never studied them in detail. When voting on the issues on the agenda of board meetings, he took his cues from Makarov and Korolev whose opinions he trusted. He does not know anything about Nitrochem or the way prices were set for OJSC TOAZ's products. He does not know anything about the long-term ammonia purchase agreement between OJSC TOAZ and Nitrochem.

In view of the discrepancies found, **testimony given by witness V.M. Kornilov at the preliminary investigation stage** was read out loud, according to which he had been a member of OJSC TOAZ's board of directors from 1992 to approximately 2011. He signed the 03.02.2011 minutes of the meeting of the board of OJSC TOAZ's directors. Korolev brought these minutes to him in Samara. He familiarized himself with the minutes of that meeting. He had no objections on any of the issues on the agenda, so he signed the minutes. He does not remember whether Korolev brought him OJSC TOAZ's draft annual report for 2010 that was approved at that meeting or any other attachments to the minutes (volume 402, pp. 174-182);

Witness O.A. Antoshin stated that from 2011 to March 2017, he had worked as an adviser at OJSC TOAZ, and then as a deputy director of CJSC TOAZ Corporation for security. He was introduced to S.V.

Makhlai by V.N. Makhlai in London, in the first half of 2011, when V.N. Makhlai was still chairman of the board of OJSC TOAZ's directors. At the time he was hired, S.V. Makhlai was chairman of the board of OJSC TOAZ's directors. When in 2011 Korolev was appointed OJSC TOAZ's general director, S.V. Makhlai told him that all issues had to be approved by Korolev. S.V. Makhlai made all tactical decisions jointly with Korolev, but all strategic decisions were made by S.V. Makhlai alone. During the time of his employment, he often met with S.V. Makhlai in Switzerland, the United Kingdom and the USA. After S.V. Makhlai was removed from his position as chairman of the board of OJSC TOAZ's directors by a court order, he continued to manage the company. He personally witnessed OJSC TOAZ's top management, including Korolev, Kazachkov, Neplyuyev, Mezheyedov, Grishin, Suslov and others visit S.V. Makhlai in Europe to report on their activities, and S.V. Makhlai would give them all kinds of instructions. In addition to personal meetings, he communicated with S.V. Makhlai via electronic mail. S.V. Makhlai used the address officemail@internet2005.com.

V.N. Makhlai was a major OJSC TOAZ's shareholder, but he then gave some of his shares to S.V. Makhlai as a gift. The shares the Makhlais owned were formally held by foreign companies. Makhlai owned and managed the shares through a complicated chain of foreign companies, of which AKB Togliattichembank was also a part. For all intents and purposes, these foreign companies were first managed by V.N. Makhlai, and then, after 2011, by S.V. Makhlai. V.N. Makhlai, and then S.V. Makhlai, controlled 86% of OJSC TOAZ shares. Of those, some 10-12% were owned by Ameropa. When these criminal proceedings were initiated against OJSC TOAZ's top management, S.V. Makhlai decided to sell his shares on OJSC TOAZ. On instructions from S.V. Makhlai, he was looking for buyers for the shares. While he was looking for such buyers, S.V. Makhlai confirmed that he (S.V. Makhlai) owned 76% of OJSC TOAZ shares and also controlled the block of shares owned by Ameropa. S.V. Makhlai ran into difficulties selling his shares since he was unwilling to reveal to potential buyers his share holding arrangements and the real owners. For that reason, buyers could not form an opinion on the true state of affairs at OJSC TOAZ.

Ameropa was owned and managed by Zivy and Ruprecht. Almost all of OJSC TOAZ's products were exported through Ameropa. S.V. Makhlai wouldn't allow any other buyers, and if a new buyer appeared offering good terms, S.V. Makhlai referred the contract to Ameropa to be carried out.

Price setting at OJSC TOAZ was formally handled by its pricing committee. In reality though, product pricing was set by V.N. Makhlai first, and then by S.V. Makhlai. S.V. Makhlai had a trusted representative on the pricing committee—Donald Knapp. The job of the pricing committee was to find justification for the price set by S.V. Makhlai, and do it in a manner that would allow S.V. Makhlai and Korolev receive their share of profits, to the tune of 15-20% of the value of the product in question. S.V. Makhlai told him he was receiving his share of profits through foreign dealers he controlled and through which the products would then be sold.

In 2011, V.N. Makhlai, and then S.V. Makhlai asked him to collect information about the companies controlled by Korolev's brother that handled the sales of OJSC TOAZ-produced carbamide on the Russian market. He collected such information and passed a list of such companies on to S.V. Makhlai.

Witness K.I. Igumnova stated that before 2004, she used the name Tupeyeva. From 1976 to 2002, she had worked at OJSC TOAZ. From approximately 1993 to 01.08.2002, she had been OJSC TOAZ's chief accountant. The copy of the long-term ammonia purchase agreement of 01.01.2001 between OJSC TOAZ and Nitrochem that she had been shown has her signature on it. She does not remember the circumstances surrounding the making of that agreement.

Witness N.V. Neplyuyev stated that from 2006 to January 2015, he had worked at LLC Ernst and Young, which provided auditing services to OJSC TOAZ. From 2015 on, he had worked as a deputy general director for economics and finance at CJSC TOAZ Corporation. In 2010-2015, alongside other company employees, he took part in the preparation of auditor's reports for OJSC TOAZ. While preparing such reports, the auditors needed to familiarize themselves with the long-term ammonia sale agreement referred to in contracts between OJSC TOAZ and Nitrochem. They raised this issue with OJSC TOAZ's director for economics and finance Knapp. Knapp stated that OJSC TOAZ did not have that agreement on hand but promised to resolve the issue of making the agreement available with the chairman of the board of directors.

In 2012, Knapp arranged for a meeting with the chairman of OJSC TOAZ's board of directors S.V. Makhelai in Switzerland. During the meeting, S.V. Makhelai also asserted that he represented the owner of OJSC TOAZ. The meetings was also attended by Beat Ruprecht who was introduced as a representative of Nitrochem. Asked about making the long-term agreement between OJSC TOAZ and Nitrochem available to the auditors, Ruprecht said that the agreement would not be made available, citing Swiss law, which allowed for limiting third-party access to such documents.

Witness Yu.I. Popov, whose personal information was held confidential, stated that from 1994 to 2002, he had worked at entities affiliated with Togliattiazot. He is aware of the companies Nitrochem, Tech-Lord and PPFM, which opened transaction accounts at AKB Togliattichembank and maintained their shares in OJSC TOAZ at the bank's depository. Nitrochem was represented by V.A. Semyonova under a power of attorney. Tech-Lord was represented by L.I. Novikova, and PPFM by I.I. Popov.

In view of the discrepancies identified, **witness Yu.I. Popov's testimony given at the preliminary investigation stage** was read out loud in court, according to which he had witnessed a conversation between the chairman of AKB Togliattichembank's management board V.V. Chmyshuk and A.V. Makarov when they were deciding on the need to raise additional funding for OJSC TOAZ. For that purpose, free cash balances had to be deposited into accounts of foreign companies. In a while, AKB Togliattichembank opened accounts for foreign companies Tech-Lord, Nitrochem and PPFM brought in by A.V. Makhelai. After signing the agreements, said companies deposited approximately USD 3 million, which the bank issued to OJSC TOAZ as a loan.

After the 4th issue of OJSC TOAZ shares, Chmyshuk was approached by Makarov who inquired whether it would be possible for Tech-Lord, Nitrochem and PPFM to purchase OJSC TOAZ shares. At the time, AKB Togliattichembank was not authorized to open C-type accounts required for the purchase, so this would not be possible. Some time after that conversation, some USD 10 million was received in the accounts of Tech-Lord, Nitrochem and PPFM, which were converted into rubles and transferred to the account of TOAZ-Invest. Shortly thereafter, A.V. Makhelai told Chmyshuk that Tech-Lord, Nitrochem and PPFM were OJSC TOAZ's shareholders and asked him for advice on how the shares owned by said companies could be put in trust with a single person. Chmyshuk proposed to enter into trust agreements. The way he understood it from the conversation between Chmyshuk and A.V. Makhelai, Tech-Lord, Nitrochem and PPFM were affiliated with the Makhelai family. Tech-Lord, Nitrochem and PPFM entered into agreements to put their OJSC TOAZ shares in trust with AKB Togliattichembank. Tech-Lord was represented by S.P. Novikova, and Nitrochem by V.A. Semyonova, V.N. Makhelai's love interest.

As regards deposit agreement No. 0844 of 15.01.2001 between Nitrochem UK and AKB Togliattichembank, he knows that it was signed on behalf of the chairman of the bank's management board Chmyshuk by his secretary I.A. Achkurina. Jeremy Rothwell, representative of Nitrochem UK, never contacted the bank for making the agreement (volume 383, pp. 165-170).

Witness P.I. Ivanov, whose personal information was kept confidential, stated that he had spent over 10 years working at the OJSC TOAZ's unit that handled export sales of ammonia and carbamide. After the privatization of OJSC TOAZ, V.N. Makhelai came to own some 6% of shares. Subsequently, by acquiring extra shares through companies V.N. Makhelai and people he knew controlled, V.N. Makhelai and his family accumulated over 50% of OJSC TOAZ shares. OJSC TOAZ's products were largely exported through several traders. By 1998, all of OJSC TOAZ's exports were going exclusively through AMOTOAZ, a company created in the USA by V.N. Makhelai and Felix Zivy. Furthermore, ammonia and carbamide were being sold at a discounted price while AMOTOAZ would then resell the products abroad at market prices. The difference would then be remitted to V.N. Makhelai and Ameropa to do as they saw fit with. In 1998, that arrangement was described in detail in the article entitled "The Scam" in *Rossiyskaya gazeta* newspaper. Publication of that article triggered the commencement of criminal proceedings against V.N. Makhelai and the head of OJSC TOAZ's export service Smykov. Smykov visited different institutes and had the issue resolved by obtaining amorphous statements to the effect that the market had not been sufficiently studied, that it was a very specific market, that the ammonia pipeline used was a one of a kind logistical element, and so no statistics on that market were maintained. This allowed for substantiating the prices at which the plant

sold its products—first to AMOTOAZ, and then to Nitrochem. For that reason, collaboration between OJSC TOAZ and AMOTOAZ ceased.

After that, OJSC TOAZ began exporting its ammonia and carbamide through Nitrochem—a subsidiary of Ameropa. In January 2001, OJSC TOAZ entered into an agreement with Nitrochem on the terms that were extremely unfavorable for the former. Under that agreement, all ammonia exports would be purchased by Nitrochem. This agreement was brought in January 2001 by Sergey Makhlai, so that it could be reviewed and signed. After OJSC TOAZ's relevant services reviewed the agreement, it was signed for Nitrochem by the Zivys, both the father and the son, and by general manager Makarov and chief accountant Tupeyeva for OJSC TOAZ. He had made a copy of the long-term agreement of 2001 between OJSC TOAZ and Nitrochem available to the investigator during the questioning. V.N. Makhlai wouldn't sign that agreement in an effort to pass the buck and delegate the responsibility for making major agreements to Makarov.

After that agreement was signed, the setting of prices for OJSC TOAZ's products would become subject to a simplified procedure. Nitrochem's chief executive Ruprecht would send a notice indicating the required product quantity and the price he would pay. Ruprecht's price offers were accepted by OJSC TOAZ with few objections, if any. To speed up document processing, OJSC TOAZ would correspond and communicate with Nitrochem by phone through Ameropa's representative office in Moscow headed by Lyapunova..

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Thereafter, Nitrochem resold the products of OJSC TOAZ to Algeria, Turkey and America. Sergei Makhlai, together with Alen Spiritous, exercised control on the American side. The information about the conditions existing on the global fertiliser market was virtually inaccessible to the employees of the OJSC TOAZ export department. None of the managers who headed the export department had ever been to a training course or annual conferences where suppliers, buyers and traders would meet and where a market survey would be conducted. Not only such a task had never been posed to them, but whenever an employee showed curiosity this would raise suspicions of others. According to the information they managed to obtain, the prices at which the products were sold to Nitrochem differed from the prices on the global market by 30-40%. In general, the employees received all price-related instructions from Mr Smykov, who said that everything had been agreed upon with Makhlai. In 2005, the heads of OJSC TOAZ V.N. Makhlai and Makarova moved to London; however, this scheme continued to be used until recently.

In 2011, when Korolev, who witnessed all the inspections and interactions with the tax and other authorities regarding the investigation into the criminal cases, became the general director of OJSC TOAZ, a price committee was set up at OJSC TOAZ. Thereby, Korolev shifted the liability for setting prices on other people. Mr Knapp, the deputy director for economics, who was a placeman of Sergei Makhlai, was appointed as the head of the pricing committee. Thereafter, the process of setting prices for the products of OJSC TOAZ underwent certain changes, even more so after one of the shareholders, OJSC Uralchem, intervened. The prices for the products of OJSC TOAZ increased, but not in a significant way.

Witness P.P. Petrov, whose identity is kept in secret, testified that, during the period from 2007 until 2012, he worked at OJSC TOAZ and dealt with the processes involving the exports of the products. He knew Nitrochem, which was the key buyer of ammonia and urea supplied by OJSC TOAZ for exports. As for the sale of the products to Nitrochem, he can explain as follows. Annual contracts were concluded with Nitrochem, whereby the annual amounts of the deliveries of ammonia and urea were set. Supplemental agreements to the contracts were concluded on a monthly basis, in which the amount of and the price for the products were set for the given month. The proposal on the price for the products was received from Nitrochem, most often from Ruprecht. When Korolev headed OJSC TOAZ, at first he (Korolev) set his hand on these letters; however, he ceased to do this, fearing of being held liable. Korolev would hand over the document containing the prices to the export department and would ask the employees to add one or two dollars to the price or to leave the price unchanged and to specify this price in

the supplemental agreement for the respective period. The questions regarding the prices for the exported products were resolved by Korolev, V.N. Makhlai and S.V. Makhlai. The employees of the OJSC TOAZ export department did not take part in the setting of the prices for the products.

Nobody from the export department conducted an analysis of the external market and no training was offered to this effect. OJSC TOAZ received magazines *Argus*, *Firtikon* and *Fertiliser*, which contained information on the prices for fertilisers. As compared to the prices specified in these magazines, the prices for which OJSC TOAZ sold products to Nitrochem were lower. At the end of 2011, a pricing committee was set up at OJSC TOAZ because information had appeared in the mass media that OJSC TOAZ was understating its revenues. The pricing committee was set up on the initiative of Korolev, who realised the risk of him being held liable and evidenced the results of the work done by the previous managers, who had to flee from the country. Around 2010-2011, one of the members of the pricing committee was indignant at the low prices for the products of OJSC TOAZ. After that, S.V. Makhlai convened the employees of the export department and, by means of a video conference, threatened to fire them and ordered them, in an ultimatum-like manner, not to stick their noses in somebody else's business and to accept the price for the products set by Ruprecht.

Witness T.I. Orlova, whose identity is kept in secret, testified that, from 2007 until 2012, she worked at OJSC TOAZ. V.N. Makhlai and S.V. Makhlai were major shareholders of OJSC TOAZ. Nitrochem was the largest buyer of the OJSC TOAZ products: ammonia and urea. Nitrochem was headed by Ruprecht and Zivy. Approximately at the beginning of 2000, a long-term agreement for the supply of ammonia was entered into between Nitrochem and OJSC TOAZ. OJSC TOAZ and Nitrochem entered into annual contracts for the supply of products and monthly supplemental agreements thereto. The prices for OJSC TOAZ products for Nitrochem were set on the basis of the instructions received from the Moscow office of Nitrochem. This information was communicated to the heads of OJSC TOAZ, Vinogradov and Korolev. After that, the prices offered by Nitrochem were entered into the supplemental agreements virtually without any changes. She heard from Ms Sudnikova that the prices for Nitrochem were lower than market prices. The price offered by Nitrochem could be changed by one or two dollars upwards to create a façade of bidding. V.N. Makhlai and S.V. Makhlai were mixed up in this. No decisions to supply products to Nitrochem were taken without their knowledge. There was a commercial department at OJSC TOAZ, which did not deal with the pricing issues. After Uralchem had become a shareholder of OJSC TOAZ, Uralchem raised many questions as to why the prices of OJSC TOAZ were low. This was the reason why, around 2012, a pricing committee was set at OJSC TOAZ, which considered, as a mere formality, the information on prices indicated in the specialist publications, and set the prices. Ruprecht also began to offer prices that were closer to market prices. When Korolev became the general director of OJSC TOAZ, he initially acted on the instructions of V.N. Makhlai and then – of S.V. Makhlai.

Witness A.M. Denisov testified that, from 1996 he held various positions at AKB Togliattichimbank, and from 2004 he became the deputy chairman of the management board and was a member of the management board of AKB Togliattichimbank. Among other things, he supervised the anti-legalisation and anti-money laundering department, as well as the depository. He reported to the chairman of the bank's management board A.E. Popov. From 2000, the bank's majority shareholder had been V.N. Makhlai, and from 2005 – S.V. Makhlai, who held 100% of the shares in the bank. The strategic governance of the bank activities was performed by V.N. Makhlai and, subsequently, by S.V. Makhlai through A.E. Popov. V.N. Makhlai and S.V. Makhlai did not communicate directly with rank and file employees of the bank. A.E. Popov often went on business trips to meet with S.V. Makhlai. The main task of the bank was to serve the interests of OJSC TOAZ and the interests of the bank's shareholder. Up to 90% of the operations of AKB Togliattichimbank were connected with Togliattiazot and the entities affiliated therewith. In order to increase the own capital of AKB Togliattichimbank, subordinated deposits from the entities affiliated with V.N. Makhlai and S.V. Makhlai were attracted. Such entities included Tech-Lord, Nitrochem and others.

As regards export deliveries, OJSC TOAZ cooperated with Ameropa, which had a subsidiary entity, Nitrochem. A.E. Popov, the chairman of the bank's management board, communicated with Ameropa regarding the issues pertaining to money settlements and deposit operations.

The depository of AKB Togliattichimbank accounted, on fiduciary accounts, for a little over 70% of the shares in OJSC TOAZ, which were held by the Makhlai family. A certain shareholding in OJSC TOAZ was controlled by the Zivy family. The depository of AKB Togliattichimbank also accounted, on fiduciary accounts, for approximately 90% of the shares in OJSC Transammiak, which were at first owned by V.N. Makhlai and subsequently – by S.V. Makhlai. From his foreign business trips, A.E. Popov brought

documents pertaining to the custodial accounts of foreign companies signed by their nominal directors and handed these documents over to the employees of the depository.

The shares in OJSC TOAZ were accounted for on the accounts of the companies Borgat, Tornton, Wickerton, Riverdelle, Sanita, A.S. Industries, Nitrochem, Halnure, Todan, Trafalgar, Bairiki, Instantania and Kamara. The directors of the said entities were nominal managers, while the entities were actually controlled and managed by the Makhelai family and, to a certain degree, by the Zivy family. AKB Togliattichimbank performed the statutory know-your-customer procedure in respect of the said clients; however, it seemed infeasible to identify the ultimate beneficiary based on the documents provided. One of the shareholders in OJSC TOAZ was PPFM; however, by 2007, its custodial account had already been closed. A.E. Popov personally controlled the operations performed on the custodial accounts of the non-resident companies and individuals affiliated with Togliattiazot.

AKB Togliattichimbank had a practice in place where the bank employees would represent offshore companies under powers of attorney. The procedure was as follows. To enable the document flow pertaining to the movement of monetary funds and the operations on the accounts, various documents should have been signed. The chairman of the bank's management board A.E. Popov notified several bank employees that they were the persons in favour of whom a power of attorney was issued by the Makhelai and Zivy families, albeit, formally, the powers of attorney were signed by the nominal directors of the offshore companies. Nobody asked the bank employees whether they agreed to represent the interests of the foreign companies. The representation of the foreign companies by the employees of AKB Togliattichimbank was performed by order. From his foreign business trips, A.E. Popov brought powers of attorney issued by the foreign companies in favour of the bank employees who contributed their own efforts into the legal matters of these companies and the bank employees were instructed to sign settlement money documents and documents to perform custodial operations.

In December 2008, A.E. Popov invited him to his office and said that he (Denisov) would represent Tech-Lord and had to sign a payment instruction to remit from the account of this company EUR 250,000 to the account of V.G. Eremenko, as a loan. On the reverse side of the payment instruction, A.E. Popov wrote an instruction for him to remit the money with reference to an order of S.V. Makhelai. Denisov found the transaction doubtful and refused to sign the payment instruction. After this, A.E. Popov began to threaten to dismiss him. Denisov refused to sign the payment instruction but he learned subsequently that the payment was effected by a teller of the bank. Later on he found out that Eremenko was an attorney-at-law. After this incident, A.E. Popov never approached him with such proposals; however, he learned that Ms Lasareva, an employee of the depository of AKB Togliattichimbank, began to represent Tech-Lord. Tech-Lord was jointly owned by Makhelai and A. Zivy. Through Tech-Lord and Nitrochem, A. Zivy owned approximately 20% of the shares in OJSC TOAZ.

During the preliminary investigation into the present criminal case, he was interrogated as a witness. Before the interrogations, he had a conversation with the attorney Grebenshchikov and A.E. Popov, who instructed him which testimony he should provide to the investigator. During the interrogation, he gave testimony according to the instructions of A.E. Popov and the attorney. He did not engage the attorney Grebenshchikov and did not pay for his services. The attorney Grebenshchikov was provided by Makhelai. At the preliminary investigation, during the interrogation on 4 February 2015, he gave his testimony regarding the beneficial owners of Borgat, Tornton, Wickerton, Riverdelle, Sanita, A.S. Industries, Nitrochem, Halnure, Todan, Trafalgar, Bairiki, Instantania, Kamara and PPFM under the influence and pressure exerted by A.E. Popov, being under apprehension of his' and his family's lives.

Witness K.V. Balashova, whose testimony was announced because her location was unknown, testified that, from 2007, she worked at OJSC TOAZ as an account manager for foreign partners. From 2008, as proposed by V.N. Makhelai, in addition to her other duties, she started to work as the director of OOO Kontaz. She did not take any decisions pertaining to the business of OOO Kontaz and she only performed the instructions that V.N. Makhelai gave her either personally or through Korolev or Vinogradov. Korolev and Vinogradov would invite her to their offices and would give her an instruction to sign a particular document. She would pick up the documents from the administrative office of OJSC TOAZ and would sign them without reading. She realised that her functions of director involved execution of the will of the owner of the enterprise, V.N. Makhelai. She knows nothing about the shares in OJSC TOAZ that OOO Kontaz held. She signed the contract for the sale of shares in OJSC TOAZ dated 1 December 2008 between OOO Kontaz and Borgat, as instructed by V.N. Makhelai. She knows nothing about the general meetings of the participants of OOO Kontaz since she did not take part in them (case file vol. 308, pp. 202-211, 214-218).

Witness E.A. Dashkova testified that, from March 1998 until 2005, she worked as the chief accountant of CJSC FIC TOAZ-Invest, which maintained the register of shareholders of OJSC TOAZ and other joint-stock companies. The director of TOAZ-Invest was E.A. Korolev. Later on, she was appointed as the director of TOAZ-Invest. At the same time, she also worked as the chief accountant of other registrars which maintained the register of shareholders of OJSC TOAZ. These included the Togliatti branch of CJSC Regional Orenburg Registrar (ReOR) and the Volga branch of OOO Volzhsko-Uralosibsky Registrar (VurSib). The director of these branches was Korolev. The registrars of OJSC TOAZ were changed due to changes in legislation, which introduced the increased requirements for the amount of the registrar's authorised capital. The composition of the employees in all the registrars was virtually the same.

The OJSC TOAZ shares of the 4th issue were placed, in 1997, by TOAZ-Invest, based on a contract with OJSC TOAZ. In 1998, when preparing accounting statements for 1997, she saw a bank statement indicating that approximately 49 billion of pre-revaluation roubles were received in the account of TOAZ-Invest from three foreign companies and OOO Tafco. This money was immediately transferred to the account of OJSC TOAZ. Korolev explained to her that this money was received in the account of TOAZ-Invest for the shares of the 4th issue of OJSC TOAZ. The shares of the 4th issue were placed at their nominal price among Nitrochem, PPFM, Tech-Lord and Tafco. According to Korolev, these companies belonged to V.N. Makhelai.

In addition, TOAZ-Invest dealt with the buyout of shares in OJSC TOAZ. OOO Tafco sold OJSC TOAZ shares of the 4th issue to TOAZ-Invest and, subsequently, TOAZ-Invest resold these and other acquired shares to foreign companies. She understood from her work at TOAZ-Invest that the initiator of the buyout of the shares was V.N. Makhelai, while S.V. Makhelai supervised and governed the buyout of shares. She saw documents pertaining to the activities of TOAZ-Invest containing signatures of V.N. Makhelai; and Korolev always said that any specific instruction regarding the shares came from V.N. Makhelai or S.V. Makhelai, as the case could be.

Around 2006 she was appointed as the director of TOAZ-Invest. By that time, TOAZ-Invest conducted no operations; some of the documentation had been destroyed and some had been taken to TOAZ. In 2006, FIC TOAZ-Invest was reorganised into OOO Finansinvest. After that, Korolev instructed her to have OOO Finansinvest liquidated. During the liquidation of OOO Finansinvest, she learned that, as instructed by V.N. Makhelai, Korolev removed EvroTOAZ from the register of shareholders of OJSC TOAZ. She learned this under the following circumstances. Since the liquidation of a limited liability company would take a prolonged time, she sought help from a specialist organisation in liquidating OOO Finansinvest. Instead of liquidating OOO Finansinvest according to a classic scheme, the specialist organisation performed the liquidation by merging OOO Finansinvest into another commercial organisation. Korolev became furious with her because of that. According to Korolev, the liquidation of this kind entailed some problems with the shares of EvroTOAZ and they would now have to pay to lawyers and go to court. This was when she learned from Korolev that V.N. Makhelai had instructed to remove EvroTOAZ from the register of shareholders of OJSC TOAZ.

In 2004 she founded OOO Servisneft. She was both the director and the chief accountant of OOO Servisneft. Korolev asked her to book on the balance sheet of this company the buyout of OJSC TOAZ shares since, by that time, TOAZ-Invest had already been liquidated. Korolev said that, to buy out the shares, she could take out a loan from AKB Togliattichimbank. She agreed and, during 2005-2007, she was buying OJSC TOAZ shares on behalf of OOO Servisneft. To buy out the shares, she took out loans from AKB Togliattichimbank. It was Korolev who told her the purchase price of OJSC TOAZ shares. Once a fairly large shareholding was formed, she would tell Korolev about this and he would say whom these shares should have been sold. S.V. Makhelai continued to actually govern the buyout and the sale of the shares; he acted through Korolev since, when Korolev was instructing her to sell the shares, he would say that this had been agreed upon with S.V. Makhelai. The shares were mainly sold to foreign companies. She received the contracts for the sale and purchase of shares with foreign companies by email. She would sign the contract on behalf of OOO Servisneft and would then hand the contract over to the mail department of OJSC TOAZ to be forwarded to the contracting party. She remembers one of the buyers, namely A.S. Industries. The shares were sold to the foreign companies at a higher price, to enable OOO Servisneft to pay out the loans provided by AKB Togliattichimbank. Around 2008, she had OOO Servisneft liquidated and destroyed the documents of the company.

At the end of 2010 – beginning of 2011, she worked as the director of OOO Rodnichok, which was founded by V.A. Semenova. She executed Semenova's instructions. She had come across OOO Rodnichok while working at TOAZ-Invest. When TOAZ-Invest was buying and selling shares, OOO Rodnichok sold

shares in OJSC TOAZ to TOAZ-Invest and these shares were subsequently resold to foreign companies. At some point, OOO Rodnichok was one of the founders of TOAZ-Invest.

In addition, N.A. Lyapunova invited her to work for OOO Chimrem headed by Lyapunova. Lyapunova said that the decision to employ her (Dashkova) was taken by Lyapunova's head – Ruprecht Beat. The founders of OOO Chimrem were the foreign companies Maniaro and Almatro. According to Lyapunova, S.V. Makhelai had some relevance to these companies. According to Lyapunova, Ruprecht reported to A. Zivy, who was also a major shareholder in OJSC TOAZ.

Witness V.A. Feshchenko testified that, in 2016, he worked as a reporter in the publication *Secret Firmy*. In June 2016, following an assignment given to him by his editor-in-chief, he interviewed V.N. Makhelai by means of a video conference. During the interview, V.N. Makhelai said that the privatisation of Togliattiazot was performed by his deputies A.V. Makarov and Korolev. V.N. Makhelai also said that he considered himself to own from 76 to 83 per cent of the shares in OJSC TOAZ and said something about an offshore jurisdiction where these shares should have been kept.

Due to contradictions in the testimonies, **the testimony of witness V.A. Feshchenko at the preliminary investigation** was announced. According to his testimony, during the interview, V.N. Makhelai said that he founded Nitrochem together with Felix Zivy and worked with him until Felix Zivy died in 2010 (case file vol. 382, pp. 13-17).

Witness James Walfensao, whose testimony was announced during the court hearing since his location was unknown, testified that Instantania was founded on 10 July 2008, with its objective being to hold shares. Its nominal directors are Cathy Walfensao and Lot Anna Hammink and the beneficial owners are S.V. Makhelai and A.V. Makhelai. Riverdelle was founded on 24 April 2006, with its objective being to hold shares. Its nominal director is Marjorie de la Foint and the beneficial owners are S.V. Makhelai and A.V. Makhelai. Sanita was founded with its objective being to hold shares. Its nominal director is Joiceline Cornelia and the beneficial owners are S.V. Makhelai and A.V. Makhelai. Silvergrove was founded on 26 June 2006, with its objective being to hold shares. Its nominal director is Carl van der Wall-Arneman and the beneficial owners are S.V. Makhelai and A.V. Makhelai. Wickerton was founded on 2 January 2004, with its objective being to hold shares. Its nominal director is Haima A.J. Voygta and the beneficial owners are S.V. Makhelai and A.V. Makhelai (case file vol. 336, pp. 8-17, 18-27).

Witness Yu.V. Petrenko testified that, from February 2015, she worked at ZAO Corporation TOAZ as the business development director and, from August 2015, as the PR director. In 2015, as instructed by the general director of ZAO Corporation TOAZ, Ms Suslova placed on the official website of OJSC TOAZ the information that the international investment fund Credit Mediterranee SA acquired shares in OJSC TOAZ. She knows nothing about who took the decision to sell the shares or how many shares were sold.

Witness K.N. Ilyumzhinov testified that, in 2014, S.V. Makhelai approached him and asked him to help in searching for investors to upgrade the enterprise and for additional sources to sell the products to. While getting himself familiar with the business of OJSC TOAZ, he learned that the owners of the enterprise were abroad and that the enterprise was governed from abroad. During one of their meetings with S.V. Makhelai, the latter told him that he wanted to sell a majority shareholding in OJSC TOAZ and asked Ilyumzhinov to help in searching for buyers of the shares. Ilyumzhinov does not know the precise amount of the shares S.V. Makhelai was intending to sell. A shareholding of over 51% was understood as a majority stake. At first, Ilyumzhinov conducted negotiations with S.V. Makhelai regarding the purchase of shares on behalf of a Swiss company Credit Mediterranee SA. Later on, S.V. Makhelai and he agreed that the purchase of the shares would be documented in his own name (Ilyumzhinov) as a physical person. Around April 2015, he signed a memorandum of intent with S.V. Makhelai to buy a majority shareholding in OJSC TOAZ. That being said, S.V. Makhelai always underlined that he was representing a group of shareholders. He agreed with S.V. Makhelai that, at first, the specialists of S.V. Makhelai would conduct an audit of OJSC TOAZ and, thereafter, his specialists would check the report. In September 2015, as instructed by S.V. Makhelai, he was appointed as the president of OJSC TOAZ or CJSC Corporation TOAZ, he does not remember for sure, whether he received access to the documents of OJSC TOAZ and had an opportunity to evaluate the position of the enterprise. During the negotiations with S.V. Makhelai, he learned that the shares in OJSC TOAZ were attached by a court and that a criminal case was initiated against V.N. Makhelai and S.V. Makhelai. He proposed that, before selling the shares, S.V. Makhelai would resolve the problems with the law enforcement and tax authorities; as for the attachment of the shares, they agreed that the lawyers would deal with this problem.

Around October 2015, while he was in Switzerland, Andrew Zivy set up a meeting with him. During the meeting, A. Zivy offered him to buy 13.5% of the shares in OJSC TOAZ. Ilyumzhinov agreed

and instructed his lawyers to elaborate on the possibility of acquiring the shares from A. Zivy. The shares held by A. Zivy were not included into the shareholding that S.V. Makhelai had proposed him to buy.

At first he spent some time trying to figure out who were the owners of the shares which S.V. Makhelai proposed him to buy, since the ownership of the shares was diluted among offshore, Swiss and American companies and holdings. S.V. Makhelai himself always avoided answering the question as to who was the actual owner of the shares. S.V. Makhelai provided to Ilyumzhinov's lawyers the documents evidencing the title to the shares. His lawyers studied these documents and said that it was possible to conduct negotiations with S.V. Makhelai. He did not have enough time to puzzle out the question regarding the owners of the shares because, in November 2015, the US Department of Treasury included him in the sanctioned persons list. On the following day, S.V. Makhelai and the general director of TOAZ removed him from his office because US citizens were prohibited from entering into commercial transactions with persons included in the sanctioned persons list and S.V. Makhelai was a US citizen. Thereafter, he never communicated with S.V. Makhelai again and never dealt with the purchase of the shares in OJSC TOAZ.

In support of the criminal defendants' guilt, the public prosecutors, victim Ye. Ya. Sedykin, and the representatives of victim JSC UCC Uralchem also presented:

- Statement of S. A. Gavrilov, the Chairman of the Committee on Property Issues of the State Duma of the Federal Assembly of the Russian Federation, to the Chairman of the Investigative Committee of the Russian Federation on the inspection of the activities of OJSC TOAZ with regard to non-conformity of the prices, for which OJSC TOAZ sold the products to Nitrochem during 2008–2011, with the level of market prices attaching the opinion of the Russian National Market Research Institute dated July 20, 2012, which established the amount of lost revenues from the use of non-market price, when selling liquid anhydrous ammonia and carbamide during export supplies by OJSC TOAZ in 2008–2011 (case file vol. 3, pp. 3 to 192);

- Statement of the representative of JSC Uralchem A. V. Ermizin concerning initiation of the criminal case under clause 4 of Article 159 of the Russian Criminal Code in response to stealing by the management of Togliattiazot OJSC and Ameropa of the property of Togliattiazot OJSC and infliction of property damage to JSC Uralchem with an attachment and translation of the attached documents into Russian (case file vol. 4, pp. 1 to 260, case file vol. 5, pp. 1 to 159, case file vol. 18, pp. 1 to 218);

- Search report dated May 04, 2012, according to which contracts between OJSC TOAZ and Nitrochem for 2007–2011 and other documents were seized from OJSC TOAZ (case file vol. 5, pp. 189 to 205);

- Search report dated May 03, 2012, according to which system units of computers, constitutional documents of JSCB Togliattikhibank, certificates of transactions between OJSC TOAZ and Nitrochem as well as other documents were seized from the bank (case file vol. 5, pp. 208 to 228);

- Search report dated May 03, 2012, according to which minutes of general shareholders' meetings and meetings of the board of directors of OJSC TOAZ, other documents and handwritten records, system unit of computer were seized from TOAZ Corporation CJSC (case file vol. 5, pp. 232 to 247);

- Agreement for delegation of powers of the executive body of OJSC TOAZ to the managing company TOAZ Corporation CJSC dated January 28, 2000 between TOAZ Corporation CJSC and OJSC TOAZ, according to which TOAZ Corporation CJSC represented by its president V. N. Makhelai undertook the powers of the executive body of OJSC TOAZ resulting from the charter of OJSC TOAZ and current legislation. In accordance with this agreement, TOAZ Corporation CJSC manages all current activities of OJSC TOAZ, commits transactions on behalf of OJSC TOAZ, and disposes of its property, implements personnel policy at the company, ensures preparation for and holding of general shareholders' meetings, and submits draft annual reports and annual balance sheets there, approves agreed prices for products and rates for services. Pursuant to the agreement, all decisions concerning management of OJSC TOAZ shall be taken on behalf of TOAZ Corporation CJSC by the president of CJSC or a person authorized by him/her (case file vol. 6, pp. 19 to 24, case file vol. 287, pp. 158 to 164);

- Certificates from OJSC Mineralnye Udobreniya and OJSC Kuybyshevazot on the prices for ammonia and carbamide for 2008–2012 (case file vol. 6, pp. 40 to 46, 48);

- Report of inspection of documents seized from CJSC Corporation TOAZ during the search on May 03, 2012, including:

Bulletins for voting at the general meeting of shareholders of OJSC TOAZ on March 10, 2012, according to which M. I. Broda voted on behalf of Bairiki under the power of attorney, Michaela Britton voted on behalf of Instantania under the power of attorney, K. I. Zenin voted on behalf of Trafalgar under

the power of attorney, Daniel Graham Darby voted on behalf of Kamara under the power of attorney, Andrew Greenfield voted on behalf of A.T.I. Limited under the power of attorney;

Injunction of the South-Eastern Regional Branch of the Federal Service for the Financial Markets of Russia on rectifying of the violation of legislation dated March 19, 2012, pursuant to which OJSC TOAZ violated the requirement of the law “On Joint Stock Companies”, not having submitted the information to be submitted during preparation for the general shareholders’ meeting in full to the person included in the list of persons entitled to participate in the annual general shareholders’ meeting of OJSC TOAZ — to OJSC Uralchem;

Plan of Tafko LLC’s liquidation and establishment of a new limited liability company with participation of Nitro-Kuban LLC as well as Sun Pacific Development Co Ltd and Chimrost Trading AG;

Power of attorney of Sun Pacific Development Company Limited dated July 20, 2011 in the name of N. A. Lyapunova to represent interests of the company at Nitro-Kuban LLC;

Power of attorney of Ameropa issued by A. H. Zivy and B. Ruprecht on July 18, 2011 in the name of N. A. Lyapunova to represent interests of the company at Tafko LLC;

Power of attorney of Chimrost Trading AG issued by B. Ruprecht on July 18, 2011 in the name of N. A. Lyapunova to represent interests of the company at Nitro-Kuban LLC;

Letter of A. D. Kincharov to V. N. Makhelai dated February 27, 2011, in which he asks V. N. Makhelai to agree with Ameropa upon the actions to liquidate Tafko LLC;

Bulletins for voting at the general meeting of shareholders of OJSC TOAZ dated September 13, 2011, according to which Andrew Greenfield voted on behalf of Bairiki, Katy Walfenzao voted on behalf of Instantania, James Walfenzao voted on behalf of Trafalgar, Wolfgang Out voted on behalf of Kamara Ltd, Au Way Kvan voted on behalf of A.T.I. Limited;

Email correspondence between N. A. Lyapunova, A. D. Kincharov, G. M. Akchurina, V. N. Makhelai, B. Ruprecht in relation to liquidation of Tafko LLC, establishment of new LLC and participation in it of Nitro-Kuban LLC as well as Sun Pacific Development Co Ltd and Chimrost Trading AG;

Extract from the Unified State Register of Legal Entities dated February 18, 2008, according to which OJSC TOAZ and Ameropa Holding are members of LLC Pontikus;

Messages of the General Director of TOAZ Corporation CJSC E. A. Korolev dated March 31, 2011, May 05, 2011, June 22, 2011 concerning conversion of shares of OJSC TOAZ;

Extract from minutes No. 29 of the annual general meeting of shareholders of OJSC TOAZ dated March 10, 2012, according to which E. A. Korolev and S. V. Makhelai were elected to the Board of Directors of OJSC TOAZ (case file vol. 6, pp. 60 to 247, case file vol. 7, pp. 1 to 169);

- Report of inspection of the documents seized from OJSC TOAZ on May 04, 2012, according to which contracts between OJSC TOAZ and Nitrochem for 2007–2011, supplemental agreements to them, certificates of export transactions specifying terms of the products supply were inspected (case file vol. 7, pp. 170 to 269, case file vol. 8, pp. 1 to 251, case file vol. 9, pp. 1 to 95);

- Report of inspection of computers and electronic storage media seized from JSCB Togliattikhibank, OJSC TOAZ, TOAZ Corporation CJSC during the searches, including:

Information about deposits placed with JSCB Togliattikhibank, including Tech-Lord Finance SA, Steel Pipe, Shiretype, Nitrochem (UK);

Information about loans issued by JSCB Togliattikhibank. Recipients of loans were, among others, OJSC TOAZ, JSC Azotremmash, LLC Tomet, LLC Nitro-Kuban, LLC Kontaz, LLC Reaktsionnye Truby;

Information about promissory notes issued by JSCB Togliattikhibank. Acquirers of promissory notes were, among others, Tech-Lord Finance SA, Steel Pipe, Shiretype, Nitrochem (UK), Tech-Lord;

Personal history of A. V. Makhelai, in accordance with which since 1997 he holds the position of the general director of TLP SA in Lugano, Switzerland;

Actions plan in case of deterioration of the financial position of JSCB Togliattikhibank in 2009–2010, according to which in such a case it was planned to receive subordinated loans from Nitrochem (UK) and Tech-Lord Finance SA;

List of powers of attorney of foreign companies issued to employees of JSCB Togliattikhibank, according to which employees of the bank represented interests of companies, holding shares of OJSC TOAZ, in Russia: Wickerton, Silvergrove, Sanita, Riverdelle, Tornton;

Letter of V. N. Makhelai dated March 14, 2011 to executive director of OJSC TOAZ E. A. Korolev and managers of LLC RTS Bank and JSCB Togliattikhibank in relation to the fact that he did not transfer

shares and powers to manage OJSC TOAZ and banks to his sons Sergei Vladimirovich and Andrey Vladimirovich;

Personal card of E. A. Korolev from TOAZ Corporation CJSC and his employment record book, according to which since June 01, 2011 he holds the position of the general director of TOAZ Corporation CJSC. Since 1994 to May 31, 2011 Korolev held positions of directors of the companies which maintained the register of shareholders of OJSC TOAZ, namely: Finance and Investment Company TOAZ-INVEST; Privolzhskiy Branch of Volzhsko-Uralosibirskiy Registrator LLC; Samara branch of CJSC Tsentralny Obyedinenny Registrator, which was later renamed into Samara branch of CJSC VTB Registrar;

Letter of A. D. Kincharov dated February 27, 2011 to V. N. Makhelai, in which Kincharov asks to agree with Ameropa AG upon liquidation of Tafko LLC, with visa of V. N. Makhelai confirming his consent;

Letter of A. D. Kincharov dated March 21, 2011 to V. N. Makhelai, in which Kincharov informs that "taking into account our position" he intentionally did not performed order of the Federal Commission for Securities Market concerning provision of Ye. Ya. Sedykin with the list of legal entities holding shares of OJSC TOAZ, because "we have never submitted such information to anybody". The letter contains visa of V. N. Makhelai confirming his consent;

Register of powers of attorney of OJSC TOAZ, according to which E. A. Korolev is issued with the power of attorney dated December 15, 2009 to represent interests of OJSC TOAZ in relations with Nitrochem concerning ammonia supply for 2010;

Forms of instruments of transfer of AS Industries for transfer of shares of OJSC TOAZ to JSCB Togliattikhibank for nominee holding;

Draft applications for joining the Terms of Depositary Activity of JSCB Togliattikhibank, questionnaires of legal entities and instructions for debiting and crediting the shares of OJSC TOAZ on behalf of Bairiki, Borgat, Halnure, Instantania, Kamara, Nitrochem, Riverdelle, Sanita, Silvergrove, Tech-Lord, Tornton, Todan, Trafalgar, Wickerton, Universal Stevedore Service Ltd;

Draft powers of attorney from A.T.I. Limited in the name of N. A. Lyapunova, from Bairiki in the name of K. Zenin and M. Brod, from Instantania in the name of M. Britton and V. G. Eremenko to represent the companies at the general shareholders' meeting of OJSC TOAZ;

Information from the Swiss data base of companies and personal data, according to which, on December 27, 1994, TO PM TOAZ Projects Management AG was registered in Switzerland, where F. Zivy was a member of the Board of Directors. Since April 06, 1995, Andrey Makhelai became a member of the Board of Directors of the company with an authority to sign. On March 01, 2002, the company changed its name to T.L.P. SA Tech-Lord Projects. In December 2003, F. Zivy and A. Makhelai were dismissed, Claude Lele was appointed as a manager of the company (case file vol. 9, pp. 96 to 258; case file vol. 10, pp. 1 to 252; case file vol. 11, pp. 1 to 255; case file vol. 12, pp. 1 to 264; case file vol. 13, pp. 1 to 257; case file vol. 14, pp. 1 to 256; case file vol. 15, pp. 1 to 85, case file vol. 18, pp. 219 to 246);

- Report of inspection of items and documents seized from Moscow representative office of Ameropa during the search on October 08, 2012, including:

Powers of attorney from Nitrochem in the name of N. A. Lyapunova for opening of a depositary account and signing of agreements on transactions with securities;

Powers of attorney from A.T.I. Limited, Nitrochem, Sun Pacific Development Company Limited, Triumph, AS Industries, Ameropa and Ameropa Holding in the name of N. A. Lyapunova for representation of interests of the said companies, including for participation in the general shareholders' meetings;

Power of attorney from Nitrochem in the name of V. A. Semenova for representation of interests of the company at the general meeting of shareholders;

Powers of attorney from Chimrost Trading in the name of I. A. Tsibizova; Mandate agreement between Unifert (Serbia) and Nitrochem, under which the latter assumes an obligation to make a payment under the contract dated November 09, 2009 between Unifert and OJSC TOAZ;

Letter of B. Ruprecht, in which he complains about the quality of carbamide produced by OJSC TOAZ and is ready to furnish a financial assistance for resolution of workplace issues of OJSC TOAZ;

Draft sale and purchase agreement for the shares of OJSC TOAZ, under which V. N. Makhelai shall sell his shares of OJSC TOAZ to Nitrochem (case file vol. 15, pp. 93 to 286);

- Record of seizure dated August 01, 2012, according to which the documents related to accounts of A.T.I. Limited, according to which in 2004 Lyapunova was the representative of the said company when opening a depositary account and settlement account, were seized from Raiffeisenbank CJSC (case file vol. 16, pp. 2 to 44);

- Statement on the depositary account submitted by Raiffeisenbank, in accordance with which in 2008–2009 and in 2011–2012 A.T.I. Limited was the owner of 12,591,261 shares of OJSC TOAZ (case file vol. 16, pp. 45 to 47);
- Expert examination of Russian National Market Research Institute OJSC to determine market prices for liquid anhydrous ammonia, GOST 6221-90, Ak grade, for export supplies from Russia in 2009 (monthly) dated June 28, 2012, conducted for a tax authority, according to which the prices of OJSC TOAZ deviate by more than 20% downward from the level of market prices for ammonia, GOST 6221-90, Ak grade, based on FOB Yuzhnyy for all supplies in January, February, March, May, June and for certain supplies in July, August, and October 2009 (case file vol. 16, pp. 150 to 170);
- Record of seizure dated August 09, 2012, according to which documents related to opening of depositary accounts by Nitrochem, Nitrochem (UK), Bairiki, Halnure, Instantania, Kamara, Trafalgar were seized from JSCB Togliattikhibank (case file vol. 17, pp. 3 to 9);
- Report of inspection of documents seized from JSCB Togliattikhibank on August 09, 2012, according to which the documents were inspected, including the following documents:
 - Depository agreement No. 0844 dated January 15, 2001 between JSCB Togliattikhibank and Nitrochem (UK), questionnaire of Nitrochem (UK), according to which its representative is M. V. Anikina, employee of JSCB Togliattikhibank, and the power of attorney in her name;
 - Depository agreement No. 1089 dated November 22, 2000 between JSCB Togliattikhibank and Nitrochem represented by V. A. Semenova, questionnaire of Nitrochem, according to which its representative is N. A. Lyapunova, and powers of attorney in her name;
 - Applications by Instantania, Kamara, Trafalgar, Bairiki, Halnure for joining the Terms of Depository Activity of JSCB Togliattikhibank dated January 29, 2009;
 - Questionnaires of Instantania, Kamara, Bairiki, Halnure, Trafalgar with specimen signatures of directors and seal impressions (case file vol. 17, pp. 10 to 69)
 - Record of seizure dated November 13, 2012, according to which documents related to management of depositary accounts of Bairiki, Halnure, Instantania, Kamara, Trafalgar were seized from JSCB Togliattikhibank (case file vol. 17, pp. 72 to 78);
- Report of inspection of documents seized from JSCB Togliattikhibank on November 13, 2012, including the following documents:
 - Applications by Instantania, Kamara, Bairiki, Halnure, Trafalgar for joining the Terms of Depository Activity of JSCB Togliattikhibank (CJSC);
 - Questionnaires of Instantania, Kamara, Bairiki, Halnure, Trafalgar with specimen signatures of nominal directors and seal impressions;
 - Instructions from Trafalgar, Halnure, Instantania, Bairiki, and Kamara for crediting and debiting the shares of OJSC TOAZ (case file vol. 17, pp. 79 to 112);
- Search report dated October 08, 2012, according to which, at the Moscow representative office of Ameropa, the questionnaire of A.T.I. Limited, whose representative was Lyapunova, certificate of the activities of the Moscow representative office of Ameropa, and a list of employees of the representative office were seized (case file vol. 17, pp. 115 to 130);
- Inspection report on the information submitted by A.V. Ermizin, representative of victim JSC UCC Uralkchem: weekly reviews of the mineral fertilizer markets for 2008–2011, copies of Promyshlennyye Gruzy magazines and Fertilizer Market Bulletin magazines (hereinafter referred to as the Fertilizer, FMB) for 2008–2011 containing information about world prices for chemical fertilizers, including ammonia and carbamide, information about volumes and cost of internal and export transportation and transshipment of chemical fertilizers at ports, including ammonia and carbamide (case file vol. 19, pp. 4 to 5, 10 to 201, case file vol. 20, pp. 1 to 249, case file vol. 21, pp. 1 to 268, case file vol. 22, pp. 1 to 272, case file vol. 23, pp. 1 to 254, case file vol. 24, pp. 1 to 275, case file vol. 25, pp. 1 to 283, case file vol. 26, pp. 1 to 256, case file vol. 27, pp. 1 to 175, case file vol. 28, pp. 1 to 202, case file vol. 29, pp. 1 to 138, case file vol. 30, pp. 1 to 248, case file vol. 31, pp. 1 to 278, case file vol. 32, pp. 1 to 252, case file vol. 33, pp. 1 to 270, case file vol. 34, pp. 1 to 252, case file vol. 35, pp. 1 to 267, case file vol. 36, pp. 1 to 271, case file vol. 37, pp. 1 to 245, case file vol. 38, pp. 1 to 296, case file vol. 39, pp. 1 to 264, case file vol. 40, pp. 1 to 307, case file vol. 41, pp. 1 to 218, case file vol. 42, pp. 1 to 291, case file vol. 43, pp. 1 to 253, case file vol. 44, pp. 1 to 180, case file vol. 45, pp. 1 to 262, case file vol. 46, pp. 1 to 292, case file vol. 47, pp. 1 to 254, case file vol. 48, pp. 1 to 280, case file vol. 49, pp. 1 to 252, case file vol. 50, pp. 1 to 224, case file vol. 51, pp. 1 to 232, case file vol. 52, pp. 1 to 231, case file vol. 53, pp. 1 to 248, case file vol. 54, pp. 1 to 238, case file vol. 55, pp. 1 to

263, case file vol. 56, pp. 1 to 260, case file vol. 57, pp. 1 to 262, case file vol. 58, pp. 1 to 270, case file vol. 59, pp. 1 to 247, case file vol. 60, pp. 1 to 251, case file vol. 61, pp. 1 to 262, case file vol. 62, pp. 1 to 238, case file vol. 63, pp. 1 to 234, case file vol. 64, pp. 1 to 264, case file vol. 65, pp. 1 to 235, case file vol. 66, pp. 1 to 230, case file vol. 67, pp. 1 to 242, case file vol. 68, pp. 1 to 271, case file vol. 69, pp. 1 to 255, case file vol. 70, pp. 1 to 237, case file vol. 71, pp. 1 to 246, case file vol. 72, pp. 1 to 247, case file vol. 73, pp. 1 to 224, case file vol. 74, pp. 1 to 153, case file vol. 75, pp. 1 to 198);

- Record of seizure dated April 02, 2013, according to which export contracts concluded between OJSC TOAZ and Nitrochem, additional agreements thereto, copies of delivery documents, invoices, cargo customs declarations for 2008–2011 were seized from OJSC TOAZ (case file vol. 76, pp. 5 to 14);

- Reports of inspection of the contracts, supplemental agreements, shipping documents, and invoices seized during the seizure on April 02, 2013 at OJSC TOAZ, namely:

Copies of delivery documents, goods declarations, cargo customs declarations, invoices for 2008-2011;

Contract No. 643/00206492/07121 dated December 10, 2007 between OJSC TOAZ represented by Vice-President of TOAZ Corporation CJSC A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 1,650,000 metric tons of ammonia with the validity period from January 01, 2008 to March 31, 2009 and addendum No. 1 dated December 23, 2008, according to which ammonia shall be supplied in equal batches during the period from January 2008 to January 2009. The cost of ammonia was not determined in the contract and supplemental agreement;

Contract No. 643/00206492/07122 dated December 20, 2007 between OJSC TOAZ represented by its Vice-President A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 700,000 metric tons of ammonia with supply of the goods from January 01, 2008 to December 31, 2008, supplemental agreements No. 1 dated December 28, 2007, No. 2 dated January 31, 2008, No. 3 dated February 29, 2008, No. 4 dated March 31, 2008, No. 5 dated April 30, 2008, No. 6 dated May 30, 2008, No. 7 dated June 23, 2008, No. 8 dated July 25, 2008, No. 9 dated July 31, 2008, No. 10 dated August 27, 2008, No. 11 dated September 30, 2008, No. 12 dated October 31, 2008, No. 13 dated November 28, 2008, which established a price for the goods for the relevant periods;

Contract No. 643/00206492/08056 dated May 29, 2008 between OJSC TOAZ represented by Vice-President of TOAZ Corporation CJSC A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 80,000 metric tons of ammonia with supply of the goods from August 01, 2008 to December 31, 2009 and addendum No. 1 dated August 14, 2008, supplemental agreements No. 2 dated December 29, 2009, No. 3 dated January 29, 2010, No. 4 dated March 01, 2010, No. 5 dated March 31, 2010, No. 6 dated April 30, 2010, No. 7 dated June 01, 2010, No. 8 dated July 01, 2010, No. 9 dated July 30, 2010, according to which a volume of ammonia to be supplied was increased up to 102,000 metric tons, validity period of the contract was extended and a price for the goods for the relevant periods was established;

Contract No. 643/00206492/08121 dated December 09, 2008 between OJSC TOAZ represented by Vice-President of TOAZ Corporation CJSC A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 1,500,000 metric tons of ammonia with supply of the goods from January to December 2009; cost of the goods shall be additionally determined by the parties;

Contract No. 643/00206492/08122 dated December 22, 2008 between OJSC TOAZ represented by Vice-President of TOAZ Corporation CJSC A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 840,000 metric tons of carbamide with supply of the goods from January 01 to December 31, 2009, supplemental agreements No. 1 dated December 30, 2008, No. 2 dated January 29, 2009, No. 3 dated February 26, 2009, No. 4 dated March 23, 2009, No. 5 dated April 29, 2009, No. 6 dated May 28, 2009, No. 7 dated June 29, 2009, No. 8 dated July 15, 2009, No. 9 dated July 29, 2009, No. 10 dated August 28, 2009, No. 11 dated September 30, 2009, No. 12 dated October 30, 2009, No. 13 dated December 04, 2009, No. 14 dated December 24, 2009, No. 15 dated December 30, 2009, No. 16 dated January 25, 2010, No. 17 dated January 29, 2010, according to which a price for the goods for the relevant periods was established and the deadline for supply of the goods was extended until February 28, 2010;

Contract No. 643/00206492/09049 dated April 24, 2009 between OJSC TOAZ represented by its Executive Director A. S. Vinogradov and Nitrochem represented by its President B. Ruprecht for sale and purchase of 300,000 metric tons of carbamide with the deadline for supply of the goods from May 01, 2009 to November 30, 2009 and supplemental agreements No. 1 dated May 12, 2009, No. 2 dated May 28, 2009, No. 3 dated June 29, 2009, No. 4 dated July 15, 2009, No. 5 dated July 29, 2009, No. 6 dated August 28,

2009, according to which a price for the goods for the relevant periods was established;

Contract No. 643/00206492/09121 dated December 09, 2009 between OJSC TOAZ represented by its Vice-President E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 1,600,000 metric tons of ammonia with the deadline for supply of the goods in January–December 2010, agreement dated December 10, 2009, supplemental agreements No. 1 dated January 11, 2010, No. 2 dated January 29, 2010, No. 3 dated March 01, 2010, No. 4 dated March 31, 2010, No. 5 dated April 30, 2010, No. 6 dated June 01, 2010, No. 7 dated July 01, 2010, No. 8 dated July 30, 2010, No. 9 dated August 31, 2010, No. 10 dated September 30, 2010, No. 11 dated November 01, 2010, No. 12 dated December 01, 2010, No. 13 dated December 31, 2010, according to which a price for the goods for the relevant periods was established and the deadline for supply of the goods was extended until January 05, 2011;

Contract No. 643/00206492/09122 dated December 22, 2009 between OJSC TOAZ represented by its Executive Director E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 700,000 metric tons of carbamide with the deadline for supply from March 01, 2010 to March 31, 2011 and supplemental agreements No. 1 dated March 01, 2010, No. 2 dated April 05, 2010, No. 3 dated April 30, 2010, which established a price for the goods for the relevant periods;

Contract No. 643/00206492/10032 dated March 01, 2010 between OJSC TOAZ represented by its Vice-President E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 200,000 metric tons of carbamide with the deadline for supply from April 01, 2010 to December 31, 2010 and supplemental agreements No. 1 dated June 01, 2010, No. 2 dated July 01, 2010, No. 3 dated July 30, 2010, No. 4 dated August 31, 2010, No. 5 dated September 30, 2010, No. 6 dated November 01, 2010, No. 7 dated December 01, 2010, No. 8 dated December 14, 2010, No. 9 dated January 05, 2011, No. 10 dated February 01, 2011, No. 11 dated March 01, 2011, No. 12 dated April 01, 2011, No. 13 dated April 29, 2011, No. 14 dated May 31, 2011, No. 15 dated June 30, 2011, No. 16 dated July 29, 2011, No. 17 dated August 30, 2011, No. 18 dated September 30, 2011, No. 19 dated October 31, 2011, No. 20 dated December 05, 2011, according to which a volume of carbamide to be sold was increased up to 400,000 metric tons, validity period of the contract was extended until December 31, 2011 and a price for the goods for the relevant periods was established;

Contract No. 643/00206492/10054 dated May 11, 2010 between OJSC TOAZ represented by its Executive Director E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 300,000 metric tons of carbamide with the deadline for supply of the goods from May 15 to November 30, 2010 and supplemental agreements No. 1 dated May 17, 2010, No. 2 dated June 01, 2010, No. 3 dated July 01, 2010, No. 4 dated July 30, 2010, No. 5 dated August 31, 2010, No. 6 dated September 30, 2010, according to which a price for the goods for the relevant periods was established;

Contract No. 643/00206492/10088 dated August 17, 2010 between OJSC TOAZ represented by its Vice-President E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 250,000 metric tons of ammonia with the deadline for supply of the goods from September 01, 2010 to December 31, 2013 and supplemental agreements No. 1 dated August 31, 2010, No. 2 dated September 30, 2010, No. 3 dated November 01, 2010, No. 4 dated December 01, 2010, No. 5 dated January 05, 2011, No. 6 dated February 01, 2011, No. 7 dated March 01, 2011, No. 8 dated April 01, 2011, No. 9 dated April 29, 2011, No. 10 dated May 31, 2011, No. 11 dated June 30, 2011, No. 12 dated August 30, 2011, No. 13 dated September 30, 2011, No. 14 dated October 31, 2011, No. 15 dated December 05, 2011, No. 16 dated December 27, 2011, according to which a price for the goods for the relevant periods was established;

Contract No. 643/00206492/10121 dated December 17, 2010 between OJSC TOAZ represented by its Vice-President E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 1,600,000 metric tons of ammonia with the deadline for supply of the goods in January–December 2011, supplemental agreements No. 1 dated December 31, 2010, No. 2 dated February 01, 2011, No. 3 dated March 01, 2011, No. 4 dated April 01, 2011, No. 5 dated April 29, 2011, No. 6 dated May 31, 2011, No. 7 dated June 30, 2011, No. 8 dated July 29, 2011, No. 9 dated August 30, 2011, No. 10 dated September 30, 2011, No. 11 dated October 31, 2011, No. 12 dated December 05, 2011, according to which a volume of ammonia to be supplied was increased up to 1,800,000 metric tons and a price for the goods for the relevant periods was established;

Contract No. 643/00206492/11121 dated December 15, 2011 between OJSC TOAZ represented by General Director of Togliattiazot Corporation CJSC E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 1,800,000 metric tons of ammonia with the deadline for

supply from December 29, 2011 to December 31, 2012 and supplemental agreement No. 1 dated December 27, 2011, according to which a price for the goods for January was established;

Contract No. 643/00206492/11122 dated December 15, 2011 between OJSC TOAZ represented by General Director of Togliattiazot Corporation CJSC E. A. Korolev and Nitrochem represented by its President B. Ruprecht for sale and purchase of 400,000 metric tons of carbamide with the deadline for supply of the goods from January 1 to December 31, 2012 and supplemental agreement No. 1 dated December 27, 2011, according to which a price for the goods for January was established;

Cargo customs declarations of OJSC TOAZ for ammonia and carbamide delivered to Nitrochem for the period from December 2008 to December 2010, specifying the volumes of delivered products and its cost (case file vol. 76, pp. 15 to 41, 42 to 291, case file vol. 77, pp. 1 to 229, case file vol. 78, pp. 1 to 251, case file vol. 79, pp. 1 to 234, case file vol. 80, pp. 1 to 280, case file vol. 81, pp. 1 to 249, case file vol. 82, pp. 1 to 271, case file vol. 83, pp. 1 to 248, case file vol. 84, pp. 1 to 247, case file vol. 85, pp. 1 to 260, case file vol. 86, pp. 1 to 251, case file vol. 87, pp. 1 to 224, case file vol. 88, pp. 1 to 251, case file vol. 89, pp. 1 to 250, case file vol. 90, pp. 1 to 228, case file vol. 91, pp. 1 to 252, case file vol. 92, pp. 1 to 253, case file vol. 93, pp. 1 to 250, case file vol. 94, pp. 1 to 250, case file vol. 95, pp. 1 to 250, case file vol. 96, pp. 1 to 258, case file vol. 97, pp. 1 to 238, case file vol. 98, pp. 1 to 175, 177 to 238, case file vol. 267, pp. 1 to 162, 163 to 262, 263 to 285);

- Cargo customs declarations, pro forma invoices, goods declarations, reports No. 1 and No. 2 of the Samara Customs on expenditure of monetary funds of OJSC TOAZ deposited as advance payments for the period from January 01, 2008 to December 31, 2011, provided by the Samara Customs of the Privolzhskoe Customs Directorate of the Russian Federal Customs Service (case file vol. 99, pp. 1 to 241, case file vol. 100, pp. 1 to 196, case file vol. 101, pp. 1 to 237, case file vol. 102, pp. 1 to 209, case file vol. 188, pp. 1 to 62);

- Cargo customs declarations, customs payment control documents, customs value declarations, delivery documents, wagon lists, pro forma invoices, memo slips, payment orders, certificates of transactions, goods declarations, bank orders, invoices, cash flow statements on the accounts of OJSC TOAZ for 2008–2011, provided by the Privolzhskoe Customs Directorate of the Russian Federal Customs Service (case file vol. 103, pp. 1 to 5, 7 to 241, case file vol. 104, pp. 1 to 176, case file vol. 105, pp. 1 to 182, case file vol. 106, pp. 1 to 171, case file vol. 107, pp. 1 to 187, case file vol. 108, pp. 1 to 178, case file vol. 109, pp. 1 to 169, case file vol. 110, pp. 1 to 191);

- Cargo customs declarations, goods declarations, analytical reports, invoices for 2008 to 2011 issued by OJSC TOAZ to Nitrochem for the delivered products and provided by OJSC TOAZ (case file vol. 111, pp. 1 to 252, case file vol. 112, pp. 1 to 250, case file vol. 113, pp. 1 to 254, case file vol. 114, pp. 1 to 239, case file vol. 115, pp. 1 to 280, case file vol. 116, pp. 1 to 282, case file vol. 117, pp. 1 to 250, case file vol. 118, pp. 1 to 250, case file vol. 119, pp. 1 to 234, case file vol. 120, pp. 1 to 250, case file vol. 121, pp. 1 to 250, case file vol. 122, pp. 1 to 189, case file vol. 123, pp. 1 to 179, case file vol. 124, pp. 1 to 308, case file vol. 125, pp. 1 to 309, case file vol. 126, pp. 1 to 218, case file vol. 127, pp. 1 to 218, case file vol. 128, pp. 1 to 218, case file vol. 129, pp. 1 to 219, case file vol. 130, pp. 1 to 307, case file vol. 131, pp. 1 to 309, case file vol. 132, pp. 1 to 250, case file vol. 133, pp. 1 to 250, case file vol. 134, pp. 1 to 252, case file vol. 135, pp. 1 to 265, case file vol. 136, pp. 1 to 266, case file vol. 137, pp. 1 to 265, case file vol. 138, pp. 1 to 265, case file vol. 139, pp. 1 to 277, case file vol. 140, pp. 1 to 250, case file vol. 141, pp. 1 to 250, case file vol. 142, pp. 1 to 250, case file vol. 143, pp. 1 to 250, case file vol. 144, pp. 1 to 171, case file vol. 145, pp. 1 to 180, case file vol. 146, pp. 1 to 250, case file vol. 147, pp. 1 to 250, case file vol. 148, pp. 1 to 219, case file vol. 149, pp. 1 to 250, case file vol. 150, pp. 1 to 250, case file vol. 151, pp. 1 to 250, case file vol. 152, pp. 1 to 250, case file vol. 153, pp. 1 to 263, case file vol. 154, pp. 1 to 241, case file vol. 155, pp. 1 to 186, case file vol. 156, pp. 1 to 292, case file vol. 157, pp. 1 to 257, case file vol. 158, pp. 1 to 224, case file vol. 159, pp. 1 to 214, case file vol. 160, pp. 1 to 215, case file vol. 161, pp. 1 to 268, case file vol. 162, pp. 1 to 218, case file vol. 163, pp. 1 to 177, case file vol. 164, pp. 1 to 247, case file vol. 165, pp. 1 to 237, case file vol. 166, pp. 1 to 250, case file vol. 167, pp. 1 to 81, case file vol. 188, pp. 63 to 108, 112 to 201, 203 to 236, 238 to 266, 268 to 292);

- Reference information provided by the Ministry of Industry and Trade of the Russian Federation on monthly selling prices of OJSC TOAZ and other Russian ammonia and carbamide producers for export supplies during the period from January 01, 2008 to December 31, 2011 (case file vol. 167, pp. 84 to 282, case file vol. 168, pp. 1 to 198);

- Response from Interregional Inspectorate of the Russian Federal Tax Service for the Major

Taxpayers No. 3 about provision of the documents to the investigator, namely:

Copies of the contracts between OJSC TOAZ and Nitrochem for carbamide and ammonia delivery in 2008–2011, supplemental agreements thereto, bills of lading, customs declarations containing information on ammonia and carbamide supplies to Nitrochem, and translation of shipping documents into Russian;

Expert examination of Russian National Market Research Institute OJSC to determine market prices for liquid anhydrous ammonia, GOST 6221-90, Ak grade, for export supplies from Russia based on FOB Yuzhnyy and for carbamide, B grade (GOST 2081-92), for export supplies from Russia in 2010 (monthly) dated September 13, 2012, conducted for a tax authority, according to which selling prices of OJSC TOAZ for liquid anhydrous ammonia, GOST 6221-90, Ak grade, and for carbamide, B grade (GOST 2081-92), for export supplies from Russia in 2010 for all supplies were below the market prices (case file vol. 169, pp. 3 to 171, case file vol. 170, pp. 8 to 23, 66 to 75, 159 to 178, 217 to 225, 230 to 269, case file vol. 262, pp. 1 to 168, case file vol. 393, pp. 1 to 10);

- Copies of the contracts between OJSC TOAZ and Nitrochem, supplemental agreements thereto, delivery documents, motor waybills, goods declarations, cargo customs declarations, invoices, in-process records, wagon lists, bills of lading, cargo manifests for 2008–2011, provided by Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3 (case file vol. 171, pp. 1 to 273, case file vol. 172, pp. 1 to 271, case file vol. 173, pp. 1 to 191, case file vol. 174, pp. 1 to 191, case file vol. 175, pp. 1 to 205, case file vol. 176, pp. 1 to 205, case file vol. 177, pp. 1 to 236, case file vol. 178, pp. 1 to 250, case file vol. 179, pp. 1 to 234, case file vol. 180, pp. 1 to 164, case file vol. 181, pp. 1 to 217, case file vol. 182, pp. 1 to 181, case file vol. 183, pp. 1 to 202, case file vol. 184, pp. 1 to 269, case file vol. 185, pp. 1 to 264, case file vol. 186, pp. 1 to 214, case file vol. 187, pp. 1 to 215, case file vol. 262, pp. 1 to 168, case file vol. 263, pp. 1 to 202);

- Report of inspection of the CD disc provided by Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3, according to which the disc contains information on ammonia and carbamide supplies by OJSC TOAZ to Nitrochem during 2008–2011, including a reply from OJSC TOAZ attaching copies of the carbamide delivery contracts between OJSC TOAZ and Unifert (Serbia) and Fortrade (Liechtenstein), under which Nitrochem was the largest buyer of the carbamide produced by OJSC TOAZ and the only buyer of the ammonia exported (case file vol. 189, pp. 1 to 3, 4 to 169);

- Replies, provided by the Russian Federal Tax Service, from the competent authorities of Cyprus on the registration of Borgat and Todan and on their acquisition of the shares of OJSC TOAZ from LLC Rodnichok and LLC Kontaz and on the registration of AS Industries (case file vol. 190, pp. 1 to 14);

- Documents submitted on April 10, 2015 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3, namely:

Report No. 03-1-30/5 dated June 03, 2010 on field tax inspection of OJSC TOAZ and decision No. 03-1-31/5 dated June 30, 2010 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3 on bringing OJSC TOAZ to liability for the tax offence;

Report No. 04-1-30/07 dated April 20, 2012 on field tax inspection of OJSC TOAZ and decision No. 04-1-31/08 dated July 04, 2012 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3 on bringing OJSC TOAZ to liability for the tax offence, according to which in 2009 OJSC TOAZ sold to its interdependent company Nitrochem ammonia at the prices deviating downside by more than 20 % from the market prices for identical goods;

Report No. 04-1-30/10 dated July 16, 2012 on field tax inspection of OJSC TOAZ and decision No. 04-1-31/13 dated September 21, 2012 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3 on bringing OJSC TOAZ to liability for the tax offence, according to which in 2010 OJSC TOAZ sold to its Nitrochem ammonia and carbamide at the prices deviating downside by more than 20 % from the market prices for identical goods;

Report No. 460 dated July 09, 2014 on detection of facts evidencing tax offences and decision No. 426 dated August 19, 2014 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3 on bringing OJSC TOAZ to liability for the tax offence, according to which OJSC TOAZ unlawfully failed to submit to the tax authority a notice on making controlled transactions with its interdependent company Nitrochem in 2012 (case file vol. 190, pp. 15 to 250; case file vol. 191, pp. 1 to 158, 173 to 189);

- Documents submitted by Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3, namely:

Extract from the Unified State Register of Legal Entities with regard to OJSC TOAZ dated

December 10, 2015, according to which OJSC TOAZ is located at 32 Povolzhskoye Highway, Togliatti, Samara Region, Russian Federation. At various periods, the head of the permanent executive body of OJSC TOAZ was V. N. Makhlai and E. A. Korolev;

Experts opinion by Federal State Unitary Enterprise Central Research Institute of Shipbuilding Industry Tsentr dated October 07, 2015, according to which, in 2011, for all supplies of liquid anhydrous ammonia, GOST 6221-90, Ak grade, the export prices of OJSC TOAZ did not conform with the market prices;

Copy of contract No. 643/00206492/08121 dated December 09, 2008 between OJSC TOAZ and Nitrochem for sale and purchase of 1,500,000 metric tons of ammonia;

Copy of contract No. 643/00206492/09121 dated December 09, 2009 between OJSC TOAZ and Nitrochem for sale and purchase of 1,600,000 metric tons of ammonia with supplemental agreements;

Copy of contract No. 643/00206492/10121 dated December 17, 2010 between OJSC TOAZ and Nitrochem for sale and purchase of 1,600,000 metric tons of ammonia with additional agreements (case file vol. 192 pp. 121 to 235);

- Documents provided by Uralchem OJSC, including:

Resolutions on bringing of OJSC TOAZ and TOAZ Corporation CJSC to administrative liability for non-issue to OJSC Uralchem of the documents that should be submitted to a shareholder;

Quarterly and annual reports of OJSC TOAZ for 2010–2011;

Minutes No. 22 of the annual general meeting of shareholders of OJSC TOAZ dated April 05, 2009, at which annual report of OJSC TOAZ for 2008 was approved (case file vol. 193, pp. 1 to 228, case file vol. 194, pp. 1 to 120, 127 to 231, case file vol. 195, pp. 7 to 165, 172 to 261, case file vol. 196, pp. 7 to 117, 124 to 190, 193 to 294, case file vol. 197, pp. 1 to 199);

- Records on dividend payouts to the shareholders of OJSC TOAZ for the period from 2007 to 2012, provided by TOAZ Corporation CJSC, which specify A.T.I. Limited among the dividend recipients (case file vol. 198, pp. 1 to 113; case file vol. 199, pp. 1 to 242);

- Certificate of A. V. Korolev, Deputy Head of the Second Investigative Department of the Investigative Directorate of the Investigative Committee of Russia for the Volga Federal District, on the results of examination of criminal case No. 290823 attaching copies of the documents from this criminal case (case file vol. 200, pp. 3 to 246; case file vol. 201, pp. 1 to 138)

- Documents submitted by Togliatti branch of Moscow Fund Centre LLC, including:

Agreements for maintenance and keeping of registers of holders of securities of JSCB Togliattikhibank, Volgotsemash OJSC, Transammiak OJSC, Togliatti Nitrogen Industry Institute OJSC, Azotremash OJSC, TOAZ Corporation CJSC;

Documents about maintenance of the register of shareholders of JSCB Togliattikhibank, according to which the sole bank's shareholder is S. V. Makhlai;

Documents about maintenance of the register of shareholders of Transammiak OJSC, according to which shareholders of the company were AS Industries, Layton Development Limited (hereinafter referred to as "Leighton"). The directors of Leighton registered on January 28, 1998 in the British Virgin Islands were Clive Gillow, Graham Peter Maurant, and Christine Simpson from 2005 to 2009. As at April 17, 2002, directors of AS Industries, registered on February 28, 1997 in the Republic of Cyprus were F. Zivy, A. H. Zivy, B. Ruprecht, Caterina Koliandri (case file vol. 201, pp. 140 to 287, case file vol. 202, pp. 1 to 188, case file vol. 203, pp. 1 to 190, case file vol. 204, pp. 1 to 193);

- Record of seizure dated October 03, 2014, according to which, at the Centre for Rehabilitation of Victims of Political Repressions and Archival Information of the Federal Public Institution of the Main Information and Analysis Centre of the Russian Ministry of Internal Affairs, criminal case No. 290823 was seized (case file vol. 205, pp. 4 to 8);

- Report dated October 29–31, 2014 of inspection of criminal case No. 290823, according to which the files of the case contain the following documents:

Information about registration and activities of Chimrost, Switzerland, according to which it was registered on March 15, 1994 as a subsidiary of Togliattiazot (Togliatti, Russia). The company's charter capital was divided into 1,000 shares. Shares were owned by V. N. Makhlai (494 shares), Ameropa (493 shares), Ferzam Ltd (9 shares), which was represented by I. A. Philippov and Ruprecht, F. Zivy (1 share), B. Ruprecht (1 share) and other persons. The members of the company's Board of Directors were V. N. Makhlai, A. V. Makhlai, F. Zivy, and B. Ruprecht. In October 1998, the board of Chimrost made a decision to merge with T+A Pharm Corporation Ltd, Switzerland;

Information about registration and activities of Nitrochem, according to which it was registered on May 05, 1997 as a subsidiary of Ameropa Holding. The director of Nitrochem is Ruprecht. In October 1998, Nitrochem merged with T+A Pharm Corporation Ltd;

Information about registration and activities of PPFM registered in Switzerland on July 10, 1996. The company's board of directors included F. Zivy and A. Zivy;

Request of the Westminster Magistrates' Court of the United Kingdom for additional information on the case on criminal extradition of A. V. Makarov, V. N. Makhelai, where the explanations of V. N. Makhelai that he controls 71% of the shares of OJSC TOAZ are given;

Reply from Interpol NCB, according to which, based on the information of NCB of Switzerland, V. N. Makhelai entered Switzerland on June 25, 1996, left on June 24, 2004, and was working for Nitrochem;

Reply of Raiffeisenbank CJSC, according to which, as at December 18, 2006, it was the nominee holder of 74,800,917 shares of OJSC TOAZ, of which 62,209,656 shares were recorded on the account of JSCB Togliattikhibank and 12,591,261 shares on the account of A.T.I. Limited;

Shares purchase and sale agreement dated June 04, 2004, according to which V. N. Makhelai sold 12,591,261 shares of OJSC TOAZ to Nitrochem for 14,736,000 Euro (case file vol. 205, pp. 11 to 211, case file vol. 206, pp. 1 to 206, case file vol. 207, pp. 1 to 237, case file vol. 208, pp. 1 to 156, case file vol. 393, pp. 42 to 49);

- Documents submitted by JSCB Togliattikhibank in relation to Instantania, according to which the company was registered on July 10, 2008 in the British Virgin Islands, its director was Anna Hammink Lot. Since May 15, 2015, Kimberley Wesenhagen was appointed to the position of director. The registered agent of the company is Corporate Agents (BVI) Limited (case file vol. 209, pp. 4 to 23);

- Documents submitted by JSCB Togliattikhibank, according to which, on June 23, 2008, the depositary accounts were opened with the bank by Arodoet, Evanda, Entouraga, Farodot, Florenta, and Kizzie (case file vol. 209, pp. 25 to 71);

- Documents submitted by JSCB Togliattikhibank, according to which, on May 25, 2016, the beneficial owners of the companies were: Riverdelle — Margori de la Fuente, Sanita — Jocelin Cornelia, Wickerton — Menno Gordaen, Niteroy Limited — Jose Charles Malin, Trafalgar — James Walfenzao, Kamara — Shuranie Elmira Martina, Bairiki — Andrew Greenfield, Instantania — Kimberley Caroline Wesenhagen.

Due to non-reply about the beneficial owner, the operations under the depositary account of Silvergrove were suspended.

Due to non-reply about the beneficial owner of Halnure, the legal entity's sole executive body was recognized as such beneficial owner (case file vol. 209, pp. 73 to 113)

- Depositary account statements submitted by JSCB Togliattikhibank for the period from 2008 to 2016, confirming ownership of the shares of OJSC TOAZ by the bank (case file vol. 209, pp. 115 to 205);

- Reply of JSCB Togliattikhibank, according to which, on December 25, 2013, the bank was the nominee holder of the shares of OJSC TOAZ, whose trust managers were foreign companies: Bairiki (15,617,151 shares), Instantania (18,207,124 shares), Kamara (19,413,390 shares), Trafalgar (15,486,147 shares), and of those owned by Halnure (144,000 shares) (case file vol. 210, pp. 2);

- Reply of JSCB Togliattikhibank, according to which, during the period from 2008 to 2011, the bank was the nominee holder of the shares of OJSC TOAZ, which were owned by Borgat, Halnure, Nitrochem, Riverdelle, Sanita, Silvergrove, Tech-Lord, Tornton, Todan, and whose trust managers were Trafalgar, Bairiki, Instantania, and Kamara. N. A. Lyapunova acted as a representative of Nitrochem under the power of attorney (case file vol. 210, pp. 4 to 6);

- Response from JSCB Togliattikhibank, according to which information about directors of Bairiki, Todan, Halnure, Instantania, Kamara, Nitrochem, Riverdelle, Sanita, Silvergrove, Tech-Lord, Tornton, Todan, Trafalgar was provided. It follows from the letter that the founder of Nitrochem was Ruprecht (case file vol. 210, pp. 8);

- Cash flow statements on the accounts of Tech-Lord, V. N. Makhelai, and S. V. Makhelai, submitted by JSCB Togliattikhibank. According to the bank's reply, there were no cash flows on the settlement accounts of Nitrochem and Wickerton during 2009–2014 (case file vol. 210, pp. 10 to 178);

- Response from JSCB Togliattikhibank, according to which:

Nitrochem opened a depositary account on November 22, 2000 and closed it on April 30, 2014. On January 30, 2009, 4,275,936 shares of OJSC TOAZ were debited from the company's account into trust

management of Instantania. On February 22, 2013, these shares were once again credited to the account of Nitrochem and on the same day debited to the account of Silvergrove;

Tech-Lord opened a depositary account on November 22, 2000. On January 30, 2009, 19,413,390 shares of OJSC TOAZ were debited from the account into trust management of Kamara;

PPFM opened a depositary account on November 22, 2000 and closed it on October 10, 2003;

Niteroy Limited opened a depositary account on December 18, 2012. On December 28, 2012, the account was credited with 641,562 shares of OJSC TOAZ from AS Industries, which were debited on the same day into trust management to the account of Bairiki;

Magnum Investment opened a depositary account on December 17, 2012. On December 28, 2012, 11,449,918 shares of OJSC TOAZ were credited to the account from Tornton. On the same day, the shares were debited into trust management to the account of Trafalgar (case file vol. 210, pp. 180 to 206);

- Report dated December 11, 2014, according to which Ilada information system was inspected at JSCB Togliattikhibank, containing information about flow of shares of OJSC TOAZ through depositary accounts of Nitrochem, Tech-Lord, AS Industries, Silvergrove, Borgat, Halnure, Todan, Trafalgar, Instantania, Kamara, Bairiki, Tornton, Sanita, Riverdelle, Wickerton, Magnum Investment, Niteroy Limited (case file vol. 210, pp. 208 to 223);

- Information about the number of shares of OJSC TOAZ held in trust by Bairiki, Instantania, Kamara, and Trafalgar during the period from 2011 to 2014 submitted by JSCB Togliattikhibank and the operating regulation of depositary JSCB Togliattikhibank (case file vol. 210, pp. 225 to 288);

- Search report dated July 14–August 08, 2015, according to which Transcend and Kingston memory sticks were seized at JSCB Togliattikhibank from safety deposit box No. 48 leased by MFTs LLC; documents were also seized from the bank's premises (case file vol. 211, pp. 151 to 210);

- Report of inspection of items seized during the search on July 14–August 08, 2015 from JSCB Togliattikhibank (CJSC) from safety deposit box No. 48 leased by MFTs LLC, according to which Transcend 16 GB memory stick contains books of registration of shareholders of OJSC TOAZ for the period from February 28, 2005 to January 29, 2007, January 30, 2006 to June 15, 2009, June 15, 2009 to June 18, 2012. According to records in the registration books:

On April 15, 2005, the registrar opened an account for AS Industries. On the same day, 5,411,616 shares of OJSC TOAZ from Chimrost Trading AG were credited to the account of AS Industries;

From May 2005, Finance and Investment Company TOAZ-Invest was actively buying the shares of OJSC TOAZ from its shareholders being individuals, and during the period from August 2005 to April 2007, Servisneft LLC was actively engaged in buying the shares;

On November 16, 2007, Servisneft LLC sold 86,721 shares of OJSC TOAZ to AS Industries;

On January 30, 2009, AS Industries transferred 641,562 shares of OJSC TOAZ to JSCB Togliattikhibank for nominee holding;

As at June 15, 2009, 68,723,812 shares of OJSC TOAZ were registered on account of JSCB Togliattikhibank at the registrar (case file vol. 211, pp. 212 to 217, case file vol. 212, pp. 1 to 250, case file vol. 213, pp. 1 to 257, case file vol. 214, pp. 1 to 230, case file vol. 215, pp. 1 to 158, case file vol. 216, pp. 1 to 250, case file vol. 217, pp. 1 to 263, case file vol. 218, pp. 1 to 264);

- Record of seizure dated July 18, 2014, according to which documents related to depositary accounts of Sanita, Nitrochem, Tech-Lord, Riverdelle, Silvergrove, Tornton, Wickerton, Instantania, Bairiki, Todan were seized from JSCB Togliattikhibank (case file vol. 219, pp. 8 to 13);

- Report of inspection of documents seized from JSCB Togliattikhibank during the seizure on July 18, 2014, according to which the following documents were inspected:

Depositary agreements dated November 22, 2000 between JSCB Togliattikhibank and Nitrochem represented by V. A. Semenova, Tech-Lord represented by L. I. Novikova,

Depositary agreement dated October 20, 2004 between JSCB Togliattikhibank and Wickerton Limited;

Instructions dated October 30, 2009, under which Nitrochem, Tech-Lord, Riverdelle, Silvergrove, Tornton, Wickerton, Todan, Halnure SA, Sanita, AS Industries transferred shares of OJSC TOAZ into trust management of Instantania, Kamara, Bairiki, Trafalgar;

Questionnaires of the said companies owning the shares of OJSC TOAZ and applications for joining the terms of depositary activity (case file vol. 219, pp. 16 to 120, case file vol. 235, pp. 94 to 105);

- Record of seizure dated September 02, 2014, according to which documents related to depositary accounts of AS Industries, Borgat, Kamara, Halnure, Trafalgar were seized from JSCB

Togliattikhibank (case file vol. 219, pp. 127 to 130);

- Report of inspection of documents related to depositary accounts seized from JSCB Togliattikhibank during the seizure on September 02, 2014, according to which the following documents were inspected:

Questionnaires and applications for joining the terms of depositary activity by AS Industries, Sanita, Borgat, Kamara, Halnure, and Trafalgar;

Instructions dated January 30, 2009 on crediting of the shares of OJSC TOAZ to the accounts of the trust managers: Kamara, Trafalgar, Bairiki, and Instantania;

Instructions dated December 20, 2012, according to which 641,562 shares of OJSC TOAZ were received in the account of AS Industries, which were transferred to the account of Niteroy Limited on the same day;

Instructions dated December 21, 2012, according to which Trafalgar debited 11,449,918 shares of OJSC TOAZ to the account of Tornton. On the same day, these shares were credited back to the account of Trafalgar from Magnum Investment (case file vol. 219, pp. 131 to 174);

- Record of seizure dated December 03, 2014, according to which instructions of Borgat for crediting of OJSC TOAZ's shares were seized from JSCB Togliattikhibank (case file vol. 219, pp. 177 to 179);

- Report of inspection of the instructions dated December 04, 2008 and seized at JSCB Togliattikhibank during the seizure on December 03, 2014, according to which 1,705,728 shares of OJSC TOAZ from LLC Rodnichok and 861,408 shares from LLC Kontaz were credited to the account of Borgat (case file vol. 219, pp. 180 to 184);

- Record of seizure dated December 01, 2014, according to which constituent documents of foreign companies Halnure, Kamara, Trafalgar, Borgat were seized from JSCB Togliattikhibank (case file vol. 220, pp. 1 to 4);

- Report of inspection of constituent documents with their translation into Russian seized from JSCB Togliattikhibank during the seizure on December 01, 2014, according to which:

Trafalgar was registered in the British Virgin Islands on April 01, 2008; its director is James Walfenzao;

Halnure was registered on March 23, 2006 in Uruguay; its director is Marcelo Saul Rivero Sosa. At the meeting on June 09, 2006, the company's director gave permission to acquire 1,820,928 shares of OJSC TOAZ from S. V. Makhelai;

Kamara was registered on August 22, 2008 in Saint Lucia; its director is Shuranie Elmira Martin;

Borgat was registered on March 15, 2008 in the Republic of Cyprus; its director is Nicole Chrysanthou (case file vol. 220, pp. 5 to 252, case file vol. 235, pp. 106 to 246, case file vol. 236, pp. 1 to 257);

- Record of seizure dated December 01, 2014, according to which documents related to depositary accounts of Wickerton, Nitrochem, Tech-Lord, AS Industries, Bairiki, Todan, Sanita, Instantania, Riverdelle, Tornton were seized from JSCB Togliattikhibank (CJSC) (case file vol. 221, pp. 1 to 5);

- Report of inspection of documents seized from JSCB Togliattikhibank (CJSC) on December 01, 2014, according to which documents related to depositary accounts of Wickerton, Nitrochem, Tech-Lord, AS Industries, Bairiki, Todan, Sanita, Instantania, Riverdelle, Tornton were inspected, including:

Constituent and registration documents of Nitrochem, according to which the company's director was Ruprecht. The company's president was F. Zivy and a member of its Management Board was A. V. Makhelai;

Constituent and registration documents of AS Industries (Cyprus) Limited, according to which the company's directors were F. Zivy, A. H. Zivy, and B. Ruprecht (case file vol. 221, pp. 6 to 248, case file vol. 222, pp. 1 to 207, case file vol. 223, pp. 1 to 156);

Search report dated December 16, 2014, according to which constituent documents of the companies being owners of the shares of OJSC TOAZ and information stored on hard disk drives of the computers used by the employees of JSCB Togliattikhibank V. N. Botov and T. R. Khusaynova were seized from the bank (case file vol. 224, pp. 8 to 15);

- Search report dated December 16 to 18, 2014, according to which electronic storage media containing information from JSCB Togliattikhibank's servers were seized from the bank (case file vol. 224, pp. 16 to 24);

- Search report dated December 17, 2014, according to which information from working

computers of JSCB Togliattikhibank's employees V. N. Botov and T. R. Khusaynova was seized from the bank (case file vol. 224, pp. 26 to 29);

- Report of inspection of documents seized from JSCB Togliattikhibank during the search on December 16, 2014, including:

- Amendments made to the bank's charter in 2005 and 2009 were signed by V. N. Makhlai, the Chairman of the bank's Supervisory Board;

- Questionnaire of the legal entity's beneficial owner, according to which V. V. Makhlai owns 100% of the shares of JSCB Togliattikhibank;

- Questionnaires and registration documents of Silvergrove, Riverdelle, Bairiki, Instantania, Kamara, Todan, Niteroy Limited, Borgat, Tech-Lord, Halnure, Trafalgar, which contain information about directors and shareholders of the said companies (case file vol. 224, pp. 36 to 146, case file vol. 225, pp. 1 to 134);

- Reports of inspection of computer information seized from JSCB Togliattikhibank during the search on December 16 to 18, 2014, including:

- Draft powers of attorney of Nitrochem (UK), Riverdelle, Shiretype Construction Limited, Sanita, Silvergrove, Steel Pipe, Tornton, Wickerton, and Nitrochem (UK) to the employees of JSCB Togliattikhibank to represent the companies before various authorities, institutions, and banks of Russia;

- Letters with the information on the settlement accounts of the foreign companies involved in managing the shares of OJSC TOAZ on payment of promissory notes or on deposits of the legal entities in the bank;

- Loan agreements between the bank and S. V. Makhlai;

- Loan agreement, according to which the bank grants A. V. Makhlai a loan in the amount of 1,000,000 US dollars. Loan repayment is secured by a pledge of the right of claims under the deposit of Nitrochem;

- Pledge agreements with Tech-Lord, powers of attorney of the foreign companies being the shareholders of OJSC TOAZ to the bank's employees, instructions to purchase foreign currencies, an instruction to open an account to attract funds from Nitrochem Distribution,

- Settlement account statements of Tech-Lord Finance and letters to Niteroy Limited;

- Agreement for sale of the shares of OJSC TOAZ dated December 01, 2008 between LLC Kontaz and Borgat;

- Bank deposit agreements between the bank and Bookfield Holdings Ltd, Universal Stevedore Service Ltd;

- Powers of attorney to E. A. Korolev to receive funds at the bank;

- Specimen signature and seal cards of the foreign companies being the shareholders of Transammiak OJSC;

- Representation letter from LLC Ernst & Young attaching a list of parties associated with OJSC TOAZ, which specifies Nitrochem (UK), Niteroy Limited, Steel Pipe, and Tech-Lord Finance SA;

- Email correspondence between Michaela Britton and E. Belskaya, the bank's employee, including letters, where the latter reports that the powers of attorney from Wickerton, Silvergrove, Sanita, Tornton, Riverdelle, Maniaro, Morumbi Limited, Niteroy Limited, Leighton, and Magnum Investment were expired;

- Email correspondence between Michaela Britton and G. A. Burakov, the bank's employee, including regarding Nitrochem (UK) (case file vol. 224, pp. 34 to 35, case file vol. 226, pp. 1 to 249, case file vol. 227, pp. 1 to 193, case file vol. 231, pp. 1 to 122, case file vol. 235, pp. 1 to 93, case file vol. 392, pp. 78 to 81);

- Record of seizure dated July 14, 2014, according to which the minutes of the meetings of the board of directors of OJSC TOAZ for 2010–2011 and the minutes of general shareholders' meetings of OJSC TOAZ for 2011 were seized from OJSC TOAZ (case file vol. 225, pp. 152 to 155);

- Report of inspection of the minutes seized at OJSC TOAZ during the seizure on July 14, 2014, according to which the Board of Directors of OJSC TOAZ included V. N. Makhlai, E. A. Korolev, V. A. Semenova, etc., in 2010 and until February 21, 2011. Since March 13, 2011, the Board of Directors included E. A. Korolev, S. V. Makhlai and other persons. At the meeting on April 12, 2010, the annual report of the Company for 2009 was approved. At the meeting on February 03, 2011, the annual report of the Company for 2010 was approved. At the meeting on March 13, 2011, S. V. Makhlai was elected the Chairman of the Board of Directors of OJSC TOAZ. At the meeting on April 05, 2011, the powers of the managing company being TOAZ Corporation CJSC were suspended and the sole executive body represented by the General Director of OJSC TOAZ, who was O. A. Kryukov, was formed. At the meeting

on May 13, 2011, the powers of General Director of OJSC TOAZ O. A. Kryukov were terminated and the powers of the managing company being TOAZ Corporation CJSC were renewed (case file vol. 225, pp. 156 to 220);

- Record of seizure dated March 23, 2017, according to which the minutes of the meeting of the board of directors of OJSC TOAZ dated February 02, 2009 were seized from OJSC TOAZ (case file vol. 225, pp. 287 to 289);

- Record of inspection of the minutes of the meeting of the board of directors of OJSC TOAZ dated February 02, 2009, at which the Company's annual report for 2008 was approved and recommended for approval to the general shareholders' meeting, which were seized during the seizure on March 23, 2017 (case file vol. 225, pp. 290 to 302);

- Report of inspection of electronic storage media seized from JSCB Togliattikhibank during the search on December 16 to 18, 2014, on which the following documents were inspected found:

Translations of constitutional and registration documents of Riverdelle, Sanita, Silvergrove, Tornton, Entouraga, Trafalgar, Nitrochem, Morumbi Limited, Leighton, Magnum Investment;

Securities sale and purchase agreement No. 2660 dated October 20, 2004, according to which Wickerton Limited acquired from JSCB Togliattikhibank 1,469,092 shares of OJSC TOAZ;

Loan agreement dated December 16, 2008 between Tech-Lord represented by A. M. Denisov, the employee of Togliattikhibank, and V. G. Eremenko, according to which the latter receives a loan in the amount of 250,000 euros;

Translations of the powers of attorney issued by Nitrochem (UK), Sanita, Tornton, Riverdelle, Wickerton, and Silvergrove to the employees of Togliattikhibank;

Information about the deposits placed with the bank by Tech-Lord and Tech-Lord Finance SA, Shiretype, Universal Balke Trading, Universal Stevedore Service Ltd, Steel Pipe, Nitrochem (UK), Questroyal Investments Inc., Farodot, and on the promissory notes acquired by them;

Applications of V. N. Makhelai and S. V. Makhelai for foreign currency transfer to the foreign banks (case file vol. 228, pp. 1 to 245, case file vol. 229, pp. 1 to 250);

- Reports of inspection of media of the computer data available in the computers of V. N. Botov and T. R. Khusaynova and the bank's server, seized at JSCB Togliattikhibank during the searches on December 16, 2014 and December 17, 2014, according to which there were email correspondence and documents in the computers, including:

Correspondence of S. V. Popov and V. N. Botov with S. V. Makhelai with regard to execution of powers of attorney on behalf of the foreign companies owning the shares of OJSC TOAZ to JSCB Togliattikhibank for further execution of powers of attorney in the name of the bank's employees to participate in general shareholders' meetings of OJSC TOAZ, provision of the documents required for operations with the shares of OJSC TOAZ under the depositary accounts, transfer of the dividends, purchase and sale of the shares of OJSC TOAZ between LLC Servisneft, AS Industries, and Todan;

Correspondence of V. N. Botov and A. E. Popov, which contains the instructions of S. V. Makhelai about the necessity to prepare for him certificates of dividends received by Instantania and about the change of the nominee director of the specified company;

Correspondence of V. N. Botov, S. V. Popov, and S. V. Makhelai, which contains the instructions of S. V. Makhelai about the transfer to him of the cards for signing by the nominee directors of a number of offshore companies for further opening of settlement accounts;

Correspondence of V. N. Botov and A. E. Popov, which contains the instructions of S. V. Makhelai with regard to the transfer of dividends received by Kamara to the accounts of Tech-Lord;

Correspondence between employees of Togliattikhibank with each other and with Michaela Britton in relation to execution of powers of attorney from foreign companies holding shares of OJSC TOAZ and to payment of dividends to foreign companies (case file vol. 230, pp. 1 to 218, case file vol. 231, pp. 123 to 228, case file vol. 375, pp. 105 to 250, case file vol. 376, pp. 1 to 169, case file vol. 392, pp. 149 to 253, case file vol. 393, pp. 1 to 10);

Record of seizure dated October 16, 2014, according to which documents related to opening of an account of Nitrochem, depositary account for V. N. Makhelai, statements on depositary accounts of foreign companies being the owners of OJSC TOAZ's shares were seized from JSCB Togliattikhibank (case file vol. 232, pp. 13 to 18);

- Report of inspection of documents seized from JSCB Togliattikhibank during the seizure on October 16, 2014, including:

Payment documents on transfer of dividends to companies being trust managers of shares of OJSC TOAZ, Trafalgar, Instantania, Bairiki, Kamara and Halnure;

Depository agreement dated April 16, 2001 between JSCB Togliattikhibank and V. N. Makhlai;

Documents about opening of an account for Nitrochem. The agreement on opening of the account dated March 14, 2002 on behalf of Nitrochem was signed by V. A. Semenova;

Statements of flow of shares of OJSC TOAZ on the depository accounts of Halnure, Nitrochem, Tornton, Instantania, Trafalgar, Kamara, Bairiki, Borgat, Wickerton, Riverdelle, Sanita, AS Industries, Silvergrove, Todan, Tech-Lord and the spouse of S. V. Makhlai being I. V. Makhlai (case file vol. 232, pp. 19 to 176);

- Seizure report dated October 10, 2014, according to which documents about opening of OJSC TOAZ's accounts were seized from JSCB Togliattikhibank (case file vol. 233, pp. 7 to 12);

- Inspection report documents seized from JSCB Togliattikhibank (CJSC) on October 10, 2014 and containing information about opening of accounts of OJSC TOAZ with the specified bank within the period from 2000 to 2010, which were used for financial and business activity of the company (case file vol. 233, pp. 17 to 188, case file vol. 234, pp. 1 to 188);

- Response from JSCB Togliattikhibank about provision to the investigator of the bank's charter and Terms of Depository Activity of JSCB Togliattikhibank (case file vol. 237, pp. 2, 4 to 244);

- Report of inspection in the Main Directorate of the Bank of Russia for Samara Region of issue documents of OJSC TOAZ, according to which:

Based on the decision registered on October 07, 1997, OJSC TOAZ listed 48,557,753 uncertificated registered ordinary shares (4th issue) through public offering, state registration number 1-04-00014-E, date of state registration of the report on the results of the 4th issue: July 08, 1998, manager of the company was V. N. Makhlai. There were also issues of ordinary registered uncertificated shares of OJSC TOAZ with state registration No. 42-1П-95 dated December 11, 1992, No. 42-1-852 dated February 10, 1995, No. 42-1-1031 dated March 18, 1996. The charter capital of OJSC TOAZ taking into account the 4th issue was 97,115,506 shares with the nominal value of one Russian ruble;

Shareholders holding at least 5% of the ordinary shares are specified in the report on the results of the 4th issue of shares of OJSC TOAZ signed on June 02, 1998 by the general director of OJSC TOAZ V. N. Makhlai: Swiss companies Chimrost with the share of 5.572%, the director of which was B. Ruprecht; Nitrochem with the share of 13.895%, PPFM with the share of 19.99%, Tech-Lord with the share of 19.990% as well as Soviet-Swiss farm corporation Tafko with the share of 10.466% and V. N. Makhlai with the share of 4.196%;

Copy of Ekspress Reklama newspaper No. 44 (288) dated October 31, 1997 submitted by V. N. Makhlai to the Samara Regional Department of the Federal Securities Market Commission, in which announcement is made on listing of the 4th issue of shares of OJSC TOAZ in accordance with the decision of the Board of Directors dated November 15, 1997;

The decision on listing of additional shares is taken by the Board of Directors of OJSC TOAZ on July 11, 1997;

The prospectus of the 4th issue specifies that OJSC TOAZ holds 59.5% of the charter capital of CJSC Finance and Investment Company ToAZ-INVEST, the director of which was E. A. Korolev. The Board of Directors of CJSC Finance and Investment Company ToAZ-INVEST included V. N. Makhlai and E. A. Korolev. CJSC Finance and Investment Company ToAZ-INVEST was appointed as underwriter, an organization taking part in primary placement of shares;

When the 4th issue of shares took place, the register of shareholders of OJSC TOAZ under the agreement dated December 26, 1996 was kept by CJSC NR-Holding, the director of which was O. V. Kamasheva;

In accordance with the information on the current account of LLC Kontaz, after the 3rd issue it has 861,408 shares of OJSC TOAZ or 1.77% of the charter capital;

In accordance with the information on the current account of LLC Rodnichok, after the 3rd issue it has 1,705,728 shares of OJSC TOAZ or 3.51% of the charter capital;

In accordance with the information on the current account of Soviet-Swiss Farm Corporation Tafko, after the 3rd issue it has 10,164,052 shares of OJSC TOAZ or 20.93% of the charter capital;

In accordance with the information on the current account of V. N. Makhlai, after the 3rd issue he has 4,074,685 shares of OJSC TOAZ or 8.39% of the charter capital;

On July 22, 2011 the Regional Department in the South-Eastern Region of the Federal Service for

the Financial Markets performed state registration of the report on the results of issue of ordinary registered uncertificated shares of OJSC TOAZ with state registration number 1-02-00014-E dated June 20, 2011, according to which 97,115,506 shares of OJSC TOAZ were converted into 431 shares with the nominal value of 225,326 Russian rubles;

In accordance with the report on the results of issue of 431 shares of OJSC TOAZ signed on July 04, 2011 by the general director of TOAZ Corporation CJSC E. A. Korolev, Russian-Hungarian Joint Venture Euro TOAZ with the share of 4.4029% in the charter capital, JSCB Togliattikhimbank with the share of 70.765%, CJSC Depozitarno-Kliringovaya Kompaniya with the share of 10.1883% and CJSC Raiffeisenbank with the share of 12.9652% are registered in the register shareholders of OJSC TOAZ. The decision on consolidation was made on the extraordinary general meeting of shareholders of OJSC TOAZ on March 31, 2011 (case file vol. 238, pp. 2 to 254; case file vol. 239, pp. 1 to 295);

- Issue documents of OJSC TOAZ submitted by TOAZ Corporation CJSC, the content of which is similar to the content of the documents examined on January 15, 2015 in the Main Directorate of the Bank of Russia for Samara Region (case file vol. 240, pp. 2 to 204);

- Lists of affiliated persons of OJSC TOAZ, including for the period from October 01, 2007 to December 31, 2011, submitted by TOAZ Corporation CJSC, according to which there is no information in the lists about foreign companies and shareholders holding over 20% of shares (case file vol. 241, pp. 2 to 256);

- Search report dated June 09, 2015, according to which electronic storage media containing information about relations with OJSC TOAZ were seized in the branch of Norton Rose Fulbright (Central Europe) LLP (case file vol. 242, pp. 14 to 21);

- Search report dated June 10, 2015, according to which documents containing information about relations with OJSC TOAZ were seized in the branch of Norton Rose Fulbright (Central Europe) LLP (case file vol. 242, pp. 22 to 60);

- Inspection report of documents seized in the branch of Norton Rose Fulbright (Central Europe) LLP during search on June 10, 2015, according to which there were documents in the premises of Norton Rose Fulbright (Central Europe) LLP concerning financial and business activity of OJSC TOAZ, including in relation to delivery of products of OJSC TOAZ to Nitrochem and their pricing, minutes of general shareholders' meetings and meetings of the Board of Directors of OJSC TOAZ, documents on the shares of OJSC TOAZ held by JSC Uralchem, charter and minutes of general meetings of LLC Tomet, print-out of electronic letter from Zh. A. Smirnova to S. V. Makhelai (case file vol. 242, pp. 98 to 278, case file vol. 243, pp. 1 to 170, case file vol. 244, pp. 1 to 172);

- Inspection report on electronic storage media seized in the branch of Norton Rose Fulbright (Central Europe) LLP during the search on June 09, 2015 containing electronic correspondence of employees of Norton Rose Fulbright (Central Europe) LLP and various documents of OJSC TOAZ and TOAZ Corporation CJSC, including:

 - Correspondence between S. V. Makhelai and employee of Norton Rose Fulbright Zh. A. Smirnova concerning repurchase of shares of OJSC TOAZ;

 - Correspondence of employee of Norton Rose Fulbright Zh. A. Smirnova with Michaela Britton and S. V. Makhelai concerning the meeting of Smirnova and Britton;

 - Correspondence of S. V. Makhelai and employee of Norton Rose Fulbright E. Abashina concerning payment of remuneration to him as a member of the Board of Directors of OJSC TOAZ and increase in the remuneration under the agreement for management of OJSC TOAZ;

 - Correspondence of employee of Norton Rose Fulbright E. Abashina and employee of FBK Grand Thornton Akchurina on the draft Regulations on Products Pricing Committee of OJSC TOAZ;

 - Correspondence of employees of Norton Rose Fulbright with S. V. Makhelai concerning alienation by the latter of his share in favour of his wife, issue of the power of attorney to OJSC TOAZ to acquire shares from shareholders of OJSC TOAZ;

 - Correspondence between A. Kincharov, S. V. Makhelai and Ya. Klimov in relation to Instantania, Kamara and Bairiki on payment of dividends following the voting results at the extraordinary general meeting of shareholders of OJSC TOAZ;

 - Ballots for voting at the general meeting of shareholders of OJSC TOAZ in the name of Maxim Invest;

 - Memorandum sent by employee of Norton Rose Fulbright E. Merkulova to S. V. Makhelai, in which possible variants of exclusion of JSC Uralchem from shareholders of OJSC TOAZ are specified;

Memorandum sent by employee of Norton Rose Fulbright E. Merkulova to S. V. Makhelai, in which risks of challenge of the agreement for sale of OJSC TOAZ shares by V. N. Makhelai to Nitrochem are specified;

Information that A. D. Kincharov uses e-mail address zakon@intemet2005.com, E. A. Korolev uses e-mail address director@intemet2005.com, S. V. Makhelai uses e-mail address officemail@intrnet2005.com, V. A. Semenova uses e-mail addresses jon44000@gmail.com and hammer@eroupenoffice.net;

Agreement for assignment dated September 26, 2014, according to which due to internal reorganisation of Ameropa group of companies Nitrochem transfers its rights and duties under the ammonia delivery agreement with OJSC TOAZ to Ameropa. The assignment agreement was signed on behalf of Nitrochem by B. Ruprecht and A. Zivy. (case file vol. 245, pp. 1 to 247, case file vol. 246, pp. 1 to 231, case file vol. 247, pp. 1 to 217, case file vol. 248, pp. 1 to 159, case file vol. 249, pp. 1 to 146, case file vol. 250, pp. 1 to 288);

- Inspection report on electronic storage media seized in the branch of Norton Rose Fulbright (Central Europe) LLP during the search on June 09, 2015 containing electronic correspondence between OJSC TOAZ, Nitrochem and Moscow representative office of Ameropa, including:

- Correspondence between Vinogradov, Korolev and Ruprecht with regard to pricing for OJSC TOAZ's products;

- Correspondence between employees of Moscow representative office of Ameropa N. A. Lyapunova, I. A. Tsibizova with Ruprecht concerning prices for carbamide and ammonia produced by OJSC TOAZ (case file vol. 251, pp. 1 to 250, case file vol. 252, pp. 1 to 250, case file vol. 253, pp. 1 to 221, case file vol. 254, pp. 1 to 240);

- Letter of Norton Rose Fulbright (Central Europe) LLP, according to which OJSC TOAZ is a customer of the company under the paid services agreement dated January 27, 2011. This agreement was signed on behalf of OJSC TOAZ by Korolev, its Executive Director (case file vol. 255, pp. 2 to 5);

- Search reports dated November 24, 2015, according to which documents and media containing electronic information were seized from Financial and Business Consultants LLC (hereinafter referred to as FBK LLC) (case file vol. 256, pp. 9 to 17, 28 to 35);

- Reports of inspection of items and documents seized from FBK LLC during the searches on November 24, 2015, according to which the documents and electronic correspondence were inspected, including:

- Draft Regulations on Products Pricing Committee of OJSC TOAZ, order on appointment of the personnel for the products pricing committee of OJSC TOAZ;

- Correspondence between employees of FBK LLC concerning shipment of carbamide of OJSC TOAZ to Nitrochem;

- Correspondence between employees of FBK LLC concerning preparation of the expert report which may confirm that OJSC TOAZ sold products to Nitrochem at the market prices;

- Electronic correspondence between A. S. Vinogradov and B. Ruprecht with regard to pricing for OJSC TOAZ's products in 2009;

- Constitutional documents of Nitrochem;

- Invoices of OJSC TOAZ for 2008–2011 issued to Nitrochem for the delivered products (case file vol. 256, pp. 19 to 22, 36 to 277, case file vol. 257, pp. 1 to 271, case file vol. 353, pp. 1 to 250, case file vol. 354, pp. 1 to 250, case file vol. 373, pp. 1 to 114);

- Seizure report dated October 28, 2015, according to which documents containing information about provision of legal and consulting support to OJSC TOAZ with regard to supply of products to Nitrochem in 2008–2011 were seized from Moscow branch of Freshfields Bruckhaus Deringer LLP (case file vol. 258, pp. 16 to 34);

- Reports of inspection of documents seized from Moscow branch of Freshfields Bruckhaus Deringer LLP during the seizure on October 28, 2015, including:

- Information dated February 20, 2006 entitled Certain Issues of Corporate Management of OJSC TOAZ and Possibility to Elect a Candidate to the Board of Directors of OJSC TOAZ Proposed by Hostile Shareholders, in which position of the so-called Group is analyzed, which includes Nitrochem, Tech-Lord and JSCB Togliattikhimbank in relation to the so-called Hostile Shareholders and ways of non-admission of such Hostile Shareholders to management of OJSC TOAZ are proposed;

- Business card of Andrey Makhelai, according to which he is a general director of Swiss company

Tech-Lord Projects SA;

Draft agreement dated 2007, according to which V. N. Makhelai acts on behalf of the key shareholders of OJSC TOAZ holding over 90% of shares;

Electronic letter of E. Ryabova to Britt Show, in which she informs that the key shareholders of OJSC TOAZ: Nitrochem, Nitrochem (UK), Shiretype, Steel Pipe, Tech-Lord are registered in the register of shareholders in the name of Togliattikhibank and the key shareholders are not willing to disclose their relations with TOAZ to state authorities;

Information about shareholders of OJSC TOAZ as at June 17, 2003, according to which Chimrost Trading holds 5.57% of shares of OJSC TOAZ, Tech-Lord — 19.99%, Nitrochem (UK) — 11.78%, Nitrochem — 4.4%, Steel Pipe — 8.82%, Shiretype — 13.27%, V. N. Makhelai — 12.96%;

Long term agreement dated January 01, 2001 between OJSC TOAZ and Nitrochem, according to which OJSC TOAZ shall sell all ammonia for export to Nitrochem during 20 years (case file vol. 258, pp. 35 to 58, 80 to 288, case file vol. 259, pp. 1 to 63, case file vol. 260, pp. 1 to 163, case file vol. 393, pp. 50 to 217, case file vol. 394, pp. 1 to 182);

- Letter of Moscow branch of Freshfields Bruckhaus Deringer LLP with attachment of documents, according to which OJSC TOAZ received legal services from the branch of Freshfields Bruckhaus Deringer LLP in 2007-2012 (case file vol. 259, pp. 65 to 89);

- Seizure report dated October 27, 2015, according to which documents and optical disks with electronic correspondence were seized from Moscow branch of Freshfields Bruckhaus Deringer LLP (case file vol. 259, pp. 93 to 96);

- Reports of inspection of items and documents seized from Moscow branch of Freshfields Bruckhaus Deringer LLP during the seizure on October 27, 2015, including:

Correspondence between G. M. Akchurina, Ya. Yu. Klimov, M. Loktionov dated June 2010, according to which under instructions of S. V. Makhelai they developed the agreement for interest-free special-purpose loan between OJSC TOAZ (borrower) and Nitrochem (lender) to purchase the equipment;

Draft agreement dated 2007 for alteration and termination of the shares pledge agreement concluded between Shiretype and European Bank for Reconstruction and Development, according to which Shiretype pledges 12,828,960 shares of OJSC TOAZ in favour of the Bank, amounting to 13.211% of the charter capital of OJSC TOAZ. The pledge secures performance of obligations of OJSC TOAZ under the credit facility in the amount of 160 million US dollars;

Draft agreement dated 2007 for alteration and termination of the shares pledge agreement concluded between Nitrochem (UK) and European Bank for Reconstruction and Development, according to which Nitrochem (UK) pledges 12,828,960 shares of OJSC TOAZ in favour of the Bank, amounting to 13.211% of the charter capital of OJSC TOAZ. The pledge secures performance of obligations of OJSC TOAZ under the credit facility in the amount of 160 million US dollars (case file vol. 259, pp. 100 to 295);

- Seizure report dated September 14, 2015, according to which electronic storage media containing correspondence from e-mail addresses kincharov@mail.ru and jon44000@mail.ru were seized from Mail.RU LLC (case file vol. 261, pp. 5 to 9);

- Report of inspection of an electronic storage medium seized from Mail.RU LLC during the seizure on September 14, 2015 and containing electronic correspondence from e-mail address named jon44000@mail.ru, which was used by V. A. Semenova, including:

Letter dated April 29, 2011, in which Semenova sends the scanned letter from O. A. Kryukov to Ruprecht with the prices for ammonia and carbamide for May containing visa of V. N. Makhelai "Agreed";

Letter dated May 03, 2011, in which Nelly Bloomberg informs V. A. Semenova of expenses of Chimrost Trading for office services;

Letter dated May 04, 2011, in which Nelly Bloomberg informs V. A. Semenova that bonus of every year depends on Ruprecht;

Applications of V. A. Semenova and V. N. Makhelai for transfer of cash from their banking accounts;

Letter dated May 15, 2011, in which some Elena informs V. A. Semenova that E. A. Korolev told employees of OJSC TOAZ that he (Korolev) and S. V. Makhelai are new managers of the company;

Letter dated July 21, 2011, in which Nelly Bloomberg sends V. A. Semenova and V. N. Makhelai a contract dated August 27, 2004 concluded between Sun Pacific Development Company Limited and Calburn Industries SA for equipment delivery. The payment terms of this contract specify: "Payments were made by Sun Pacific, that is by Nitrochem;

Letter dated October 19, 2011 in which A. Baranov is sending to V. A. Semenova a plan for liquidation of Kontaz LLC;

Correspondence dated April 03–04, 2012 between V. Tolstokoryy and V. A. Semenova, in which the latter expresses her concern with regard to information about S. V. Makhlai's intention to sell TOAZ;

Letter dated September 05, 2012 together with a memorandum, in which V. N. Makhlai declares himself a majority owner of TOAZ;

Letters from A. H. Zivy and Ruprecht to V. N. Makhlai proposing to hold a meeting in Basel, Switzerland (case file vol. 261, pp. 10 to 190);

- Report of seizure dated January 30, 2014, according to which an electronic storage medium containing information from e-mail addresses amero@yandex.ru, ameropa@yandex.ru, andrebk@yandex.ru was seized from Yandex LLC (case file vol. 264, pp. 24 to 28);

- Report of inspection of an electronic storage medium containing electronic correspondence from e-mail addresses amero@yandex.ru, ameropa@yandex.ru, andrebk@yandex.ru and seized from Yandex LLC during seizure on January 30, 2014, including:

Correspondence between Ruprecht and Korolev about shipping of ammonia and carbamide to Nitrochem and pricing for them;

Letters from B. Ruprecht to JSCB Togliattikhibank (CJSC) asking to submit an official notice about the amount of dividends due and payable to Nitrochem as a shareholder of OJSC TOAZ in 2008;

Ballots of voting of A.T.I. Limited at the annual general meeting of shareholders of OJSC TOAZ on May 29, 2010;

Invoices of OJSC TOAZ to Nitrochem for the shipped products (case file vol. 264, pp. 29 to 249, case file vol. 265, pp. 1 to 189, case file vol. 266, pp. 1 to 201);

- Letter from the Russian Federal Tax Service dated January 30, 2015, according to which OJSC TOAZ and Nitrochem are interdependent. The direct participation interest of Nitrochem in OJSC TOAZ in 2000 amounted to 18.3% and in Swiss company Chimrost Trading — 5.57%

The tax service more than once inspected export transactions of OJSC TOAZ with Nitrochem. During the examination of transactions for 2009–2012, it was found that Turkish company Yildiz Entegre Agac Sanaye Ve Tigaret A.S. purchased 11,500 tons of ammonia from Nitrochem based on FOB Yuzhnyy at the price of 282 US dollars per ton, while Nitrochem purchased this batch from OJSC TOAZ on the same terms at the price of 171 US dollars per ton. Price deviation was 29.08%.

Mosaic Fertilizer LLC (USA) purchased 19,000 tons of ammonia from Nitrochem at the price of 336.33 US dollars per ton, while OJSC TOAZ sold this batch to Nitrochem at the price of 225 US dollars per ton. Price deviation was 35.1%.

Also, a large number of other transactions was detected, in which a difference in the prices at which Nitrochem acquired ammonia from OJSC TOAZ and at which it then sold ammonia to foreign companies amounted from 22,52% to 45,17%. The letter is attached with supporting documents obtained from the competent authorities of the USA and Turkey (case file vol. 268, pp. 2 to 266, case file vol. 269, pp. 1 to 241, case file vol. 270, pp. 1 to 227, case file vol. 393, pp. 11 to 41);

- Report of inspection, dated April 28, 2016, of commercial court case No. A40-6292/13-115-14 on the statement of OJSC TOAZ against Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3. The files of the case contain decision of the Commercial Court of Moscow dated June 19, 2015 and appellate resolution of the Ninth Commercial Court of Appeal dated September 07, 2015, by which statement of OJSC TOAZ to invalidate the decision of the Federal Tax Service dated July 04, 2012 in relation to bringing OJSC TOAZ to tax responsibility for selling in 2009 ammonia to Nitrochem at the underestimated prices was upheld.

The courts established interrelation between OJSC TOAZ and Nitrochem and confirmed the fact of establishment in 2009 of non-market prices when supplying products of OJSC TOAZ to Nitrochem (case file vol. 272, pp. 107 to 284);

- Reports from PricewaterhouseCoopers on the transfer pricing policy of Uralchem Trading SIA for 2009, 2011, 2012 submitted by the representative of victim JSC UCC Uralchem A. V. Ermizin and on market mark-ups applied by Uralchem Trading SIA (case file vol. 273, pp. 1 to 2, 7 to 193);

- Report No. 17-14/2/456 dated October 27, 2015 on field tax inspection and decision dated May 19, 2016 by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3, according to which in 2011 OJSC TOAZ sold ammonia for export to its affiliated company Nitrochem and the prices for ammonia were underestimated by more than 20 % as compared to the market prices for

identical goods (case file vol. 274, pp. 2, 4 to 254, case file vol. 275, pp. 1 to 115);

- Letter from the Directorate of the Russian Federal Tax Service for Samara Region dated December 09, 2013 together with the following documents:

Extracts from the Unified State Register of Legal Entities dated December 09, 2013, according to which TOAZ Corporation CJSC is located at 96 ul. Maxima Gorkogo, Togliatti, Samara Region, Russian Federation. The General Director of TOAZ Corporation CJSC is E. A. Korolev;

Information about individuals having the right to act on behalf of TOAZ Corporation CJSC without a power of attorney, according to which within the period from March 15, 2003 to April 13, 2011 the director and subsequently the president of the Company was V. N. Makhlai and since April 14, 2011 — E. A. Korolev;

Extracts from the Unified State Register of Legal Entities dated December 09, 2013, according to which OJSC TOAZ is located at 32 Povolzhskoye Highway, Togliatti, Samara Region, Russian Federation. The managing company of OJSC TOAZ is TOAZ Corporation CJSC, which representative is E. A. Korolev;

Information about individuals having the right to act on behalf of OJSC TOAZ without a power of attorney, according to which within the period from December 25, 2002 to April 13, 2011 the president of the Company was V. N. Makhlai and within the period from April 14, 2011 to May 19, 2011 the temporary sole executive body was O. A. Kryukov (case file vol. 275, pp. 117 to 128);

- Reply from Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3, according to which functions of the sole executive body of OJSC TOAZ were performed by its managing company TOAZ Corporation CJSC, the president of which within the period from January 28, 2007 to April 04, 2011 was V. N. Makhlai and the general director from May 13, 2011 was E. A. Korolev (case file vol. 275, pp. 132);

- Extracts from the Unified State Register of Legal Entities dated March 13, 2015 submitted by Interdistrict Inspectorate of the Russian Federal Tax Service No. 19 for Samara Region, including:

Extract in relation to OJSC TOAZ, according to which in 2010–2011 information about the fact that OJSC TOAZ is decreasing its charter capital was introduced into the register, the applicant was the manager of its managing company TOAZ Corporation CJSC V. N. Makhlai, the same information was introduced by E. A. Korolev;

Extract in relation to LLC Reaktsionnye Truby, according to which Morumbi Limited is the sole member of the Company. On November 19, 2013, an entry was made in the register that Menno Jordaan is a director of Morumbi Limited;

Extract in relation to LLC Rodnichok, according to which in December 2012 changes in information about LLC Rodnichok were introduced into the register, the applicant was V. A. Semenova, member of LLC Rodnichok (case file vol. 275, pp. 136 to 168);

- Reply from Interregional Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3, according to which it was detected based on the results of inspection of export deliveries of OJSC TOAZ for 2009 and 2010 that ammonia and carbamide were delivered for export through Nitrochem Distribution, affiliated with OJSC TOAZ, at the prices inconsistent with market ones. Understatement of revenue for 2009–2010 was 2,976,819,083 Russian rubles, the amount of corporate profit tax unpaid by OJSC TOAZ was 595,363,817 Russian rubles (case file vol. 275, pp. 197 to 199);

- Decision of the Commercial Court of Moscow dated March 15, 2017 on case No. A40-243849/16-108-2201 under application of OJSC TOAZ for invalidation of decision of the tax authority dated May 19, 2016 No. 19-14/3/17, under which it is established that in 2011 OJSC TOAZ sold ammonia and carbamide for export to interdependent company Nitrochem at the prices which are more than 20% lower than the market prices (case file vol. 276, pp. 170 to 194);

Documents submitted by Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3:

Report No. 03-1-30/5 dated June 03, 2010 on field tax inspection of OJSC TOAZ for 2008 and decision on bringing OJSC TOAZ to tax liability for violations in tax calculation and payment;

Certificate No. 04-1-30/10 dated July 16, 2012 and decision dated September 21, 2012 in relation to bringing OJSC TOAZ to tax responsibility for selling in 2010 of ammonia to Nitrochem at the prices below the market prices for more than 20% (case file vol. 277, pp. 3 to 182, case file vol. 278, pp. 1 to 208);

- Reply from the Department of Access to the Financial Market of the Central Bank of Russia dated April 03, 2014, according to which Instantania, Trafalgar, Kamara, Bairiki do not have licences of professional securities market participant to carry out activities in management of securities (case file vol.

279, pp. 3);

- Reply from the Department of Access to the Financial Market of the Central Bank of Russia, according to which the register of holders of securities of OJSC TOAZ during the period from 1993 to 1996 was maintained by Finance and Investment Company TOAZ-Invest CJSC, from April 07, 1998 to August 16, 2002 and from February 17, 2003 to February 24, 2005 — by Regional Orenburg Registrar CJSC, which terminated its activities in 2006 (case file vol. 279, pp. 10 to 13);

- Reply from the Department of Securities Market and Commodity Market of the Central Bank of Russia, according to which on April 22, 2015 an administrative offence report was drawn up in relation to the depository being JSCB Togliattikhibank (CJSC) due to the depository's failure to ensure preservation of depository accounting files: registers of transactions on the depository accounts of Tornton, Riverdelle, Borgat, Halnure, Silvergrove, Nitrochem, AS Industries, Todan, Tech-Lord, Wickerton, Sanita (case file vol. 279, pp. 14);

- Reply from the Department of Securities Market and Commodity Market of the Central Bank of Russia together with an annex, according to which in 2014 JSCB Togliattikhibank, acting as a depository, destroyed depository accounting files generated before January 01, 2009, namely the documents which served as a basis for making depository transactions on depository accounts of non-residents as well as information about transactions in a register of transactions on the depository accounts (case file vol. 279, pp. 19 to 98);

- Report of inspection of documents, according to which documents on a case of administrative offence stipulated by part 1 of Article 13.25 of the Administrative Offences Code of Russia in relation to JSCB Togliattikhibank due to the depository's failure to ensure preservation of depository accounting files were inspected in the Department for Samara Region of Volga-Vyatka Main Directorate of the Bank of Russia. The files of the case contain statements of flows of shares of OJSC TOAZ on the depository accounts of Tornton, Riverdelle, Todan, Halnure, Silvergrove, Nitrochem, AS Industries, Borgat, Tech-Lord, Wickerton, Sanita for 2009–2014. Nitrochem opened a depository account with JSCB Togliattikhibank on November 22, 2000 and closed it on April 30, 2014, Tech-Lord opened an account on November 22, 2000, Wickerton opened an account on October 20, 2004, AS Industries opened an account on January 09, 2007 and closed it on April 30, 2014, Todan opened an account on January 31, 2007, Halnure opened an account on February 14, 2007, Sanita opened an account on June 14, 2007, Silvergrove opened an account on June 14, 2007, Tornton opened an account on October 03, 2007 and closed it on April 02, 2013, Riverdelle opened an account on October 03, 2007, Borgat opened an account on December 04, 2008 (case file vol. 279, pp. 99 to 209);

- Reports of seizure dated August 20, 2014, according to which the registration file, financial and accounting statements of OJSC TOAZ were seized from Interdistrict Inspectorate of the Russian Federal Tax Service No. 19 for Samara Region (case file vol. 284, pp. 4 to 10);

- Reports of inspection of the documents seized on August 20, 2014 in Interdistrict Inspectorate of the Russian Federal Tax Service No. 19 for Samara Region: registration file, financial and accounting statements of OJSC TOAZ, according to which:

TOAZ JSCoOT (INN 6320004728) was registered by resolution of the administration of Komsomolskiy District of Togliatti of Samara Region No. 1554 dated December 08, 1992 and was located at 32 Povolzhskoye Highway, Togliatti, Samara Region, Russian Federation. Subject matter of its activity was production and sale at the domestic and foreign markets of ammonia and mineral fertilizers. Then TOAZ JSCoOT was transformed into OJSC TOAZ;

The supreme management body is the General Shareholders' Meeting. The Board of Directors of OJSC TOAZ carries out general management of OJSC TOAZ's activities, except for the issues referred to the competence of the General Shareholders' Meeting. The day-to-day activities of OJSC TOAZ are managed by the sole executive body being the General Director. Subject to a resolution of the General Shareholders' Meeting, the powers of the executive body may be transferred to a management organization;

Under the agreement dated January 28, 2000, powers of the executive body of OJSC TOAZ were transferred to TOAZ Corporation CJSC (case file vol. 284, c 11 to 30, 31 to 55, 56 to 273, case file vol. 285, pp. 1 to 278);

- Charter of OJSC TOAZ with subsequent amendments, according to which OJSC TOAZ is a legal successor of Togliatti Production Association TOAZ and is located at 32 Povolzhskoye Highway, Togliatti, Samara Region, Russian Federation. Subject matter of its was production and sale at the domestic and foreign markets of ammonia, mineral fertilizers and other chemical products. The supreme management

body is the General Shareholders' Meeting. The Board of Directors of OJSC TOAZ carries out general management of OJSC TOAZ's activities, except for the issues referred to the competence of the General Shareholders' Meeting. The day-to-day activities of OJSC TOAZ are managed by the sole executive body being the General Director. Subject to a resolution of the General Shareholders' Meeting, the powers of the General Director may be transferred to a management organization. As at September 16, 2011, the OJSC TOAZ's charter capital consisted of 431 ordinary shares (case file vol. 286, pp. 5 to 37, case file vol. 287, pp. 87 to 111);

Letter from Interregional Inspectorate of the Russian Federal Tax Service for the Major Taxpayers No. 3 together with information about banking accounts of OJSC TOAZ (case file vol. 286, pp. 39 to 45);

- Letter from TOAZ Corporation CJSC, according to which Togliatti branch of Regional Orenburg Registrar CJSC (director — E. A. Korolev), Finance and Investment Company ToAZ-Invest LLC (director — E. A. Korolev), NR-Holding CJSC (director — O. V. Kamasheva), Kontaz LLC are located at GSP-16, Togliatti, Russian Federation (case file vol. 286, pp. 53);

- Letter from TOAZ Corporation CJSC, according to which TOAZ Corporation CJSC, JSCB Togliattikhimbank, Rodnichok LLC, Kontaz LLC, TOAZ Dioksid LLC, LLC Tomet are located at 32 Povolzhskoye Highway, Togliatti, Samara Region, Russian Federation (case file vol. 286, pp. 55 to 56);

- Letter from TOAZ Corporation CJSC, according to which TOAZ Corporation CJSC, JSCB Togliattikhimbank, Moscow Fund Centre LLC, VTB Registrar CJSC are located at 96 ul. Gorkogo, Togliatti, Russian Federation (case file vol. 286, pp. 58 to 59);

- Reply from TOAZ Corporation CJSC together with account reconciliation statement between OJSC TOAZ and Nitrochem for 2011, according to which the following amounts were received on the accounts of OJSC TOAZ for ammonia and carbamide supplied to Nitrochem: in 2008 — 960,000,000 US dollars, in 2009 — 277,870,174.03 US dollars, in 2010 — 437,909,824.24 US dollars, in 2011 — 788,349,971.8 US dollars (case file vol. 286, pp. 63 to 65);

- Letter from JSCB Togliattikhimbank together with a report on depositary transactions made at Otkrytie Broker JSC from 2010 to 2016 containing information about transactions with shares of OJSC TOAZ on depositary account of JSCB Togliattikhimbank (case file vol. 286, pp. 67 to 68);

- Reply from TOAZ Corporation CJSC containing information about the accounts of OJSC TOAZ to which monetary funds from Nitrochem for carbamide and ammonia during the period from 2008 to 2011 were credited (case file vol. 286, pp. 70);

- Statement of transactions on settlement account of OJSC TOAZ No. 40702840900001015185 with JSCB Togliattikhimbank (CJSC) containing information about all transactions on the settlement account for the period from January 01, 2011 to March 31, 2012 (case file vol. 286, pp. 72 to 91);

- Documents about opening by OJSC TOAZ of an account with Sberbank of Russia PJSC containing an application for account opening, banking account agreement dated June 17, 2004, specimen signature card (case file vol. 286, pp. 105 to 120);

- Staff pattern of TOAZ Corporation CJSC for the period from 2002 2008, according to which from 2002 to 2007 there were staff positions of the President, Vice-President, Vice-President/Manager of OJSC TOAZ. Since July 25, 2007, a position of the Executive Director of OJSC TOAZ was introduced (case file vol. 286, pp. 144 to 210);

- Response from Port Togliatti OJSC, according to which since 2007 to 2012 Port Togliatti OJSC was located at 96 ul. Kommunisticheskaya, Togliatti, Samara Region, Russian Federation (case file vol. 286, pp. 216);

- Letter from TOAZ Corporation CJSC together with annual reports of OJSC TOAZ for 2008 and 2011 containing information about activity of the enterprise in the relevant years (case file vol. 286, pp. 221 to 256);

- Letter from TOAZ Corporation CJSC, according to which OJSC TOAZ was built under a contract concluded between the USSR and the USA on a compensation basis, that is the equipment supplied to the USSR was paid by supplies to the USA of the manufactured products. Upon expiration of this contract in the middle of the 1990s, OJSC TOAZ began to establish business relationships with counterparties, including with Nitrochem (case file vol. 286, pp. 258);

- Labour agreement with Deputy General Director of TOAZ Corporation CJSC Kincharov and his job description (case file vol. 286, pp. 262 to 283);

- Documents provided by TOAZ Corporation CJSC, including:

Order No. 1-1/κ dated January 28, 2000 on appointment of V. N. Makhlai to a position of the president of TOAZ Corporation CJSC;

Order No. 3 dated April 05, 2011 on termination of the labour agreement with V. N. Makhlai, president of TOAZ Corporation CJSC;

Order No. 52κ dated November 03, 2003 on appointment of S. V. Makhlai to a position of the vice-president of TOAZ Corporation CJSC;

Order No. 6 dated October 30, 2008 on termination of the labour agreement with S. V. Makhlai, vice-president of TOAZ Corporation CJSC;

Order No. 15 dated November 18, 2008 on appointment of A. S. Vinogradov to a position of the vice-president and executive director of OJSC TOAZ;

Order No. 5 dated November 10, 2009 on termination of the labour agreement with A. S. Vinogradov, vice-president and executive director of OJSC TOAZ;

Order No. 2 dated June 01, 2011 on appointment of E. A. Korolev to a position of the general director of TOAZ Corporation CJSC;

Order No. 1 dated December 31, 2014 on transfer of E. A. Korolev from a position of the general director of TOAZ Corporation CJSC to a position of the general director's adviser for strategic development;

Powers of attorney issued by V. N. Makhlai on behalf of OJSC TOAZ and TOAZ Corporation CJSC to A. S. Vinogradov and E. A. Korolev in 2007–2011 for representation of interests of OJSC TOAZ and conclusion of transactions, including with Nitrochem Distribution (case file vol. 286, pp. 286 to 307, case file vol. 287, pp. 1 to 58);

- Charter of TOAZ Corporation CJSC with subsequent amendments, according to which TOAZ Corporation CJSC is located at 96 ul. Maxima Gorkogo, Togliatti, Samara Region, Russian Federation. The supreme management body is the General Shareholders' Meeting and day-to-day management is carried out by the Board of Directors. The day-to-day activities are managed by the General Director and the Management Board that are accountable to the Board of Directors and the General Shareholders' Meeting. Executive bodies of the Company are the Management Board and the President. The subject matter of the Company's activity is trust management of property (assets) of other business entities, including as an executive body, sale at the domestic and foreign markets of mineral fertilizers and other chemical products. The Company's charter capital consists of 100 shares (case file vol. 287, pp. 112 to 156, case file vol. 389, pp. 45 to 72)

- Orders for OJSC TOAZ, according to which during the period from April 05, 2011 to May 12, 2011 O. A. Kryukov held a position of the Acting General Director of OJSC TOAZ (case file vol. 287, pp. 166 to 168);

- Reply from TOAZ Corporation CJSC, according to which in 2008–2011 Executive Directors of OJSC TOAZ Yu. N. Budanov, A. S. Vinogradov and E. A. Korolev were empowered to sign contracts and additional agreements to them with foreign counterparties on behalf of OJSC TOAZ under the powers of attorney (case file vol. 287, pp. 183);

- Reply from TOAZ Corporation CJSC together with an annex, according to which a position of the General Director in TOAZ Corporation CJSC was introduced from April 05, 2011 and on the same day E. A. Korolev was appointed to this position.

Pursuant to the charter of TOAZ Corporation CJSC, the General Director of the Company shall dispose of the Company's property, approve rules, procedures and internal documents of the Company, hire and dismiss employees, manage day-to-day activities of the Company.

The staff position of the Acting General Director of OJSC TOAZ was instituted at OJSC TOAZ from April 05, 2011 and excluded from May 15, 2011, this position was held by O. A. Kryukov (case file vol. 287, pp. 185 to 239);

- Orders on appointment and termination of appointment of E. A. Korolev submitted from TOAZ Corporation CJSC, according to which since November 01, 2008 E. A. Korolev was transferred from the position of the Advisor to the President to the position of the Vice-President — Director of the Property Department; since November 20, 2009 he was transferred to the position of Vice-President for Property, Executive Director of OJSC TOAZ, since April 05, 2011 he was appointed as the General Director of TOAZ Corporation CJSC (case file vol. 287, pp. 241 to 246);

- Job description of the Vice-President for Property, Executive Director of OJSC TOAZ, provided by TOAZ Corporation CJSC, according to which E. A. Korolev shall manage operational as well as financial and economic activities of OJSC TOAZ being fully liable for consequences of any decisions

made, may conclude commercial contracts in the interests of OJSC TOAZ and sign them in the name and on behalf of the President of TOAZ Corporation CJSC, make transactions, issue orders and give instructions being binding for all employees of OJSC TOAZ (case file vol. 287 pp. 248 to 258, case file vol. 440, pp. 121 to 130);

- Letter from OJSC TOAZ, according to which OJSC TOAZ does not have any long-term agreement for purchase and sale of ammonia dated January 01, 2001 with Nitrochem Distribution (case file vol. 287, pp. 260);

- Order of the general director of CJSC TOAZ Corporation Korolev No. 1439 of 30.11.2011 "On Appointing Members of the Pricing Committee of OJSC TOAZ," according to which D.H. Knapp, V.L. Albekova, G.E. Sudnikova, L.K. Tarasenko and L.N. Miloserdova were to be members of the pricing committee (volume 287, pp. 262-263);

- Response from OJSC TOAZ, according to which, from 30.11.2011 on, D.H. Knapp, V.L. Albekova, G.E. Sudnikova, L.K. Tarasenko and L.N. Miloserdova were members of OJSC TOAZ's pricing committee (vol. 287, p. 267);

- Copies of documents submitted by victim OJSC Uralchem's representative A.V. Ermizin, including a power of attorney issued by Ameropa and Nitrochem to N.A. Lyapunova, and contracts between OJSC TOAZ and Nitrochem Distribution for deliveries of ammonia and carbamide in 2005-2007 (volume 288, pp. 151-234);

- Report of a search conducted on 28-30.10.2014 at the residence of V.A. Semyonova, at Samara Region, Togliatti, 25 Mekhanizatorov St., apts. 24-32, during which documents were discovered and seized that contained information about OJSC TOAZ shareholders, the companies Ameropa and Nitrochem and relations between V.N. Makhelai with A.H. Zivy and Ruprecht (volume 290, pp. 76-131);

- Investigator's decision of 22.12.2016 to separate from the criminal case file materials on a pistol and ammunition having been discovered at V.A. Semyonova's residence that belonged to V.N. Makhelai (volume 290, pp. 134-136);

- Reports on inspection of items and documents seized on 28-30.10.2014 at the residence of V.A. Semyonova, according to which the following seized items and documents were examined:

Response from deputy chairman of AKB Togliattichembank I.P. Khoroshev dated 25.05.2004 to the Togliatti branch of CJSC Regional Orenburg Registrar, to the effect that among OJSC TOAZ's shareholders, there were foreign companies Shiretype, holding 12,887,743 shares; Steel Pipe, holding 8,570,163 shares; Nitrochem (UK), holding 11,449,918 shares; Tech-Lord, holding 19,413,390 shares and Nitrochem, holding 4,275,936 shares, as well as V.N. Makhelai, holding 12,591,261 shares of OJSC TOAZ and S.V. Makhelai, holding 1,820,928 shares;

Statement from the head of the retail banking department of AKB Togliattichembank S.I. Arkhipova to the effect that on 18.06.2004, RUB 246,634,706.3 were transferred to V.N. Makhelai's account from the account of Nitrochem;

Share Sale and Purchase Agreement of 04.06.2004, under which, V.N. Makhelai sold 12,591,261 shares in OJSC TOAZ to Nitrochem for EUR 14,736,000. The agreement was signed by A.H. Zivy and Ruprecht on behalf of Nitrochem;

Instructions of 10.06.2004, in which V.N. Makhelai ordered that 12,591,261 shares in OJSC TOAZ be written off his custodian account with AKB Togliattichembank, and Nitrochem Distribution ordered they be credited to its own account with the same bank. These instructions were signed on behalf of Nitrochem by N.A. Lyapunova. Both sets of instructions were accepted by the custodian bank, AKB Togliattichembank, on 10.06.2004;

Statement on legal entities that were shareholders in OJSC TOAZ as of 06.09.2001, according to which Chimrost AG held 5,411,616 shares, or 5.5724% of all of OJSC TOAZ shares outstanding.

Chimrost has the same legal address as Nitrochem. B. Ruprecht and A. Koch are members of Chimrost's management board;

Statements on OJSC TOAZ shareholders as of 03.09.1997, 20.10.1997, 25.12.1997 and 23.06.1998, according to which, following the 4th issue of shares, shareholders in OJSC TOAZ included: E.A. Korolev, holding 74,290 shares, or 0.0765% of their total number outstanding; RB Togliattichembank, holding 351,860 shares, or 0.3623% of their total number outstanding; S.V. Makhelai, holding 428,352 shares,

or 0.4411% of their total number outstanding; LLC Kontaz, holding 861,408 shares, or 0.887% of their total number outstanding; LLC Rodnichok, holding 1,705,728 shares, or 1.7564% of their total number outstanding; V.N. Makhelai, holding 4,074,685 shares, (4.1957%); SRVP Euro-TOAZ, holding 4,274,936 (4.4029%); Chimrost, holding 5,411,616 shares (5.5724%); SShFK Tafco, holding 10,164,052 shares (10.4659%); Nitrochem, holding 13,494,434 shares (13.8952%); PPFM, holding 19,413,390 shares (19.99%) and Tech-Lord, holding 19,413,390 shares (19.99%);

A document called "Offer to Issue Debt Obligations of JSC TOAZ," marked "Strictly Confidential," which contains information about a proposed increase in the shareholding in the Company, purportedly on account of the Company's unfavorable economic situation. It instructs the Board of Directors to set such debt issue terms that other shareholders would not be able to purchase the obligations and convert them into the newly issued shares. TOAZ-Invest was proposed as an underwriter. "Our" shareholders were expected to subscribe to all of the corresponding shares. Eurotoaz and Tafco were listed among "our" shareholders. Following the new share issue, own shareholding was expected to increase;

Power of attorney of 01.01.1998 issued by the director of the Soviet-Swiss Farming Corporation Tafco D.I. Kincharov to V.N. Makhelai, granting him full authority to dispose of OJSC TOAZ's securities owned by SShFK Tafco. The power of attorney appears under the letterhead of the Soviet-Swiss Farming Corporation T+A Farm Corporation AG;

Letter of 25.08.1998 from the chief executive of Ameropa AG F. Zivy to V.N. Makhelai, from which it follows that OJSC TOAZ and Ameropa had a close business relationship. In it, F. Zivy mentions Tafco, Chimrost AG and Nitrochem as affiliated companies. F. Zivy supports V.N. Makhelai's plan to create a company that their children would manage;

Document with handwritten notes, in which it is stated that as of 05.11.1997, "our" shareholders own 60.1%. Following the placement of 48,557,753 shares, "ours" are expected to be holding 77.5%. Nitrochem, PPFM and Tech-Lord are mentioned among the "ours";

Informational brief on Ameropa dated March 2005, according to which A.H. Zivy was a member of the company's board of directors and B. Ruprecht was its director. Ameropa was founded by Ameropa Holding controlled by the Zivy family. Nitrochem is a subsidiary of Ameropa Holding created for selling OJSC TOAZ's products;

V.N. Makhelai's biography, according to which he had been OJSC TOAZ's chief executive for a long time. V.N. Makhelai's Swiss residence permit indicates that he is an engineer with the Swiss company T+A Farm Corporation AG located at the same address as Nitrochem Distribution (volume 290, pp. 208-211, 212-214, 215-217, 218-220; volume 291, pp. 1-121, 123-159, 160-183);

- Information made available by the Russian Ministry of the Interior's Interpol NCB, according to which the US Interpol NCB has information about the US national George Mac, aka Sergey Vladimirovich Makligkh [sic], b. 16.02.1969, whose address is the same as S.V. Makhelai's, as indicated in the request for legal assistance. According to Swiss law enforcement, V.N. Makhelai entered the country on 25.06.1996 and left it on 24.06.2004. He had worked at Nitrochem (volume 292, pp. 3-11);

- Information from Russia's FSB [Federal Security Service], according to which the following persons had left the Russian Federation for Zurich, Switzerland: V.N. Makhelai (on 16.09.2005); S.V. Makhelai (on 29.09.2006); E.A. Korolev (on 14.02.2013); B. Ruprecht (on 28.06.2006). There is no information available about the following executives of foreign legal entities crossing Russian borders

after 01.01.2000: Claude Lele, Christine Simpson, Graham Morant, Carl van de Wall Arneman, Clive Gillow, Sean Bryant Bowdoin, Simon Johann Kleys, Gillian Lorne Campbell, Kathy Walfenzao, Anna Loth Hammink, David te Boekhorst, Andrew Greenfield, Avraam Petros, Catherine Koliandri, Nicole Chrysanthou, Wolfgang Oat, Marcelo Saul Rivero Sosa or James Walfenzao (volume 292, pp. 16-20);

- Information made available by the Russian Ministry of the Interior's Interpol NCB, according to which competent bodies of Interpol country members provided no information about any charges brought against V.N. Makhelai, S.V. Makhelai, E.A. Korolev, A.H. Zivy or B. Ruprecht on the territory of said countries for misappropriation of OJSC TOAZ's products by fraud and abuse of shareholder trust (volume 292, p. 137);

- A decision of the Commission for the Control of INTERPOL's Files (96th session, 28 June-1 July 2016) provided by the Russian Ministry of the Interior's Interpol NCB, according to which the following had been established in response to B. Ruprecht's request:

The Commission believes that the materials are sufficient proof of B. Ruprecht's active personal participation in the criminal activities he had been charged with;

- The Commission established that this is a regular crime, and sufficient evidence had been presented to prove B. Ruprecht's active participation therein (volume 292, pp. 171-186);

- A decision of the Commission for the Control of INTERPOL's Files (96th session, 28 June-1 July 2016) provided by the Office of the Prosecutor General of the Russian Federation, according to which the following had been established in response to A.H. Zivy's request:

The Commission had come to the conclusion that there is enough information available to demonstrate A.H. Zivy's active direct participation in the criminal activities he had been charged with;

The Commission had come to the conclusion that this is a general crime, and sufficient evidence had been presented to prove A.H. Zivy's active participation therein (volume 292, pp. 206-223);

- Information made available by the Russian Ministry of the Interior's Interpol NCB, according to which in the summer of 2016, A.H. Zivy and B. Ruprecht were convicted of document forgery and bribery (volume 292, pp. 225- 227);

- A decision of the Commission for the Control of INTERPOL's Files (98th session, 23-26 January 2017) made available by the Russian Ministry of the Interior's Interpol NCB, according to which the Commission had come to the conclusion that the crime with which S.V. Makhelai, A.H. Zivy and B. Ruprecht had been charged was of a general criminal nature (volume 293, pp. 46-77);

- Documents submitted by AKB Togliattichembank, according to which the bank had accepted subordinated deposits from foreign companies Tech-Lord Finance SA, Niteroy Limited and Morumbi Limited and issued loans to the following companies: OJSC TOAZ, OJSC Transammiak, OJSC Azotremmash and LLC Kontaz. The bank's employees represented companies, and in particular, as follows: M.V. Anikin—Nitrochem (UK); O.N. Anisimova—Niteroy Limited; A. Ismukhambetov and A.Yu. Populov—Tech-Lord Finance SA. Menno Jordaan was Morumbi Limited's director. Claude Lele was Tech-Lord Finance SA's director (volume 293, pp. 94-162);

- Documents of Morumbi Limited and Tech-Lord Finance SA submitted by AKB Togliattichembank, according to which:

Menno Jordaan was the director of Morumbi Limited, a company registered in the British Virgin Islands. Corporate Agents Limited (BVO) is Morumbi Limited's registered representative. Morumbi Limited has a subsidiary, Steel Pipe, registered in England and Wales, and would be the latter's beneficiary after its liquidation. In turn, Steel Pipe is the founder of LLC Reaction Pipes registered in Russia;

Claude Lele is the director of Tech-Lord Finance SA registered in Switzerland. A.Yu. Populov represented the company's interests in Russia under powers of attorney dated 04.05.2009 and 11.06.2012 (volume 293, pp. 165-220);

- A response from the Samara regional branch of the Volgo-Vyatsky Directorate of the RF Central Bank, according to which funds accepted by AKB Togliattichembank under deposit agreements with Morumbi Limited, Niteroy Limited, Tech-Lord Finance SA and Nitrochem (UK) had been included in the bank's own funds as subordinated deposits (volume 293, pp. 223-225);

- Account forms of foreign legal entities submitted by AKB Togliattichembank, according to which Menno Jordaan is the beneficiary owner of Morumbi Limited, while Jose Charles Malin is of Niteroy Limited and Claude Lele, of Tech-Lord Finance SA (volume 293, pp. 228-336);

- Seizure record of 04.06.2014, according to which company quarterly reports for 2010-2011 had been seized from OJSC TOAZ (volume 294, pp. 3-6);

- Records of examination of OJSC TOAZ's quarterly reports for Q3 2010, Q4 2010, Q1 2011 and Q2 2011 seized on 04.06.2014, according to which the reports have no information about OJSC TOAZ shareholders that own at least 5% but no more than 20% of OJSC TOAZ shares; OJSC TOAZ made no transactions with interested parties during the abovementioned periods (volume 294, pp. 7-218; volume 295, pp. 1-121; volume 428, pp. 12-15);

- Seizure record of 05.12.2014, according to which company balance sheets and other financial statements for 2009-2011 had been seized from OJSC TOAZ (volume 295, pp. 124-128);

- Records of examination of OJSC TOAZ balance sheets and profit and loss statements for 2009-2011, as seized on 05.12.2014, in which company performance was reflected (volume 295, pp. 134-167);

- A 2008 letter from CJSC TOAZ Corporation to OJSC TOAZ, attaching the Provisions on Contracts and Claims, which list the conditions for preparation, coordination, draft agreement approval, execution, registration, and safekeeping of agreements, as well as the procedures for filing and hearing complaints with or from OJSC TOAZ counterparties (volume 295, pp. 192-201);

- Findings of the legal and economic forensic examination of 15.06.2015, establishing the market price for AK (GOST 6221-90) liquid anhydrous ammonia and B (GOST 2081-92) carbamide exported by OJSC TOAZ to Nitrochem under contracts and attachments thereto from 01.01.2008 through 31.12.2011, by month, subject to terms indicated in the contracts and customs declarations. According to the experts' findings, the prices at which OJSC TOAZ had been selling said products to Nitrochem between 01.01.2008 and 31.12.2011 were not in line with the market.

The experts found that the prices for AK (GOST 6221-90) liquid anhydrous ammonia and B (GOST 2081-92) carbamide exported by OJSC TOAZ to Nitrochem under contracts and attachments thereto subject to terms indicated in the contracts, customs declarations and tax returns were lower than prevailing market prices, as were actual sales prices stated in customs declarations for 01.01.2008 through 31.12.2011, by month, which are available in the case file.

The difference between the price at which OJSC TOAZ exported AK (GOST 6221-90) liquid anhydrous ammonia in 2008-2011 and its market price amounted to RUB 18,196,577,042.61.

The difference between the price at which OJSC TOAZ exported B brand carbamide (GOST 2081-92) carbamide and its market price amounted to RUB 9,955,310,906.99.

Overall, between 01.01.2008 and 31.12.2011, OJSC TOAZ had sold Nitrochem 5,473,451,248 metric tons of liquid anhydrous ammonia and 1,791,515.07 metric tons of carbamide (volume 296, pp. 1-192; volume 297, pp. 1-247);

- Response from the tax authority of Cyprus to Russia's Federal Tax Service, according to which:

Todan Investments Limited purchased from LLC Rodnichok 1,705,728 shares of OJSC TOAZ and 861,408 shares from LLC Kontaz;

Todan purchased 4,855,775 shares of OJSC TOAZ from AC Industries (volume 305, pp. 13-19);

- Documents presented by AKB Togliattichembank (CJSC), according to which:

LLC Togliattiazot Concern (Kontaz) was registered in 1992 at 137 Mira St., Togliatti, Samara Region. At the time of registration, the Company's founders were TOAZ Industrial Association, Azotremmash Industrial Association, SShFK Tafco and LLC Music Center for Children. In 1996, the Company was re-registered as LLC Kontaz, with a number of individuals becoming its founders, including A.S. Vinogradov, V.A. Semyonova, A.Yu. Populov, V.I. Trents and S.V. Trents;

LLC Rodnichok was registered in 1992 at Togliattiazot Site, Togliatti, Samara Region, its founders being TOAZ Industrial Association and a number of individuals, including V.N. Makhelai (volume 305, pp. 21-49);

- A letter from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region, according to which, on 28.11.2008, LLC Rodnichok sold Todan 1,705,728 shares of OJSC TOAZ for RUB 1,791,000. According to valuation report No. 1325/1 of 2016, the value of said shareholding was calculated to be RUB 1,142,220,204.6. The amount of profit tax underpaid by LLC Rodnichok came down to RUB 217,299,989.28 (volume 305, pp. 100-103);

- Report No. 1325/1 of LLC Business Vector on the market value of a block of 1,705,728 ordinary registered uncertificated shares in OJSC TOAZ as of 28.11.2008, according to which the value of said shares as of that date was RUB 1,142,220,204.6 (volume 305, pp. 104-286);

- Seizure record of 21.03.2013, according to which documents were seized from LLC Ernst and Young that confirmed a relationship between OJSC TOAZ and Nitrochem (volume 306, pp. 9-13);

- Record of an examination of documents seized from LLC Ernst and Young on 21.03.2013, according to which OJSC TOAZ and Nitrochem had a long-term relationship (volume 306, pp. 14-27, 36-256; volume 392, pp. 82-148);

- Seizure record of 21.03.2013, according to which a report addressed to S.V. Makhelai, entitled "Findings of a Diagnosis of the Management System and Key Business Areas of the TOAZ Group," was seized from Ernst and Young (CIS) B.V. (volume 307, pp. 9-13);

- Record of an examination of the report "Findings of a Diagnosis of the Management System and Key Business Areas of the TOAZ Group," prepared for S.V. Makhelai, seized from LLC Ernst and Young on 21.03.2013, according to which Nitrochem, LLC Rodnichok, LLC Kontaz, LLC Tafco, AKB Togliattichembank (CJSC), KB RTS-Bank, LLC Reaction Pipes, LLC Nitro-Kuban, OJSC Azotremmash, OJSC Transammiak and LLC Tomet are affiliated with CJSC TOAZ Corporation and are part of the portfolio asset management structure of the TOAZ Group; it is also stated therein that the company's activities are not transparent for the shareholders (volume 307, pp. 14-16, 18-63);

- Amendments to OJSC TOAZ's Charter made between 2003 and 2014, according to which members of OJSC TOAZ's board of directors shall be elected by the annual meeting of shareholders until the next annual meeting of shareholders. The number of directors on the board shall be 7. In 2011, amendments to the Charter were approved by the chairman of the general meeting of shareholders in OJSC TOAZ E.A. Korolev (volume 307, pp. 258-277);

- Minutes of the meeting of OJSC TOAZ's board of directors of 02.02.2009, according to which said meeting was attended by members of the board of directors A.S. Vinogradov and E.A. Korolev; written opinions were received from V.N. Makhelai and V.A. Semyonova. The meeting made a unanimous

decision to approve OJSC TOAZ's annual report for 2008 and present it for approval of the general meeting of OJSC TOAZ's shareholders (volume 307, pp. 281-290);

- A letter from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region, according to which, on 01.12.2008, LLC Kontaz sold the Borgat company 861,408 shares of OJSC TOAZ for RUB 1,066,408. According to a valuation report, the value of said block of shares was calculated to be RUB 576,831,488.96. The amount of profit tax underpaid by LLC Kontaz came down to RUB 110,323,411.35 (volume 308, pp. 14-17);

- Report No. 1325/2 by LLC Business Vector on the market value of a block of 861,408 ordinary registered uncertificated shares of OJSC TOAZ as of 01.12.2008, according to which the value of said shares as of that date was RUB 576,831,488.96 (volume 308, pp. 18-200);

- Seizure record of 13.03.2015, according to which documents on the sale of shares in OJSC TOAZ to Borgat had been seized from LLC Kontaz (volume 308, pp. 267-269);

- Record of an examination of the documents on the sale of shares in OJSC TOAZ seized from LLC Kontaz, according to which:

On 23.02.1997, the Togliatti branch of CJSC Regional Orenburg Registrar credited 852,435 shares in OJSC TOAZ to the account of LLC Kontaz;

On 01.12.2008, LLC Kontaz (seller), represented by K.V. Balashova, and the Borgat company (buyer), represented by Nicole Chrysanthou, entered into a sale and purchase agreement for 861,408 shares in OJSC TOAZ for RUB 1,066,408 (volume 308, pp. 270-279);

- Seizure record of 22.04.2016, according to which LLC Kontaz does not have minutes of the meeting of LLC Kontaz's members approving the sale of OJSC TOAZ shares to Todan Investments Limited (volume 308, pp. 281-283);

- Statement of the movement of securities at the bank's depository submitted by AKB Togliattichembank, according to which shares in OJSC Transammiak are owned by the companies Arodoet, Evanda, Entouraga, Farodot, Florenta and Kizzie (volume 321, pp. 2-14);

- Record of an examination of documents and their translations into Russian received from competent bodies of the Kingdom of Belgium in response to a request for legal assistance. According to the documents received, in 2008-2012, Nitrochem, represented by A.H. Zivy and B. Ruprecht, sold liquid ammonia bought from OJSC TOAZ to the Belgian company BASF Antwerpen N.V. at prices that were substantially higher than those Nitrochem paid OJSC TOAZ for that ammonia (volume 323, pp. 4-250; volume 324, pp. 1-250; volume 325, pp. 1-250; volume 326, pp. 1-266, 267-327; volume 327, pp. 1-272; volume 328, pp. 1-198; volume 329, pp. 1-335);

- Record of an examination of documents received from competent authorities of the British Virgin Islands in response to a request for legal assistance, according to which documents of the companies Silvergroove, Riverdelle, Sanita, Instantania and Wickerton were received at the offices of Corporate Agents (BVI) Limited. During the examination, constitutional and registration documents of the companies Silvergroove, Riverdelle, Sanita, Instantania and Wickerton were examined, and it was established that:

In 2010, constitutional documents of Sanita, Silvergroove and Riverdelle were sent to Corpag Services (Switzerland), attention Vakhid Husain, in connection with legal proceedings;

Silvergroove was founded on 26.06.2006; Christine Simpson, Graham Peter Morant, Clive Gillow, Dale McNutt, James Michael Spittal and Carl van de Wall Arneman were company directors. Investech Trusties (Jersey) Limited and Investech Nominees (Jersey) Limited were company shareholders; on 07.12.2009, Carl van de Wall Arneman became a shareholder. Employee of AKB Togliattichembank I.S. Lazareva represented the company before Russian government agencies and the bank under a power of

attorney dated 07.06.2007. S.V. Makhelai (George Mac) and A.V. Makhelai are the company's ultimate beneficial owners.

The Riverdelle company was registered on 24.04.2006. Christine Simpson, Graham Peter Morant, Clive Gillow, Dale McNutt, James Michael Spittal and Marjorie de la Fouant [sic] were company directors. Investech Trusties (Jersey) Limited and Investech Nominees (Jersey) Limited were company shareholders; on 07.12.2009, Marjorie de la Fouant became a shareholder. S.V. Makhelai (George Mac) and A.V. Makhelai are the company's ultimate beneficial owners.

The Sanita company was registered on 12.07.2006. Christine Simpson, Graham Peter Morant, Clive Gillow, Dale McNutt, Robert Anthony Clifford and Jocelyn Cornelia were company directors. Investech Trusties (Jersey) Limited and Investech Nominees (Jersey) Limited were company shareholders; on 07.12.2009, Jocelyn Cornelia became a shareholder. The employee of AKB Togliattichembank S.I. Arkhipova represented the company before that bank's depository under a power of attorney dated 07.06.2007. S.V. Makhelai (George Mac) and A.V. Makhelai are the company's ultimate beneficial owners.

The Instantania company was registered on 10.07.2008. Corpag Management (BVI) Limited, Kathy Walfenzao and Anna Loth Hammink were company directors. Corporate Management Nominees Inc. was the company shareholder. S.V. Makhelai (George Mac) and A.V. Makhelai are the company's ultimate beneficial owners.

The Wickerton company was registered on 02.01.2004. In 2010, a request for the company's constitutional documents was sent to Corpag Services (Switzerland), attention Wolfgang Oat and Vakhid Husain; Sean Bryant Bowdoin, Simon Johann Kleys, Gillian Lorne Campbell, Clive Gillow, Dale McNutt, Graham Peter Morant, James Michael Spittal and Menno Jordaan were company directors. Hillary Nominees Limited and K.B. (C.I.) Nominees Limited had been company shareholders from 2004 through 2007; from 2007 on, it was Investech Trusties (Jersey) Limited and Investech Nominees (Jersey) Limited; from 07.12.2009 to 2014, it had been Menno Jordaan. In 2008, Sergey Vladimirovich Maklikh [sic] changed his name to George Mac. George Mac (S.V. Makhelai) and A.V. Makhelai are Wickerton's ultimate beneficial owners.

Magnum Investment was registered on 23.03.1998. Dale McNutt, Clive Gillow, Graham Peter Morant, Christine Simpson, James Michael Spittal and Corpag Management (BVI) Limited were company directors. Quorum Nominees Limited, Chemenergy Holdings Limited and Investech Trust (Mauritius) Limited were company shareholders. On 07.12.2009, Corporate Management Nominees Inc. became the shareholder. S.V. Makhelai (George Mac) and A.V. Makhelai are the company's ultimate beneficial owners;

Morumbi Limited, Silvergroove, Riverdelle and Instantania were originally registered in the British Virgin Islands, at Palm Groove House, P.O. Box 438, Tortola. Later on, Wickerton would share the same address as well.

Invoices for the registration of Silvergroove, Riverdelle, Sanita and Wickerton were sent to Corporate Agents N.V., attention Kathy Walfenzao (volume 330, pp. 17-247; volume 331, pp. 1-268; volume 332, pp. 1-250; volume 333, pp. 1-105, 106-138, 139-250; volume 334, pp. 1-260; volume 335, pp. 1-320; volume 345, pp. 1-200);

- Record of an examination of documents received from competent authorities of the British Virgin Islands in response to a request for legal assistance, according to which the Eastern Caribbean Supreme Court of the British Virgin Islands granted a request by Magnum Investment and Niteroy Limited and made the decision to prohibit disclosure of documents in response to a request for legal assistance. When those requests were heard, Menno Jordaan stated in court that he was a director of Corpag Management (BVI) Ltd, which in turn was the sole director of Magnum Investment. He was aware that Magnum Investment and Niteroy Limited indirectly owned blocks of shares in OJSC TOAZ, of 11.79% and 5.56% respectively (volume 336, pp. 32-90, 91-92, 93-138, 151-169);

- Record of an examination of documents received from competent bodies of the Republic of Cyprus in response to a request for legal assistance, according to which:

The Todan company was registered on 22.04.2005. Zebadia Holdings Limited is the company's director and secretary. From 28.02.2008 on, the company's shareholder was Heiden Innovations Limited registered in the British Virgin Islands at the same address as Sanita, Morumbi Limited and others;

The Borgat company was registered on 15.03.2008. Nicole Chrysanthou had been its director, secretary and shareholder since 01.08.2008.

Todan and Borgat share their mailing address with the Cypriot company Oxford Management Limited;

The director of Oxford Management Limited A. Fouttis made the following information about Todan available to Cyprus police: the company has accounts with banks in Cyprus and Switzerland; the company's real owner is a person who is not a permanent resident of Cyprus; the company issued powers of attorney of 18.03.2008 and 10.03.2009 for a period of one year to Aleksandr Makarov, and also to James Walfenzao on 14.09.2009, for a period of one year; in 2009, the company bought from AS Industries, represented by C. Koliandri, 4,855,775 shares in OJSC TOAZ; that agreement was signed in 2009 and entered into force on 29.12.2007 [sic];

Funds in the amount of RUB 4,855,775 were transferred to AKB Togliattichembank for the Instantania company; on 30.01.2009, the company put its OJSC TOAZ shares in trust with Instantania; said decisions were made in response to instructions from Corpag Services (Switzerland) SA;

The director of Oxford Management Limited A. Fouttis made the following information about Borgat available to Cyprus police: the company has a bank account in Uruguay; the company's real owner is a person who is not a permanent resident of Cyprus; instructions are received from Corpag Services (Switzerland) SA, which, in his opinion, was acting on instructions from Andrey Makhelai and Sergey Makhelai; on 28.11.2008, the company bought from LLC Rodnichok, represented by A.V. Mizgirev, 1,705,728 shares of OJSC TOAZ for RUB 1,791,000; on 01.12.2008, the company bought from LLC Kontaz, represented by K.V. Balashova, 861,408 shares of OJSC TOAZ for RUB 1,066,408; funds for the shares were transferred to the accounts of LLC Kontaz and LLC Rodnichok at AKB Togliattichembank; the company owns a total of 2,567,136 shares of OJSC TOAZ, or 2.64%; on 30.01.2009, the company put its OJSC TOAZ shares in trust with the Trafalgar company; in February 2013, it sold 2,567,136 shares in OJSC TOAZ to Efram Trading Corpp. (Belize) for USD 5,134,272; the company received USD 345,658.91 from its ownership of OJSC TOAZ shares, but he did not know which account those funds had been transferred to;

AS Industries was registered on 28.02.1997. Lia Costa and Catherine Koliandri are company shareholders. F. Zivy, A. Zivy and B. Ruprecht had been company directors from 18.12.2001 to 25.11.2003. C. Koliandri served as company director after that. On 13.11.2008, L. Costa and C. Koliandri transferred their shares in the company to Tiberius Investment Group Ltd registered in the British Virgin Islands at the same address as Sanita, Morumbi Limited and others;

Company director C. Koliandri made the following information about AS Industries available to Cyprus police: in 2008-2011, the company held accounts with banks in Cyprus; from 01.01.2008 to 12.11.2008, L. Costa and C. Koliandri had been the company's registered shareholders; on 13.11.2008, Tiberius Investment Group Ltd became the shareholder; between 2004 and 2007, the company had acquired over 5 million shares of OJSC TOAZ, paying for them in rubles; shares were purchased in Russia; the company was represented at general meetings of shareholders by authorized persons; the company sold its shares in OJSC TOAZ between 2007 and 2013; between 2008 and 2011, the company received a total of USD 1,131,886.44 in dividends on its OJSC TOAZ shares in its bank account (volume 337, pp. 19-92, 98- 99, 103-228, 233-235; volume 338 pp. 1-5, 6-73, 76-179, 182-183);

- Documents received from competent bodies of the Swiss Confederation in response to a request for legal assistance, according to which:

ATI Limited (Hong Kong) is a subsidiary of Ameropa Holding, which, between 2008 and 2011, held 12.965% of OJSC TOAZ's shares;

Company directors are as follows: Todan—Zebadia Holdings Limited; Halnure—Marcelo Saul Rivero Sosa; Tech-Lord—Claude Lele; Todan—Nicole Chrysanthou; Wickerton—Menno Jordaan; Instantania—Anna Loth Hammink; Kamara—Martina Shurani; Sanita—Jocelyn Cornelia; Riverdelle—Marjorie de la Fuente; Silvergroove—Carl van de Wall Arneman; Trafalgar—James Walfenzao; Bairiki—Andrew Greenfield;

The Thornton (United Kingdom) company was founded on 01.03.2007 and liquidated on 19.06.2012 (volume 341, pp. 33-142, 160-167);

- Documents received from competent bodies of the Swiss Confederation in response to a request for legal assistance, according to which Tech-Lord was founded in Switzerland on 06.11.1995; Claude Lele is its manager (volume 341, pp. 171-194, 203-204);

- Record of an examination of documents received from competent bodies of the Republic of Tunisia in response to a request for legal assistance, with their translations into Russian. According to the documents provided, in 2007-2011, Nitrochem Distribution, represented by B. Ruprecht, sold liquid ammonia bought from OJSC TOAZ to the Tunisian company Group Chimique Tunisien at prices that were substantially higher than those Nitrochem Distribution paid OJSC TOAZ for that ammonia (volume 342, pp. 4-5, 12-139, 140-274);

- A letter from Rosfinmonitoring, according to which they received from the financial intelligence agency of the British Virgin Islands information that George Mac (S.V. Makhelai) and Andrey Makhelai were the ultimate beneficiaries of Wickerton, Sanita, Riverdelle and Silvergroove (volume 343, pp. 44-45);

- A letter from Russian Interpol NCB attaching a response from China's Interpol NCB, according to which the address at which A.T.I. Limited and Sun Pacific Development Company Limited are located is actually that of a company that provides secretarial services and facilitates company registration. Au Wai Kwan and Li Pui Anita are nominee directors of said companies. Ameropa Holding AG is the actual owner of A.T.I. Limited; Sun Pacific Development Company Limited is owned by Nitrochem Distribution (volume 343, pp. 65-72, 141-159);

- A letter from the Interpol NCB section at the Main Directorate of the Russian Ministry of the Interior for Nizhny Novgorod Region, attaching responses from the Interpol NCB of the Dutch Antilles, Cyprus and the USA, according to which CORPAG Group is located in Curacao and comprises Corporate Agents Administrative Services N.V., Corporate Assistants and Managers N.V., Corporate Agents N.V. and Covenant Managers N.V. James Walfenzao is a director of the latter three companies.

Directors of the companies registered in Cyprus are as follows: Borgat—Nicole Chrysanthou; Todan—Zebadia Holdings Limited; A.S. Industries—Catherine Koliandri; Oxford Management Limited—Athos Fouttis (volume 343, pp. 75- 96);

- A letter from the Interpol NCB section at the Main Directorate of the Russian Ministry of the Interior for Nizhny Novgorod Region, attaching a response from Switzerland's Interpol NCB, according to which Tech-Lord was registered on 06.11.1995; Claude Lele is the sole member of its management board. On 30.11.2012, A.H. Zivy was appointed president of the management council of Ameropa Holding, Ameropa and Nitrochem (volume 343, pp. 97-111);

- A letter from the Russian Ministry of the Interior's Interpol NCB, attaching a response from Switzerland's Interpol NCB, according to which Tech-Lord Finance SA was registered in Lugano, Switzerland; Claude Lele is its sole manager (volume 343, pp. 128-136);

- A letter from the Russian Ministry of the Interior's Interpol NCB, attaching documents received from the British Virgin Islands' Interpol NCB, according to which Tiberius Investment Group Ltd, Heiden Innovations Limited and Morumbi Limited were registered in the British Virgin Islands (volume 343, pp. 161-175);

- A letter from the Russian Ministry of the Interior's Interpol NCB, attaching documents received from the financial intelligence service of Belize, according to which Efram Trading Corp is registered on the territory of the State of Belize. Its beneficiaries are individuals from Switzerland (volume 343, pp. 179-183);

- A letter from the Russian Ministry of the Interior's Interpol NCB, attaching responses from the Interpol NCBs of the British Virgin Islands and Cyprus, according to which:

Morumbi Limited was registered in the British Virgin Islands on 17.11.2009; Menno Jordaan is its nominee director; S.V. Makhelai and A.V. Makhelai are its beneficial owners;

Tiberius Investment Group Ltd was registered in the British Virgin Islands on 25.03.2008; Corpag Management Ltd is its nominee director; Corporate Management Nominees is its shareholder; S.V. Makhelai and A.V. Makhelai are its beneficial owners;

Heiden Innovations Limited was registered in the British Virgin Islands on 21.06.2005; Corpag Management Ltd is its director; Wintech Securities Ltd is its nominee shareholder; A.V. Makarov is its beneficial owner;

Florenta, Kizzie, Evanda and Entouraga were registered in the Republic of Cyprus in 2007-2008. Corpag Services Limited (Cyprus) was the secretary of the latter three companies (volume 343, pp. 188-199);

- Information from the financial intelligence unit of Liechtenstein, according to which V.N. Makhelai is the founder/owner of Riverdelle and Magnum Investment registered in the British Virgin Islands and maintaining accounts with financial institutions in Liechtenstein (volume 343, pp. 200-201, 204-205);

- Information from the financial intelligence unit of the USA, according to which S.V. Makhelai (George Mac) lives in that country and is a US national. S.V. Makhelai controls multiple companies, receives large amounts of money from Russia and places them into the accounts of such companies as Evanda, Farodot and Trafalgar registered to James Walfenzao, who also owns Corpag Services (volume 343, pp. 207-208);

- A letter from Rosfinmonitoring's Interregional Directorate for Privolzhsky Federal District dated 25.09.2013, according to which information had been obtained on financial transactions made by Nitrochem and Kamara in the territory of Russia, according to which both companies paid for services by the same law firm—Monastyrsky, Zyuba, Stepanov and Partners (volume 343, pp. 18-19);

- A letter from Rosfinmonitoring dated 17.10.2013, according to which in 2008-2011, OJSC TOAZ was exporting ammonia and carbamide through a foreign trader—Nitrochem. During that time, products were exported to Belgium, Turkey and Tunisia. Products were exported under transaction passports processed and serviced by AKB Togliattichembank (CJSC).

There were 55 financial transactions involving S.V. Makhelai, for a total amount of RUB 1.4 billion, most of which were channeled to the account of his father, V.N. Makhelai; these funds were subsequently transferred to S.V. Makhelai's account at a Swiss bank (volume 343, pp. 38-41);

- A letter from the Interpol NCB section at the Main Directorate of the Russian Ministry of the Interior for Nizhny Novgorod Region, according to which Nitrochem was registered in Switzerland on 05.05.1997. F Zivy, A.H. Zivy and A.V. Makhelai were members of its board of directors; B. Ruprecht was the director.

Nitrochem comprised the Swiss company Chimrost, of whose board of directors V.N. Makhelai and A.V. Makhelai were members.

Ameropa Holding was registered in Switzerland on 04.03.1988. Members of its board of directors included Felix and Andreas Zivy, among others.

Chimrost Trading was registered in Switzerland on 16.03.1998. F. Zivy, B. Ruprecht and A.V. Makhelai sat on its board of directors.

A.T.I Limited and Sun Pacific Development are registered at the same address in Hong Kong and have the same founders, executives, shareholders and secretary (volume 343, pp. 62-64);

- Photographs of the buildings in the British Virgin Islands, in which the companies Bairiki and Kamara are registered, as submitted by the representative of the victim JSC Uralchem A.V. Ermizin (volume 344, pp. 1-5);

- Record of an examination of DVD-R disks submitted by witness G.N. Panfilov, which contain a video recording of negotiations with representatives of secretary companies Trust Services (Nevis) Limited and Corporate Agents (BVI) Ltd, according to which representatives of said companies confirmed that Bairiki and Kamara and their management are not present at the place of their registration (volume 344, pp. 39-44);

- Record of an examination of items submitted by witness A.Yu. Mikhailov:

DVD-R disks with video recordings of a conversation with the director of Sterling Corporate Services Limited Kimberly Fleming Griffiths who stated that said company is the registered agent of Trafalgar's headed by Vakhid Husain, who is an employee of Corporate Agents (Corpag Services) Switzerland SA;

Business cards of Kimberly Fleming Griffiths and a sheet of paper with information about Vakhid Husain, which Ms. Fleming Griffiths gave to witness Mikhailov;

A photograph of a building on the island of Anguilla, in which Trafalgar is registered;

Travel documents presented by witness Mikhailov, which confirm that witnesses Mikhailov and Panfilov had traveled to the island of Anguilla (volume 344, pp. 110-130, 131-134);

- Record of an examination of a Transcend 16GB flash drive submitted by witness F.O. Militsyn, containing a video recording of a conversation with employees of Corporate Agents (BVI) Ltd who stated that said company served as a registered agent of Instantania, Riverdelle, Sanita, Silvergroove and Wickerton, which are not present at the address of their registration (volume 344, pp. 163-165);

- Record of an examination of documents dated 11.06.2014, according to which Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service examined documents containing requests sent by the tax authority to competent bodies of foreign countries when conducting a tax audit of OJSC TOAZ, responses thereto from foreign companies that use OJSC TOAZ's products and information about the transportation of ammonia produced by OJSC TOAZ through the territory of Ukraine (volume 344, pp. 216-243);

- Seizure record of 18.06.2014, according to which minutes of general meetings of OJSC TOAZ's shareholders and attachments thereto had been seized (volume 346, pp. 3-6);

- Record of an examination of the minutes of general meetings of OJSC TOAZ's shareholders and attachments thereto seized from OJSC TOAZ on 18.06.2014, according to which the following were examined:

Minutes of the general meeting of shareholders dated 29.05.2010, at which OJSC TOAZ's annual report for 2009 was approved. Among others, V.N. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ. Provisions on the Board of Directors of OJSC TOAZ were approved;

Provisions on the Board of Directors of OJSC TOAZ, according to which the authority of the board of directors includes: setting business priorities for the Company; calling general and extraordinary meetings of shareholders and approving their agendas; creating the Company's executive body and terminating its authority; making recommendations on the amount of dividends to be paid on shares and

the manner in which they are to be paid; approving transactions with interested parties; making the decision to suspend the authority of the management company; making the decision to appoint a temporary individual chief executive for the Company;

OJSC TOAZ's annual reports for 2009 and 2010;

Minutes of the general meeting of shareholders dated 15.03.2011, at which OJSC TOAZ's annual report for 2010 was approved. Among others, S.V. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ (volume 346, pp. 7-11, 12-131);

- Minutes of general meetings of shareholders in OJSC TOAZ submitted by OJSC TOAZ:

Dated 29.05.2010, at which OJSC TOAZ's annual report for 2009 and Provisions on the Board of Directors of OJSC TOAZ were approved. Among others, V.N. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ;

Dated 21.03.2009, at which the Company's annual report for 2008 was approved. Among others, V.N. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ;

Dated 15.03.2011, at which the Company's annual report for 2010 was approved. Among others, S.V. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ;

Dated 10.03.2012, at which the Company's annual report for 2011 was approved. Among others, S.V. Makhelai and E.A. Korolev were elected to the board of directors of OJSC TOAZ (volume 346, pp. 133-175);

- Seizure record of 30.12.2014, according to which lists of persons who were eligible to participate in general meetings of OJSC TOAZ shareholders in 2008-2014 were seized from OJSC TOAZ, as well as minutes of general meetings of OJSC TOAZ shareholders from 1999-2014, ballots and powers of attorneys of representatives for Wickerton, Nitrochem, Tech-Lord, Chimrost Trading, AS Industries, Silvergroove, Thornton, Todan, Riverdelle, Sanita, Trafalgar, Instantania, Bairiki, Kamara and Halnure (volume 347, pp. 13-23);

- Record of an examination of documents seized from OJSC TOAZ on 30.12.2014, according to which the following were examined:

- Minutes of general meetings of OJSC TOAZ shareholders dated 06.04.2002, 16.05.2003, 23.06.2004, 18.04.2005, 30.06.2006, 23.03.2007, 16.05.2008 and 21.03.2009, according to which V.N. Makhelai, A.V. Makarov, A.S. Vinogradov and E.A. Korolev were elected to the board of company directors, among others;

Minutes of the general meeting of OJSC TOAZ shareholders dated 10.03.2012, according to which S.V.N. [sic] Makhelai, A.V. Makarov and E.A. Korolev were elected to the board of company directors, among others;

Ballots for voting at general meetings of OJSC TOAZ shareholders from April 2005 through March 2012, according to which representatives of the following companies voted at those meetings: Wickerton Limited, Tech-Lord SA, Nitrochem, Chimrost Trading AG, AS Industries, Halnure, Riverdelle, Sanita, Silvergroove, Thornton, Todan, Trafalgar, Bairiki, Instantania and Kamara, which voted to approve OJSC TOAZ's annual reports and elect V.N. Makhelai, S.V. Makhelai and E.A. Korolev as members of OJSC TOAZ's board of directors;

Lists of persons who were eligible to participate in general meetings of OJSC TOAZ shareholders as of 31.03.2008, 04.02.2011, 05.04.2011 and 01.02.2012 (volume 347, pp. 24-186; volume 348, pp. 1-178; volume 349, pp. 1-274; volume 350, pp. 1-258);

- Seizure records of 06.04.2015 and 09.04.2015, according to which documents were seized from AKB Togliattichembank that were related to accounts opened for the companies PPFM, Magnum Investment, Wickerton, Niteroy Limited and Tech-Lord, as well as payment documents of Niteroy Limited and Tech-Lord and bank orders for the accounts of V.N. Makhelai and S.V. Makhelai (volume 355, pp. 7-12, 13-28);

- Record of an examination of documents seized from AKB Togliattichembank on 06.04.2015 and 09.04.2015, related to accounts opened for the companies PPFM, Magnum Investment, Wickerton, Niteroy Limited and Tech-Lord, as well as bank orders for the accounts of V.N. Makhelai and S.V. Makhelai, corporate account forms with signature samples and seal imprints that contained information about said companies' directors and representatives and their authority, and about the date and place of registration of those companies, as well as their charters and information about those companies' internal structure, the authority of the boards of their directors and procedures for holding meetings of their shareholders. Among those documents, there were:

Bank orders for cash withdrawals from S.V. Makhelai's account by representatives acting under powers of attorney: on 20.08.2014, USD 130,000 by M.S. Kornoshor; on 13.08.2014, RUB 5 million by O.A. Antoshin; on 04.08.2014, RUB 5 million by O.A. Antoshin;

Agreement of 29.09.1997 for opening a forex-denominated account for Tech-Lord, signed under a power of attorney by the employee of OJSC TOAZ L.I. Novikova;

Power of attorney of 04.05.2009 issued by Tech-Lord to A.Yu. Populov;

Power of attorney issued by Tech-Lord to L.I. Novikova, signed by F. Zivy (volume 355, pp. 29-180; volume 356, pp. 1-175);

- A response from AKB Togliattichembank with documents attached thereto, according to which Tess Bruning, a national of the Netherlands, had been a shareholder and director of Bairiki since 17.03.2017 (volume 356, pp. 176-181);

- Registers of OJSC TOAZ's shareholders for 08.01.2004 through 03.03.2015 submitted by MSC LLC, which contain information about the holders of OJSC TOAZ shares and transactions made by such holders, including that on:

S.V. Makhelai's spouse I.V. Makhelai holding 10,356 shares;

Multiple share purchases by LLC Serviceneft in 2005-2007;

Registration, on 16.11.2007, of the sale of 85,721 shares by LLC Serviceneft to AS Industries;

Registration, on 15.04.2005, of the sale of 5,411,616 shares by Chimrost Trading to AS Industries;

Multiple share purchases by FIK TOAZ-Invest in 2005;

On 09.11.2005, putting by FIK TOAZ-Invest of 299,262 shares in trust with Raiffeisenbank was registered;

Registration, on 17.11.2005 and 31.01.2006, of the sale of a total of 1,182 shares by CJSC FIK TOAZ-Invest to LLC Serviceneft;

Multiple share purchases by AKB Togliattichembank in 2011-2015 (volume 357, pp. 2-250; volume 358, pp. 1-250; volume 359, pp. 1-250; volume 360, pp. 1-250; volume 361, pp. 1-250; volume 362, pp. 1-250; volume 363, pp. 1-250; volume 364, pp. 1-266; volume 365, pp. 1-266);

- Expert opinion No. 703/31-06-1 of 03.03.2015, according to which signatures, purportedly by V.N. Makhelai, which appear after the words "President of the management company CJSC TOAZ Corporation" on powers of attorney No. 89 of 12.11.2009, No. 141 of 12.11.2010 and No. 142 of

20.10.2010 issued to E.A. Korolev were made by the same person—Vladimir Nikolaevich Makhlai (volume 366, pp. 28-35);

- Findings of a comprehensive psychological and linguistic examination of 13.09.2016, according to which AKB Togliattichembank documents were reviewed that contained correspondence between S.V. Makhlai, A.Ye. Popov and others. The general subject matter of that correspondence was the preparation, verification and movements of documents related to OJSC TOAZ's shareholders and the payment of dividends. While reviewing the texts, the experts came to the conclusion that S.V. Makhlai, A.Ye. Popov, S.V. Popov and V.N. Botov were part of the same group led by S.V. Makhlai who managed, controlled and governed all the other participants in the exchange. A.Ye. Popov and S.V. Popov served as unit leaders and V.N. Botov was a subordinate (volume 366, pp. 98-153);

- Expert opinion No. 417/352 of 15.12.2015, according to which the signature in the "Chairman of the Board of Directors A.S. Vinogradov" field on the last page of the minutes of the meeting of the board of OJSC TOAZ directors dated 28.01.2000 most likely belongs to A.S. Vinogradov. No definitive conclusion could be reached on this issue in view of the simplified structure of said signature and substantial variations in A.S. Vinogradov's manner of signing (volume 367, pp. 42-49);

- Expert opinion No. 417/351 of 11.12.2015, according to which the signature in the "Chairman of the Meeting V.N. Makhlai" field on the last page of the minutes of the meeting of the board of OJSC TOAZ directors dated 21.11.2000 belongs to V.N. Makhlai (volume 367, pp. 77-86);

- Expert opinion No. 3/457 of 08.08.2016, according to which signatures in the "Seller" fields in the contracts between OJSC TOAZ and Nitrochem and supplemental agreements thereto, purportedly by A.S. Vinogradov, most likely belong to A.S. Vinogradov.

Signatures on behalf of E.A. Korolev in the "Seller" fields in the contracts between OJSC TOAZ and Nitrochem and supplemental agreements thereto belong to E.A. Korolev.

Signatures on behalf of B. Ruprecht in the "Buyer" fields in the contracts between OJSC TOAZ and Nitrochem and supplemental agreements thereto belong to B. Ruprecht (volume 367, pp. 128-157);

- An excerpt from the Unified State Register of Legal Entities on LLC Tafco, dated 20.03.2015, according to which LLC Tafco was registered on 03.12.1991; its members were OJSC TOAZ (69%), the Swiss company Ameropa (30%) and V.V. Volostnova (1%). LLC Tafco was liquidated on 05.11.2014 as per a decision to that effect made by its members (volume 369, pp. 2-9);

- Arbitrazh case file No. A57-63/2009 made available by the Arbitrazh Court of Samara Region, according to which, on 12.09.1996, LLC Tafco purchased 6.1% of OJSC TOAZ shares under a sale and purchase agreement subject to an investment provision from the Property Fund of Samara Region. On 27.12.1996, the Company sold that block of shares back to the issuer, OJSC TOAZ. On 20.01.1997, the parties made yet another Share Sale and Purchase Agreement under which OJSC TOAZ sold the shareholding back to LLC Tafco. Arbitrazh courts found the share sale and purchase transaction of 12.09.1996 to have been lawful (volume 369, pp. 230-284; volume 370, pp. 1-27);

- Seizure record of 25.04.2016, according to which OJSC TOAZ does not have in its possession the long-term agreement of 01.01.2001 between OJSC TOAZ and Nitrochem for the sale and purchase of ammonia, the minutes of the meeting of LLC Tafco members that approved the sale of OJSC TOAZ shares and the waiver of the preferential right to purchase shares (volume 370, pp. 54-56);

- Seizure record of 10.08.2015, according to which LLC Tafco's registration file was seized from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region (volume 370, pp. 62-65);

- Records of examination of the LLC Tafco's registration file seized from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region on 10.08.2015, according to which:

The Joint Soviet-Swiss Company T and A Farming Corporation was registered on 28.01.1992. LLC Tafco's founders were OJSC TOAZ (69%), the Swiss company Ameropa (30%) and Fersam AG (1%);

At some point in time, V.N. Makhelai was a member of Fersam AG's management board, B. Ruprecht was a director and a member of the management board of said company, and F. Zivy would later become its president;

In 2002, the meeting of members made the decision to rename the company LLC Tafco;

By a 04.08.2004 order of the president of CJSC TOAZ Corporation V.N. Makhelai, V.V. Volostnova was appointed LLC Tafco's acting general director;

On 30.07.2007, the extraordinary meeting of members made the decisions to transfer 1% of company capital from the liquidated company Fersam AG to LLC Tafco (volume 370, pp. 66-74, 75-83, 94-294);

- A response from AKB Togliattichembank, according to which the following depositors were the owners of OJSC TOAZ shares nominally held by the bank from 01.01.2004 through 13.04.2010: AS Industries, Bairiki, Borgat, Halnure, Instantania, Kamara, Nitrochem, "Nitrochem (UK), Riverdelle, Sanita, Shiretype, Silvergroove, Steel Pipe, Tech-Lord, Thornton, Todan, Trafalgar, Wickerton, LLC Kontaz, LLC Rodnichok, V.N. Makhelai and S.V. Makhelai (volume 372 p. 4);

- Record of an examination of statements of OJSC TOAZ's business and transaction accounts made available by AKB Togliattichembank, according to which dividends were paid to the following corporate holders of OJSC TOAZ shares: Instantania, Kamara, Trafalgar, Bairiki and Halnure (volume 372 pp. 6, 8, 9-30);

- Record of an examination of statements of custodial accounts made available by AKB Togliattichembank, containing details of transactions with OJSC TOAZ shares made between 01.01.2009 and 26.02.2015 by the following companies or parties: AS Industries, Borgat, Halnure, Nitrochem, Nitrochem (UK), Riverdelle, Sanita, Shiretype, Silvergroove, Steel Pipe, Tech-Lord, Thornton, Todan, Wickerton, LLC Kontaz, LLC Rodnichok, V.N. Makhelai and S.V. Makhelai, and of a list of the abovementioned depositors containing their account numbers and transaction amounts for 01.01.2004 through 31.12.2008 (volume 372, pp. 33, 34-179);

- Seizure record of 22.06.2016, according to which printed emails were seized from OJSC TOAZ that contained correspondence between OJSC TOAZ and Nitrochem (volume 373, pp. 118-123);

- Record of an examination of documents seized from OJSC TOAZ on 22.06.2016, according to which emails and their translations into Russian were examined, such that contained correspondence between OJSC TOAZ, represented by Vinogradov, Tulypina and Budanov, and Nitrochem, represented by B. Ruprecht, about carbamide and ammonia shipments and prices for said products (volume 373, pp. 124-251; volume 374, pp. 1-251; volume 375, pp. 1-104);

- Record of an examination of documents seized from AKB Togliattichembank on 16.12.2014-18.12.2014 including:

Email correspondence from 2010 between Mikaela Britton and the bank's employee G.A. Burakov about transferring dividends to Nitrochem (UK);

Email correspondence from 2011 between Mikaela Britton and the bank's employee Ye. Belskaya about LLC Reaction Pipes and Morumbi Limited, as well as about the expiration of powers of attorney from Wickerton, Silvergroove, Sanita, Riverdelle, Thornton, Niteroy Limited, Leyton and Magnum Investment;

Email correspondence of bank employees requesting from Mikaela Britton lists of shareholders in the companies Triumph, AS Industries, Chimrost Trading and Sun Pacific Development;

An email, from which it follows that Steel Pipe is a subsidiary of Morumbi Limited;

Email correspondence with Ruprecht and A.H. Zivy regarding Nitrochem's deposits with the bank and the payment of dividends on OJSC TOAZ shares (volume 377, pp. 1-216);

- Documents made available by Interregional Inspectorate No. 47 of the Federal Tax Service of the Russian Federation for the City of Moscow, from which it follows that B. Ruprecht is a member of the board of directors of Ameropa AG, and A.H. Zivy is the president [sic] of the board of directors of Ameropa AG (volume 378, pp. 116-152);

- Documents made available by FBU State Registration Chamber at the Ministry of Justice of the Russian Federation, from which it follows that A.H. Zivy is the president of Ameropa (volume 378, pp. 156-167);

- A response from the head of Ameropa's representative office in Moscow, according to which in 2007-2012, Ameropa was owned by Ameropa Holding (volume 378, pp. 169-171);

- Documents submitted by AKB Togliattichembank, according to which E.A. Korolev used to be director of the Togliatti branch of CJSC Regional Orenburg Registrar, which maintained the register of OJSC TOAZ's shareholders (volume 379, pp. 61-78);

- Responses from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region, according to which, E.A. Korolev used to be the chief executive of the following organizations that maintained the register of OJSC TOAZ shareholders: LLC FIK TOAZ-Invest, LLC Financeinvest, Togliatti branch of CJSC Regional Orenburg Registrar, the Privolzhsky branch of Volzhsko-Uralosibirsky Registrar, and the Samara branch of JSC VTB Registrar (volume 379, pp. 80-82);

- Documents made available by the Municipal Unitary Enterprise Togliatti Archives, from which it follows that the shareholders in CJSC HR-Holding, which maintained the register of OJSC TOAZ's shareholders were as follows: CJSC FIK TOAZ-Invest (38%), SRShP Tafco (24.8%) and AKB Togliattichembank (37.2%) (volume 379, pp. 84-126);

- A response from CJSC VTB Registrar, attaching a report on transactions with OJSC TOAZ's shares exceeding 0.5% in 2009-2012, according to which AKB Togliattichembank was the nominal holder of 68,723,812 such shares and CJSC Raiffeisenbank was the nominal holder of 12,591,261 shares. Attached to the response is an agreement of 29.05.2009 for the maintenance of the shareholder register between OJSC TOAZ represented by Vinogradov and the Samara branch of Central Unified Registrar represented by Korolev (volume 379, pp. 183-231);

- Excerpts from the Unified State Register of Legal Entities dated 10.02.2015, according to which CJSC Regional Orenburg Registrar was registered on 21.08.2002, LLC Volzhsko-Uralosibirsky Registrar on 26.08.1996, CJSC VTB Registrar on 14.10.2004 and LLC MSC on 29.09.2014. The excerpts contain information about the time and place of the registration of these companies, their founders and chief executives. According to the excerpt for LLC FIK TOAZ-Invest, this organization is a successor to LLC Financeinvest, about which witness Dashkova had testified (volume 380, pp. 2-40);

- A statement of transactions in the account of the nominee shareholder AKB Togliattichembank and a list of owners of OJSC TOAZ securities, of which said bank is a nominee holder, as made available by LLC Moscow Securities Center, according to which a statement of transactions made between 22.06.2012 and 29.01.2015 contains information about the individuals that placed OJSC TOAZ shares with AKB Togliattichembank (CJSC).

The list of owners of OJSC TOAZ shares, of which AKB Togliattichembank is a nominee holder, mentions a number of trust managers, namely: Instantania (80 181,044/225,326 shares), Kamara (86 35,354/225,326 shares), Bairiki (69 69,657/225,326 shares), Trafalgar (68 163,979/225,326 shares) and the share owner Halnure (144,000/225,326 shares) (volume 380, pp. 47-59);

- A statement of transactions in the account of the nominee shareholder AKB Togliattichembank, according to which the bank credited to said account 4,855,775 shares of OJSC TOAZ withdrawn from AS Industries on 29.01.2007; 861,408 shares from LLC Kontaz on 04.12.2008, and 641,562 shares from AS Industries on 30.01.2009. The bank opened the account for nominal holding of OJSC TOAZ shares on 28.02.2005 (volume 380, pp. 60-70);

- A letter from CJSC TOAZ Corporation, according to which OJSC TOAZ had maintained a long-term business relationship with the Swiss company Nitrochem since the mid-1990s (volume 380, p. 258);

- A response from CJSC TOAZ Corporation, according to which the following persons were members of OJSC TOAZ's board of directors:

From 01.01.2008 to 29.05.2010: V.N. Makhelai, A.S. Vinogradov, V.A. Semyonova, A.V. Makarov, E.A. Korolev, V.G. Mamigonov, V.M. Kornilov;

From 29.05.2010 to 15.03.2011: V.N. Makhelai, S.I. Korushev, V.A. Semyonova, A.V. Makarov, E.A. Korolev, V.G. Mamigonov, V.M. Kornilov;

From 15.03.2011 to 31.12.2011: S.V. Makhelai, A.V. Makarov, V.V. Suslov, S.A. Ordzhonikidze, E.A. Korolev, V.G. Mamigonov, V.M. Kornilov (volume 381, p. 2);

- Job descriptions of executives, economists and specialists of the ammonia and carbamide export bureau. According to Section 3 of said job descriptions, the bureau employees must present OJSC TOAZ's president with at least three alternative options for the proposed ammonia and carbamide export contracts and collect accurate and reliable information for all of them (volume 381, pp. 12-141);

- OJSC TOAZ's Provisions on the Ammonia Export Bureau approved on 15.02.2007 by the president of CJSC TOAZ Corporation V.N. Makhelai and on 02.10.2009 by OJSC TOAZ's vice president for production and executive director A.S. Vinogradov. According to para 3.12 of said Provisions, the long-term agreement of 01.01.2001 for the sale and purchase of ammonia is the basic document governing any ammonia transactions;

- Provisions on the Carbamide and Methanol Export Bureaus approved on 15.02.2007 by the president of CJSC TOAZ Corporation V.N. Makhelai and on 02.10.2009 by OJSC TOAZ's vice president for production and executive director A.S. Vinogradov, which describe how said bureaus shall operate.

According to Sections 2 of the Provisions on the Carbamide and Methanol Export Bureaus, these bureaus' task is to study and make use of the market conditions in distant foreign countries to help the joint-stock company increase its profits as much as possible (volume 381, pp. 143-182);

- Personal HR file of V.N. Makhelai submitted by CJSC TOAZ Corporation, which contains information to the effect that from 04.04.1985 to 01.02.2000, V.N. Makhelai had been OJSC TOAZ's general and executive director. On 02.02.2000, V.N. Makhelai was appointed president of CJSC TOAZ Corporation. V.N. Makhelai has two sons, Sergey Vladimirovich Makhelai, b. 1969 and Andrey Vladimirovich Makhelai, b. 1966 (volume 381, pp. 185-293);

- Report by investigator A.N. Naumov about including in the criminal case file the article "Red Director Vladimir Makhelai: Children Ate Up My Offshores and Chased Me Out of Trusts," as posted online on the "Sekrety firmy" [Secrets of the Firm] website, in which V.N. Makhelai acknowledged that he had controlled OJSC TOAZ's financial and business activities and owned the majority stake in the company (volume 382, pp. 1-12);

- Seizure record of 30.08.2016, according to which a DVD-R containing an audio recording of the conversation between correspondent V.A. Feshchenko and V.N. Makhelai had been seized from LLC Rambler Internet Holding (volume 382, pp. 41-43);

- Record of an examination of the DVD-R containing an audio recording of the conversation between correspondent V.A. Feshchenko and V.N. Makhlai seized from LLC Rambler Internet Holding on 30.08.2016. During the conversation, V.N. Makhlai stated that privatization of OJSC TOAZ had been handled by Makarov and he (V.N. Makhlai) owned 76-83% of OJSC TOAZ shares. V.N. Makhlai founded Tafco and organized Nitrochem jointly with F. Zivy (volume 382, pp. 45-61);

- Seizure record of 25.04.2016, according to which OJSC TOAZ does not have in its possession the long-term agreement of 01.01.2001 between OJSC TOAZ and Nitrochem for the sale and purchase of ammonia (volume 383, pp. 87-89);

- Excerpts from notarial registers for 2002 and 2005 made available by O.K. Kornelayeva, a notary public licensed in Togliatti of Samara Region, according to which she had notarized signatures of L.I. Zhukova and O.V. Kamasheva on translations of constitutional documents of AS Industries, of which entries were made on 07.06.2002 and 29.04.2005 respectively (volume 383, pp. 98-106);

- Excerpts from notarial register No. 1 for 2001 made available by O.K. Kornelayeva, a notary public licensed in Togliatti of Samara Region, according to which she had notarized the signature of translator S.N. Titov on a translation of the long-term agreement of 01.01.2001 for the sale and purchase of ammonia between OJSC TOAZ and Nitrochem, of which entry No. 232 of 18.01.2001 was made (volume 383, pp. 91-93, 111-114);

- An excerpt from notarial register No. 9/1997 for 03.09.1997-01.10.1997 made available by S.A. Strebkova, a notary public licensed in Togliatti of Samara Region, according to which she had notarized the signature of translator N.I. Sumina on a translation of the charter and the business activities registration journal of Tech-Lord, of which entries No. 8104 and 8105 were made (volume 384, pp. 105-106);

- Record of an examination on 01.06.2017 of documents seized on 19.03.2015 during a search at CJSC TOAZ Corporation. The following documents were examined:

Lists of persons affiliated with OJSC TOAZ as of 01.04.2007, 01.07.2007, 01.10.2007, 31.12.2007, 01.04.2008, 01.01.2009, 01.04.2009, 01.07.2009 and 31.12.2011, according to which there were no foreign companies or foreign nationals among such affiliated persons. Some of the lists were signed by A.S. Vinogradov, and some by E.A. Korolev;

Quarterly reports of OJSC TOAZ for Q1 2007 through Q2 2010, according to which OJSC TOAZ had no shareholders holding more than 5% or 20% of shares. During the reporting periods, OJSC TOAZ conducted no transactions with interested parties. There were no foreign subsidiaries. Some of the reports were signed by A.S. Vinogradov, and some by E.A. Korolev;

- Minutes of general meetings of OJSC TOAZ shareholders dated 18.04.2005, 23.03.2007, 16.05.2008 and 21.03.2009, according to which V.N. Makhlai and E.A. Korolev were elected to the board of company directors, among others;

Agreement No. 679/12 of 14.07.2012, under which OJSC TOAZ retained CJSC Moscow Securities Center to maintain and safeguard the register of OJSC TOAZ's securities holders;

Minutes of a meeting of OJSC TOAZ's board of directors dated 21.04.2005, according to which the rights under the long-term ammonia supply agreement between OJSC TOAZ and Nitrochem Distribution and supplemental agreements thereto were assigned to Lo Debenture Trust Corporation for the duration of a loan agreement with the EBRD;

Minutes of a meeting of CJSC TOAZ Corporation's board of directors dated 05.04.2011, according to which E.A. Korolev was elected CJSC TOAZ Corporation's chief executive;

Powers of attorney issued by the president of CJSC TOAZ Corporation V.N. Makhlai to A.S. Vinogradov, E.A. Korolev, O.A. Kryukov and S.I. Korushev, authorizing them to represent OJSC TOAZ

and manage same (volume 385, pp. 1-16, 26-289; volume 386, pp. 1-275; volume 387, pp. 1-164; volume 388, pp. 1-166);

- Seizure record of 10.04.2015, according to which 5 powers of attorney issued to A.S. Vinogradov in 2007-2008 were seized from OJSC TOAZ (volume 389, pp. 2-4);

- Record of an examination of the powers of attorney issued to A.S. Vinogradov and seized from OJSC TOAZ on 10.04.2015, according to which powers of attorney No. 61 of 20.04.2007, No. 62 of 20.04.2007, No. 62/1 of 20.04.2007 and No. 118 of 25.11.2008 were issued to vice president of CJSC TOAZ Corporation A.S. Vinogradov by the president of the management company CJSC TOAZ Corporation V.N. Makhlai. Under said powers of attorney, Vinogradov was granted broad authority to manage OJSC TOAZ, including the capacity to make transactions on behalf of OJSC TOAZ (volume 389, pp. 5-9, 10-15);

- Report No. 04-1-30/07 of a field tax inspection of OJSC TOAZ dated 20.04.2012 and a decision dated 04.07.2012 to hold OJSC TOAZ liable for a tax violation committed, as made available by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service, according to which it was discovered that in 2009, the ammonia price charged by OJSC TOAZ under export transactions was 20% lower than the market price of similar products, and that OJSC TOAZ and the Swiss company Nitrochem were affiliated (volume 389, pp. 74-163, volume 16, pp. 95-149);

- Seizure record of 24.08.2015, according to which the registration file of the real property located at 16 Spiridonovka St., bldg. 1 in Moscow was seized from the Rosreestr Directorate for the City of Moscow (volume 389, pp. 166-185);

- Record of an examination of documents made available by CJSC Raiffeisenbank, according to which the bank was a nominee holder of 62,209,656 shares in OJSC TOAZ maintained in the custodian account of AKB Togliattichembank. Under orders of 30.01.2006 [sic] and 15.02.2006, LLC Serviceneft had a total of 171,959 shares in OJSC TOAZ credited to AKB Togliattichembank's account. Under the order of 10.11.2005, LLC TOAZ-Invest had a total of 299,262 shares in OJSC TOAZ credited to AKB Togliattichembank's account (volume 390, pp. 3-69);

- Record of an examination of documents made available by CJSC Raiffeisenbank, according to which Nitrochem was a counterparty involved in transferring shares in OJSC TOAZ to the account of A.T.I. Limited, whose beneficiaries were A.H. Zivy (42% ownership stake) and Nicole Misher Zivy (38% ownership stake). A.H. Zivy and Nicole Misher Zivy are also the beneficiaries of the company Maxim Invest in the same proportion. In 2014, shares in OJSC TOAZ owned by A.T.I. Limited were sold and credited to the account of Maxim Invest (volume 390, pp. 71, 73, 74-76);

- A letter from CJSC TOAZ Corporation dated 07.09.2015, according to which OJSC TOAZ did not have an office registration journal or the legal department's unified journal for registration of all agreements and contracts that would reflect the making of the long-term agreement of 01.01.2001 with Nitrochem for the sale and purchase of ammonia (volume 390, p. 78);

- Seizure record of 17.03.2015, according to which documents were seized from OJSC TOAZ that contained correspondence between OJSC TOAZ and Nitrochem (volume 390, pp. 143-145);

- Records of an examination of documents seized from OJSC TOAZ on 17.03.2015, according to which emails on ammonia and carbamide shipments and the setting of prices for them in 2007-2011 between Nitrochem, represented by B. Ruprecht, and OJSC TOAZ, represented by Vinogradov, Korolev, Sudnikova and Tarasenko, were reviewed (volume 390, pp. 147-148, 149-283);

- A response from CJSC Raiffeisenbank, attaching documents, according to which A.T.I. Limited sold Maxim Invest 12,591,261 shares in OJSC TOAZ under an agreement dated 09.07.2014. Maxim Invest was represented by the employee of Ameropa's representative office in Moscow Ye.I. Tsoy (volume 390, pp. 80-85, 86-93);

- Statements of accounts of A.T.I. Limited made available by CJSC Raiffeisenbank, according to which Ameropa Holding is indicated as the ultimate recipient of dividends paid on OJSC TOAZ shares (volume 390, pp. 94-140);

- Seizure record of 20.08.2014, according to which CJSC TOAZ Corporation's registration file and a DVD-R disk containing financial and accounting statements of CJSC TOAZ Corporation were seized from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region (volume 391, pp. 6-9);

- Records of an examination of CJSC TOAZ Corporation's registration file and the DVD-R disk containing its financial and accounting statements seized from Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region, including the minutes of the extraordinary meeting of CJSC TOAZ Corporation's shareholders dated 05.04.2011, during which the authority of the board of directors, of which V.N. Makhlai was a member, was terminated early, and a new board of directors was elected, its members being: A.V. Ivanov, E.A. Korolev, A.V. Makarov, S.V. Makhlai and A.I. Petrulin. The same meeting terminated V.N. Makhlai's authority as the Company's chief executive early, electing E.A. Korolev to that post (volume 391, pp. 10-14, 15-24, 26-164);

- Record of an examination of documents received from competent bodies of the Republic of Turkey in response to a request for legal assistance, with their translations into Russian. According to the documents made available, in 2009 and 2011, Ameropa was selling carbamide and ammonia bought from OJSC TOAZ to Turkish companies Toros Tarim Sanaye Ve Ticaret A.S and Yildiz Entegre Agac Sanaye Ve Tigaret A.S (volume 391, pp. 166-171, 176-187, 189-200, 205, 207-244, 246-282; volume 393, pp. 1-41);

- Seizure record of 24.12.2014, according to which documents pertaining to the opening of accounts for A.T.I. Limited were seized from CJSC Raiffeisenbank (volume 395, pp. 6-11);

- Record of an examination of documents seized from CJSC Raiffeisenbank on 24.12.2014, including:

Signature cards containing sample signatures and imprints of A.T.I. Limited's seal dated 16.11.2004 and 11.06.2013, according to which the company was represented by the employees of Ameropa's representative office in Moscow N.A. Lyapunova and Ye.I Tsoy;

A.T.I. Limited's bank account agreements of 2004 and 2006 signed on behalf of the company by N.A. Lyapunova;

Powers of attorney issued by A.T.I. Limited to Ye.I Tsoy, authorizing him to open a custodian account and sign orders to the custodian;

Powers of attorney of 21.08.2004 issued by A.T.I. Limited to N.A. Lyapunova, authorizing her to open and manage company accounts with CJSC Raiffeisenbank;

Account forms of A.T.I. Limited signed by N.A. Lyapunova and Ye.I Tsoy;

Statements of A.T.I. Limited's custodian account reflecting the movements of OJSC TOAZ shares;

Orders to debit and credit OJSC TOAZ's shares from or to the custodian account of A.T.I. Limited signed by N.A. Lyapunova and Ye.I Tsoy;

Custodian orders of 25.11.2004, based on which 12,591,261 OJSC TOAZ shares held by Nitrochem were credited to the account of A.T.I. Limited. The shares were acquired under the sale and purchase agreement of 30.08.2004 for a total of EUR 14,734,380;

Custodian order No. 1 of 14.08.2014, based on which 12,591,261 OJSC TOAZ shares held by A.T.I. Limited were credited to the account of Maxim Invest. The shares were acquired under the sale and purchase agreement of 09.07.2014 for a total of RUB 12,591,261.

Statements of A.T.I. Limited's bank account for 25.11.2004 through 01.12.2014, according to which dividends received on the OJSC TOAZ shares it held were remitted to the account of Ameropa Holding AG (volume 395, pp. 12-176);

- Record of an examination of documents seized from AKB Togliattichembank on 17.02.2015, according to which powers of attorney issued by S.V. Makhlai to M.S. Kornoshor and O.A., authorizing them to withdraw cash from his accounts with AKB Togliattichembank, were reviewed (volume 395, pp. 185-187);

- Seizure record of 10.04.2015, according to which powers of attorney issued to Vinogradov and his job description had been seized from CJSC TOAZ Corporation (volume 395, pp. 190-192);

- Record of an examination of powers of attorney seized from CJSC TOAZ Corporation, including those from 2002, 2007, 2008 and 2009 issued by V.N. Makhlai to V.N. Vinogradov, authorizing him to make transaction on behalf of CJSC TOAZ Corporation, and of job descriptions of CJSC TOAZ Corporation's vice president Vinogradov and CJSC TOAZ Corporation's adviser on prospective development Vinogradov (volume 395, pp. 193-221);

- Record of a search dated 26.11.2014, according to which documents of the companies Ameropa and A.T.I. Limited and files from Ye.I Tsoy's computer were seized at Ameropa's representative office in Moscow (volume 395, pp. 226-232);

- Record of an examination of documents and computer files seized from Ameropa AG's representative office during a search conducted on 26.11.2014, including:

Minutes of the general meeting of Ameropa shareholders dated 26.11.2012 on the appointment of N.A. Lyapunova the head of the company's representative office in Moscow;

Powers of attorney issued by Ameropa's president A.H. Zivy to O.A. Tselishcheva and F.M. Garayev;

Excerpts from the trade register about Ameropa Holding as of 20.10.2014;

Powers of attorney issued by A.T.I. Limited to Ye.I Tsoy (volume 395, pp. 235-255);

- Seizure record of 14.01.2015, according to which digital media was seized from LLC Yandex containing email correspondence from the following email addresses: amero@yandex.ru, ameropa@yandex.ru, otselischeva@yandex.ru (volume 396, pp. 5-9);

- Record of an examination of the digital media seized from Yandex LLC on 14.01.2015 containing email correspondence from the following email addresses: amero@yandex.ru, ameropa@yandex.ru, otselischeva@yandex.ru, including:

Correspondence between E.A. Korolev and B. Ruprecht regarding shipments of ammonia and carbamide to Nitrochem Distribution and the setting of prices for them;

Letters from an employee of Ameropa AG's representative office in Moscow sent to the Swiss offices of Ameropa AG and Nitrochem regarding A.T.I. Limited's participation in the annual meeting of OJSC TOAZ shareholders (volume 396, pp. 10-283; volume 397, pp. 1-287; volume 398, pp. 1-249; volume 399, pp. 1-120);

- Record of an examination of the registration file of the real property located at 16 Spiridonovka St., bldg. 1 in Moscow and belonging to Ameropa, seized on 24.08.2015 from the Rosreystro Directorate for the City of Moscow, which includes:

An excerpt from the trade register of the Basel-Landschaft canton in Switzerland, according to which A.H. Zivy is the chairman and representative of Ameropa's management board, and Ruprecht is its director;

Minutes of the general meeting of Ameropa AG's shareholders dated 08.08.2011, at which A.H. Zivy represented 100% of the company shares (volume 400, pp. 1-79);

- Seizure record of 24.04.2013, according to which powers of attorney were seized from CJSC TOAZ Corporation that had been presented at the annual meeting of shareholders in OJSC TOAZ on 15.03.2011 (volume 400, pp. 83-89);

- Records of an examination of documents seized from the office of Kryukov during a search at CJSC TOAZ Corporation on 24.04.2013, including:

Powers of attorney for participation in the annual meeting of shareholders in OJSC TOAZ on 15.03.2011 issued by Kamara to D.Ye. Lovyrev and M.V. Muzyka; by Instantania to A.I. Afanasyev and K.I. Zenin; by A.T.I. Limited to N.A. Lyapunova;

Handwritten notes by O.A. Kryukov on the nature of relations between A.V. Makhlai and Tech-Lord, I.V. Makhlai and Halnure, and A.H. Zivy and Ruprecht with Ameropa, Nitrochem, A.T.I. Limited, Trafalgar, Triumph and Tomet;

Draft testimony by Miloserdova, Knapp and Albekova; prepared written answers to questions from the investigator (volume 400, pp. 90-162, 164-167, 168-178);

- Response from the ZAGS [Vital Statistics Department] of the Central District of Togliatti to the effect that there is a record on their books, No. 118 of 15.01.2013, according to which Yu.N. Budanov died on 14.01.2013 (volume 401, pp. 65-66);

- Search record of 14.02.2013, according to which a report entitled "Findings of a Diagnosis of the Management System and Key Business Areas of the TOAZ Group," prepared for S.V. Makhlai, was seized at the residence of CJSC TOAZ Corporation's deputy general director for economics and finance, US national D.H. Knapp, at the following address: 64 Lesnaya St., village of Zelenovka, Stavropol District, Samara Region (volume 404, pp. 44-52);

- Record of an examination of the report "Findings of a Diagnosis of the Management System and Key Business Areas of the TOAZ Group," prepared for S.V. Makhlai by Ernst and Young on 21.07.2011, seized from the residence of D.H. Knapp on 14.02.2013, according to which Nitrochem, LLC Rodnichok, LLC Kontaz, LLC Tafco, AKB Togliattichembank (CJSC), and KB RTS-Bank are affiliated with CJSC TOAZ Corporation; it is also stated therein that the company's activities are not transparent for the shareholders (volume 404, pp. 56-102);

- A response from CJSC TOAZ Corporation dated 26.12.2014, according to which CJSC TOAZ Corporation's deputy general director for economics and finance D.H. Knapp resigned his position with the Company on 05.12.2014 and his whereabouts are unknown (volume 404, pp. 106-107);

- Record of an examination of documents submitted by the representative for victim OJSC Uralchem A.V. Ermizin, according to which a review was held of records, notarized by the notary public D.S. Bubliy in Moscow, of examination of information posted online, on the website of the Company House, a registrar of companies in England, Wales, Scotland and Northern Ireland, about the companies Thornton, Nitrochem (UK), Shiretype and Steel Pipe, such as their registration information, directors, secretaries and shareholders, annual reports and constitutional documents, including:

That Thornton, located in London, was founded on 01.03.2007 and liquidated on 19.06.2012;

That Nitrochem (UK), located in London, was founded on 30.09.1997 and liquidated on 19.06.2012. The liquidator's report indicated that Nitrochem (UK) and Shiretype had the same directors and shareholders;

That Shiretype, located in London, was founded on 31.07.1997 and liquidated on 19.06.2012;

That Steel Pipe, located in London, was founded on 20.06.2000 and liquidated on 19.06.2012. The liquidator's report indicated that Steel Pipe and Shiretype had the same directors and shareholders (volume 412, pp. 3-233; volume 413, pp. 1-236; volume 433, pp. 1-244);

Copies of constitutional documents of Bairiki, Riverdelle, Sanita, AS Industries, Kamara, Investech Trust (Jersey) Limited, Todan, Instantania, Silvergroove, Halnure, Nitrochem, Heiden Innovations Limited, Wickerton, Borgat, Thornton, Ameropa Holding, A.T.I. Limited, Ameropa, Zebadia Holdings Limited, Oxford Management Limited, Alha Secretarial and Management Limited, Transnational Taxation Association, Venwell Management Limited, Corpag Services USA Inc., Sun Pacific Development Company Limited, Triumph, and Chimrost Trading, containing information about the time and place of these companies' registration, their directors, secretaries and shareholders. Said documents had been submitted by a representative of the victim JSC Uralchem (volume 414, pp. 1-3, 6-252; volume 415, pp. 1-251; volume 416, pp. 1-228; volume 417, pp. 1-229; volume 418, pp. 1-238; volume 419, pp. 1-115; volume 429, pp. 1-249; volume 430, pp. 1-250; volume 431, pp. 1-122);

- Record of an examination of excerpts from trade registers for the companies Chimrost AG, PPFM, T+A Farm Corporation Ltd and Nitrochem (UK) submitted by the representative for the victim OJSC Uralchem A.V. Ermizin, along with their translations into Russian. Said excerpts contain information about company registration, founders and executives (volume 419, pp. 124-150, 152-154);

- Record of an examination of an excerpt from the trade register of the USA about Mick International Trading Inc. submitted by the representative for the victim OJSC Uralchem A.V. Ermizin, according to which Serge Makhelai is that company's president (volume 419, pp. 155-181, 183-184);

- A response from the interim acting notary public of the City of Moscow K.V. Molokova, attaching copies of register entries, according to which, on 10.03.2011, D.Ye. Lovyrev representing Kamara and K.I. Zenin representing Bairiki, Instantania and Trafalgar came to the notary public's office to deliver to OJSC TOAZ certain documents of said companies, and specifically, filled out ballots for voting at the annual meeting of shareholders in OJSC TOAZ (volume 421, pp. 113-201);

- Excerpt from notarial register No. 1 for 2011 made available by the interim acting notary public of the City of Moscow S.A. Chaylin, according to which the signature of I.A. Kachin was certified on translations of documents of the foreign company Kamara, of which an entry was made on 09.03.2011 (volume 421, pp. 203-209);

- Excerpts from notarial register No. 1 for 2011 made available by the interim acting notary public of the City of Moscow Ya.B Nikonova, according to which the signatures of D.V. Mamayeva and G.M. Kreydina was certified on translations of documents of Bairiki, of which entries were made on 09.03.2011 (volume 421, pp. 211-217);

- Excerpts from a notarial register for 2011 made available by the notary public of the City of Moscow V.G. Aleynik, according to which, on 27.01.2011, the signature of N.G. Kasyanova was notarized on a translation of documents of Corporate Agents Saint Lucia Limited, and on 09.03.2011, the notary public was approached by L.M. Rozhkova acting on behalf of said company and Instantania (volume 421, pp. 219-223);

- Excerpts from a notarial register for 2011 made available by the interim acting notary public of the City of Moscow Ye.V. Dorokhova, according to which, on 28.01.2011 and 09.03.2011, the signature of O.G. Osipov was certified on translations of documents of the Trafalgar company (volume 421, pp. 225-230);

- A response from Russian FSB according to which D.Ye. Lovyrev is a member of the Moscow Bar Association (volume 421, p. 239);

- A letter from K.I. Zenin to the effect that he is a national of the United Kingdom, works as an attorney and is not in position to disclose information about his clients' affairs (volume 421, p. 246);

- An excerpt from CJSC VTB Registrar's registration journal, according to which victim Ye.Ya. Sedykin owns shares in OJSC TOAZ (volume 425, pp. 209-210);

- A letter from Moscow Securities Center LLC, according to which no transactions, other than those indicated in the excerpt from the registration journal (outgoing letter of 28.11.2016) had been posted to the account of victim Ye.Ya. Sedykin in 2007-2011 (volume 425, pp. 211);

- Statements of custodian accounts, according to which JSC Uralchem had owned shares in OJSC TOAZ since 01.07.2008 (volume 425, pp. 212-228, 230-241);

- Expert opinion No. B000081 of 23.01.2017, according to which, based on the size of their respective shareholdings in OJSC TOAZ from 01.01.2008 to 31.12.2011, JSC Uralchem's share in the total market value of products (ammonia and carbamide) OJSC TOAZ sold Nitrochem is RUB 6,913,665,844.27, and Ye.Ya. Sedykin's share is RUB 166,487.37 (volume 425, pp. 245-300);

- Seizure record of 23.03.2017, according to which annual reports for 2008 and 2011 had been seized from OJSC TOAZ (volume 428, pp. 17-22);

- Records of an examination of OJSC TOAZ's annual reports for 2008 and 2011 approved by OJSC TOAZ's board of directors, whose members included S.V. Makhlai and E.A. Korolev. Said reports were seized from OJSC TOAZ on 23.03.2017. According to these annual reports for 2008 and 2011, OJSC TOAZ had no shareholders that owned at least 5% but no more than 20% of OJSC TOAZ shares; OJSC TOAZ made no transactions with interested parties during the abovementioned periods (volume 428, pp. 24-60);

- Record of an examination of documents seized from OJSC TOAZ during a search held on 20-21.03.2015, among which there is a copy of an agreement dated 28.01.2000 for delegating the authority of OJSC TOAZ's management body to the management company CJSC TOAZ Corporation (volume 428, pp. 74-81);

- Records of an examination of documents seized from CJSC TOAZ Corporation during the search conducted on 23.03.2015, according to which:

On 24.10.2013, 25 shares in CJSC TOAZ Corporation owned by LLC Tafco were sold to the company TOAZ-Dioxide for RUB 19,646,000. The decision to approve the share sale transaction was made at an extraordinary meeting of LLC Tafco members, at which N.A. Lyapunova represented Ameropa AG;

N.A. Lyapunova represented Sun Pacific Development Limited at general meetings of LLC Nitro-Kuban under a power of attorney;

The decision to approve the purchase of shares in CJSC TOAZ Corporation by LLC TOAZ-Dioxide was made by its sole owner, OJSC TOAZ, represented by the general director of the management company, CJSC TOAZ Corporation, E.A. Korolev;

In its communication sent to CJSC TOAZ Corporation on 17.10.2013, director of LLC Kontaz Ye.N. Mitkaleva waived the preferential right to acquire the shares held by LLC Tafco;

In their report No. 48/06 of 31.12.2005, specialists of LLC Expert-GUM found that the market value of the loss caused OJSC TOAZ as a result of product sales at lower prices is in the range of USD 42,846,567 to 73,553,010 (volume 435, pp. 1-43, 77-80);

- Search record of 23-24.03.2015, according to which minutes of meetings of OJSC TOAZ's board of directors held on 28.01.2000 and 21.11.2000 were seized from OJSC TOAZ, said minutes related to the delegation of authority from OJSC TOAZ's executive body to a management company, CJSC TOAZ Corporation; to OJSC TOAZ giving its consent to enter into a long-term ammonia sale and purchase agreement with the Swiss company Nitrochem and to powers of attorney from the foreign

companies Nitrochem and Chimrost Trading to represent them at the general meeting of OJSC TOAZ's shareholders on 23.06.2004 (volume 435, pp. 154-180);

- Search record of 19-20.03.2015, according to which quarterly reports, lists of persons affiliated with OJSC TOAZ, minutes of general meetings of OJSC TOAZ's shareholders and other documents were seized from CJSC TOAZ Corporation (volume 435, pp. 195-204);

- Search record of 20-21.03.2015, according to which powers of attorney issued by OJSC TOAZ's foreign institutional shareholders were seized from CJSC TOAZ Corporation (volume 435, pp. 206-221);

- Search record of 23.03.2015, according to which documents were seized from CJSC TOAZ Corporation on the sale of shares in CJSC TOAZ Corporation to TOAZ-Dioxide, and on the report by LLC Expert-GUM on the market value of losses caused to OJSC TOAZ by the sale of its products at lower prices (volume 435, pp. 253-265);

- Record of the search conducted on 20-21.03.2015, according to which an agreement dated 28.01.2000 was seized from OJSC TOAZ on delegating the authority of OJSC TOAZ's management body to the management company—CJSC TOAZ Corporation (volume 435, pp. 272-278);

- Record of an examination of documents seized from OJSC TOAZ during the search conducted on 23-24.03.2015, including:

Minutes of a meeting of OJSC TOAZ's board of directors held on 28.01.2000, attended by the board's members, including V.N. Makhelai. On the fourth issue on the agenda, a decision was made to transfer the authority of OJSC TOAZ's executive body to a management company—CJSC TOAZ Corporation—and approve the terms of the agreement between said two companies;

Minutes of a meeting of OJSC TOAZ's board of directors held on 21.11.2000, attended by the board's members, including V.N. Makhelai. On the fifth issue on the agenda, a decision was made to have OJSC TOAZ serve as one of the founders of LLC Reaction Pipes, alongside the company Steel Pipe. On the sixth issue on the agenda, a decision was made to consent to OJSC TOAZ entering into a long-term ammonia sale and purchase agreement with the Swiss company Nitrochem (volume 436, pp. 78-90);

- Record of an examination of documents seized from CJSC TOAZ Corporation during a search conducted on 20-21.03.2015, according to which A.Yu. Populov represented Silvergroove under a power of attorney dated 25.02.2008; A.I. Petrunin represented Wickerton under a power of attorney dated 25.02.2008 and Tech-Lord under a power of attorney dated 12.03.2008; S.P. Novikova represented Sanita under a power of attorney dated 20.02.2008 and Halnure under a power of attorney dated 24.03.2008; N.A. Lyapunova represented Nitrochem under powers of attorney dated 14.03.2008 and 04.03.2009, and D.Ye. Voylovkov represented Thornton under a power of attorney dated 25.02.2008 (volume 436, pp. 236-248);

- Order of 04.09.2015 appointing witness Ilyumzhinov president of CJSC TOAZ Corporation and his job description (volume 438, pp. 124-138);

- A response from CJSC TOAZ Corporation, according to which powers of attorney No. 180 of 17.12.2010, No. 44 of 15.12.2009, No. 126 of 15.12.2009, No. 124 of 20.12.2009, No. 64 of 11.05.2010 and No. 101 of 17.08.2010 had been lost.

Attached to the response are copies of an unnumbered power of attorney of 15.12.2009, under which OJSC TOAZ, represented by the president of its management company, CJSC TOAZ Corporation, V.N. Makhelai, authorized E.A. Korolev to enter into an agreement to supply no more than 1,600,000 tons of ammonia FOB Yuzhny over the pipeline and power of attorney No. 141 of 12.11.2010, according to which E.A. Korolev may oversee OJSC TOAZ and enter into transactions on its behalf, provided the value of such transactions does not exceed RUB 10,000,000 (volume 438, pp. 161-163);

- A response from CJSC TOAZ Corporation, according to which the following persons used to serve as CJSC TOAZ Corporation's chief executives: V.N. Makhelai appointed president based on

Minutes No. 1 of the meeting of CJSC TOAZ Corporation's founders held on 03.09.1997; E.A. Korolev appointed general director based on minutes of a meeting of CJSC TOAZ Corporation's board of directors held on 05.04.2011; V.V. Suslov appointed general director based on minutes of a meeting of CJSC TOAZ Corporation's board of directors held on 13.01.2015 (volume 438, pp. 172);

- Seizure record of 23.07.2014, according to which power of attorney No. 141 of 12.11.2010 issued to E.A. Korolev by the president of the management company, CJSC TOAZ Corporation, V.N. Makhlai was seized from OJSC TOAZ (volume 438, pp. 190-192);

- Record of an examination of a document seized on 23.07.2014 from OJSC TOAZ—power of attorney No. 141 of 12.11.2010 issued to E.A. Korolev—according to which E.A. Korolev has the authority to oversee OJSC TOAZ and enter into transactions on its behalf, provided the value of such transactions does not exceed RUB 10 million (volume 438, pp. 193-196);

- Seizure record of 01.08.2014, according to which power of attorney No. 89 of 12.11.2009 issued to E.A. Korolev by the president of the management company, CJSC TOAZ Corporation, V.N. Makhlai was seized from OJSC TOAZ (volume 438, pp. 199-201);

- Record of an examination of a document seized on 01.08.2014 from OJSC TOAZ—power of attorney No. 89 of 12.11.2009 issued to E.A. Korolev by the president of CJSC TOAZ Corporation V.N. Makhlai—according to which E.A. Korolev has the authority to oversee OJSC TOAZ and enter into transactions on its behalf, provided the value of such transactions does not exceed RUB 10 million (volume 438, pp. 202-205);

- Seizure record of 17.06.2014, according to which orders to send E.A. Korolev on a business trip had been seized from CJSC TOAZ Corporation, as well as payment orders remitting funds for his travel expenses (volume 440, pp. 16-19);

- Record of an examination of orders to send general director E.A. Korolev on a business trip to Switzerland and the United Kingdom and payment orders remitting funds to E.A. Korolev for his travel expenses. Said orders were seized from CJSC TOAZ Corporation on 17.06.2014 (volume 440, pp. 20-43);

- Seizure record of 17.06.2014, according to which E.A. Korolev's personal HR file had been seized from CJSC TOAZ Corporation (volume 440, pp. 46-49);

- Record of an examination of E.A. Korolev's personal HR file seized from CJSC TOAZ Corporation on 17.06.2014, according to which, from May 1992 to January 1994, he had worked as the lead specialist of Gosimushchestvo of Samara Region; as director of LLC FIK TOAZ-Invest from January 1994 to September 2003, and in various executive positions at CJSC TOAZ Corporation since 05.09.2003 (volume 440, pp. 50-71);

- Seizure record of 21.11.2014, according to which orders appointing and transferring E.A. Korolev to a different position had been seized from CJSC TOAZ Corporation (volume 440, pp. 100-103);

- Record of an examination of documents seized from CJSC TOAZ Corporation on 21.11.2014, according to which personnel orders regarding E.A. Korolev's employment with CJSC TOAZ Corporation were reviewed; it was established that on 05.09.2003, he was appointed adviser to the president; on 01.11.2008, vice president and director of the property department; on 20.11.2009, vice president for property and executive director of OJSC TOAZ; on 05.04.2011, acting general director (in addition to his other duties), and on 01.06.2011, permanent general director (volume 440, pp. 104-114);

- Excerpts from timesheets and orders submitted by CJSC TOAZ Corporation, according to which on 13.02.2013, E.A. Korolev went on a business trip to Switzerland, and then the United Kingdom, having been first paid a substantial amount to cover his travel expenses (volume 440, pp. 132-162);

- Information submitted by CJSC TOAZ Corporation about having remitted to E.A. Korolev funds to cover his travel expenses and the latter's expense reports, according to which, from 01.01.2014 to

18.11.2015, reports on behalf of E.A. Korolev lacking his signature and any confirming receipts, were accepted (volume 440, pp. 164-176);

- A response from the Samara branch of the Pension Fund of the Russian Federation, according to which the following organizations had been filing information about E.A. Korolev since 2002:

OJSC Household Chemicals Plant, from 18.07.2002 to 30.09.2003;

CJSC TOAZ Corporation, from 05.09.2003 to 30.09.2014;

LLC Financial and Investment Company TOAZ-Invest, from 01.01.2002 to 31.12.2004;

LLC Financeinvest, from 01.01.2005 to 31.03.2006;

Togliatti branch of CJSC Regional Orenburg Registrar, from 01.01.2002 to 30.04.2006;

Privolzhsky branch of LLC Volzhsko-Uralosibirsky Registrar, from 01.01.2006 to 31.12.2009;

Samara branch of CJSC VTB Registrar, from 01.06.2009 to 31.05.2011 (volume 440, pp. 178-181);

- 2-NDFL forms made available by Interregional Inspectorate No. 19 of Russia's Federal Tax Service for Samara Region, according to which, E.A. Korolev used to be paid by the following organizations in 2008-2011: CJSC TOAZ Corporation, OJSC TOAZ, LLC VUrSib, CJSC AKB Togliattichembank, Samara branch of CJSC VTB Registrar (volume 440 pp. 183-193);

- A response from Interregional Inspectorate for Large Taxpayers No. 3 of Russia's Federal Tax Service on providing documents, including the order of 05.04.2011 to appoint E.A. Korolev general director of CJSC TOAZ Corporation (volume 440, pp. 195-211);

- Seizure record of 07.05.2015, according to which documents related to E.A. Korolev's bank accounts and deposits had been seized from AKB Togliattichembank (volume 441, pp. 16-19);

- Record of an examination of documents seized from AKB Togliattichembank on 07.05.2015, according to which documents related to E.A. Korolev's bank accounts and deposits had been reviewed, including documents on his purchases of foreign exchange and its remittance to foreign banks (volume 441, pp. 20-92);

- Documents submitted by AKB Togliattichembank on E.A. Korolev's accounts, according to which he had purchased foreign exchange and had it remitted to accounts with foreign banks (volume 441, pp. 96-257);

- Information provided by OJSC TOAZ on payments to E.A. Korolev and V.N. Makhelai, according to which, in 2008-2011, V.N. Makhelai was paid compensation and performance bonuses in the total amount of RUB 486,788,088, as per decisions of the board; E.A. Korolev was paid RUB 41,453,809 (volume 444, pp. 159-203);

Information provided by CJSC TOAZ Corporation, according to which, in 2008-2011, V.N. Makhelai received RUB 312,470,000; S.V. Makhelai received RUB 3,300.00 and E.A. Korolev received RUB 46,905,989.77 (volume 444, pp. 206-256);

- Information provided by CJSC TOAZ Corporation about payments made to V.N. Makhelai, S.V. Makhelai, and E.A. Korolev in 2014-2015 (volume 445 pp. 2-4);

- Information provided by the Russian Federal Tax Service Directorate for Samara Region about income received by V.N. Makhelai, S.V. Makhelai and E.A. Korolev in 2013-2016 (volume 445, pp. 14-18);

- Information provided by CJSC TOAZ Corporation about the composition of OJSC TOAZ's board of directors, according to which the following persons were members of said board of directors:

V.N. Makhlai, from 28.12.1993 to 15.03.2011; he also served as its chairman;

S.V. Makhlai, from 15.03.2011 to 23.06.2016; he also served as its chairman;

E.A. Korolev, from 06.04.2002 to 12.06.2016 (volume 445, pp. 42-48);

- Information provided by TOAZ Corporation CJS about the composition of CJSC TOAZ Corporation's board of directors, according to which the following persons were members of said board of directors:

V.N. Makhlai, from 03.04.2009 to 05.04.2011;

S.V. Makhlai, from 05.05.2011 to 23.06.2016;

E.A. Korolev, from 30.06.2010 to 29.06.2015 (volume 445, pp. 50-53);

- Information provided by CJSC TOAZ Corporation, according to which ID cards for access to the territory of OJSC TOAZ were issued to V.N. Makhlai on 01.01.2001; to S.V. Makhlai, on 09.07.1999, 01.01.2001 and 28.02.2007; to E.A. Korolev, on 28.02.2007. N.A. Lyapunova had been issued one-time passes from 19.01.2005 to 16.12.2011 (volume 445, pp. 55-56);

- Seizure record of 01.10.2014, according to which V.N. Makhlai's personal HR file had been seized from CJSC TOAZ Corporation (volume 445, pp. 59-62);

- Record of an examination of V.N. Makhlai's personal HR file seized from CJSC TOAZ Corporation on 01.10.2014, according to which, from 04.04.1985 to 01.02.2000, he had been general director of OJSC TOAZ, and president of CJSC TOAZ Corporation since 02.02.2000. V.N. Makhlai has two sons, Sergey Vladimirovich Makhlai, b. 1966 and Andrey Vladimirovich Makhlai, b. 1969 (volume 445, pp. 64-99);

- V.N. Makhlai's letter to the RF Investigations Committee about the unlawful actions of Ye.Ya. Sedykin trying to call general meetings of OJSC TOAZ's shareholders (volume 445, pp. 224- 245);

- A response from the Russian Ministry of Foreign Affairs, according to which the Russian Embassy in Bern processed visas for:

A.H. Zivy, for a visit to Moscow from 25.06.2005 to 10.07.2005; for a visit to Moscow, Samara, Krasnodar and Rostov-on-Don from 18.09.2006 to 02.10.2006; for a visit to Moscow, from 26.11.2007 to 10.12.2007;

B. Ruprecht, for a visit to Moscow and Samara from 14.09.2005 to 04.10.2005; for a visit to Moscow, Saint Petersburg, Togliatti, Samara and Krasnodar from 21.10.2005 to 11.10.2006; for a visit to Moscow, Samara and Togliatti from 26.10.2006 to 04.10.2007 (volume 446, pp. 141-142);

- Notice given by A.H. Zivy in his dispute with the Russian Federation, according to which A. Zivy is president and general director of Ameropa Holding. A. Zivy is the beneficial owner of 42% of shares in Maxim Invest and A.T.I. Limited. Ameropa Holding is the sole owner of Ameropa. Prior to December 2014, Ameropa Holding owned 100% of shares in Nitrochem International. A. Zivy holds the post of chairman of the board of directors of Nitrochem International, and Ruprecht is its general director and a member of its board of directors. Nitrochem International had had a long-term business relationship with OJSC TOAZ and used to purchase over 80% of ammonia exported by OJSC TOAZ. From 21.03.2005 to 15.08.2014, A.T.I. Limited had owned the OJSC TOAZ shares held by A. Zivy and other investors, and A. Zivy and other Swiss nationals were its primary beneficiaries. In 2014, 12.96% of OJSC TOAZ shares held by A.T.I. Limited were transferred to Maxim Invest, whose primary beneficiaries are A. Zivy and other Swiss nationals (volume 447, pp. 134-225);

- An excerpt from the trade register of the canton of Basel (Land), Switzerland, according to which, in 2014, Nitrochem Distribution AG changed its name to Nitrochem International AG, which, in 2015, changed its name to Ortin AG (volume 447, pp. 226-227);
- Employment agreement No. 9 of 10.01.2004 between CJSC TOAZ Corporation and S.V. Makhelai, according to which S.V. Makhelai was appointed vice president, and a job description for CJSC TOAZ Corporation's vice president, according to which he had the authority to make transactions and issue orders and directives that would be binding on all of the company employees. Both these documents were provided by CJSC TOAZ Corporation (volume 448, pp. 190-201);
- Information made available by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service about the incomes of the members of OJSC TOAZ board of directors, according to which, in 2012, S.V. Makhelai had an income of RUB 201,335,130, and E.A. Korolev had an income of RUB 58,089,784 in 2011-2012 (volume 448, pp. 209-210);
- Seizure record of 12.04.2016, according to which copies of constitutional and registration documents of foreign companies were seized from the representative for the victim OJSC Uralchem A.V. Ermizin (volume 407, pp. 3-12);
- Record of an examination of legal documents seized on 12.04.2016 from the representative for the victim OJSC Uralchem A.V. Ermizin, related to the companies Oxford Management Limited, Oxford Consultants Limited, Todan, Borgat, Alha Secretarial and Management Limited, AS Industries, Zebadia Holdings Limited, Ameropa Holding, Ameropa, Nitrochem, Heiden Innovations Limited, Thornton, Halnure, Triumph, Sun Pacific Development Company Limited, Corpag Custodian Services Foundation, Riverdelle, Silvergroove, Sanita, Wickerton, Instantania, Kamara, A.T.I. Limited, Investech Trust (Jersey) Limited, and Latour Trust Limited, and their translations into Russian, containing information about these companies' registration, their directors, secretaries and shareholders (volume 407, pp. 13-262; volume 408, pp. 1-185; volume 409, pp. 1-221; volume 410, pp. 1-254; volume 411, pp. 1-220; volume 431, pp. 123-257; volume 432, pp. 1-251; volume 433, pp. 245-254; volume 434, pp. 1-218; volume 438, p. 206);
- Documents received from competent bodies of the Oriental Republic of Uruguay in response to a request for legal assistance, according to which Halnure was registered in Montevideo, Oriental Republic of Uruguay on 23.03.2006; its nominee chairman of the board of directors is Marcelo Saul Rivero Sosa. On 09.06.2006, the company's board of directors made the decision to purchase 1,820,928 shares of OJSC TOAZ for Sergei Makhelai for USD 41,000 (volume 453, pp. 1-102, 112-234, 245-308);
- Notarial record of an examination dated 20.02.2018, according to which the notary viewed the Internet page livejournal.com/vladimirMakhelai. The page contains newspaper clippings from publications about OJSC TOAZ and V.N. Makhelai. The page also contains a handwritten letter of 09.12.2005 from V.N. Makhelai to Felix and Andreas Zivy, in which V.N. Makhelai expresses his concern about the Zivys giving access to Nitrochem's business to third parties without informing him and demands that no one be allowed access to their joint business and that Nitrochem sign nothing without his consent. The letter has a handwritten inscription to the effect that it was sent to the addressees for the second time on 15.04.2011 and that a letter signed by A. Zivy was received in response on 15.04.2011 (volume 479, pp. 221-253);
- A decision of 29.12.2014 by the Moscow Arbitrazh Court in case No. A40-35382/13, which had since entered into force, according to which OJSC TOAZ's application to have decision No. 04-1-31/13 of 21.09.2012 by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service declared invalid was denied. In that decision, the court found that, acting under contract No. 643/00206492/08122 of 22.12.2008, OJSC TOAZ was selling carbamide to Nitrochem at prices that were more than 20% lower than the market price. Under contract No. 643/00206492/09121 of 09.12.2009, OJSC TOAZ was selling ammonia to Nitrochem at prices that were more than 20% lower than the market price. The court also found in its decision that OJSC TOAZ and Nitrochem were affiliated;

Ruling of the Ninth Arbitrazh Court of Appeal dated 25.03.2015, denying OJSC TOAZ's appeal against the decision of the Moscow Arbitrazh Court dated 29.12.2014;

Ruling of the Arbitrazh Court of Moscow Circuit dated 07.07.2015, denying OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 29.12.2014 and the subsequent judicial decision in the case;

Ruling of the RF Supreme Court dated 02.11.2015, refusing to refer for further review OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 29.12.2014 and the subsequent judicial decisions in the case (volume 497, pp. 112-163);

- A decision of 19.06.2015 by the Moscow Arbitrazh Court in case No. A40-6292/13, which had since entered into force, according to which OJSC TOAZ's application to have decision No. 04-1-31/08 of 04.07.2012 by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service declared invalid was denied. In that decision, the court found that, acting under contract No. 643/00206492/08121 of 09.12.2008, OJSC TOAZ was selling ammonia to Nitrochem at prices that were more than 20% lower than the market price. The court also found in its decision that OJSC TOAZ and Nitrochem were affiliated;

Ruling of the Ninth Arbitrazh Court of Appeal dated 14.09.2015, denying OJSC TOAZ's appeal against the decision of the Moscow Arbitrazh Court dated 19.06.2015;

Ruling of the Arbitrazh Court of Moscow Circuit dated 22.12.2015, denying OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 19.06.2015 and the subsequent judicial decision in the case;

Ruling of the RF Supreme Court dated 05.04.2016, refusing to refer for further review OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 19.06.2015 and the subsequent judicial decisions in the case (volume 497, pp. 211-249);

- A decision of 15.03.2017 by the Moscow Arbitrazh Court in case No. A40-6292/243849/16, which had since entered into force, according to which OJSC TOAZ's application to have decision No. 19-14/3/127 of 19.05.2016 by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service declared invalid was granted in part. Said decision assessed additional profit tax in the amount of RUB 496,217 on the company. In that decision, the court found that, acting under contracts No. 643/00206492/09121 of 09.12.2009, No. 643/00206492/10121 of

17.12.2010 and No. 643/00206492/11121 of 15.12.2011, OJSC TOAZ was selling ammonia to Nitrochem at prices that were more than 20% lower than the market price. In that decision, the court found that, acting under contract No. 643/00206492/10032 of 01.03.2010, OJSC TOAZ was selling carbamide to Nitrochem at prices that were more than 20% lower than the market price. The court also found in its decision that OJSC TOAZ and Nitrochem were affiliated;

Ruling of the Ninth Arbitrazh Court of Appeal dated 11.07.2017, denying OJSC TOAZ's appeal against the decision of the Moscow Arbitrazh Court dated 15.03.2017;

Ruling of the Arbitrazh Court of Moscow Circuit dated 23.10.2017, denying OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 15.03.2017 and the subsequent judicial decision in the case;

Ruling of the RF Supreme Court dated 22.02.2018, refusing to refer for further review OJSC TOAZ's complaint in cassation against the decision of the Moscow Arbitrazh Court dated 15.03.2017 and the subsequent judicial decisions in the case (volume 496, pp. 251-304);

- A Notarial Record of an Examination dated 23.05.2018, according to which the website page located at ameropa.com/en/ameropa/company-values was reviewed. It contained information about the management of the Ameropa company, according to which Ruprecht had been Ameropa's director since 2000 and a member of its board of directors since 2012. A. Zivy had been Ameropa's general director and

member of its board of directors since 1995; he had been chairman of the board of directors of Ameropa Holding since 2010 (volume 506, pp. 152-160);

- A Notarial Record of an Examination dated 23.05.2018, according to which the website page located at andreaszivy.com/en was reviewed. It contained information to the effect that defendant A. Zivy is president and chairman of the board of directors of Ameropa Holding; he had been the Ameropa company's general director and a member of its board of directors since 1995 (volume 506, pp. 161-172);

- Securities sale and purchase agreements subject to mandatory buyback No. 3/C A-A, No. 04/C A-A and No. 05/C A-A of 13.11.2010, according to which JSC Uralchem transferred to OJSC Sberbank of Russia a total of 9,452,559 shares in OJSC TOAZ subject to mandatory buyback of same (volume 506, pp. 173-199);

- Securities sale and purchase agreement subject to mandatory buyback No. 30.11.2009 of 30.11.2009, according to which JSC Uralchem transferred to OJSC Sberbank of Russia a total of 9,452,561 shares in OJSC TOAZ subject to mandatory buyback of same (volume 506, pp. 200-207);

- Letters of the general director of JSC Uralchem to OJSC Sberbank of Russia on issuing powers of attorney to JSC Uralchem employees for participation in general meetings of OJSC TOAZ shareholders (volume 506, pp. 225-229);

- A letter from the head of the Sberbank of Russia's Global Market Operations and Accounting Directorate, according to which dividends received by the Sberbank of Russia were remitted to JSC Uralchem (volume 506, pp. 230-231, 233);

- Copy of the long-term agreement for the purchase of ammonia between OJSC TOAZ and Nitrochem, dated 01.01.2001, in English, signed on behalf of the latter by Felix and Andreas Zivy and on behalf of OJSC TOAZ by A. Makarov and K.I. Tuleyeva, certified by the OJSC TOAZ administrative office (volume 507, pp. 1-49);

- A notarized copy of the long-term agreement for the purchase of ammonia between OJSC TOAZ and Nitrochem, dated 01.01.2001, in Russian, signed on behalf of the latter by Felix Zivy and on behalf of OJSC TOAZ by A. Makarov (volume 507, pp. 50-75);

- Trial balances of JSC Uralchem, according to which, in 2009-2010, JSC Uralchem had shares of OJSC TOAZ on its books (volume 507, pp. 76-80);

- Application of victim E.A. Sedykin seeking to have criminal charges under Article 159(4) RF Criminal Code brought against V.N. Makhelai, S.V. Makhelai, E.A. Korolev, A.H. Zivy and B. Ruprecht-Wedemeyer for inflicting a loss on OJSC TOAZ (volume 509, pp. 62);

- A response from competent bodies of Anguilla, according to which registration documents of the Trafalgar company had been made available. To manage Trafalgar, the Three Continent Trust was registered in New Zealand, its beneficiaries being S.V. Makhelai and A.V. Makhelai (volume 514, pp. 58-266);

- Judgment by the Arbitrazh Court of Samara Region in case No. A55-1621/2018 dated 06.09.2018 on the complaint brought by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service, seeking to collect profit tax arrears from PJSC TOAZ, according to which PJSC TOAZ and Nitrochem were affiliated, and PJSC TOAZ was using pricing that was not in line with the market for supplying ammonia to Nitrochem under contract No. 643/00206492/10088 of 17.08.2010 (volume 515, pp. 1-38);

- Ruling of 13.11.2018 by the Eleventh Arbitrazh Court of Appeal, which upheld the judgment of the Arbitrazh Court of Samara Region in case No. A55-1621/2018 dated 06.09.2018 and denied PJSC TOAZ's complaint (volume 515, pp. 39-74);

- Judgment by the Arbitrazh Court of Samara Region in case No. A55-1621/2018 dated 18.09.2018 on the complaint brought by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service, seeking to collect profit tax arrears from PJSC TOAZ, according to which PJSC TOAZ and Nitrochem were affiliated, and PJSC TOAZ was using pricing that was not in line with the market for supplying ammonia to Nitrochem under contract No. 643/00206492/11122 of 15.12.2011 (volume 515, pp. 75-95);

- Ruling of 03.12.2018 by the Eleventh Arbitrazh Court of Appeal, which upheld the judgment of the Arbitrazh Court of Samara Region in case No. A55-1618/2018 dated 18.09.2018 and denied PJSC TOAZ's complaint (volume 515, pp.) 96-110);

- Judgment by the Arbitrazh Court of Samara Region in case No. A55-1622/2018 dated 16.10.2018 on the complaint brought by Interregional Inspectorate No. 3 for Large Taxpayers of the Russian Federal Tax Service, seeking to collect profit tax arrears from PJSC TOAZ, according to which PJSC TOAZ and Nitrochem were affiliated, and PJSC TOAZ was using pricing that was not in line with the market for supplying ammonia to Nitrochem under contract No. 643/00206492/11121 of 15.12.2011 (volume 515, pp. 111-143);

- Ruling of 17.12.2018 by the Eleventh Arbitrazh Court of Appeal, which upheld the judgment of the Arbitrazh Court of Samara Region in case No. A55-1622/2018 dated 16.10.2018 and denied PJSC TOAZ's complaint (volume 515, pp.) 144-175);

- Ruling of 26.02.2019 by the Arbitrazh Court of Privolzhsky Circuit, which upheld the judgment of the Arbitrazh Court of Samara Region in case No. A55-1621/2018 dated 06.09.2018 and in case No. A55-1618/2018 of 18.09.2018 and denied PJSC Togliattiazot's complaints in cassation (volume 515, pp.) 177-208, 209-229);

- Certified copy of payment order No. 6 of 23.12.2008 for a remittance of EUR 250.00 from the account of Tech-Lord to that of a private individual as an interest-bearing loan, on the back of which there is a handwritten inscription: "To A.M. Denisov: sign the payment order. Funds are to be transferred to V.G. Yeremenko on instructions from S.V. Makhelai. Signed: A.Ye. Popov, 16.12.2008 (volume 515, pp. 230);

- Expert opinion No. 5020/31-06-1 of 25.02.2019, according to which the handwritten text and signature on behalf of A.Ye. Popov on the back of payment order No. 6 of 23.12.2008 had been written by Aleksandr Evgenyevich Popov (volume 515, pp. 231-241);

- A response from competent bodies of the Oriental Republic of Uruguay, according to which the Borgat company had an account with Banque Heritage Uruguay S.A. S.V. Makhelai (George Mac) and A.V. Makhelai are Borgat's shareholders. On 19.09.2011, USD 478,944.31 were received in Borgat's account from the account of Trafalgar as dividends on OJSC TOAZ shares (volume 515, pp. 242-291);

- Inspection report of documents seized on 29.11.2018 during a search at CJSC TOAZ Corporation, according to which the following were reviewed:

Minutes of the general meeting of shareholders, No. 4 of 29.08.2008, of OJSC TOAZ's auditor Soft-Audit CJSC, according to which, AKB Togliattichembank's chief accountant S.V. Popov is that company's sole shareholder.

S.V. Makhelai's application for a custodian account with AKB Togliattichembank for maintenance of shares in AKB Togliattichembank, with a power of attorney issued to A.Ye. Popov;

I.V. Makhelai's application for a custodian account with AKB Togliattichembank for maintenance of shares in AKB Togliattichembank, with a power of attorney issued to A.Ye. Popov;

O.A. Antoshin's report to the chairman of OJSC TOAZ's board of directors S.V. Makhelai on the work done from 1 October to 1 December 2011;

Email correspondence between S.I. Korushev and S.V. Makhlai on extending an offer of employment to O.A. Antoshin;

An address book containing entries on the purchase and sale of OJSC TOAZ shares by AS Industries, Chimrost Trading, LLC Kontaz, LLC Serviceneft and LLC FIK TOAZ-Invest;

Email from O. Kryukov to V.N. Makhlai dated 28.05.2009, which bears V.N. Makhlai's personal approval, in which Kryukov reports that OJSC TOAZ should have disclosed certain information online but in fact failed to do so;

A gift agreement of 26.07.2006, under which V.N. Makhlai gave S.V. Makhlai 4,748,838 shares of AKB Togliattichembank;

Share Sale and Purchase Agreement of 04.06.2004, under which, V.N. Makhlai sold 12,591,261 shares in OJSC TOAZ to Nitrochem for EUR 14,736,000, and V.N. Makhlai's order of 10.06.2004 to have said shares withdrawn from his custodian account and deposited into Nitrochem's custodian account;

Payment orders, according to which payment for the shares under the agreement between V.N. Makhlai and Nitrochem was made by Nitrochem and A.T.I. Limited;

Share Sale and Purchase Agreement No. 1 of 30.08.2004, according to which Nitrochem, with consent from V.N. Makhlai, assigned its obligation to pay for the shares under the agreement of 04.06.2004 to A.T.I. Limited;

Shareholder notification and ballot delivery journal, according to which representatives of OJSC TOAZ shareholders were as follows: S.P.P. Novikova (Sanita); A.Yu. Populov (Silvergroove); A.I. Petrunin (Wickerton); N.N. Moskova (Chimrost) and D.Ye. Voylovok (Thornton);

A letter from LLC Tomet's director to OJSC TOAZ president V.N. Makhlai, asking for his approval of having a loan refinanced at AKB Togliattichembank. The latter gave his consent on 11.02.2010;

Application of 22.07.2004 made by L.I. Novikova on behalf of Triumph to join LLC Tomet as a member and make its contribution in kind, with methanol-producing equipment, and an act certifying said transfer;

Transfer and Acceptance Act of 28.02.2007 between OJSC TOAZ and LLC Volzhsko-Uralosibirsky Registrar for a list of persons eligible to participate in the general meeting of OJSC TOAZ shareholders, according to which E.A. Korolev was the director of the Privolzhsky branch of LLC Volzhsko-Uralosibirsky Registrar;

Ballots for voting at the general meeting of OJSC TOAZ shareholders on 30.06.2006, according to which LLC Rodnichok owned 1,705,728 shares; LLC Kontaz owned 861,408 shares; LLC Serviceneft owned 64,671 shares; S.V. Makhlai owned 1,820,928 shares; A.T.I. Limited owned 12,591,261 shares; Nitrochem (UK) owned 11,449,918 shares; Steel Pipe owned 9,136,795 shares, and V.I. Trents (S.V. Makhlai's father-in-law) owned 144,000 shares. Vinogradov represented LLC Kontaz and Dashkova represented LLC Serviceneft;

Ballots for voting at the general meeting of OJSC TOAZ shareholders on 23.03.2007, according to which Steel Pipe owned 9,136,795 shares; Shiretype owned 13,033,279 shares; Nitrochem (UK) owned 11,449,918 shares, LLC Kontaz owned 861,408 shares of TOAZ; A.T.I. Limited owned 12,591,261 shares, LLC Rodnichok owned 1,705,728 shares, and LLC Serviceneft owned 83,387 shares. Vinogradov represented LLC Kontaz, Lyapunova represented A.T.I. Limited and Dashkova represented LLC Serviceneft;

Powers of attorneys from managers holding OJSC TOAZ shares in trust for Kamara, Bairiki, Instantania and Trafalgar, according to which the national of the Commonwealth of Dominica Lorena A.

Vidal-Telemak was authorized to represent them at the general meeting of OJSC TOAZ shareholders to be held on 12.06.2016;

Supplemental agreement No. 3 of 13.02.2014 to deposit agreement No. 0190 of 30.01.2004 between AKB Togliattichembank and Tech-Lord represented by A.Yu. Populov on making an additional deposit of USD 2,596,051.69 with the bank;

Letters from LLC Tafco director V.V. Volostnova and LLC Kontaz director Ye.N. Mitkaleva to the chairman of the meeting A.Ye. Popov, dated 06.04.2011, in which Volostnova and Mitkaleva report that on 05.04.2011, they were invited to attend a meeting to be held at 96 Gorky Street, which was also attended by E.A. Korolev, D.I. Kincharov, O.A. Kryukov and A.Ye. Popov. It was then revealed they had been asked to attend the meeting to resolve the issue of changing CJSC TOAZ Corporation's chief executive. They were misled into signing the minutes of the meeting without having been explained the situation. They declared they were withdrawing their signatures and believed the minutes of that meeting to be null and void (volume 516, pp. 1-247);

- A letter from the acting head of the Main Directorate for Major Case Investigations of the RF Investigative Committee R.G. Rassokhov to the representative for victim JSC Uralchem, in which Rassokhov disagrees with the dismissal of the criminal case against the head of CJSC TOAZ Corporation's legal department D.I. Kincharov and OJSC TOAZ's in-house counsel E.A. Muratova charged under Article 185.4(1) RF Criminal Code, for lack of evidence (volume 517, pp. 1-3);

- Offer to enter into a supply agreement made by LLC Uralchem Trading Latvia to OJSC TOAZ's chief executive Korolev, according to which LLC Uralchem Trading proposed to enter into an agreement for delivery of ammonia and carbamide subject to terms that would be beneficial for OJSC TOAZ (volume 517, pp. 4-13);

- Ruling of 02.04.2019 by the Arbitrazh Court of Povolzhsky Circuit, which upheld the judgment of the Arbitrazh Court of Samara Region dated 16.10.2018 and the Ruling of 17.12.2018 by the Eleventh Arbitrazh Court of Appeal in case No. A55-1622/2018 and denied PJSC TOAZ's complaint in cassation (volume 517, pp. 18-57);

- Ruling of 02.04.2019 by the Arbitrazh Court of Povolzhsky Circuit, which upheld the judgment of the Arbitrazh Court of Samara Region dated 16.10.2018 and the Ruling of 17.12.2018 by the Eleventh Arbitrazh Court of Appeal in case No. A55-1622/2018 and denied PJSC TOAZ's complaint in cassation (volume 520, pp. 45-65);

- An analysis of issues of Swiss law, in which a member of the bar association of Geneva, Switzerland F. Neycomm explained the meaning of the crossed-out entries in excerpts from the Swiss trade register. Crossed-out entries (personal data and executive body) mean that the person in question had lost its authority as of the date the entry in the register was made. The crossed-out data was accurate when it was entered in the register, up until the date it was crossed out (volume 520, pp. 89-92);

Representatives for victim PJSC Togliattiazot and the defense declared that the crime the defendants were charged with had never taken place and presented testimony by the following persons in support of that assertion:

Statement by A.H. Zivy, according to which he had been chairman of Nitrochem's board of directors since 2010 and is also president and chief executive of Ameropa Holding. Nitrochem is trading in chemical products. Nitrochem has no subsidiaries. Nitrochem was founded in 1997 by Felix Zivy who remained the chairman of its board of directors until his demise in 2010. Ruprecht is Nitrochem's current chief executive.

Nitrochem began collaborating with OJSC TOAZ from the moment it was founded in 1997. By dint of his position as the chairman of the board of directors, he takes no part in commercial negotiations, for which reason he was unaware of the long-term agreement between OJSC TOAZ and Nitrochem for the purchase of ammonia and carbamide. Between 01.01.2008 and 31.12.2011, Nitrochem had been purchasing ammonia and carbamide from OJSC TOAZ; however, in view of his position, he was unaware

of contract details, such as pricing or delivery terms. By dint of his position, he is unaware of the details of payments for the products purchased from OJSC TOAZ; however, he does know that Nitrochem pays all of the invoices submitted by OJSC TOAZ.

He knows V.N. Makhlai, S.V. Makhlai, A.V. Makhlai and E.A. Korolev. Over the years, he had met them a number of times, including meetings at the plant. Those were meetings with different representatives of OJSC TOAZ. The issues discussed at the meetings generally revolved around deliveries of OJSC TOAZ products.

Nitrochem had never owned any of OJSC TOAZ shares sold by V.N. Makhlai. Ameropa Holding is the sole owner of Nitrochem. The Zivy family are the beneficial owners of Ameropa Holding. This company buys, holds and sells stakes in different companies and supports centralized management of and funding availability to its companies. Ameropa Holding had never purchased OJSC TOAZ stock. Ameropa Holding has a representative office in Moscow headed by N.A. Lyapunova. Lyapunova facilitates communications between OJSC TOAZ and Nitrochem.

He had never owned, managed or received any income from the companies Trafalgar, Instantania, Kamara, Bairiki, Halnure, Borgat, Todan, AS Industries, Tech-Lord, Thornton, A.T.I. Limited, Sanita, Chimrost, Silvergroove, Wickerton or Triumph. The companies Investec Trust (Jersey) Limited, Aall & Zyleman Company Ltd and Alha Secretarial & Management Ltd are not acting in his interests. He does not know in whose interests they are acting. He does not know in whose interests Aall & Zyleman Company Ltd is acting when managing A.T.I. Limited and in whose interests Alha Secretarial & Management Ltd is acting when managing AS Industries. Nitrochem and Ameropa Holding paid Aall & Zyleman Company Ltd for (management) services rendered to A.T.I. Limited and Triumph. He does not know if Nitrochem or Ameropa Holding paid Alha Secretarial & Management Ltd for (management) services rendered to AS Industries.

He never met AS Industries' director Catherine Koliandri. He never heard of the directors of A.T.I. Limited and Triumph Au Wai Kwan and Li Pui Ye Anita. Neither Catherine Koliandri, nor Au Wai Kwan, nor Li Pui Ye Anita had ever remitted any funds to A.H. Zivy, Nitrochem or Ameropa Holding. He does not know if they ever made any payments to S.V. Makhlai, V.N. Makhlai, A.V. Makhlai, V.A. Semyonova, A. Populov, E.A. Korolev or any of the companies they may own. He knows Michael Spiritus who is an employee of Ameropa's and works at Nitrochem's transportation department. Spiritus has nothing to do with purchasing products from OJSC TOAZ (volume 447, pp. 45-56);

A.H. Zivy's statement before the Westminster Magistrates' Court on 25.09.2008 to the effect that he is general director of Ameropa Group, president of the board of Ameropa's directors and a member of the board of directors of Ameropa Holding. Ameropa Group is owned by the Zivy family. Nitrochem is owned by Ameropa Group and is that company's subsidiary. Between 2003 and 2007, 98 out of 100 shares in Nitrochem were owned by Ameropa Holding, and 2 shares were owned by A. Zivy and F. Zivy. After 2002, to date, neither V.N. Makhlai nor members of his family have held any shares in Nitrochem or Ameropa (vol. 205, pp. 103-104);

Statement by B. Ruprecht, according to which he is chief executive and member of the board of directors of Nitrochem, member of the board of directors of Ameropa and chairman of the board of directors of Chimrost Trading AG. Nitrochem is trading in chemical products. The company has no subsidiaries. The company was founded in 1997 by Felix Zivy who remained the chairman of its board of directors until his demise in 2010. After his death, his son A. Zivy who before that was a member of the board of directors became board chairman. Nitrochem began collaborating with OJSC TOAZ from the moment it was founded. He does not know anything about the making of the long-term agreement for the purchase of ammonia and carbamide between OJSC TOAZ and Nitrochem, which was made when Felix Zivy had the top job. Between 01.01.2008 and 31.12.2011, Nitrochem had been purchasing ammonia and carbamide from OJSC TOAZ. The terms for ammonia and carbamide sales and approximate product quantities are set in annual contracts between OJSC TOAZ and Nitrochem. Exact quantities to be shipped and applicable pricing are set monthly by way of negotiations between him and OJSC TOAZ's export department. Ammonia prices were determined inclusive of the sales costs, sea freight, costs incurred by

OJSC TOAZ and other factors. Nitrochem had always paid all the invoices presented by OJSC TOAZ for the products shipped. Nitrochem had never made any other payments to OJSC TOAZ.

He knows V.N. Makhelai, S.V. Makhelai, A.V. Makhelai and E.A. Korolev. Over the years, he had met them a number of times, including meetings at the plant and other places to discuss product deliveries and related issues.

Nitrochem had never owned any of OJSC TOAZ shares sold by V.N. Makhelai. Nitrochem is wholly owned by Ameropa Holding, of which A. Zivy is president, and the Zivy family are beneficial owners. To the best of his knowledge, Ameropa Holding had never purchased OJSC TOAZ stock.

Ameropa has a representative office in Moscow headed by N.A. Lyapunova. She facilitates communications between OJSC TOAZ and Nitrochem.

He had never owned, managed or received any income from the companies Trafalgar, Instantania, Kamara, Bairiki, Halnure, Borgat, Todan, AS Industries, Tech-Lord, Thornton, A.T.I. Limited, Sanita, Chimrost, Silvergroove, Wickerton or Triumph. The companies Investec Trust (Jersey) Limited, Aall & Zyleman Company Ltd and Alha Secretarial & Management Ltd are not acting in his interests, and he does not know in whose interests they are acting. He does not know in whose interests Aall & Zyleman Company Ltd is acting when managing A.T.I. Limited and in whose interests Alha Secretarial & Management Ltd is acting when managing AS Industries. Nitrochem and Ameropa Holding paid Aall & Zyleman Company Ltd for (management) services rendered to A.T.I. Limited and Triumph. He does not know if Nitrochem or Ameropa Holding paid Alha Secretarial & Management Ltd for (management) services rendered to AS Industries.

He met the director of AS Industries Catherine Koliandri once in Cyprus, several years ago. He never heard the names of the directors of A.T.I. Limited and Triumph Au Wai Kwan and Li Pui Ye Anita and never met them.

Neither Catherine Koliandri, nor Au Wai Kwan, nor Li Pui Ye Anita had ever remitted any funds to him personally, Nitrochem or Ameropa Holding. He does not know if they ever made any payments to S.V. Makhelai, V.N. Makhelai, A.V. Makhelai, V.A. Semyonova, A. Populov, E.A. Korolev or any of the companies they may own. He knows Michael Spiritus, an employee of Ameropa's. Spiritus has nothing to do with purchasing products from OJSC TOAZ (volume 446, pp. 226-238);

Record of a deposition of E.A. Korolev by an attorney, according to which, from 01.01.2008 to 31.12.2009, he had worked as the director of the Privolzhsky branch of LLC Volzhsko-Uralosibirsky Registrar; from 01.01.2010 to 31.05.2011, he had been the director of the Samara branch of CJSC Central Unified Registrar; from 20.11.2009 to 04.04.2011, he had been a vice president for property and executive director of OJSC TOAZ at the same time. On 05.04.2011, he was appointed general director of CJSC TOAZ Corporation as per a decision to that effect made by the board of directors. S.V. Makhelai is the chairman of the boards of directors of OJSC TOAZ and CJSC TOAZ Corporation. V.N. Makhelai has nothing to do with management decision-making at CJSC TOAZ Corporation.

Prices for products exported by OJSC TOAZ are set collegially by the pricing committee, of which he is not a member. The committee was created as per order No. 1439 of 30.11.2011. Its members are Knapp, Sudnikova, Tarasenko, Albekova, and Miloserdova. The committee sets prices for products to be exported in a collegial manner, subject to the following factors: product quantity purchased; delivery terms; market conditions; need to maintain market share; technological details of producing, storing and shipping products. Pricing decisions are made after conducting negotiations with counterparties. Furthermore, the pricing committee sets the maximum prices possible since the Company is a for-profit enterprise. He is notified of the committee's pricing decisions. He takes no part in setting prices for OJSC TOAZ products. Pricing committee decisions are not coordinated with the board of directors or the general meeting of OJSC TOAZ shareholders since none of this is provided for in the law. Prices for OJSC TOAZ products set by the pricing committee had always been in line with the market.

Nitrochem is the primary buyer of OJSC TOAZ products. This is a partnership relationship that began in the 1990s. Nitrochem makes sure products are sold without delay. Ruprecht is Nitrochem's chief

executive, and Ameropa Holding is the company's founder. Carbamide is delivered to Nitrochem via rail and ammonia, via a pipeline. He had been signing contracts with Nitrochem on behalf of OJSC TOAZ since 09.12.2009, and supplemental agreements thereto since 04.12.2009. He does not remember any specific circumstances surrounding the execution of such documents. As a rule, once these documents were approved by appropriate specialists, he would sign them in his office at work, having received them from the administrative office. He did not take any part in any negotiations on contractual terms since this was not part of his job description.

He knows N.A. Lyapunova as an employee of Ameropa's representative office in Moscow. He met A. Zivy a number of times but maintained no relationship with him.

As a representative of OJSC TOAZ, he signed the following documents in Togliatti, at 32 Povolzhskoye Highway:

- Supplemental agreements No. 2 of 29.12.2009, No. 3 of 29.01.2010, No. 4 of 01.03.2010, No. 5 of 31.03.2010, No. 6 of 30.04.2010, No. 7 of 01.06.2010, No. 8 of 01.07.2010 and No. 9 of 30.07.2010 to contract No. 643/00206492/08056 of 29.05.2008;

- Supplemental agreements No. 13 of 04.12.2009, No. 14 of 24.12.2009, No. 15 of 30.12.2009, No. 16 of 25.01.2010 and No. 17 of 29.01.2010 to contract No. 643/00206492/08122 of 22.12.2008;

- Contract No. 643/00206492/09121 of 09.12.2009 and supplemental agreements thereto No. 1 of 11.01.2010, No. 2 of 29.01.2010, No. 3 of 01.03.2010, No. 4 of 31.03.2010, No. 5 of 30.04.2010, No. 6 of 01.06.2010, No. 7 of 01.07.2010, No. 8 of 30.07.2010, No. 9 of 31.08.2010, No. 10 of 30.09.2010, No. 11 of 01.11.2010, No. 12 of 01.12.2010 and No. 13 of 31.12.2010;

- Contract No. 643/00206492/09122 of 22.12.2009 and supplemental agreements thereto No. 1 of 01.03.2010, No. 2 of 05.04.2010 and No. 3 of 30.04.2010;

- Contract No. 643/00206492/10032 of 01.03.2010 and supplemental agreements thereto No. 1 of 01.06.2010, No. 2 of 01.07.2010, No. 3 of 30.07.2010, No. 4 of 31.08.2010, No. 5 of 30.09.2010, No. 6 of 01.11.2010, No. 7 of 01.12.2010, No. 8 of 14.12.2010, No. 9 of 05.01.2011, No. 10 of 01.02.2011, No. 11 of 01.03.2011, No. 12 of 01.04.2011, No. 14 of 31.05.2011, No. 15 of 30.06.2011, No. 16 of 29.07.2011, No. 17 of 30.08.2011, No. 18 of 30.09.2011, No. 19 of 31.10.2011 and No. 20 of 05.12.2011;

- Contract No. 643/00206492/10054 of 11.05.2010 and supplemental agreements thereto No. 1 of 17.05.2010, No. 2 of 01.06.2010, No. 3 of 01.07.2010, No. 4 of 30.07.2010, No. 5 of 31.08.2010 and No. 6 of 30.09.2010;

- Contract No 643/00206492/10088 of 17.08.2010 and supplemental agreements thereto, No. 1 of 31.08.2010, No. 2 of 30.09.2010, No. 3 of 01.11.2010, No. 4 of 01.12.2010, No. 5 of 05.01.2011, No. 6 of 01.02.2011, No. 7 of 01.03.2011, No. 8 of 01.04.2011, No. 10 of 31.05.2011, No. 11 of 30.06.2011, No. 12 of 30.08.2011, No. 13 of 30.09.2011, No. 14 of 31.10.2011, No. 15 of 05.12.2011 and No. 16 of 27.12.2011;

- Contract No. 643/00206492/10121 of 17.12.2010 and supplemental agreements thereto No. 1 of 31.12.2010, No. 2 of 01.02.2011, No. 3 of 01.03.2010, No. 3 of 01.03.2011, No. 4 of 01.04.2011, No. 6 of 31.05.2011, No. 7 of 30.06.2011, No. 8 of 29.07.2011, No. 9 of 30.08.2011, No. 10 of 30.09.2011, No. 11 of 31.10.2011 and No. 12 of 05.12.2011;

He never committed any crimes. Neither he nor any other employees of OJSC TOAZ ever developed any schemes to sell OJSC TOAZ products at lower prices. In his work, he had always abided by the law of the Russian Federation (volume 443, pp. 37-50);

E.A. Korolev's witness testimony of 30.05.2007, according to which back at the time he worked as the director of the Privolzhsky branch of LLC Volzhsko-Uralosibirsky Registrar. Before coming to work there, he as the director of the Togliatti branch of CJSC Regional Orenburg Registrar. Since 2005, the

Privolzhsky branch of LLC Volzhsko-Uralosibirsky Registrar had maintained the register of OJSC TOAZ's shareholders which before that was maintained by CJSC ReOR. He is unaware of the reasons why OJSC TOAZ changed its registrar. He does not know anything about V.N. Makhlai or Nitrochem holding OJSC TOAZ shares (volume 208, pp. 68-71);

E.A. Korolev's witness testimony of 20.08.2012, according to which back at the time he worked as the general director of CJSC TOAZ Corporation. He holds no OJSC TOAZ shares. After May 2011, V.N. Makhlai held no official positions with OJSC TOAZ or CJSC TOAZ Corporation. Management decisions related to product sales were made in accordance with the Company's constitutional documents and bylaws. He does not know if V.N. Makhlai owns any of OJSC TOAZ shares. He never met A. Zivy or Ruprecht and maintained no personal relationship with them. He does not know anything about the companies Bairiki, A.T.I. Limited, Sun Pacific Development, Halnure, Instantania, Kamara or Trafalgar, or their beneficiaries. He does not know whether Ameropa, Ameropa Holding or Nitrochem are affiliated with OJSC TOAZ, and he never intended to conceal any such information (volume 6, ppp. 32-36).

Witness V.V. Suslov stated that from 2000 to 2008, he had worked at OJSC TOAZ as the head of Shop No. 38. He had worked at CJSC TOAZ Corporation since January 2008; since January 2015, he had been general director of CJSC TOAZ Corporation, which is PJSC Togliattiazot's management company. Of the PJSC TOAZ shareholders, he knows the companies Instantania and Bairiki, which nominated him for the board of PJSC TOAZ directors. He does not know any employees of these companies. Since 2015, PJSC TOAZ's annual reports had been prepared by the employees of CJSC TOAZ Corporation's legal directorate or that of PJSC TOAZ; he does not know for sure. He does not know who prepared PJSC TOAZ's annual reports before 2015.

He stated that in 2007-2012, there had been no misappropriation of OJSC TOAZ's products. All the products delivered by OJSC TOAZ to Nitrochem had been paid for in full. Ammonia and carbamide were being sold to Nitrochem at market prices. From 2008 through 2011, OJSC TOAZ had shown a profit every year. PJSC Togliattiazot is one of the largest producers of chemicals in Russia and is a unique enterprise. OJSC TOAZ had been designed to produce ammonia. PJSC TOAZ's own capacity for processing ammonia covers 15-18% of the output. Any reduction in the amount of ammonia shipped out would cause the equipment to be halted since the ammonia production process is technologically continuous; for that reason, PJSC TOAZ has to ship its products out without interruptions. This circumstance is a major factor affecting price setting. Additionally, ammonia is largely shipped through a pipeline, of which a certain stretch goes through the territory of Ukraine. The amount of ammonia pumped through the pipeline is subject to an annual quota set by Ukraine, which also affects ammonia pricing. From 2007 through 2011, prices for OJSC TOAZ's products were set in a collegial manner by the employees of the company's financial, commercial and export services and its accounting department. Since November 2011, OJSC TOAZ had had a pricing committee in place which set product prices in a collegial manner. Product prices at OJSC TOAZ had always been set in a collegial manner, by way of negotiations with the buyers and subject to the company's specific production details, payment terms, ammonia pumping quotes and the situation in the global markets. The general director of OJSC TOAZ had never had anything to do with the workings of the pricing committee and took no part in setting prices for products. He knows about how prices for OJSC TOAZ are set from conversations with company employees that directly participated in that process, such as: Vinogradov, Kryukov, Korushev, Sudnikova, Tarasenko, Albekova and Miloserdova.

In the second half of 2015, the international investment fund Credit Mediterranee SA represented by Ilyumzhinov expressed a desire to purchase a shareholding in OJSC TOAZ. Before the purchase, Ilyumzhinov wanted to familiarize himself with OJSC TOAZ's financial and technical condition. As agreed upon with OJSC TOAZ's board of directors, he employed Ilyumzhinov as president of CJSC TOAZ Corporation so that he could gain access to the necessary documents. A notice of the upcoming sale of OJSC TOAZ shares to Credit Mediterranee SA was posted on OJSC TOAZ's website. He does not recall the circumstances surrounding that posting.

In view of discrepancies in witness testimony, witness V.V. Suslov's statement was disclosed during the preliminary investigations, and according to it, on 04.09.2015, he had a call from the chairman of OJSC TOAZ's board of directors S.V. Makhlai who asked him to post information about the sale of the

majority shareholding in OJSC TOAZ to the international investment fund Credit Mediterranee SA and employ Ilyumzhinov as president. S.V. Makhlai dictated to him the wording of the notice on the share sale. He instructed his deputy Petrenko to post a notice of share sale on the website, which she did (volume 438, pp. 120-121);

Witness V.L. Albekova stated that she had worked as OJSC TOAZ's chief accountant from May 2007 to October 2009. From June 2011 to November 2012, she had been OJSC TOAZ's director for finance and business analysis. OJSC TOAZ is a major producer of ammonia and carbamide. OJSC TOAZ's primary difference is continuous ammonia production; as a consequence, the output needs to be sold right away since there are no sufficient facilities available for storing it. Annual production planning at OJSC TOAZ was done subject to buyer requests, equipment availability and arrangements made with Ukrkhimtransammiak for ammonia transit via a pipeline.

She knows Nitrochem as the primary buyer of OJSC TOAZ's products. OJSC TOAZ also had other foreign buyers, such as Unifert and Fortrade. During her employment at OJSC TOAZ, she approved contracts and supplemental agreements thereto, including those with Nitrochem. New contracts with Nitrochem were made annually to specify product quantities expected to be sold, and prices were set monthly in additional supplements to contracts. She does not know anything about the long-term agreement of 01.01.2001 for the purchase and sale of ammonia between OJSC TOAZ and Nitrochem. Nitrochem had always paid on time and in full. As far as she could remember, Nitrochem paid for products via a letter of credit. She believes OJSC TOAZ had always sold its products to Nitrochem at market prices.

In 2011, OJSC TOAZ created a pricing committee to handle price setting, and she was a member of that committee. The pricing committee met in the end of each month. At those meetings, a representative of the export department would present analytical information from periodicals reporting spot prices for similar products. Information from such publications was only used as a benchmark for setting prices for OJSC TOAZ products because OJSC TOAZ only sold wholesale, in large shipments. When setting a product price, the committee would account for multiple factors, such as production and sales schedules, product inventories remaining in storage, quotas for shipping ammonia through the territory of Ukraine, availability of rail cars, quality of the carbamide produced, etc.

Pricing decisions were made by the committee's members in a collegial manner and reflected in the minutes. If a buyer disagreed with the price offered, the pricing committee would meet again to discuss the buyer's counteroffer. There could be several such meetings. Following a negotiation with the buyers, the parties would agree on an acceptable price. No one from OJSC TOAZ's top management, the defendants or any other parties exerted any influence on price setting. Before the pricing committee was created, export prices at OJSC TOAZ were determined in a similar manner, with input from specialists of the export and sales departments, the accounting office and the finance department. Even before the pricing committee was created, as chief accountant, she participated in setting prices for OJSC TOAZ's products.

As chief accountant, she prepared financial and accounting information for the preparation of OJSC TOAZ's quarterly reports. She does not know who prepared other information that went into such reports.

Witness D.P. Petrunin stated that he had worked at PJSC Togliattiazot as its transportation and logistics director since 2014, and then as its commercial director since 2017. After coming to work for PJSC Togliattiazot, he tried to find out how the company was selling its products. To that end, he reviewed contracts with consumers and shipping documents, as well as spoke with company employees that handled product sales. OJSC TOAZ is Russia's largest ammonia producer. He learned from documents that prior to 2014, OJSC TOAZ was selling a substantial portion of its output to Nitrochem. Most of the ammonia sold to Nitrochem was shipped via a pipeline going through the territory of Ukraine. In 2015-2017, he was a member of PJSC Togliattiazot's pricing committee, which set prices for the company's products. The pricing committee set product prices in the following manner. Prospective buyers would send in their requests to purchase and the prices they offered. The committee would then discuss these offers at their meetings. While deciding on a price, the committee would account for major factors that affect pricing of chemical products. Those included production schedules, the fact that the production process was continuous, insignificant own ammonia storage capacity, quotas for pumping ammonia through the

territory of Ukraine, price quotes for chemicals published in specialty periodicals, product quantities buyers intended to buy and delivery terms. Once the committee set the price, this information would be shared with the buyers. If a buyer disagreed with the price offered, negotiations would follow, as a result of which the parties would agree on a mutually acceptable price. This price setting mode applied to all buyers. He knows from other PJSC Togliattiazot employees that a similar price setting procedure was followed at OJSC TOAZ even before the pricing committee was created.

Witness I.I. Vorobyov whose personal information is being kept confidential stated that in 2007-2012, he worked at OJSC TOAZ in various executive capacities and took part in setting the prices for OJSC TOAZ's products destined for domestic and international markets.

Nitrochem had been the primary buyer of exported ammonia and carbamide since the 1990s. Contracts with Nitrochem were renewed annually. The contracts specified product quantities, applicable terms and delivery schedules. In 2008-2010, the world suffered a global economic crisis. At that time, OJSC TOAZ found it very difficult to sell its products. For that reason, out of the 7 ammonia-producing units OJSC TOAZ had, for a long time, only 2 continued to operate.

During the crisis, Nitrochem rendered OJSC TOAZ no assistance. OJSC TOAZ was only able to continue producing due to payments received from Russian buyers.

Prices for OJSC TOAZ's products extended to Nitrochem and other buyers were set monthly and reflected in supplemental agreements to contracts. Product prices were set in a collegial manner during monthly meetings attended by the commercial block representatives, such as those from the export and sales departments, the financial service and the accounting office. Later on, representatives of said services would become members of the pricing committee that OJSC TOAZ created in 2011. At different periods of time, persons that took part in price setting included Sharipova, Ignatyeva, Yudin, A.V. Ivanov, Albekova, Miloserdova, Sudnikova, Tarasenko and Knapp. Prices continued to be set in the same manner before and after the committee was created, the procedure followed being as described below. At different periods of time, persons from among those listed above would attend meetings, at which a specialist on the product in question would report on spot prices for similar products, as listed in specialty periodicals that were treated as benchmarks when setting prices for OJSC TOAZ's products. The attendees would then discuss the prices offered by the buyer and make their own pricing decisions subject to existing production schedules, availability of different shipping modes, quotas for transporting ammonia via a pipeline, product inventories remaining in storage, product quantities the buyer intended to buy, market situation and other factors. If the buyers were not happy with the price extended by OJSC TOAZ, additional meetings were held. Following a negotiation with the buyers, the parties would agree on an acceptable price. That said, OJSC TOAZ employees always tried to secure prices that would benefit the company the most. The price setting procedure was the same for everyone, including Nitrochem. No one from OJSC TOAZ's top management or the defendants exerted any influence on price setting. He does not know anything about the long-term ammonia purchase agreement of 2001 between OJSC TOAZ and Nitrochem.

He knows that witnesses Sudnikova and Tarasenko have been pressured by representatives of JSC Uralchem, as a result of which Sudnikova and Tarasenko, acting as confidential witnesses, gave false testimony in court about how product prices were set at OJSC TOAZ. He was also approached by JSC Uralchem representatives suggesting he give false testimony about how product prices were set at OJSC TOAZ. At first, they offered him money and then resorted to threats. He refused.

Witness N.I. Razumovskaya stated that she had worked at OJSC TOAZ from 1980 to 2018. In 2007-2012, she worked as the head of the labor and compensation department and was also a member of OJSC TOAZ's internal auditing commission. The auditing commission enjoyed complete independence. None of the defendants exerted any influence whatsoever on the commission's work. The auditing commission reviewed OJSC TOAZ's accounts and business and financial transactions. Personally, she verified payroll calculation and payment data and social security payments. The auditing commission had never found anything objectionable. The auditing commission did not review prices at which OJSC TOAZ sold its products, nor any transactions made by OJSC TOAZ, to check if they were made at arm's length, nor any information about the shareholders. She does not know who prepared OJSC TOAZ's quarterly or annual reports.

Witness N.V. Burlakova stated that she had worked at OJSC TOAZ as the head of its finance department from 2009 to 2011. She does not know how prices for OJSC TOAZ's products were set during that period. She took part in approvals of product sales contracts and supplemental agreements thereto, including those with Nitrochem. What she was responsible for checking in those contracts and agreements was payment terms. Nitrochem used letters of credit to pay for products. Speaking of Nitrochem, she can say that the company had always paid for the products they bought on time and in full.

Witness T.I. Lipilina stated that she had worked at OJSC TOAZ as a customs clearance specialist from 2004 to 2018. Her responsibilities included preparation of cargo customs declarations for products shipped to buyers.

In those cargo customs declarations, she entered the quantity of the product shipped and its total value. She would find product prices in supplemental agreements to contracts. She knows Nitrochem as one of the buyers of OJSC TOAZ's products. With respect to the cargo customs declaration for carbamide shipped to Nitrochem shown to her (volume 78, pp. 52-54), she can state that the quantity of carbamide indicated in that declaration is the sum total of the shipments made in April, May and June 2011. These goods were released by the customs on 22.08.2011. To find out the specific quantity of carbamide shipped in each of those months, one could check the railroad waybills; the value of carbamide shipped in each of those months appears on the respective monthly supplemental agreements to the contract.

Witness M.A. Shevlyakova stated that she had worked at OJSC TOAZ as a customs clearance specialist since 2007. Her responsibilities included preparation of cargo customs declarations for products shipped. OJSC TOAZ's products were sold to Nitrochem on the basis of annual contracts. Product pricing was established under monthly supplemental agreements. When ammonia was shipped via the pipeline, OJSC TOAZ prepared a temporary customs declaration, in which it indicated the quantity of ammonia expected to be shipped over a certain period of time, such as three months, and the price of ammonia as of the date the temporary customs declaration was submitted. Upon the expiration of said shipping period, OJSC TOAZ would file a final customs declaration, indicating the actual quantity of ammonia shipped and its total value. Where ammonia was being shipped over several months, the value of the monthly quantity of ammonia would be calculated, with the sum total for all of ammonia shipments made over the corresponding period of time entered on the final customs declaration. With respect to the cargo customs declaration shown to her (volume 78, pp. 2), she can state that the quantity of ammonia indicated in that declaration is that shipped to Nitrochem in December 2010. According to the customs authority's stamp, the goods were released on 29.03.2011. If the customs declaration shows the quantity and value of product shipped over several months, one could determine the quantity of product shipped in a particular month and its value only from original packing slips and supplemental agreements to contracts.

Witness M.A. Yudina stated that she had worked at OJSC TOAZ as a customs clearance specialist since 2007. Her responsibilities included preparation of cargo customs declarations for products shipped. When shipping products, OJSC TOAZ prepared a temporary customs declaration, in which it indicated the quantity of product expected to be shipped over a certain period of time. Upon the expiration of said shipping period, OJSC TOAZ would file a final customs declaration, indicating the actual quantity of ammonia shipped and its total value. If the customs declaration shows the quantity and value of product shipped over several months, one could determine the quantity of product shipped in a particular month and its value only from original packing slips and supplemental agreements to contracts.

Witness Ye.L. Mudrova, whose statement was read since her whereabouts were unknown, stated that she had worked at OJSC TOAZ as a customs clearance specialist from 2007 to 2009. She mostly prepared customs declarations for carbamide and methanol.

She does not remember Nitrochem. He does not know anything about the long-term ammonia delivery agreement of 01.01.2001 between OJSC TOAZ and Nitrochem (volume 404, pp. 195-198);

Witness N.A. Smykova stated that she had worked in the legal department of OJSC TOAZ since 1999 and became the head of that department in 2010. Nitrochem was one of the buyers of OJSC TOAZ's products. OJSC TOAZ sold its products under annual contracts, in which the type of product, quantity and delivery terms were indicated. Product prices were set monthly and reflected in supplemental agreements to

contracts. She and other employees of the legal department verified the contracts and supplemental agreements with respect to specific material conditions provided for in the law, before sending them to OJSC TOAZ chief executive to be signed. Contracts and supplemental agreements were also approved by the accounting office, the financial service and the service that initiated the contract. She does not know anything about the long-term agreement of 01.01.2001 between Nitrochem and OJSC TOAZ. When checking contracts with Nitrochem, she never paid any attention to the reference to that contract since all the contracts used the same boilerplate forms.

As she prepared answers to the questions asked of her by the investigator in this criminal case, she learned of the way OJSC TOAZ was setting product prices in 2007-2012 from conversations with Knapp and Albekova. A pricing committee had been operational at OJSC TOAZ since November 2011 and set product prices based on production schedules, product storage and transportation options available, prices for chemical products globally and the outcome of negotiations with buyers. Prices were set in the same manner for all buyers. She knows from what Knapp and Albekova told her that a similar price setting procedure was followed at OJSC TOAZ even before the pricing committee was created.

Document preparation for meetings of the board of OJSC TOAZ's directors and general meetings of OJSC TOAZ shareholders was handled by the legal department of OJSC TOAZ Corporation and third-party consultants. She does not know who prepared OJSC TOAZ's annual reports. OJSC TOAZ's legal department has nothing to do with the preparation of annual reports.

Witness M.V. Byshov stated that he had worked at OJSC TOAZ as in-house legal counsel since 2008. From 2014 through 2017, he had served as the acting head of the legal department. In 2011, OJSC TOAZ created a pricing committee to handle price setting. In 2016-2017, he sat on that committee. When setting a product price, during its meetings, the committee would account for a number of factors, such as prices for similar products registered in specialty publications, production schedules, product inventories remaining in storage, transportation options available, delivery terms and the fact that the production process was continuous. The committee would then set the price that was offered to the counterparties. If a counterparty disagreed with the price offered, negotiations would follow, as a result of which the parties would agree on a mutually acceptable price. This price setting procedure was in effect for all of OJSC TOAZ's counterparties. As he prepared answers to the questions asked of him by the investigator in this criminal case, he learned from conversations with Miloserdova, Tarasenko, Albekova and Sudnikova that a similar price setting procedure was followed at OJSC TOAZ even before the pricing committee was created.

He knows Nitrochem as one of the buyers of OJSC TOAZ's products. Annual contracts and monthly agreements were made with Nitrochem, which had to be approved by the legal department and other services of OJSC TOAZ. He also approved contracts and agreements with Nitrochem. He never paid any attention to the reference to the long-term agreement of 2001 between OJSC TOAZ and Nitrochem in contracts. He does not know anything about that long-term agreement. He never had anything to do with the preparation of OJSC TOAZ's annual reports.

Witness E.A. Muratov stated that he had worked at OJSC TOAZ as in-house legal counsel since 2010. He knows Nitrochem as one of the buyers of OJSC TOAZ's products. He does not know anything about the long-term agreement of 2001 between OJSC TOAZ and Nitrochem. New contracts were made with Nitrochem annually, and product pricing was established under monthly supplemental agreements to such contracts. Contracts and supplemental agreements went through the procedure of approval by different OJSC TOAZ services, including the legal department, and were then sent to the chief executive to be signed. As he prepared answers to the questions asked of him by the investigators in this criminal case, he learned from conversations with his colleagues Smykova and Byshov that prices for OJSC TOAZ's products were set at meetings attended by representatives of different services; from 2011 on, they were set by the pricing committee. He took no part in the preparation of quarterly or annual reports of OJSC TOAZ.

Witness A.Yu. Fedorov stated that he had worked at OJSC TOAZ as in-house legal counsel since 2011. He knows Nitrochem as one of the buyers of OJSC TOAZ's products. He does not know anything about the long-term agreement of 2001 between OJSC TOAZ and Nitrochem. New contracts were made with Nitrochem annually, and product pricing was established under monthly supplemental agreements to

such contracts. Nitrochem never complained to OJSC TOAZ about the quality of carbamide. Contracts and supplemental agreements went through the procedure of approval by different OJSC TOAZ services, including the legal department, and were then sent to the chief executive to be signed. He does not know how prices for OJSC TOAZ's products were set. He took no part in the preparation or review of OJSC TOAZ's quarterly reports.

Witness A.L. Ignatenko stated that she had worked at PJSC TOAZ as in-house legal counsel since 2007. She knows Nitrochem as one of the buyers of OJSC TOAZ's products. She does not know anything about the long-term agreement of 2001 between OJSC TOAZ and Nitrochem. New contracts were made with Nitrochem annually, and product pricing was established under monthly supplemental agreements to such contracts. Contracts and supplemental agreements went through the procedure of approval by different OJSC TOAZ services, including the legal department, and were then sent to the chief executive to be signed. She took no part in the preparation of quarterly or annual reports of OJSC TOAZ.

Witness K.N. Dvinyaninov stated that from mid-2008 to February or March 2010, he had worked at OJSC TOAZ as in-house counsel in its legal department, at the contracts and claims bureau. His responsibilities included representing OJSC TOAZ in court. He also checked agreements for compliance with material terms. On occasion, he would come across agreements with Nitrochem. All agreements and contracts made by OJSC TOAZ were subject to a standard approval procedure, including approval by the legal department. He does not know anything about any complaints about carbamide quality from foreign companies. He had nothing to do with setting prices for OJSC TOAZ's products. He saw some foreign companies on the lists of persons eligible to participate in the meetings of OJSC TOAZ's shareholders, but he does not remember their names. He does not know anything about the long-term ammonia purchase agreement of 2001 between OJSC TOAZ and Nitrochem.

Witness Yu.S. Tuyusheva stated that prior to getting married in 2013, she used her maiden name Kalinkina. Starting in the summer of 2011, for approximately 3 or 4 weeks, she had worked as an export specialist at OJSC TOAZ's export department. While at the export department, she had virtually no responsibilities since she was just getting started and familiarizing herself with the department's work. She then transferred to the legal department as in-house counsel. She heard that OJSC TOAZ had been entering into contracts with Nitrochem, but she never worked with those contracts or participated in their preparation. She had never heard about the long-term ammonia purchase agreement of 01.01.2001 between OJSC TOAZ and Nitrochem, nor ever seen any such agreement. On the issue of the copy of said long-term agreement in English that she was shown (volume 507, pp. 1-24), she could state as follows. This copy had been certified with the seal of OJSC TOAZ's administrative office and had a "True Copy. Specialist _____" stamp imprint on it. There is also a signature in that stamp. The signature in the stamp looks very similar to that she was using prior to getting married. However, she had never seen this document before. While working at OJSC TOAZ, at the export department or the legal department alike, she had never certified copies of contracts or agreements because she was not authorized to do so. During the time she worked at the legal department, she never participated in the preparation of annual or quarterly reports of OJSC TOAZ.

Witness Ye.V. Kolodnikova stated that she had worked at PJSC TOAZ as a translator since 2009. At the moment, she is the head of the foreign relations department. She saw Lyapunova and Tsibizova on the territory of OJSC TOAZ a number of times and knows them as Ameropa employees. AKB Togliattichembank's employees never asked the foreign relations department of OJSC TOAZ to translate any documents for them.

Witness S.PP. Novikova stated that since 2012, she had been the director of the Togliatti branch of LLC Moscow Securities Center, which maintains the register of OJSC TOAZ's shareholders. Before that, she worked at other registrar companies that maintained the register of OJSC TOAZ's shareholders, such as TOAZ-Invest, HR-Holding and Regional Orenburg Registrar. During the time of her work at registrar companies, she had never received any instructions concerning the register of OJSC TOAZ's shareholders from Korolev, S.V. Makhlai or V.N. Makhlai. She never handled the register of OJSC TOAZ's shareholders herself since her job was to monitor the law on joint-stock companies and securities. She does not recall the names of legal entities that held OJSC TOAZ's stock. The register of OJSC TOAZ's shareholders is maintained in a digital format. Before the meetings of OJSC TOAZ's shareholders, the

registrar would provide the issuer with a list of persons eligible to participate in the meeting of shareholders. This list is automatically generated by special software.

For a short period of time, she had served as the secretary of the board of OJSC TOAZ's directors, attended board meetings and prepared minutes thereof. In those minutes, she recorded what was actually happening at the meetings. The minutes of the meeting of the board of OJSC TOAZ's directors dated 21.04.2005 contain the secretary's signature, which looks similar to hers; however, she does not remember the circumstances surrounding that meeting.

She can offer no explanations regarding the 2008 powers of attorney issued in her name by Sanita and Halnure. She had never represented those companies in any manner whatsoever.

Witness F.A. Abdrakhmanov stated that in 2008-2009, he worked as general director of LLC Mendeleyevskazot, which purchased ammonia from OJSC TOAZ. In late 2008, the head of OJSC TOAZ's sales department Yudin asked him to prepay several months' worth of ammonia deliveries. Back at the time, LLC Mendeleyevskazot had just been paid under a government contract, and he agreed. LLC Mendeleyevskazot remitted some RUB 100 million to OJSC TOAZ. Consequently, OJSC TOAZ discharged its obligation to deliver ammonia in full.

Witness Yu.N. Sibiryakova stated that in 2008-2009, she worked as the head of the economic scheduling department of LLC Mendeleyevskazot. The rest of her testimony was essentially similar to that of witness F.A. Abdrakhmanov.

Witness N.M. Kazantsev stated that he works as the head of the department of economic and legal issues in government and municipal administration at the Law and Comparative Legal Studies Institute under the Government of the Russian Federation. He is a Doctor of Legal Sciences, Candidate of Economic Sciences and Professor with 10 years of experience in forensic examinations. In December 2013, the Moscow Arbitrazh Court retained him as an expert in the case of OJSC TOAZ disputing the decision of Interregional Tax Inspectorate No. 3. He was instructed to check whether the prices at which OJSC TOAZ was selling its products to Nitrochem were in line with the market. For the purposes of this examination, he was given access to contracts and supplemental agreements thereto between OJSC TOAZ and Nitrochem, as well as to customs declarations and bills of lading. After that, he was retained as an expert in the criminal case against Korolev and also provided with documents to examine to check whether the prices at which OJSC TOAZ was selling its products to Nitrochem were in line with the market, albeit over longer periods of time. In the course of said examination in the arbitrazh case, deputy Institute director V.PP. Yemelyantsev expressed a keen interest in the examination and the findings he (Kazantsev) made. In the course of his examination in the arbitrazh case, he came to the conclusion that the prices OJSC TOAZ had been charging for its ammonia and carbamide were in line with the market. Prior to April 2014, Yemelyantsev agreed with his findings. In April 2014, Yemelyantsev sharply changed his position and demanded that he (Kazantsev) find that OJSC TOAZ's prices were below market. He refused to do so. On 30.06.2014, he completed his expert report in the arbitrage case, which he delivered to Yemelyantsev. Upon familiarizing himself with his conclusions, Yemelyantsev said this kind of a report was not going anywhere. When he came to have his signature certified on the report at the Institute's administrative office, his request was denied. From 30 June to 27 July 2014, he had been arguing with Yemelyantsev about his findings in the arbitrazh case. Yemelyantsev refused to forward his findings to the court. On 28.07.2014, he had a call from the arbitrazh court's secretary who asked him if the report was ready. He told her the report was ready but he was unable to have his signature certified at the administrative office. The court's secretary invited him to come and bring his report to the court building, which he did on the same day, and had his signature certified by the court officers themselves. Upon learning about it, Yemelyantsev wrote to the arbitrazh court to recall the expert report, claiming it was incomplete. However, the court refused to return the report. After that, he went on vacation. When he was on vacation, he had a call from the Institute, and they told him he had been suspended from conducting forensic examinations, and that the documents made available to him for the examination were recalled. At the same time, the investigators were aware of his preliminary findings and never voiced any objections to him. A few days later, he learned that a new forensic examination was ordered in the arbitrazh case, to be performed by Valentey, Doronina and Semilyutina.

The expert, A V. Kaminsky, has demonstrated that he has a degree in economics and experience of working in valuation since 1994. Having familiarised himself with the findings of S.D. Valentey's and N.G. Semilyutina's expert examinations as to the law and economics, he is able to explain the following: the experts made numerous and serious mistakes in the production of their opinion, as a result of which their findings are not consistent with reality. When determining market prices for comparable products, the experts often used inadequate benchmark data, sometimes taking as the market price the only transaction in a month shown in the specialist publication. The experts used cargo manifests to determine the price of OJSC TOAZ's output. At the same time, the experts treated as the date of shipment the date the goods cleared customs, as shown in the customs authority's stamp, rather than the actual date of shipment shown in the consignment notes and bills of lading, as well as in the cargo customs declaration itself. The interval between the date the products were cleared by the customs authority and the date of actual shipment is several months. Having established the cost of OJSC TOAZ's output on the date the goods cleared customs, the experts compared this with the market prices established by them on the clearance date, despite the prices for OJSC TOAZ's output needing to be compared with the market prices existing on the date of actual shipment. For that reason, the difference between the actual price for OJSC TOAZ's products and the experts' market price based on multiple cargo customs declarations reached ten percent, while in monetary terms this came to several hundred million US dollars. However, if we compare the prices for OJSC TOAZ's output with market prices on its actual shipment date, then the prices for OJSC TOAZ's output are virtually identical to the market ones, and are sometimes higher than them. The experts' report contains another significant shortcoming. When identifying the difference between the actual and market cost of OJSC TOAZ's output, the experts used the US dollar rate on the date the products cleared customs, whereas they should have used the dollar rate on the date the supplemental agreement between OJSC TOAZ and Nitrochem was entered into, given that following entry into the supplemental agreement the parties made no further changes to the price for output. The significant fluctuations in the US dollar rate for several months between the date the output was shipped and the date it cleared customs also had a significant impact on the results of the experts' mathematical calculations. The experts made serious methodological errors when determining the market prices for OJSC TOAZ's output. In their determination of the market price, the experts used spot prices for comparable output taken from a specialist publication and unjustifiably failed to take into account the fact that OJSC TOAZ sold its output in large consignments, and they did not apply a discount to the volume of the consignment. The experts unjustifiably assumed that a single consignment was the volume of ammonia shipped by OJSC TOAZ in the course of a day. That cannot be the case because OJSC TOAZ and Nitrochem used annual contracts to determine the volume of the consignment to be delivered. Given that OJSC TOAZ and Nitrochem had entered into product supply agreements for a year, when deciding the question of whether a consignment was wholesale or spot, the experts should have compared OJSC TOAZ's annual output production volume with the shipment volume shown in the annual contract with Nitrochem. All consignments of output supplied by OJSC TOAZ to Nitrochem are large and therefore a discount of up to 30% should have been applied to the price for this output.

In their opinion, the experts Mr Valentey and Ms Semilyutina refer to their adoption of the Method for Conducting an Expert Investigation, linked to the determination of market prices for anhydrous ammonia, approved by the Ministry of Justice of the Russian Federation, but the methods applied by the experts to determine market prices contradict this Method.

In their determination of the market value of OJSC TOAZ's output, the experts also failed to look into or take account of the means of payment envisaged under the contracts between OJSC TOAZ and Nitrochem, which may also affect the price for the output. Market prices represent a range. All prices falling within that range should be recognised as market prices.

Having studied the contracts and supplemental agreements between OJSC TOAZ and Nitrochem for the supply of ammonia and carbamide between 2008 and 2012, the shipping documents, information on the price of ammonia and carbamide from specialist publications and from reports from the Federal Customs Service of the Russian Federation, he believes the prices for OJSC TOAZ's output were consistent with market prices for analogous output. He has expressed his own opinion on this issue in the written findings.

The expert, M.V. Alekseev, has demonstrated that he holds the title of professor of economics and teaches at Indiana State University, USA and at the Russian Presidential Academy of National Economy and Public Administration. Having familiarised himself with S.D. Valentey's and N.G. Semilyutina's findings in relation to these criminal proceedings, he is able to explain as follows: in producing their opinions the experts made the following serious errors: when they produced their opinion they determined the prices for OJSC TOAZ's output on the date the goods cleared customs and not on the date the output was actually shipped. The experts compared the prices for OJSC TOAZ's output with spot prices and did not apply a large-consignment discount to OJSC TOAZ's prices or the frequency of deliveries to a single purchaser. When determining market prices for analogous output, the experts used an inadequate volume of benchmark data about the transactions. The investigation done by S.D. Valentey and N.G. Semilyutina did not comply with the recommendations set out in the Method for Conducting an Expert Investigation, linked to the determination of market prices for anhydrous ammonia, recommended for application by the Ministry of Justice of the Russian Federation. He set out his opinion on the findings of the experts S.D. Valentey and N.G. Semilyutina in his findings on the results of an evaluation of the economics and legal expert examination carried out by S.D. Valentey and N.G. Semilyutina.

Having familiarised himself with the opinion of A.V. Makeev, prepared as part of a tax inspection of OJSC TOAZ, he is able to explain that Makeev has also committed some serious errors. In calculating OJSC TOAZ's expenditure on the transport of ammonia, Makeev wrongly failed to take into account the discount for Nitrochem as a regular purchaser and made mistakes in the calculation of the discount on the consignment volume. He has prepared written findings on these questions.

The expert, M.O. Ilin has demonstrated he works as executive director of the self-regulatory organisation "Ekspertny Sovet" [lit. expert council] and is a Candidate of Economics [equivalent to a PhD]. He has experience of working in valuation since 2006. The difference between spot and contractual transactions is set out below. A spot transaction is a one-off transaction for the supply of a small volume of goods, with payment within a short period of time. In valuation practice, a spot consignment for mineral fertilisers is assumed to be approximately 5000 tonnes. A contractual transaction is a transaction made for the delivery of a single large consignment of goods or for the supply of several consignments over an extended period, with deferred payment. Upon entry into a spot transaction, the seller usually has the goods in its possession. Upon entry into a contractual transaction, the seller usually still needs to manufacture the goods. Upon entry into a spot transaction, the price for the goods is determined by the parties at the time the transaction is entered into. Upon entry into a contractual transaction, the price for the goods is normally determined on a monthly basis throughout the term of the contract. Spot prices for goods are always higher than contractual prices. Spot prices are published in specialist publications about the fertiliser market. Contractual prices are very rarely published in specialist publications given that, as a rule, they are regarded as a commercial secret. A range of market prices exists for spot transactions, while contractual transactions have their own range. It is only possible to compare contractual market prices with spot prices subject to the application of appropriate adjustments.

Having familiarised himself with the contracts for the supply of ammonia and carbamide and their supplemental agreements between OJSC TOAZ and Nitrochem for the period between 2007 and 2011, he is able to clarify that the relations between these companies are contractual. The following circumstances support this: the extended terms of the contracts; the large product consignments deliverable; uniform deliveries of output throughout the term of the contract; the setting of prices for the output on a monthly basis; the possibility of the purchaser deferring payment for the output by 80-90 days; the treatment of the contracts and supplemental agreements as commercial secrets; the long-term cooperation by the companies over several years.

The expert, N.A. Ilyukhina, has demonstrated that she works at the Samara National Research University as head of the Russian Language and Public Communications department, is a Doctor of Philological Sciences and a professor. Based on a request from the lawyers, she has conducted an investigation into the e-mail correspondence between Korolev and Ruprecht. In the course of investigating the correspondence, she has concluded that Ruprecht did not instruct Korolev to enter into the product supply agreement at any set prices. The correspondence between Korolev and Ruprecht was typical of commercial correspondence between business partners. As a result of the investigation into the correspondence, she has drawn up her findings which she has provided to the lawyer.

The expert, S.V. Berezin, has demonstrated that he works at the Samara National Research University as head of the Social Psychology department, is a Candidate of Psychological Sciences and an assistant professor. Based on a request from the lawyers, he has prepared a review, in collaboration with Doctor of Psychological Sciences, K.S. Lisetsky, of the findings of the integrated psychological and linguistic expert examination of 13 September 2016. The subject of this expert examination was the e-correspondence between S.V. Makhlai, A.E. Popov, S.V. Popov and Mr Botov. Having studied the experts' findings, he regards their conclusions as unsubstantiated and untrue because, in carrying out their investigations, the experts proceeded from the formal content of the correspondence and did not take into consideration the fact that all these people are employees of a single organisation. The hierarchy between the people listed above exists not as a result of the creation of some sort of informal group but due to their employment hierarchy. Based on the results of the experts' findings, he and Lisetsky compiled a review which has been provided to the lawyer.

The expert I.S. Shitkina has demonstrated that she is Doctor of Legal Sciences and professor at the Department of Business Law at Moscow State University, and is engaged in research into corporate law. Under the Russian Federation's Companies Act and its Civil Code, the property, output and income of a company limited by shares belong to the company and not to its shareholders. The shareholders only have rights to participate in the management by the company, to receive information about the company's activities and to participate in the distribution of the company's revenue. At the same time, a company limited by shares is not obliged to pay its shareholders dividends either annually or quarterly and a shareholder has no right to require a mandatory dividend payment by the company unless a resolution to that effect was passed by a general shareholders' meeting. The size of the dividends payable cannot exceed the size of dividends recommended for payment by the limited company's board of directors. As a result, shareholders have no right to request dividends in excess of what has been recommended by the board of directors.

The expert E.Y. Borzilo has demonstrated that she works as head of department at the Research Centre of Private Law under the President of Russian Federation, is a Candidate of Legal Sciences and is able to provide clarifications in the area of corporate law. The term "beneficial owner" [*benefitsiarnyy vladelets*] appeared in Russian legislation in 2013. The term "beneficiary" [*benefitsiarnyy sobstvennik*] does not exist in Russian legislation. In foreign jurisdictions, the term "beneficiary" has a different meaning depending on the legislation of the specific country. In order to establish the meaning of the term "beneficiary" in relation to these particular criminal proceedings, we need to establish the nature of the legal scope this term has in the legislation of this beneficiary's country of residence. The term "affiliate" exists in Russian competition law. Where an affiliation exists with a limited company, the affiliate has an obligation to provide the limited company with information about this. Where the affiliated company has affiliates, that does not mean that they are affiliates of each other.

Having familiarised herself with the evidence of the representative of the victim JSC Uralchem, Ermizin, presented by them to the investigating body by way of documentation, quarterly and annual accounts of OJSC TOAZ between 2007 and 2012, excerpts from the commercial register relating to Nitrochem, Ameropa and Ameropa Holding, she is able to explain that these documents contain no evidence of OJSC TOAZ being affiliated to the said companies. Nor do the documents contain information that E. Zivy and Mr Ruprecht are affiliates of OJSC TOAZ, or that S.V. Makhlai, V.N. Makhlai or Mr Korolev are affiliates of Nitrochem, Ameropa or Ameropa Holding. No conclusion can be made based on the evidence and deductions as to the affiliation of certain entities. The affiliation of different entities can only be established based on documents supporting the existence of appropriate indications of affiliation listed in the Russian law "On Competition and Limitation of Monopolistic Activity in Commodity Markets".

Having familiarised herself with the decisions of the commercial courts analysing transactions between OJSC TOAZ and Nitrochem, she is able to clarify that the judges identified an interdependency between OJSC TOAZ and Nitrochem. However, interdependency between legal entities is not evidence that they are affiliated. These are different terms as far as their legal scope is concerned. She has expressed her own opinion on these issues in her written findings.

To confirm the absence of any crime, the representatives of the injured party PJSC Togliattiazot and the defence have also submitted:

- the contracts and supplemental agreements for the supply of ammonia and carbamide between OJSC TOAZ and Nitrochem, bank realisation certificate, previously submitted by the public prosecutors (Case file vol. 8, pp. 1-4, 113-116, 244-247, Case file vol. 9 pp. 20-21, Case file vol. 98 pp. 1-175);

- a response from JSC Uralchem about the sending of report No. 0672, compiled by LLC Business Vektor, to the investigator (Case file vol. 16 p. 172);

- the “Fertiliser Market Bulletin” journals previously submitted by the public prosecutors, in which the defence refers to the fact that the journals publish only spot prices and only for past periods, the spot prices are shown on transactions between traders and downstream purchasers, and not between producers and end purchasers, during the period from November 2008 to January 2009 information about transactions for the sale of ammonia based on FOB Yuzhny was published infrequently or not recorded at all, refers to a significant fluctuation in prices for ammonia (Case file vol. 19 pp. 57-201, Case file vol. 24 pp. 73-106, 112-129, 138-173, 204-237, Case file vol. 35 pp. 1-78);

- duplicate consignment note requests, which confirm that OJSC TOAZ supplied output not just to Nitrochem but to other legal entities (Case file vol. 76 pp. 88-95, Case file vol. 77 pp. 191-194);

- cargo customs declarations used by the experts Valentey and Semilityutina [sic] in the production of an economic and legal expert examination on the supplies by OJSC TOAZ of ammonia and carbamide to Nitrochem, according to which the ammonia and carbamide were not shipped to Nitrochem but to other legal entities (Case file vol. 103 pp. 7, Case file vol. 105 pp. 1, 12, 24, 35, 47, 114, 126, 138, 149, 161, 172, Case file vol. 106 pp. 26, 49, 60, 72, 86, 98, 108, 122, 134, 148, 160, Case file vol. 107 pp. 35, 47, 56, 84, 96, 108, 130, 141, 168, Case file vol. 108 pp. 13, 27, 39, 51, 61, 75, 89, 136, 153, Case file vol. 109 pp. 25, 59, 70, 86, 109, 145, 157, Case file vol. 110 pp. 1, 15, 28, 38, 73, 75, 92, 105, 116, 128, 142, 179, 167, Case file vol. 188 pp. 44, 51-55, 57, 58-62);

- the response from CJSC Corporation TOAZ, according to which OJSC TOAZ produced 2,166,770 tonnes of ammonia and 711,456 tonnes of carbamide in 2008; 1,954,010 tonnes of ammonia and 720,910 tonnes of carbamide in 2009; 2,137,796 tonnes of ammonia and 655,182 tonnes of carbamide in 2010; and 2,518,773 tonnes of ammonia and 553,316 tonnes of carbamide in 2011. Payment for the output shipped to Nitrochem went into OJSC TOAZ’s accounts at the Volga Savings Bank and at Togliattikhibank (Case file vol. 188 p. 111);

- the response from OJSC TOAZ enclosing copies of contracts for the supply of carbamide, previously submitted by the public prosecutors (Case file vol. 189 pp. 172-193);

- the field tax inspection report for OJSC TOAZ No. 03-1-30/2005 of 3 June 2010 previously submitted by public prosecutors and tax inspectorate decision No. 03-1-31/5 of 30 June 2010 on the results of that inspection, in which the defence refers to the absence of information on any reduction in prices for OJSC TOAZ’s output and the absence of claims by the tax authority against supplies of output to Nitrochem in 2007-2008 (Case file vol. 190 pp. 25-74, 75-199);

- the field tax inspection report for OJSC TOAZ No. 04-1-30/07 of 20 April 2012 previously submitted by public prosecutors and tax inspectorate decision No. 04-1-31/08 of 4 July 2012, in which the defence refers to the absence of claims by the tax authority in relation to supplies of ammonia to Nitrochem in April, August, September, October, November and December 2009 and the absence of claims relating to supplies of carbamide to Nitrochem in 2009 (Case file vol. 191 pp. 1-39, 200-250);

- field tax inspection report No. 04-1-30/10 of 16 July 2012 relating to OJSC TOAZ for 2010 previously submitted by public prosecutors and tax inspectorate decision No. 04-1-31/13 of 21 September 2012, on the results of that audit, in which the defence refers to the absence of claims by the tax authority in relation to supplies of ammonia in May 2010 (Case file vol. 191 pp. 113-158, 40-112);

- the decision of the Moscow Commercial Court dated 29 December 2014 in Case No. A40-35382/13 previously submitted by the public prosecutors and concerning an application by OJSC TOAZ for the annulment of the decision of the Interdistrict Inspectorate of the Federal Tax Service for Major Taxpayers No. 3 of 21 September 2012 No. 04-1-31/13, in which the defence refers to the fact that the degree to which OJSC TOAZ's proceeds from the sale in 2010 of ammonia and carbamide to Nitrochem were not fully received was significantly less than the volume of the proceeds identified by the experts Valentey and Semilyutina in these criminal proceedings as not having been fully received. In its decision the court referred to the disparity in prices for ammonia in April, August, September and November 2010 and for carbamide in January, March, April, to an extent in May, June, July, August, September, October, November and December 2010. However, the experts in the criminal proceedings identified a price disparity in supplies of ammonia and carbamide to Nitrochem in all months (Case file vol. 191 pp. 208-263);

- lists of affiliates for 2010-11, previously submitted by the public prosecutors, according to which Nitrochem is not included as such (Case file vol. 193 pp. 155-227);

- the OJSC TOAZ accounts previously submitted by the public prosecutors, which refer to information about the receipt by OJSC TOAZ of earnings based on the results of accounting periods (Case file vol. 193 pp. 208-227, Case file vol. 194 pp. 9-120, Case file vol. 195 pp. 7-80, 97-153, 172-252, Case file vol. 196 pp. 7-107, 124-180, 193-281);

- minutes No. 22 of the annual general meeting of OJSC TOAZ dated 21 March 2009, previously submitted by the public prosecutors (Case file vol. 194 pp. 1-7);

- the response - previously submitted by the public prosecutors - from CJSC Corporation TOAZ and information on the payment of dividends to OJSC TOAZ shareholders, according to which the dividends in 2010 were paid not to JSC Uralchem but to JSC Sberbank of Russia (Case file vol. 198 pp. 2-5, 10, Case file vol. 199 pp. 6, 126);

- a request from the Westminster Magistrates Court, United Kingdom for the provision of additional information in the case of the extradition of A.V. Makarov and V.N. Makhelai, which sets out the evidence and opinions of various people concerning the unjustified prosecution of V.N. Makhelai (Case file vol. 205 pp. 92-116);

- the opinion of the experts V.I. Bogdanov and Mr Melnikov No. 567/1 dated 24 April 2006, according to which the price of a consignment of ammonia supplied by OJSC TOAZ to Nitrochem in 2002-2004 is consistent with market prices on FOB Yuzhny port terms (Case file vol. 206 pp. 71-81);

- minutes of a meeting of the board of directors of OJSC TOAZ, previously submitted by the public prosecutors (Case file vol. 225 pp. 167-210);

- e-correspondence between OJSC TOAZ and Nitrochem, in which the defence draws attention to the fact that, in setting the prices for its output, OJSC TOAZ took into account the requirements of Russian tax legislation, and insisted on an increase in the prices for output (Case file vol. 252 pp. 206, Case file vol. 253 pp. 20, 60-61, 82, 85-86, 89, 107, 110-111, Case file vol. 254 pp. 107, 192, 211, 212, 213, 233-235);

- the decision of the Moscow Commercial Court dated 9 June 2015 in Case No. A40-6292/13-115-14 previously submitted by public prosecutors and concerning an application by OJSC TOAZ to the Interdistrict Inspectorate of the Federal Tax Service for Major Taxpayers No. 3, in which the defence refers to the court having identified a larger volume of ammonia shipped by OJSC TOAZ to Nitrochem in 2009 than the volume of ammonia identified by the experts Valentey and Semilyutina for the same period under these criminal proceedings, but to the size of the proceeds from the sale of ammonia which the court has identified as still payable to OJSC TOAZ being significantly less than the volume of proceeds established as outstanding by the experts Valentey and Semilyutina in these criminal proceedings. The court decision identified the price disparity for ammonia between the market price for supplies only in January, February, March, May, June, September, as well as under separate shipments in July and August 2009, while the experts in the proceedings have identified price disparities for all months

in 2009. The court decision contains no information about the disparity between OJSC TOAZ prices and market prices on the sale of carbamide for export in 2009, while in the criminal proceedings the experts have identified a disparity in carbamide prices for all months of 2009 (Case file vol. 272 pp. 109-125);

- the 2011-2013 field tax inspection report for OJSC TOAZ No. 17-14/2/456 of 27 October 2015 previously submitted by public prosecutors and tax inspectorate decision No. 19-14/3/127 of 19 May 2016, on the results of that inspection, in which the defence refers to the the tax authority being guided, in its calculations of expert income, by the date shown not in the cargo customs declaration but in the bills of lading (Case file vol. 274 pp. 4-86, Case file vol. 275 pp. 1-115);

- the decision of the Moscow Commercial Court dated 15 March 2017 in Case No. A40-243849/16-108-2201 previously submitted by public prosecutors and concerning an application by OJSC TOAZ for the annulment of the decision of the tax authority of 19 May 2016 No. 19-14/3/17, in which the defence refers to the court having considered the issue date of the bill of lading as the delivery date. The experts in the criminal proceedings have identified a significantly greater volume of ammonia sold by OJSC TOAZ in 2011 than in the information indicated in the court decision, but the extent of the proceeds identified by the court as outstanding is significantly less than the volume of proceeds identified by the experts in the criminal proceedings as outstanding (Case file vol. 276 pp. 171-194);

- the response from CJSC Corporation TOAZ previously submitted by the public prosecutors and concerning the amounts of funds received into OJSC TOAZ's accounts from Nitrochem (Case file vol. 286 pp. 63-65);

- the staffing table for OJSC TOAZ, previously submitted by the public prosecutors (Case file vol. 286 pp. 188-210);

- the charter of OJSC TOAZ, previously submitted by the public prosecutors (Case file vol. 287 pp. 88-111);

- the decision of the Westminster Magistrates Court dated 8 December 2016 refusing to extradite Korolev to the law enforcement agencies of the Russian Federation for prosecution because of doubts concerning the grounds for the prosecution (Case file vol. 293 pp. 5-44);

- OJSC TOAZ's consolidated accounts for 2010-2011, previously submitted by the public prosecutors, which suggest that the company had earnings in all the said periods (Case file vol. 306 pp. 83-85, 88, 137-140, 142);

- remarks by OJSC TOAZ's representative on the record of attachment dated 10 January 2017, which indicates OJSC TOAZ's disagreement with the suggestion that the company incurred any loss whatsoever as a result of the supplies of output to Nitrochem (Case file vol. 312 pp. 66-75);

- JSC Togliattiazot's carbamide payment calculations supplied to Fortrade, confirming that OJSC TOAZ did not supply only Nitrochem (Case file vol. 354 pp. 71-79);

- e-correspondence from Ruprecht with Korolev and Ignateva expressing misgivings in relation to the suspension of ammonia deliveries along the Togliatti-Odessa ammonia pipeline (Case file vol. 397 pp. 159-160, 177, 178);

- excerpts from the Swiss commercial register relating to Nitrochem, Ameropa and Chimrost Trading, the content of the information is analogous to that contained in the excerpts submitted by the public prosecutors (Case file vol. 446 pp. 250-253, 256-258, 265-266);

- an extract from the commercial register relating to Laso AG, according to which the company is registered at the same address as Ameropa. Ruprecht is the company's president and E. Zivy is a member (Case file vol. 446 pp. 262-263);

- Nitrochem's charter, the content of which is the same as the charter submitted by the public prosecutors (Case file vol. 447 pp. 1-10, 11-19);

- an extract from the Swiss commercial register relating to Nitrochem, according to which E. Zivy has been president of the company since 8 June 2010 and Ruprecht has been its authorised agent (Case file vol. 447 pp. 68-69);

- an extract from the Swiss commercial register relating to Ameropa Holding, according to which E. Zivy has been president and authorised agent of that company since 17 June 2010 (Case file vol. 447 pp. 71-72);

- an annotated commentary by A.P. Sergeev on questions associated with the payment of dividends to shareholders in a company limited by shares, according to which the right to receive dividends only arises if a resolution to that effect has been adopted by a general meeting of shareholders. A company limited by shares is entitled but not obliged to pay dividends. The opinion of a minority shareholder on the subject of a dividends payment cannot, of itself, influence the decision of a general shareholders' meeting. JSC Uralchem did not suffer loss in the form of dividends forfeited through OJSC TOAZ's lack of earnings from the export of ammonia and carbamide in 2008-2011 (Case file vol. 457 pp. 81-99);

- the findings of experts A.A. Savitsky and G.B. Shamaev No. 151-17 of 18 October 2017 on the results of an analysis of an integrated economic and legal expert examination of criminal case No. 201/837064-14 of 15 June 2015, according to which, in contravention of the requirements of Section 25 of law No. 73-FZ of 31 May 2001 "On State Forensic Expert Activity in the RF" and Article 204 of the Russian Federation Code of Criminal Procedure, the experts' findings omit any description of the investigation, methods applied or literature used. The experts' findings are ambiguous, lack the necessary scientific and methodological basis and are not as objective, comprehensive or complete as the investigation requires. The experts' conclusions are not consistent with the research carried out. The factual and methodological mistakes made by the experts cannot be eradicated without a repeat expert examination being carried out (Case file vol. 457 pp. 147-208);

- the response by CJSC Corporation TOAZ suggesting that 338 money transfers totalling RUB 65,525,294,273.20 were made to OJSC TOAZ's accounts between 1 January 2008 and 10 January 2012 for the ammonia and carbamide supplied by OJSC TOAZ to Nitrochem. Payment for the output supplied was credited in full to OJSC TOAZ's accounts and there are no outstanding amounts (Case file vol. 457 pp. 217-250, Case file vol. 458 pp. 1-250, Case file vol. 459 pp. 1-250, Case file vol. 460 pp. 1-250, Case file vol. 461 pp. 1-250, Case file vol. 462 pp. 1-243);

- the findings by A.V. Alekseev on the results of an evaluation of the economic and legal expert examination of criminal case No. 201/837064-14 done by S.D. Valentey and N.G. Semilyutina, according to which the investigation done by the experts does not comply with the recommendations set out in the method for conducting an expert investigation linked to the definition of market prices on anhydrous ammonia, recommended for application by the Ministry of Justice of the Russian Federation and set out in Article 40 of the RF Tax Code (Case file vol. 464 pp. 64-146);

- [To] the method for conducting an expert investigation associated with the determination of the market price (value) of anhydrous ammonia under GOST [State Standard] 6221-90, published in 2011 by decision of the Scientific and Methodological Board of the Russian Federation Centre of Forensic Examination under the RF Ministry of Justice, which sets out recommendations for the main directions of forensic examination on this subject (Case file vol. 464 pp. 147-251);

- the decision of the deputy director of the second investigative department at the Office of Criminal Investigation of the RF Investigative Committee for the Volga Federal Okrug dated 10 November 2013 terminating the prosecution of E.A. Muratov and A.D. Kincharov due to the absence in the actions of any of the elements of an offence envisaged under Article 185.4(1) of the RF Criminal Code,

according to which the said persons did not create obstacles to JSC Uralchem's representatives familiarising themselves with the documents prepared for the holding of a general meeting of OJSC TOAZ scheduled for 13 September 2011 (Case file vol. 480 pp. 15-46);

- the decision of the Krasnoglinsky District Court, Samara dated 28 July 2017 and the ruling on appeal of the Samara Regional Court dated 29 November 2017 according to which Sedykin, the victim in this case has been found guilty of offences under Article 327(1), Article 170.1(1), Article 30(3) and Article 159(4) of the RF Criminal Code, including of the forgery of official documents and attempted embezzlement of assets of OJSC TOAZ (Case file vol. 480 pp. 141-186);

- the notarial minutes of the inspection of 20 September 2018, according to which there had been an examination of the facebook.com/victor.feshenko webpage on which information had been placed on behalf of Viktor Feshenko about how he had given evidence at the Komsomolsky District Court, Togliatti in relation to the current case (Case file vol. 498 pp. 238-244);

- the findings of the experts S.D. Valentey, N.G. Doronina and N.G. Semilyutina dated 17 November 2014 on Commercial Case No. A40-35382/13, according to which:

OJSC TOAZ's prices for carbamide supplied to Nitrochem in 2010 were not consistent with market prices, except in the case of individual shipments in May 2010 on FCA terms at Khimzavodskaya station;

the significant volumes of carbamide consignments to Nitrochem influenced the price at which OJSC TOAZ sold carbamide to Nitrochem, but only to the same extent as this factor impacted other market participants;

OJSC TOAZ's prices for ammonia supplied to Nitrochem in 2010 were inconsistent with market prices only in April, July, August, September, October and November 2010;

the significant volumes of ammonia consignments to Nitrochem, temporary and substantive losses due to weather conditions at the port of Odessa (Ukraine) influenced the price at which OJSC TOAZ sold carbamide [sic] to Nitrochem, but only to the same extent as this factor impacted other market participants (Case file vol. 509 pp. 83-215);

- the findings of the expert N.A. Ilyukhina dated 1 March 2019, according to which, in the emails of Ruprecht and Korolev submitted by her dated 2009, 2010, 2011, 2012, there is no instruction from Ruprecht to Korolev to enter into a supply contract at set prices. The discussion by them of the terms of supply was typical of commercial correspondence between business partners (Case file vol. 512 p. 261);.

- the review by the experts K.S. Lisetsky and S.V. Berezin of 10 April 2019 of the findings of the integrated psychological and linguistic expert examination dated 13 September 2016, according to which the linguistic expert gave his valuation, is not an interpretation of all the letters submitted for examination. Having defined S.V. Makhlai's role as the group leader, the experts failed to consider that participants in the correspondence were employees of Togliattikhimbank and all communications between them was determined solely by their shared work activity. The experts' conclusions are not substantiated, not sufficiently explained and made without an adequate analysis of the content of the correspondence (Case file vol. 513 pp. 1-10);

- the findings of the expert A.V. Kaminsky dated 14 May 2019 according to which the prices at which OJSC TOAZ sold ammonia and carbamide to Nitrochem between 1 January 2008 and 31 December 2011 are consistent with the market level (Case file vol. 521 pp. 1-103);

- the findings of the expert E.V. Borzilo dated 14 May 2019 according to which there is no evidence in the materials submitted to her concerning these criminal proceeding, taking into account the requirements of Russian corporate and competition law, that in the period between November 2007 and March 2012 OJSC TOAZ and Nitrochem were affiliates of each other, and nor is there any information that the transactions between them were interested party transactions (Case file vol. 521 pp. 104-117).

In his decision the judge does not set out the content - submitted by the representative of the victim JSC Uralchem - of the copy of the decision by the Samara Region Commercial Court dated 5 August 2013 in case No. A55-6596/2013, the decision of the Voronezh region Commercial Court in case No. A14-7787/2012, the decision of the Moscow Commercial Court dated 22 April 2013 in case No. A40-

6292/13, the operative part of the judgment of the 9th Commercial Appeal Court dated 11 July 2013 and the records of OJSC TOAZ on the financial indicators for 2010-2012 (Case file vol. 273 pp. 194-239, Case file vol. 289 pp. 84-131, 135-170) for the reasons set out below. The commercial courts' decisions were obtained from a website, not authenticated by the court and the copies bore no markers indicating that the court decisions had come into force. OJSC TOAZ's records have not been authenticated by anyone and a section of the records is unsigned. These circumstances do not allow us to accept the documents submitted as admissible evidence.

In his decision the judge does not set out the content of the notary's records of reviews of the kad.arbitr.ru website, submitted by the representative of the victim JSC Uralchem, from which the decisions of the commercial courts in case Nos. A40-243849/2016, A40-6292/2013 and A40-35382/2013 had been copied (Case file vol. 496 pp. 1-112, 113-211, pp. 212-319), because the public prosecutors had submitted analogous court decisions certified by the appropriate court and indicating that the decisions had come into force (Case file vol. 496 pp. 112-163, 211-249, 251-304).

In his decision the judge does not set out the investigator's orders - submitted by the public prosecutors and JSC Uralchem's representative - concerning the inclusion in the case of material evidence given that these orders merely record the fact that the investigators have taken procedural decisions and are not evidence that any of the accused is guilty.

In his decision the judge does not set out the content of the brochures submitted by the victim, Mr Sedykin, given that the information they contain duplicates Mr Sedykin's evidence and a significant part of the information is unrelated to the case.

In his decision the judge does not set out the content of the documents submitted by the representative of the victim JSC Uralchem named in the indictment as records of interviews of E. Zivy and Mr Ruprecht (Case file vol. 289 pp. 183- 248). These documents represent the records of the Swiss public prosecutor's office concerning fulfilment of the request for legal assistance from the Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime linked to suspicions that the Yara company had bribed the state officials in Libya. The reports by the designated official at the Swiss public prosecutor's office sets out explanations by E. Zivy and Mr Ruprecht concerning the relations between Yara and their counterparties. These events have no relevance to the current criminal proceedings.

In the evidence the judge does not refer to the allegations concerning prices for ammonia and carbamide made against Mr Ruprecht in a letter from E.A. Korolev and included in the investigator's report (Case file vol. 17 pp. 241-249) given that, according to the allegation, the offence had ended on 10 March 2012 whereas the letters included by the investigator concern more recent periods and events unrelated to the crime.

The evidence of the witness L.V. Shatokhina, deputy head accountant at Togliattikhibank concerning the signature by her of a deposit agreement dated 5 June 2013 between Togliattikhibank and Morumbi Limited is unrelated to the charge and does not affect the proof of any of the circumstances of the case so the judge is not setting it out in his decision.

Having heard those involved in the proceedings and studied the evidence presented by them, the judge concludes that the guilt of the accused is fully proven by the cohesive evidence taken in its entirety and received in compliance with the requirements of the RF Code of Criminal Procedure and there is nothing to overturn it. The evidence presented by defence counsel and by PAO TOAZ's representatives does not refute the charge while the judge regards the accused's non-admission of guilt as a form of defence. There are no bases on which to dismiss the criminal case or to dismiss it in relation to any of the accused. The judge reaches these conclusions on the bases set out below.

On the grounds set out below the judge rejects the conclusions by defence counsel and representatives of PJSC Togliattiazot as to the need to dismiss the case on grounds envisaged under Article 24(1)(5) RF Code of Criminal Procedure due to the absence of any application by the victim.

Under Article 20(3) RF Code of Criminal Procedure, criminal cases involving a private/public prosecution are initiated only upon an application by the victim or the latter's legal representative, but are

not subject to dismissal in case of a settlement between the victim and the accused. Public/private prosecutions include criminal cases concerning offences under Article 159 RF Criminal Code where they have been committed by a member of the commercial organisation's executive body in the course of the exercise of that person's powers to run the organisation or in connection with the commercial organisation's entrepreneurial or other economic activity.

The current case was initiated on the basis of an application by a representative of JSC Uralchem which has been recognised as an victim. In the course of the examination of the case it has been established that JSC Uralchem became a shareholder in OJSC TOAZ from 1 July 2008, i.e. since the offence began.

According to the clarifications in paragraph 22 of resolution No. 55 of the plenum of the Russian Supreme Court dated 29 November 2016 "On the court judgment", where the case contains no applications to have the accused convicted of a crime referred to in Article 20(2) or (3) RF Code of Criminal Procedure, with the exception of cases envisaged under Article 20(4), the court shall explain to the victim or the latter's legal representative their right to make such an application to the court. An oral application by such persons is reflected in the record of the hearing. If no application is received from them then the court shall make an order (finding) dismissing the criminal case (criminal investigation) on the basis of Article 24(1)(5) RF Code of Criminal Procedure.

In the course of the court's examination of the criminal case, the victim Mr Sedykin, who has been a shareholder in OJSC TOAZ since 2005, submitted an application for the prosecution of all the criminal defendants for offences under Article 159(4) RF Criminal Code (Case file vol. 509 pp. 62).

As a result, the legal requirements for the existence of an application by the victim as grounds for initiating criminal proceedings and a criminal prosecution have been met.

The arguments by the defence and representatives of PAO Togliattiazot that the victim in the case did not recognised other shareholders is of no significance to the case. The application initiating criminal proceedings in relation to a public/private prosecution is a right but not an obligation on the part of the victim. Hence there are no grounds for recognising as victims other shareholders who have not declared any infringement of their rights.

There are no grounds to dismiss the criminal case in relation to the expiry of the limitation period for prosecution as all the accused are fleeing prosecution and are on the missing persons list. Under article 78(3) RF Criminal Code, the limitation period is suspended if the offender evades investigation or the court.

The court rejects the application by the defence counsel and representatives of PJSC Togliattiazot regarding the admissibility of the evidence of the victim Ye.Ya. Sedykin and of the witnesses A.M. Denisov, Y.I. Popov and O.A. Antoshin who are unable to name the source of their information and also have reasons to slander the accused. In delivery of the judgment only the evidence of the said persons concerning events they were directly involved in has been used. Mr Sedykin's conviction of an offence against OJSC TOAZ, the arrest of Mr Antoshin on criminal charges potentially linked to the directors of OJSC TOAZ and Denisov's litigation against Togliattikhimbank cannot be regarded as grounds for their slander of the accused. The testimony of Sedykin, Ermizin, Denisov and Antoshin is substantiated by other evidence confirming its accuracy.

Defence counsel Mr Anisimov has declared the documents seized from the tax and legal firms FBK Grant Thornton, Norton Rose Fulbright, Freshfields Bruckhaus Deringer inadmissible, referring to the fact that these documents contain correspondence between counsel and lawyers and their clients. Under Article 450.1 RF Code of Criminal Procedure, such documents can be confiscated only following the initiation of criminal proceedings against counsel or the latter's inclusion as one of the accused.

Searches at the said companies were conducted on the basis of court orders and in the manner provided under Article 182 RF Code of Criminal Procedure. No infringements of the requirements of the RF Code of Criminal Procedure occurred in the conduct of the searches. Defence counsel's references to

the provisions of Article 450.1 RF Code of Criminal Procedure are not relevant as the searches were conducted in 2015 while Article 450.1 was introduced into the RF Code of Criminal Procedure in 2017.

The court dismisses the references by defence counsel to the request from the Westminster Magistrates Court, United Kingdom for the provision of additional information in the case of the extradition of A.V. Makarov and V.N. Makhelai, which sets out the evidence and opinions of various people concerning the unsubstantiated prosecution of V.N. Makhelai and to the decision of the Westminster Magistrates Court, United Kingdom of 8 December 2016 refusing to extradite Mr Korolev to the Russian Federation because of doubts concerning the grounds for the prosecution. The request and decision of the UK court are procedural documents. The testimony and opinions of people questioned by the Westminster court also has no relevance to the current criminal case as the Russian courts gave the Westminster court no instructions concerning their questioning. The opinion and findings of a foreign court in an interim procedural document does not have prejudicial effect on the Russian courts. Under article 473.1 RF Code of Criminal Procedure only the sentence and ruling of a foreign court concerning the confiscation of income located in the Russian Federation which is the proceeds of crime is enforceable in the Russian Federation.

For the reasons given below the court dismisses the arguments of defence counsel and the representatives of PJSC Togliattiazot to the effect that the findings of the experts Valentey and Semilyutina are inadmissible in evidence.

PJSC Togliattiazot's defence and representatives have argued that the findings of the experts Valentey and Semilyutina of 15 June 2015 and the testimony of the expert Semilyutina are inadmissible on the following bases: the experts have gone beyond the parameter of the questions they were asked; in the course of producing their examination the experts committed numerous errors in terms of methodology, the facts and the arithmetic; the legal expert Ms Semilyutina, not having specialist knowledge in the area of economics, during questioning failed to explain her findings in contravention of Article 205 RF Code of Criminal Procedure and in fact altered the expert conclusions as to the cost of the ammonia and carbamide OJSC TOAZ had sold to Nitrochem. Nor were the new conclusions by Semilyutina confirmed by Valentey, the expert economist; the conclusions of Valentey and Semilyutina contradict their very own conclusions in the findings dated 17 November 2014 which they completed in relation to Case No. A40-35382/13 before the commercial court; the experts Valentey and Semilyutina conducted expert research into the case before the commercial court and have expressed their opinion on the issues that have been the subject of expert examination under the current criminal case. For that reason, their repeat invitation to act as experts in relation to the criminal case is unacceptable.

In support of the conclusions concerning the inadmissibility of the findings of Valentey and Semilyutina, the defence has presented the findings of the experts Shamaev and Savitsky, Bogdanov and Melnikov, Kaminsky, Alekseev, the testimony of expert Ilin and the decision of the commercial court in the application by OJSC TOAZ contesting the decisions of the tax authority, "Fertiliser" magazine and the evidence of the witness Mr Kazantsev.

For the reasons given below the court dismisses the arguments of defence counsel and the representatives of PJSC Togliattiazot on the inadmissibility of the findings of the experts Valentey and Semilyutina and the evidence from the expert Ms Semilyutina.

Under Article 75 RF Code of Criminal Procedure, evidence received in contravention of the requirements of the Code of Criminal Procedure is inadmissible.

The integrated economic and legal expert examination was prescribed by order of the investigator under Article 195 RF Code of Criminal Procedure. The defence counsel, victim and victim's representative have been made aware of the order prescribing an expert examination. The defence counsel, victim and victim's representative have been made aware of the experts' findings. In terms of their form, the experts' findings meet the requirements of Article 204 RF Code of Criminal Procedure. Thus the expert examination has been prescribed and conducted in accordance with the requirements of the RF Code of Criminal Procedure.

Under Article 70(2) of the RF Code of Criminal Procedure, an expert is not permitted to participate in criminal proceedings where the circumstances envisaged in Article 61 RF Code of Criminal Procedure exist. Their previous participation as an expert or specialist in the criminal proceedings is not grounds for their rejection.

If the criminal procedure law does not permit the repeat participation of an expert in the criminal proceedings then neither is the expert's previous involvement in the commercial case an obstacle to the involvement of experts in the criminal proceedings, given that the fact to be proven in the commercial case is not the same as the fact to be proven in the criminal case. Apart from their personal opinion, defence counsel have produced no evidence of the experts' interest in affirming their conclusions in the commercial case or in the outcome of these criminal proceedings. PJSC Togliattiazot's defence and representatives' disagreement with the experts' conclusions is not something that could be qualified as a procedural infringement and could result in the experts' findings being inadmissible.

For the reasons set out below, the judge dismisses the defence's findings that, in making their calculations, Valentey and Semilyutina took account of the shipments under the cargo customs declarations for January 2008, the shipment of output under which could occur at the end of 2007 i.e. outside the temporal parameters set in the investigator's order prescribing the expert examination. The experts Valentey and Semilyutina researched prices for the output shipped to Nitrochem between 1 January 2008 and 31 December 2011. According to the indictment, the period of the defendants' criminal activity is set as being between 12 November 2007 and 10 March 2012. Thus, the end of 2007 also lies outside the period in which the crime was committed, and the output shipped to Nitrochem during this period has been stolen.

The defence has argued that the experts Mr Valentey and Ms Semilyutina summarised the difference in prices only in relation to those cargo customs declarations which recognised the OJSC TOAZ price as being lower than the market, but did not take into account that, in many of the declarations, the OJSC TOAZ price exceeded the market prices. The victim is not alleging theft of that part of output for which experts recognised the price as being above the market price and hence defence counsel's conclusions have no relevance to the case. For the same reason, defence counsel's conclusions that OJSC TOAZ supplied output for export not just to Nitrochem but to other companies have no relevance. The victim is not alleging the theft of output supplied to other legal entities and the public prosecutors have excluded from the indictment the supplies that were erroneously considered.

The specialists' findings and testimony presented by the defence do not contradict the findings of the experts Valentey and Semilyutina but are simply their opinions on the issue of the definition of the market prices for ammonia and carbamide. The court assesses this as set out below. The different approaches to the definition of the market price on one or other kind of good are the subjective opinions of the authors of the research, based on their knowledge and experience.

In order to determine the market prices, the experts, Mr Valentey and Ms Semilyutina applied the comparable uncontrolled price method which is based on a comparative approach envisaged in Article 40 of the RF Tax Code.

The provisions of Article 40 of the RF Tax Code on the ways of determining market prices are consistent with other pieces of legislation - the law "On valuation activities in the RF" and the federal valuation standard "General concepts of valuation, approaches to valuation and requirements in relation to the conduct of a valuation" (FVS No. 1). Article 40 of the RF Tax Code sets out the general and legally defined ways (methods) of defining market prices that may apply and are applied in practice in different areas and spheres, not just in tax cases.

The experts established the consistency of the ammonia and carbamide prices at which OJSC TOAZ sold its output to Nitrochem with market prices, meaning they compared the OJSC TOAZ price with the price at which this output was sold by the producer on the open market in the normal course of business. Article 40(5) RF Tax Code specifically refers to the formation of prices on the open market for goods and services, and therefore the provisions of Article 40 RF Tax Code may be applied when defining the market price not only in cases relating to the payment of tax.

Pursuant to Article 40(11) RF Tax Code, official sources of information about market prices for goods, workers or services and market quotations are used in the determination and acknowledgement of market prices for goods, works or services.

For the experts the sources of information concerning market prices have been the FMB magazine and “Promyshlennye Gruzy” [lit. Commercial Cargoes]. FMB magazine is published by the Argus company which is recognised by numerous existing commercial court decisions and in the materials for the present case as the authoritative and official source of market prices for the conduct of expert investigations. Apart from the FMB magazine, the experts used the “Promyshlennye Gruzy” magazine and customs statistics data as alternative sources of information to determine market prices. The specialist Mr Kaminsky, who was questioned at the request of defence counsel, also noted the possibility of using customs statistics data to determine market prices for goods. Customs statistics are official and are created on the basis of cargo customs declarations and information about specific transactions. Cargo customs declarations contain all the information necessary to determine the value of shipped output and for that reason the use by the experts Mr Valentey and Ms Semilyutina of OJSC TOAZ’s cargo customs declarations to determine the organisation’s prices for its output is perfectly reasonable.

Under Article 309 RF Tax Code, obligations must be properly fulfilled in accordance with the terms of the obligations and requirements of the law, other pieces of legislation and, in the absence of such conditions and requirements, in compliance with normal practice or other requirements normally imposed. Transactions infringing the requirements of the law or other piece of legislation are void under Article 168 RF Tax Code. Thus in the performance of a transaction, the parties must comply not just with the terms of the agreement and of civil legislation but also with the requirements of other laws and pieces of legislation.

Transactions between OJSC TOAZ and Nitrochem were export transactions and are governed by the customs legislation. The possibility of using information concerning the clearance date from cargo customs declarations to determine the value of the goods is consistent with the provisions of Russian Federation customs legislation.

Thus, under Article 11(1)(23) of the Customs Code of the Russian Federation, which applied until 2010 and then in the transition period from 2010 to 2015, the clearance of goods is done by the customs authorities and documented in a licence allowing interested parties to use and/or dispose of the goods in accordance with the customs regime.

Under Article 4(1)(5) of the Customs Code of the Customs Union that existed between 2015 and 2017, the clearance of goods is done by the customs authorities and allows interested parties to use the goods in accordance with the terms of the declared customs procedure or in accordance with the terms imposed for separate categories of goods not subject - under this Code - to placement under customs procedures.

Under Article 2(1)(6) of the Customs Code of the Eurasian Economic Union that currently exists, the clearance of goods is done by the customs authorities, following completion of which interested parties are entitled to use the goods in accordance with the terms of the declared customs procedure or in accordance with the terms imposed for separate categories of goods not subject - under this Code - to placement under customs procedures.

Under Article 132(3) of the RF Customs Code, Article 190(7) of the Customs Code of the Customs Union and Article 111(8) of the Customs Code of the Eurasian Economic Union, from the moment of its acceptance/registration the customs declaration becomes a document that evidences the facts and has legal weight.

Registration of the customs declaration and clearance of the goods by the customs authority is the final stage of the export transaction, following which the interested party is entitled to use the goods in accordance with the declared customs procedure (regime). The parties to the agreement or contract, i.e. OJSC TOAZ and Nitrochem, are among the interested parties.

Article 138(1) of the RF Customs Code that existed during the period relating to the charge permits a temporary declaration to be made upon the export of Russian goods from the customs area of the Russian

Federation where, in relation to these goods, it has not been possible to provide the exact information required for customs clearance.

Under Article 138(2) of the RF Customs Code, the declarer is, following the actual export of the Russian goods out of the customs area of the Russian Federation, obliged to submit one or more full customs declarations on all goods exported beyond the customs area of the Russian Federation. The deadline for submission of a customs declaration during the period relating to the charge was between 90 days and two months from the day after the date the last consignment of goods was actually taken out of the RF customs area.

Under Article 138(2) of the RF Customs Code, the date of commencement of the delivery period is deemed to be the date of acceptance by the transport operator (the initial transport operator where the carriage of the goods involves their transfer (transshipment) onto a different means of transport) of the goods for export beyond the Russian Federation customs area.

Under Article 138(5) of the RF Customs Code, the rates of customs excise duty are applied on the day the goods are actually exported out of the Russian Federation customs area. The day the goods are actually exported out of the Russian Federation customs area is deemed to be the date the customs authority located at the place where the goods leave the RF customs area makes a record allowing the departure of the goods in the transport (shipping) or other documents.

Under Article 138(6) of the RF Customs Code, customs excise duty is paid upon the presentation of a temporary customs declaration and is based on the rates applicable on the date the temporary customs declaration was received. If the amount of customs excise duty payable increases as a result of information being updated and /or an increase in the rates of customs duty applicable as a result, the additional payment of customs excise duties shall occur upon submission of the full customs declaration.

It follows from the said provisions of the RF Customs Code, that commencement of the supply of the goods is deemed to be the day the goods are accepted by the transport operator while the day the goods are actually exported out of the Russian Federation customs area is deemed to be the date the customs authority makes a record allowing the departure of the goods in the transport (shipping) or other documents. In the present case, it follows that the date the goods were actually exported should be regarded as the date the customs authority stamped "clearance approved" in the cargo customs declarations.

The size of the duty is based on the value of the goods. The legislator also links final amount of customs duty due for payment on the export of goods from the Russian Federation to the time limit for submission of a full customs declaration. Under the legislation payment or top-up payment of customs duties and charges must be made based on the exchange rate on the date the full (final) customs declaration is submitted. In this way, the final value of the exported goods is determined in the full customs declaration on the date the goods are actually exported.

Furthermore, under Clause 5.2 of the contracts between OJSC TOAZ and Nitrochem, the total value of the contracts is ultimately determined upon all shipments being completed.

From what is set out above we can conclude that the legal consequences of the contracts between OJSC TOAZ and Nitrochem, meaning the right to use the goods in accordance with the declared customs procedure and completion of all settlements under the contracts upon the goods being shipped outside the customs borders of the Russian Federation take effect once the final customs declaration has been submitted and the final amount of duty paid. Shipment of output to Nitrochem was completed specifically upon these items occurring.

Thus the experts' comparison of OJSC TOAZ prices with the market prices on the date the goods cleared customs in the cargo customs declaration, meaning the date the transaction (shipment) was actually performed does not contravene applicable legislation. In their calculation of the value of the output supplied the experts consequently used the dollar rate on the date the transactions were actually performed.

In their determination of the market price, the experts Mr Valentey and Ms Semilyutina correctly ignored OJSC TOAZ's prices for bulk ammonia and carbamide for the reasons set out below. Firstly, TOAZ's prices were outside the scope of the expert valuation. Secondly, almost 100% of OJSC TOAZ's exports were to a single purchaser, Nitrochem. This circumstance does not allow OJSC TOAZ's prices to be taken into account alongside the prices of other producers in the determination of the market price as this will distort the real picture of price formation on the open market. At the same time, the experts reasonably applied an adjustment to the prices for OJSC TOAZ's output for export to the Baltics and on FSA terms at Khimzavodskaya, from the supply location FOB Yuzhny in order as far as possible to bring the research method in line with the actual situation in which OJSC TOAZ was operating, given that OJSC TOAZ sold virtually the entire volume of its output via the port of Yuzhny. Thus the experts researched a particular segment of the chemical fertiliser market and the terms on which OJSC TOAZ sold most of its output to Nitrochem.

For the reasons given below the court dismisses the arguments by PJSC Togliattiazot's defence and its representatives to the effect that the findings of the experts Valentey and Semilyutina unjustifiably used spot prices for a comparison with OJSC TOAZ's prices, which are contractual and therefore significantly lower than the spot prices.

In their review of the disputes between PJSC Togliattiazot and the tax authorities, the commercial courts looked into the methods of "Argus Media" according to which goods consignments which must be shipped within 30-40 days of entry into the transaction are sold at spot prices and spot volumes are sold on a cash basis with no deferral of payment. Large consignments of products are normally sold under contracts and delivered within a minimum of three months. Reference is made to this in the decision of the Ninth Commercial Appeal Court dated 11 July 2017 (Case file vol. 496 pp. 55-56).

The contractual price is the price set in the contract for its entire term. If supplemental agreements alter the price during the term of the contract, this means it is no longer a contractual price. In order for the price to be recognised as contractual, there also needs to be a direct reference in the contract to the entire volume of goods to be supplied. The contracts between OJSC TOAZ and Nitrochem referred to a ballpark volume of goods while specific dates and shipment volumes were agreed by the parties additionally. The prices for the output were set in the supplemental agreements. At the same time, the contracts between OJSC TOAZ and Nitrochem were not always made for a year, as the defence witnesses have alleged, but were frequently renewed. Thus contract No. 643/00206492/08056 of 29 May 2008 for the supply of ammonia was renewed until March 2011 (Case file vol. 98 p. 11), contract No. 643/00206492/08122 of 22.12.2008 was renewed until 28 February 2010 (Case file vol. 98 pp. 57, 59), contracts No. 643/00206492/09049 of 24 April 2009 (Case file vol. 98 pp. 61-64) and No. 643/00206492/10054 of 11 May 2010 (Case file vol. 98 pp. 140-143) were made for seven months, contract No. 643/00206492/10088 of 17 August 2010 was made for three years and three months (Case file vol. 98 pp. 89-92) and contract No. 643/00206492/10032 of 1 March 2010 was renewed until 31 December 2011 (Case file vol. 98 pp. 120).

Furthermore, OJSC TOAZ adjusted the prices on its output as necessary. Thus in July 2008 different prices were set for different periods on carbamide (Case file vol. 98 p. 30), the prices for July 2009 under two contracts were set differently for different periods (Case file vol. 98, pp. 51 and 68), prices for June and May 2010 varied for different delivery points (Case file vol. 98 pp. 113 and 139), for September 2010 a different price was set not just for different delivery points but for different delivery periods (Case file vol. 98 p. 116). Prices for ammonia for December 2010 and October 2011 were set differently for different periods (Case file vol. 98 pp. 87 and 163).

Under Clause 5.1 of all contracts for the supply of ammonia and carbamide between OJSC TOAZ and Nitrochem, the prices on output depend on the situation on the global market and are finally agreed by the parties by supplemental telexes, faxes or by email.

Thus, in setting the prices for a specific period of supply in supplemental agreements, OJSC TOAZ was able to reflect global market trends within a short space of time and in fact adjusted prices as required.

Furthermore, in the e-correspondence between OJSC TOAZ and Nitrochem discussed below there are frequent instances of the parties postponing product deliveries to different months outside the term of the monthly supplemental agreements or of setting different prices for extra consignments of goods to be delivered. At the same time, the changes to the supply periods and prices are not reflected in the supplemental agreements. This contradicts the testimony of the specialists for the defence to the effect that the only permitted price source for OJSC TOAZ's output is the supplemental agreements to the contracts.

Under Clause 2.1 of all contracts for the supply of ammonia and carbamide between OJSC TOAZ and Nitrochem, the goods must be supplied in equal consignments within the term of the contracts. The exact supply periods are agreed by the parties on a supplementary basis.

As follows from the e-correspondence between OJSC TOAZ and Nitrochem, in the course of a month the parties agreed dates for the supply of product consignments to different destinations and in different volumes.

OJSC TOAZ entered into monthly agreements with Nitrochem consistent with the notion of spot deliveries. Cash payment is too specific a condition when it comes to the purchase of chemical output from the manufacturer for this condition to be used in this case. Cash payment is typical of retail or tiny consignments of goods.

Payment conditions are envisaged in Clause 6.1 of all contracts for the supply of ammonia and carbamide between OJSC TOAZ and Nitrochem. Based on these terms Nitrochem pays for the output within 80-90 days of the date of shipment either by way of an irrevocable letter of credit envisaging a 100% prepayment or payments under the letter of credit are made upon production of the shipping documents, the time limit for production of the shipping documents being no more than 45 days from the date of shipment.

In the course of the examination of the criminal case it has been established before the court that Nitrochem paid for the output by way of a letter of credit. This is confirmed by correspondence between OJSC TOAZ and Nitrochem on the issue of a letter of credit and by the testimony of witnesses Kazachkov, Albekova, Burlakova, Sharipova and A.S. Titov.

A letter of credit is a monetary instrument containing an instruction to pay a certain sum of money to a physical person or legal entity on the terms set out in the document. The letter of credit payment method is a form of cash-free settlement for goods and services where the supplier's bank pays for documents produced by the supplier regarding the shipment of goods or supply of services out of funds belonging to the payer and held on its settlement account. When a letter of credit is issued a specific sum of money is reserved at the purchaser's bank guaranteeing payment to the seller of the output to be supplied. This form of payment is not a payment deferral. The SWIFT messages for 2008 contain notes by Togliattikhibank's economist to the effect that the monies received from Nitrochem are advance payments for output (Case file vol. 458 pp. 137, 140, 143, 146 etc.). Consequently, the form of settlement between OJSC TOAZ and Nitrochem can also be regarded as a payment term typical of spot transactions.

Thus the process and time limits for setting prices on output for Nitrochem, the process of creating individual consignments of output and the method of payment for the goods allows us to conclude that transactions between OJSC TOAZ and Nitrochem fall fully within the notion of spot transactions, while the comments by the specialist Ilin to the effect that the relations between OJSC TOAZ and Nitrochem in the period 2007-2012 were contract-based are theoretical, based on a formal interpretation of the texts of the contracts and supplemental agreements without taking into account the actual characteristics of the relations between these legal entities. For that reason, the clarifications by the specialist Ilin to the effect that a spot consignment of ammonia is, as a rule, a consignment of 5000 tonnes cannot be taken into account. Any resolution of the issue of whether the transaction is a spot transaction needs to take into account not just the volume of the consignment but, above all, supply terms such as the price formation process, delivery timeframes, payment terms and other factors worthy of attention.

The circumstances described support the conclusions of the experts Mr Valentey and Ms Semilyutina regarding the spot nature of the transactions between these legal entities and the absence of grounds for the application of discounts to the consignment volume.

The conclusions of the defence and of PJSC Togliattiazot, to the effect that for several months the experts determined the market prices based only on one or two transactions a month, cannot be taken into account. Any market has periods of activity and periods of decline. The resulting fluctuation is reflected in the market price level. As is evident from the experts' findings, these fluctuations have also been taken account of by the experts Mr Valentey and Ms Semilyutina given that in different months the price level varied in line with market activity. As a result, the experts' conclusion as to the impossibility of establishing the market price level for a particular month would not be justified if transactions actually occurred within that month and the transaction prices are shown in the materials the experts used would be unjustified.

For the reasons set out below the court ignores the conclusions by the defence and PJSC Togliattiazot representatives to the effect that the research conducted by Valentey and Semilyutina is inconsistent with the Method for conducting an expert investigation associated with the determination of the market price (value) of anhydrous ammonia under GOST [State Standard] 6221-90, published in 2011 by decision of the Scientific and Methodological Board of the Russian Federation Centre of Forensic Examination under the RF Ministry of Justice. This Method is not a legal regulation or document subject to mandatory use by experts when conducting their expert examination. Finally, there is a reference to the experts having used the Method in the production of their expert examination. To what extent and in the investigation of which circumstances they applied this Method was a matter for the experts themselves.

The conclusions by the defence and PJSC Togliattiazot representatives concerning the characteristics of OJSC TOAZ's output, which must be taken into account in any comparison of OJSC TOAZ prices with those of other manufacturers, are groundless. They attribute these "unique" characteristics to the transport of ammonia by pipeline, the quotations for the transport of ammonia across Ukraine, the low yield in relation to the processing of ammonia, the limited volume of its own storage facilities, the unbroken nature of ammonia production and the need for continuous sales of the ammonia produced. All these circumstances must be taken into account in the formation of the enterprise's production plan and, as the witnesses Suslov, Knapp, Miloserdova, Petrunin, Albekova and others have shown, they were reflected in planning OJSC TOAZ and PJSC TOAZ's activity. These witnesses' assertions of the existence of problems with the transport of ammonia via Ukraine are unsubstantiated. In the decision of the Moscow Commercial Court dated 15 March 2017 in Case No. A40-243849/16-108-2201 it is specifically noted that for 2011 the volume of ammonia transported by pipeline and agreed by the Russian-Ukrainian working group came to 1,800,000 tonnes of ammonia. In fact, in 2011 OJSC TOAZ transported 1,671,124 tonnes of ammonia, significantly less than the planned volume (Case file vol. 496 p. 70). Thus, OJSC TOAZ did not itself use the available option of transporting ammonia by pipeline in the absence of obstacles on the part of Ukrainian enterprises. The circumstances set out above allow us to conclude that in 2007-2011 there were no fundamental differences between OJSC TOAZ and any other chemical company capable of affecting the prices of its output.

The defence and PJSC Togliattiazot's representatives, and specialists Kaminsky, Alekseev and Ilin have argued that the experts Valentey and Semilyutina need to have used a range of market prices and not the average market price. At the same time, it should be borne in mind that any price within that range is a market rate. These arguments cannot be taken account of for the reasons set out below. If we accept the logic of the said people then there can be no non-market prices as the range of market prices will always be the gap between the lowest and highest extremes on the market. In that case, whatever price goods are sold at on the market, that price will always be within the market range, whether it's its upper or lower limit. Given that approach the provisions of Article 40 RF Tax Code on the possibility of applying sanctions to taxpayers where the price varies from the market rate by more than 20% lose any meaning. Article 40 RF Tax Code talks not about a range but about the market price level, meaning its average. Therefore the experts Valentey and Semilyutina justifiably determined the market price average over certain periods and compared these with OJSC TOAZ's prices.

The arguments that, in carrying out their expert examination on Commercial Case No. A40-35382/13, Valentey and Semilyutina concluded that OJSC TOAZ's prices were not inconsistent with the market prices in every single month of 2010, but that in producing their expert examination for this criminal case, they concluded that OJSC TOAZ's prices were inconsistent with market prices in every month of 2010 must be ignored for the reasons set out below.

The experts' conclusions depend on what questions they have been asked and what materials they have been given for investigation.

The tax authorities, in investigating OJSC TOAZ, did not have the information that came out in the course of the preliminary investigation, and examined separate periods of OJSC TOAZ's business activities. The subject of examination by the commercial courts was a review of the findings of the tax authorities as to whether OJSC TOAZ had committed any tax infringements and not a clarification of issues being examined in the current criminal proceedings. Had the tax review uncovered a price disparity over several months of the accounting period then the commercial courts would also have reviewed the legality and grounds for the additional accrual of taxes specifically for these periods. The job of the commercial courts was not to establish, in the actions of OJSC TOAZ employees or Nitrochem, any other tax infringements or elements of an offence, to establish the motives and objectives for the adoption of decisions by their officers, or to evaluate the actions of specific OJSC TOAZ and Nitrochem officers from the point of view of criminal law. The economic and legal expert examination in relation to this criminal case was intended for a more extended period of time and taking into account the additional circumstances that became known to the investigating body in the course of the preliminary hearing. Taking these circumstances into account, the investigating authority presented the experts with materials allowing the experts to reach conclusions that differed from their conclusions in the findings relating to the commercial case, including as to the volumes of output supplied to Nitrochem and their prices. For that reason it is impossible to accept the defence's conclusions that the decision of the commercial courts as to the consistency of OJSC TOAZ's prices with market prices in the given periods have prejudicial effect for the present case. At the same time, defence counsel argue that the guilt of parties uninvolved in the review of the commercial cases, meaning the criminal defendants, cannot be established by decisions of the commercial courts. The commercial courts have not established that specific people are guilty of the sale of ammonia and carbamide to Nitrochem at reduced prices. The commercial courts have merely reviewed the arguments of the tax authorities and OJSC TOAZ's objections to them. Decisions by the commercial courts are only relevant to the current case to the extent the courts have reviewed the arguments of the tax authorities as to the inconsistency of OJSC TOAZ's prices with market prices.

Defence counsel's arguments that the experts Valentey and Semilyutina have not indicated the direction in which OJSC TOAZ's prices differ from market prices are not compatible with the text of the findings. The experts' findings indicate that OJSC TOAZ's prices differed from the market prices in that they were lower (Case file vol. 296, p. 188).

The arguments by the defence and PJSC Togliattiazot's representatives to the effect that, during questioning, the legal expert Semilyutina illegitimately altered the experts' conclusions in the findings and that the economics expert Valentey failed to confirm Semilyutina's new conclusions cannot be taken into account.

Under Article 205 RF Code of Criminal Procedure, experts may be questioned to clarify the findings they have provided. During the preliminary hearing, the expert Semilyutina was questioned and clarified the findings by reference to the technical mistakes made by the experts. Semilyutina's explanation contains no fresh conclusions. The experts' conclusions are that OJSC TOAZ's prices differed from market prices in that they were lower and this conclusion remains unchanged following the questioning of Semilyutina. Semilyutina merely referred to mathematical and technical errors which did not require expert knowledge in the field of economics to remedy. The fact that Valentey did not confirm Semilyutina's explanation is of no significance to the case as Semilyutina took part in the conduct of the expert examination and had the necessary information to explain the errors made. The questioning of Semilyutina was conducted according to the requirements of Articles 189, 190 and 205 of the RF Code of Criminal Procedure. There is therefore no basis for having her testimony declared inadmissible evidence.

The testimony of the witnesses Mudrova, Shevlyakova, Lipilina, Yudina and Kolchanaeva on the procedure for drawing up cargo customs declarations for OJSC TOAZ's output does not contradict the findings of experts Valentey and Semilyutina.

The specialists Bogdanov and Melnikov have investigated the supplies of output to Nitrochem in 2002-2004 which do not figure in the indictment and for that reason their findings are of no relevant to the case.

In evaluating the findings of the experts Valentey and Semilyutina as unfounded and not consistent with contemporary methodology, the specialists Shamaev and Savitsky, Alekseev, Kaminsky and Ilin went beyond the authority of a specialist.

The explanations and opinions of the said specialists on the consistency of OJSC TOAZ's prices with the market rate are their subjective opinion and do not contradict the conclusions of Valentey and Semilyutina.

The testimony of the witness Kazantsev regarding the circumstances of the preparation by them of findings relating to the tasks of the commercial court and the investigator may be of relevance to an evaluation of the relations with Emelyantsev but do not show that the experts Valentey and Semilyutina conducted an expert investigation into the current criminal case under the influence of someone else.

Valentey has a PhD in Economics and Semilyutina is a Doctor of Legal Sciences. Both have an extended period of service as experts. The competence and experience of the experts is not in doubt. The experts' conclusions are based on the case materials containing everything necessary for an investigation of the information. The methods used, the laws and regulations, the academic and methodological literature, the data sources concerning global prices and the course of the investigation by the experts are set out in detail in the findings, which allows us to examine the justification and accuracy of their conclusions. There are no contradictions in Semilyutina's findings or testimony. Furthermore, the conclusions of the experts Valentey and Semilyutina concerning the non-compliance of OJSC TOAZ's prices with market prices is supported by other evidence, an analysis of which is given below. Based on the arguments set out, the judge concludes that the findings of the integrated economics and legal expert examination of 15 June 2015 is relevant and admissible evidence, the issue of the consistency of OJSC TOAZ's prices with market prices does not require an additional or repeat expert examination and the testimony of the witnesses does not contradict the experts' findings.

The arguments by the defence and PJSC Togliattiazot's representatives to the effect that the prices for OJSC TOAZ's output were set not by the criminal defendants but by the relevant services of OJSC TOAZ in the course of negotiations with Nitrochem is completely refuted by the evidence investigated in court.

The witnesses Vinogradov, Knapp, Miloserdova, Ignateva, Suslov, Albekova, Vorobev and Kryukov in court and the witnesses Sudnikova and Tarasenko at the preliminary hearing have shown that the prices Nitrochem was charged for OJSC TOAZ's output were created collectively taking into account the specifics affecting OJSC TOAZ's production process and based on the results of negotiations with the purchaser.

The witness Sharipova demonstrated that the prices Nitrochem was charged for OJSC TOAZ's output were set by the head of the enterprise after agreement with the interested services.

The witnesses P.I. Ivanov, P.P. Petrov and Orlova, as well as the witness Tarasenko demonstrated in court that V.N. Makhelai, S.V. Makhelai and Korolev had set the prices for OJSC TOAZ's output.

The witness Vorobev demonstrated that witnesses Petrov and Orlova, whose identity is being kept secret could be the witnesses Tarasenko and Sudnikova. The defence, referring to the practice of the Amur Regional Court, considers the questioning of the same witnesses under their false names and under pseudonyms is a breach of the requirements of the RF Code of Criminal Procedure and leads to that testimony and others being inadmissible. In evaluating the arguments of the defence and the testimony of the the witness Mr Vorobev in this regard, the judge assumes the following:

Where the circumstances envisaged in the RF Code of Criminal Procedure exist under which the identity of a witness is kept secret, the criminal procedure legislation does not prohibit the questioning of the same witness in their normal standing. There are often cases in which both the defence and the prosecution are certainly aware that a certain person has information on the case and needs to be questioned about the circumstances of the offence. In an official interview that witness will not want to give evidence of, for example, the involvement of the suspect accused of the crime but will be prepared to give reliable evidence provided their name is kept secret. If such a witness is questioned at a preliminary hearing only as a secret witness, the defence will assume that the witness was never questioned and it is natural for them to make an application to the court for them to be questioned. Based on the defence's position in this case, in order not to breach the requirements of the law on criminal procedure, that witness must declare during questioning that they have already been questioned as a secret witness and for that reason they are not entitled to give evidence as an official witness. If the court, aware of the false name of the secret witness, rejects the application for the latter to be questioned as an ordinary witness, then the court must indicate the reason for that refusal. Based on the defence's position, the court must give reasons for refusing the questioning of the witness by stating that the witness has already been questioned as a secret witness, thereby unjustifiably disclosing information about the latter, or refuse the questioning of the witness without giving reasons, leading to the judicial hearing being incomplete, with the consequences that flow from that. In that case, the very adoption of security measures in relation to the witness becomes pointless. From the arguments set out, there are no bases for disclosing the identity of the witnesses Petrov and Orlova simply in order to confirm or rebut the defence's suspicions.

The witness Vorobev's conjecture as to the coincidence of the identities of Sudnikova, Tarasenko, Petro and Orlova has no relevance to the case. The identity of the witnesses Petrov and Orlova is being kept secret not because anyone has threatened them but for other reasons. The witness Vorobev gives reasons for his suggestions in that apparently certain persons acting on behalf of Uralchem suggested that he provide false evidence in the case and threatened him after he refused. The testimony of the witness Vorobev in no way differs from the evidence of tens of other OJSC TOAZ employees specifically in relation to the details of the production process at OJSC TOAZ, the collective setting of prices for output, the absence of any interdependence between OJSC TOAZ and Nitrochem etc. The witnesses Vinogradov and Suslov openly argue, for example, that the actions of the victim JSC Uralchem are ostensibly an attempt to illegally take control of JSC Togliattiazot. At the same time, none of JSC Togliattiazot's employees has argued that JSC Uralchem representatives put any pressure on them. Here, doubts arise as to the reliability of Vorobev's testimony but it does not appear possible to verify Vorobev's testimony as to pressure being exerted on him. The impossibility of verifying Vorobev's testimony means that it is impossible to use his testimony here.

For an evaluation of the remaining testimonies of the witnesses Vinogradov, Kryukov, Knapp, Miloserdova, Ignateva, Suslov, Albekova, Vorobev, Sudnikova, Tarasenko, Sharipova, P.I. Ivanov, Petrov and Orlova we have to use objective evidence.

The reason for entry into contracts supplying ammonia to Nitrochem on FOB Yuzhny terms was, according to Clause 12.5 of the contracts, a long-term agreement for the purchase and sale of ammonia dated 1 January 2001 between OJSC TOAZ and Nitrochem. OJSC TOAZ sets the terms of the long-term agreement, depending on Nitrochem. The following should be included in that term: Nitrochem shall be the exclusive purchaser of ammonia supplied by OJSC TOAZ for export for 20 years; in case of OJSC TOAZ's refusal to perform its obligations under this agreement, it is obliged to compensate Nitrochem for losses of USD 20,000,000 for every year remaining; when setting the prices for ammonia the lowest published prices in a four-week period shall be taken into account; Nitrochem shall determine the volume of ammonia intended for sale to other countries; the sale of ammonia at a price lower than the cost price shall not be an event of force majeure and shall not release OJSC TOAZ from performance of the agreement.

The defence and PJSC Togliattiazot's representatives doubt the existence of this agreement. E.G. Zivy has argued that he knows nothing about any long-term agreement between OJSC TOAZ and Nitrochem. The existence of the said long-term agreement between OJSC TOAZ and Nitrochem is confirmed by the testimonies of the witnesses Sudnikova, Denisova, Neplyuev, P.I. Ivanov and the evidence set out below.

Entry into a long-term agreement for the purchase and sale of ammonia between OJSC TOAZ and Nitrochem was approved at a meeting of the board of directors of OJSC TOAZ on 21 November 2000 (Case file vol. 436 pp. 88-90). The minutes of the meeting of the board of directors have been signed by the chair of the meeting V.N. Makhlai and the secretary V.A. Semenova. A version of the agreement in English was signed for OJSC TOAZ by A.V. Makarov and K.I. Tupeeva and for Nitrochem by Felix and Andreas Zivy (Case file vol. 507 pp. 1-20). A version of the agreement in Russian was signed for OJSC TOAZ by A.V. Makarov and for Nitrochem by Felix Zivy (Case file vol. 507 pp. 50-70). The witness K.I. Igumnova (Tupeeva) has identified her signature on the English version of the agreement. The English version of the agreement was been certified by the stamp of OJSC TOAZ's documentation office. The witness Kornelaeva has confirmed that she witnessed the signature of the translator S.N. Titov on the version of the long-term agreement translated into Russian. Furthermore, the long-term agreement is mentioned in a support agreement between Ameropa Holding, OJSC TOAZ and the European Bank of Reconstruction and Development (Case file vol. 260 pp. 38-39), in the OJSC TOAZ letter of introduction (Case file vol. 306 p. 49) and in the credit agreement between OJSC TOAZ and the Black Sea Bank of Trade and Development (Case file vol. 393 p. 146). An English version of the long-term agreement (Case file vol. 259 pp. 35-59) was discovered during a search at Freshfield Bruckhaus Deringer, who were providing OJSC TOAZ with legal support, which was identical to the English version of the agreement presented to the court by JSC Uralchem's representative, including the handwritten remarks on it. The said evidence, taken as a whole, is sufficient to conclude that this agreement genuinely exists and that the English and Russian versions of the long-term agreement presented by JSC Uralchem's representative are authentic. The evidence of the witness Tuyusheva to the effect that the English version of the agreement may be certified by her signature is of no significance to the evaluation of this evidence given that her testimony does not refute the fact that this agreement was entered into and does not question the authenticity of the text of the agreement.

The judge dismisses the argument by defence counsel Tikhomirova on the inadmissibility of the versions of the long-term agreement presented by JSC Uralchem's representative due to their origins being unknown. JSC Uralchem representative Ermizin explained that he received the versions of the long-term agreement from the witness Mr Petrov whose identity is being kept secret. The witness P.I. Ivanov, whose identity is being kept secret, and who had a relationship with OJSC TOAZ has also during questioning presented the investigator with a copy of the long-term agreement in Russian. The origins of the copies of the long-term agreement existing in the case are known because there are no grounds to declare them inadmissible evidence.

The testimony of the witnesses Matveev, Shuikov, Kolgan, P.I. Ivanov, Petrov, Orlova and of the witness Tarasenko in court was received in compliance with the requirements of the RF Code of Criminal Procedure, is supported by other objective evidence and is therefore relevant and admissible evidence. The correctness of the witness Matveev's conclusions - concerning the disparity between the prices for OJSC TOAZ's output supplied to Nitrochem in 2008-2011 and market prices - during the conduct of the expert examination at the request of the tax authority, and the testimony of the witnesses Kolgan, Shuikov, P.I. Ivanov, Orlova and Tarasenko in court are supported by the decisions of the commercial courts which have come into effect.

The term - envisaged in the same long-term agreement - regarding the application of the lowest prices possible on shipments of ammonia to Nitrochem was in fact implemented by members of a criminal gang in the commission of a crime. This fact is supported by the evidence of the witnesses Matveev, Shuikov, Kolgan, P.I. Ivanov, Petrov and Orlova, and the witness Tarasenko in court, the report of the specialists from LLC Ekspert-GUM No. 48/06 dated 31 December 2005, the findings of the integrated economics and legal expert examination, the tax authority decisions presented by the public prosecutors holding OJSC TOAZ liable for the sale of output at understated prices, the decisions of the commercial courts in OJSC TOAZ's appeals against the decisions of the tax authorities, the letter of introduction to Ernst & Young which audited OJSC TOAZ, in which Korolev, Albekova and Miloserdova have confirmed that the fertiliser sale price between OJSC TOAZ and Nitrochem significantly differs from the prices published by the Firtikon think tank (Case file vol. 306 pp. 48-49) as well as other evidence set out below.

The testimony of the witnesses Vinogradov, Knapp, Sharipova, Miloserdova, Ignateva, Suslov, Albekova, Vorobev in court and the witnesses Sudnikova and Tarasenko at the preliminary hearing on

collective price setting is completely refuted by the e-correspondence between employees of Nitrochem, the Moscow branch of Ameropa and OJSC TOAZ. It also follows from this correspondence that there should have been and were no issues with the sale of OJSC TOAZ's output.

Thus, during a discussion of prices for February 2009 Vinogradov asks Ruprecht to increase the prices for carbamide to USD 140 but in the end A.V. Ivanov agrees to Ruprecht's suggestion of USD 135 (Case file vol. 251 pp. 163, 153, 152, 157).

In the course of a discussion with Vinogradov of prices for March 2009 Ruprecht stubbornly insists on his prices and agrees to increase the carbamide price by five dollars, but only on additional consignments (Case file vol. 254 pp. 45-51). At the same time, Ruprecht sends V.N. Makhelai a letter with a price proposal (Case file vol. 254 pp. 43-44). Ruprecht also clarifies with V.N. Makhelai how best to set the pricing policy and what V.N. Makhelai's wishes are as to the method of transporting the output. Ruprecht does not alter the prices indicated in the letter to V.N. Makhelai in the course of the correspondence with Vinogradov.

When setting the prices for April 2009 Ruprecht suggests prices of USD 195 for ammonia on FOB terms at Yuzhny, USD 145 on FCA Togliatti terms, and USD 145 for carbamide on FCA terms at Togliatti (Case file vol. 251 pp. 107). In a letter dated 19 March 2009 Vinogradov offers USD 195 for ammonia on FOB terms at Yuzhny, USD 150 towards Ventpils and USD 165 for carbamide on FCA terms at Khimzavodskaya (Case file vol. 251 pp. 111). However, in a letter dated 20 March 2009 Vinogradov agrees to USD 195 for ammonia on FOB terms at Yuzhny, i.e. at the price suggested by Ruprecht, reduces his price for carbamide on FCA terms at Togliatti (meaning Khimzavodskaya station) to USD 152, and lowers the price for ammonia on FCA terms at Ventpils to USD 140 (Case file vol. 251 pp. 113). In fact, Vinogradov agrees to Ruprecht's suggestion in that he only increases the carbamide price by seven dollars.

In the course of a discussion of prices for May 2009, Vinogradov agrees to the prices suggested by Ruprecht (Case file vol. 254 pp. 52-56).

In a discussion of the prices for June 2009 Vinogradov asks for the ammonia price to be increased to 160 dollars, referring to OJSC TOAZ's difficult financial situation, but Ruprecht only agrees to increase the price from 110 to 120 dollars, referring to the fact that a higher price would mean losses for Nitrochem (Case file vol. 251 pp. 203, 206).

During a discussion of the prices for July 2009 Ruprecht suggests 128 dollars for carbamide, Vinogradov, asks for 150 dollars but confirms the price at 132 dollars despite indicating that a price of 132 dollars would not cover OJSC TOAZ's production costs (Case file vol. 251 pp. 168, 176, Case file vol. 254 pp. 29). Ruprecht agrees to increase the price for carbamide to 150 dollars only from 15 July (Case file vol. 254 p. 30). In a letter of 19 June 2009 Ruprecht refers to low demand for ammonia at Yuzhny port but in a letter of 23 June 2009 asks OJSC TOAZ to do all it can towards a rapid delivery of ammonia to Yuzhny port (Case file vol. 251 pp. 168, 177), and subsequently even requests an additional amount of ammonia (Case file vol. 254 p. 33).

In a letter regarding the supply schedule for August 2009 Ruprecht refers to weak demand for ammonia while at the same time reporting that he can sell more and enquiring how much extra ammonia OJSC TOAZ is able to produce for export (Case file vol. 251 pp. 116-117). In a letter of 13 July 2009 Ruprecht again refers to weak demand for ammonia but at the same time again reports his willingness to sell more and enquiring how much extra ammonia OJSC TOAZ is able to produce for export (Case file vol. 251 pp. 121-122). In a letter of 16 July 2009 Ruprecht asks for an increase in carbamide and ammonia shipments and to that end asks OJSC TOAZ to launch additional equipment. In the same letter, Ruprecht suggests prices for August of 140 dollars for carbamide and 171 dollars for ammonia (Case file vol. 251 p. 133). In letters dated 17 and 21 July 2009, Vinogradov agrees to the prices suggested by Ruprecht and reports on problems launching a fourth ammonia production unit (Case file vol. 251 pp. 134, 135). In a letter of 21 July 2009 Ruprecht again laments the difficulties affecting product sales while at the same time insisting on the launch of an additional ammonia production unit as soon as possible (Case file vol. 251 p. 136). At the same time, the Russian tax authorities received information from the relevant Turkish authorities that the ammonia purchased from OJSC TOAZ at 171 dollars a tonne in August 2009 was sold

by Nitrochem to the Turkish company Yildiz Entegre Agac Sanaye Ve Ticaret A.S. for 282 dollars a tonne.

During the discussion of the schedule for September 2009 Ruprecht again expresses his dissatisfaction that OJSC TOAZ is too slow in sending the ammonia by pipeline to Yuzhny port and is reducing the volume of ammonia for Nitrochem, as a result of which its purchasers are encountering problems and Nitrochem could suffer losses (Case file vol. 252 pp. 17, 21). For September 2009 Ruprecht makes an exception and agrees to increase the ammonia price by 5 dollars but refuses to increase the carbamide price by a single dollar, from 149 to 150 (Case file vol. 254 pp. 72-74, 76, 79-80).

In the letter of 11 September 2009 Ruprecht reports a fall in the carbamide market but at the same time expresses certainty that he will sell all the carbamide OJSC TOAZ plans to supply for export. He also predicts a fall in the demand for ammonia while at the same time asking OJSC TOAZ to launch the sixth ammonia production unit and increase the rate at which ammonia is sent through the pipeline (Case file vol. 252 p. 4).

In the course of a discussion of prices for October 2009, the prices suggested by Ruprecht were increased by 8-12 dollars (Case file vol. 254 pp. 66-69).

During a discussion of the schedule for November 2009, Ruprecht refers to a fall in demand for ammonia and carbamide while at the same time indicating that for Nitrochem to enter into contracts with its purchasers for 2010 they need to be certain that within OJSC TOAZ the six ammonia production units and two carbamide production units - i.e. virtually all of them - are operating at full capacity (Case file vol. 252 pp. 2-3). Vinogradov responds that the prices offered by Ruprecht are loss-making for OJSC TOAZ, but accepts the price offered by Ruprecht for ammonia. Ruprecht increases the price for carbamide by eight dollars only in order that OJSC TOAZ can launch a second carbamide production unit and Nitrochem can increase its sales volume (Case file vol. 254 pp. 59-64).

In correspondence about the prices for December 2009 Ruprecht actually specifies to Korolev the prices to be set on ammonia and carbamide, having agreed to increase the price for carbamide by a mere four dollars and even that only on condition that OJSC TOAZ launches the second carbamide production unit (Case file vol. 251 pp. 138, 142, 144, 146). At the same time, in a letter dated 10 December 2009, Ruprecht suggests to Lyapunova that at least for once they should give OJSC TOAZ an incentive to launch the second unit by increasing the carbamide price by four dollars (Case file vol. 251 p. 148).

In a discussion of the prices for January 2010 Ruprecht tells Nitrochem employee Flavio Kirst what prices to set on OJSC TOAZ's output (Case file vol. 254 p. 108) which the latter does via the Moscow branch of Ameropa (Case file vol. 254 pp. 110-111). This price was subsequently fixed in a supplemental agreement between OJSC TOAZ and Nitrochem.

Prior to the prices being set for January 2010, Ruprecht sends V.N. Makhelai a letter on 29 December 2009 in which he refers to their talks in London. In that letter, Ruprecht asks V.N. Makhelai to review the position relating to Kiev and enter into a contract for the supply of ammonia by pipeline for 2010 and refers to Nitrochem having major ammonia supply contracts and to the hunt for suppliers leading to millions of dollars being lost forever. At the same time, Ruprecht does not understand V.N. Makhelai's position of fighting for lower production or transport costs given that only in exceptional cases do they regard the high gas prices and higher rail costs in Russia as the reason for some of the "normal" annual increases (Case file vol. 254 pp. 108-109).

In the course of discussing the prices for February 2010, Korolev asked for a five-dollar rise in the price of ammonia on FCA terms at Khimzavodskaya due to the need to maintain a 20% margin in the prices envisaged under Russian tax legislation, which Ruprecht refused, referring to the fact that the price offered is within this margin (Case file vol. 254 pp. 106-107). In the end, Vinogradov agrees to the prices suggested by Ruprecht (Case file vol. 254 pp. 104-105).

As a result of the discussions between Ruprecht and Korolev of the prices for March 2010, the prices offered by Ruprecht were increased only by five dollars for carbamide on FCA terms (Case file vol. pp. 125-127).

During a discussion of prices for April 2010 Ruprecht expresses his bafflement at Korolev's requests for carbamide prices to be increased 65 dollars when they are only able to discuss a difference of five dollars (Case file vol. 252 p. 58). Ruprecht also expresses surprise at the reduction by Korolev of the volume of carbamide for Nitrochem as this will force Nitrochem to buy carbamide from third parties which will in turn create losses (Case file vol. 252 p. 55). This fact is confirmation that the prices at which Nitrochem purchased output from OJSC TOAZ were the most advantageous for it.

As a result of a discussion between Ruprecht and Korolev of the prices for May 2010, the prices offered by Ruprecht were increased by five dollars. As before, Ruprecht refers to a drop in the market but at the same time asks OJSC TOAZ not to stop the shipments so that Nitrochem is able to fulfil its obligations even where the export prices do not cover OJSC TOAZ's production costs (Case file vol. 128, 130).

During a discussions between Ruprecht and Korolev of the prices for June 2010, of the prices offered by Ruprecht only the price for carbamide on FCA terms was increased by five dollars (Case file vol. pp. 118-123).

The correspondence is particularly striking because of the prices for July 2010. Ruprecht initially suggested prices for ammonia on FOB terms of USD 240, on FCA terms USD 145, for carbamide on FOB terms USD 128 and on FCA terms USD 115 (Case file vol. 254 p. 117). However, in a letter of 25 June 2010 Ruprecht reduced the prices set earlier by 3-5 dollars (Case file vol. 254 p. 113). In a letter of 2 July 2010 Ruprecht agreed to a suggestion by Korolev to increase the price only for ammonia on FCA terms by five dollars (Case file vol. 254 p. 114). An extract from Korolev's letter in response dated 6 July 2010 needs to be quoted word for word: "we can only confirm the following prices for July: ammonia FOB 235 dollars (no change/we confirm); ammonia FCA 150 dollars (no change/we confirm); carbamide Yuzhny port - minimum price 119 dollars (+4 dollars/please advise); carbamide by river 126 dollars (+1 dollar/please advise)" (Case file vol. 254 p. 115). In another letter dated 6 July 2010 Korolev confirmed these prices (Case file vol. 252 p. 137). Ultimately, the prices initially offered by Ruprecht for ammonia on FOB terms were reduced by 5 dollars, on FCA terms there were increased by 5 dollars, for carbamide on FOB terms there were reduced by 2 dollars and on FCA terms they were increased 4 dollars, while the average prices of all output went up 2 dollars (Case file vol. 252 pp. 141-142, 145-146, 156, 157, 140).

In the course of a discussion of prices for August 2010, the prices suggested by Ruprecht were increased by 5 dollars (Case file vol. 254 pp. 88-92). During the correspondence Korolev refers to some agreement with London on prices for output. This is confirmed by the fact that V.N. Makhelai, who is located in London, had a direct influence on OJSC TOAZ's prices.

As a result of the discussion of prices for September 2010, the prices suggested by Ruprecht were increased by 3-5 dollars (Case file vol. 254 pp. 159-163). In a letter of 31 August 2010 Ruprecht similarly reminds Korolev that the price for the remainder of the year was agreed in London, meaning at V.N. Makhelai's location.

As a result of the discussion of prices for October 2010, the prices suggested by Ruprecht were increased by 5-8 dollars (Case file vol. 252 pp. 244-247, Case file vol. 253 p. 12).

In a discussion of prices for November 2010, the prices suggested by Ruprecht were increased by 5-10 dollars (Case file vol. 254 pp. 133-141).

As a result of a discussion between Ruprecht and Korolev of the prices for December 2010, the prices offered by Ruprecht were increased by five dollars (Case file vol. 252 pp. 95-98, 84, 94). Ruprecht also refers Korolev to the need for repair work on the rail cars to increase the carbamide consignments and offers to help OJSC TOAZ pay for the repair work on the cars.

In the course of the discussion of prices for February 2011, the prices suggested by Ruprecht were increased by 2-8 dollars. Ruprecht again tells Korolev that OJSC TOAZ does not ship much output, as a result of which "we are not receiving enough revenue" (Case file vol. 253 pp. 93, 99).

In the course of a discussion of prices for March 2011, the prices suggested by Ruprecht were increased by 5-9 dollars (Case file vol. 253 pp. 153-156). Ruprecht reports on a fall in the fertiliser market but again expresses dissatisfaction that OJSC TOAZ is not shipping much output to Nitrochem.

Particularly noteworthy is the discussion of prices for April 2011. On 29 March 2011 Ruprecht suggested prices for ammonia on FOB terms of USD 390, on FCA terms USD 290 and for carbamide USD 190. On 30 March 2011 Korolev sent a proposal suggesting prices for ammonia on FOB terms of USD 400, on FCA terms USD 315 and for carbamide USD 205. On 30 March 2011 Lyapunova told Ruprecht that prices for the output had been increased by Korolev who was guided by Agrokhimeksport to the effect that the real price for ammonia on FOB terms Yuzhny is 485-495 dollars a tonne. In a letter of 31 March 2011 Korolev increased the price for carbamide to 220 dollars. Ruprecht contacted Tsibizova and asked for clarification of why the OJSC TOAZ's are different. On 31 March 2011 Lyapunova told Ruprecht that a video conference on export prices had been held at OJSC TOAZ and the management would be sending a new proposal to Nitrochem. After that, in a letter of 1 April 2011 Korolev reduced the prices for ammonia on FCA terms to 295 dollars, i.e. by 20 dollars, and on carbamide to 195 dollars, i.e. by 25 dollars (Case file vol. 253 pp. 18, 20, 22, 23, 29, 30, 34, 39). This correspondence graphically illustrates that, according to Agrokhimeksport's announcements, the price for ammonia came to 485-495 dollars, Korolev agrees to a price of 400 dollars, and following the holding of a video conference call, reduces the prices on other delivery terms as well. The witness Mr Petrov has given testimony about a video conference call held by S.V. Makhelai in 2010-2011, at which the latter instructed members of the exports department to accept the prices for output specified by Ruprecht. Thus the testimonies by the witness Petrov have been objectively confirmed. The witness Kornoshor has also confirmed that S.V. Makhelai managed OJSC TOAZ by holding telephone conference calls.

In the course of a discussion with Kryukov of prices for May 2011, the prices suggested by Ruprecht were increased by 7-9 dollars. Ruprecht again asks for a larger amount of carbamide to be shipped to Nitrochem (Case file vol. 253 pp. 161, 163, 167, 172). At the same time, the prices for May 2011 were agreed with V.N. Makhelai (Case file vol. 261 p. 35).

In the course of a discussion of prices for June 2011, the prices suggested by Ruprecht were increased by 5-10 dollars (Case file vol. 253 pp. 140-141).

In the course of a discussion of prices for July 2011, the prices suggested by Ruprecht were increased by 5-10 dollars (Case file vol. 253 pp. 117, 122, 123, 128).

In the course of a discussion of prices for August 2011, the prices suggested by Ruprecht were increased by 10-18 dollars (Case file vol. 254 pp. 174-181).

In the course of a discussion of prices for September 2011, the prices suggested by Ruprecht were increased by 15-26 dollars. At the same time, Ruprecht again asks OJSC TOAZ to ship the planned volumes, otherwise Nitrochem would need to buy product from a third party which would cause mean it incurring losses (Case file vol. 254 pp. 236-239).

In the course of a discussion of prices for November 2011, the prices suggested by Ruprecht were increased by 10-15 dollars with OJSC TOAZ departing from its own suggestions which exceeded the prices offered by Ruprecht by 20-40 dollars (Case file vol. 253 pp. 175, 177, 181, 183).

As part of a discussion of the prices for December 2011 on 29 November 2011 Ruprecht sent OJSC TOAZ a price proposal. In a letter sent on behalf of Sudnikova and dated 1 December 2011 it was suggested to Ruprecht that the prices be increased by 50-60 dollars depending on the delivery terms. Tsibizova tells Ruprecht that the increase in prices is linked to the fact that OJSC TOAZ is guided by information from Agrokhimeksport, the Firtikon information publication and prices on the local market. In a letter of 1 December 2011 Ruprecht calls the prices Sudnikova proposed unrealistic and suggests increasing the prices proposed to them by 5-10 dollars. In a letter of 2 December 2011 on behalf of Korolev the prices previously put forward by Sudnikova were reduced by 20 dollars (Case file vol. 253 pp. 77, 79, 82, 83, 89, 85, 92).

Defence counsel's arguments to the effect that emails are not signed and their authors therefore cannot be identified are contrived. Apart from the emails in the case materials there is correspondence signed by Vinogradov and Korolev about confirmation of the prices for output (Case file vol. 252 pp. 15, 84, 137, Case file vol. 254 pp. 169, 173 overleaf). The correspondence and letters of Vinogradov and Korolev quoted above contradict the testimony of witnesses Vinogradov, Miloserdova, Ignateva, Suslov, Albekova, Vorobev, Knapp, Sharipova, Kryukov but also of Korolev as to the prices for output being set collectively, while the head of OJSC TOAZ found out about the price set only upon signature of the supplemental agreement to the contract. The testimonies of witnesses Suslov, Kolchanaeva, Petrunin, Smykova, Muratov, Byshov, Istratova and Reshetova on the method for setting prices on OJSC TOAZ's output have no relevance in the period in question given that they were aware of these circumstances from third parties and did not themselves take part in setting the prices for output during this period, while the testimonies of people directly connected with the process of setting prices for OJSC TOAZ's output are contradicted by the evidence presented by the public prosecutors.

Defence counsel's arguments to the effect that Korolev is uninvolved in the offence but, on the contrary, created a pricing committee within OJSC TOAZ to create prices advantageous to the company are contradicted by the correspondence cited. Ruprecht tells Korolev on several occasions that the restriction on the volumes of output that can be shipped to Nitrochem, or the increase of prices on them, will cause Nitrochem losses. In a letter to V.N. Makhelai dated 29 December 2009 Ruprecht is openly surprised that V.N. Makhelai began to be concerned about a reduction in OJSC TOAZ's costs. In 2011 Tarasenko and Sudnikova attempted to set more advantageous prices for OJSC TOAZ in correspondence with Nitrochem. However, in March and November 2011 there was interference by Korolev in the price-setting process, as a result of which the prices for Nitrochem fell significantly. Thus, after the creation within OJSC TOAZ of a pricing committee, essentially nothing changed in the price-setting process. The pricing issue was still decided by the criminal defendants. The creation by Korolev of a pricing committee was prompted simply by his wish to pass on the responsibility of the deliberately low prices offered to Nitrochem.

The judge dismisses defence counsel's arguments that in 2011 Korolev restricted shipments of carbamide to Nitrochem because prices on the domestic market were higher. The witness Antoshin has shown that several companies controlled by Korolev's brother were active in the selling of carbamide produced by OJSC TOAZ on the Russian market. The help he gave his brother in receiving a market amount of output was also prompted by Korolev's wish to increase shipments of carbamide into the domestic market. Defence counsel's arguments that Antoshin's testimony cannot be believed given that he is under arrest must be ignored given that his testimony is supported by other witness accounts and by documents. The judge dismisses the arguments of defence counsel Hofstein to the effect that Antoshin was questioned via video-link at the premises of a pretrial detention centre in Moscow and not in the court building, which itself is a breach of the requirement of Article 178.1 RF Code of Criminal Procedure. In the questioning of the witness, the pivotal matter is not the method by which he was summoned for questioning but the method of questioning. Antoshin's identity was established, his rights and the responsibility of a witness were explained to him, all parties had an opportunity to ask him questions and his defence counsel was present during Antoshin's questioning. Thus all the requirements of Article 278 RF Code of Criminal Procedure regulating the method for questioning a witness were observed and Antoshin's testimony in court is admissible evidence.

References by the defence to the testimony of the witnesses Abdrakhmanov and Sibiryakova as being evidence that it was not the criminal defendants who were in charge of the distribution of OJSC TOAZ's output on the domestic market but OJSC TOAZ's sales department are of no relevance to the case. The criminal defendants are accused of stealing output supplied not to the domestic but to the export market which is harder for the state authorities of the Russian Federation to monitor. The testimony of Abdrakhmanov and Sibiryakova confirm the absence of problems with sales at OJSC TOAZ in an ostensibly crisis year given that LLC Mendelevskazot is even willing to make prepayments for OJSC TOAZ's output.

The arguments of defence counsel and the testimony of witnesses Vinogradov and Vorobev to the effect that the global economic crisis had a major impact on the industrial activity and prices for OJSC TOAZ's output cannot be taken into account. According to OJSC TOAZ's annual account, the enterprise

produced 2,166,770 tonnes of ammonia and 699,296 tonnes of carbamide in 2008 (Case file vol. 286 pp. 222 and 226), 1,954,010 tonnes of ammonia and 708,152 tonnes of carbamide in 2009 (Case file vol. 346 p. 59), 2,137,760 tonnes of ammonia and 643,695 tonnes of carbamide in 2010 (Case file vol. 346 p. 120) and 2,518.773 tonnes of ammonia and 544,461 tonnes of carbamide in 2011 (Case file vol. 286 p. 243). No problems with production of output are evident from OJSC TOAZ's accounts. A reduction in the amount of ammonia produced was made up for by an increase in the production of carbamide. According to the accounts, a large portion of output in these years was shipped for export.

From the correspondence there is also no evidence of any material problems at OJSC TOAZ associated with the shipment of output. On the contrary, Ruprecht, who frequently draws attention to market stagnancy or downturn, both requests and insists that OJSC TOAZ increase the volumes of output to be supplied, increase the number of rail cars for the transport of ammonia and carbamide and launch additional production capacity.

The e-correspondence also supported the testimony of witness Petrov to the effect that S.V. Makhlai gave instructions as to how OJSC TOAZ's workers were to interpret Ruprecht's pricing proposals i.e. S.V. Makhlai was directly involved in setting prices for OJSC TOAZ's output that were advantageous to members of the criminal gang.

The content of the correspondence referred to above is evidence not just of the high degree of involvement on the part of OJSC TOAZ's directors in the price-setting process but also that decisions setting prices on OJSC TOAZ's output were taken and implemented by V.N. Makhlai and S.V. Makhlai, via Korolev, E. Zivy and via Ruprecht while OJSC TOAZ's workers, unaware of the crime committed, were only able to trade officially with Nitrochem. For these reasons, the testimony by the witness Kulagina (Tivikova) to the effect she provided Sudnikova and Tarasenko with information about prices from specialist journals is of no relevance to the case as it is clear from the correspondence that Sudnikova's attempts to set close-to-market prices on OJSC TOAZ's output were curbed by Korolev.

The testimony of the specialist Ilyukhin about the correspondence between Ruprecht and Korolev being of a commercial nature is not relevant to an assessment of the actions of the criminal defendants as Korolev and Ruprecht were aware of who sets the prices for OJSC TOAZ's output and by what method. The conduct of official correspondence about prices and the creation of visibility around trades were essential to members of the criminal gang not only so they could hide their criminal nature from OJSC TOAZ's employees and the law-enforcement authorities but also for objective reasons given that correspondence was essential in order to organise the shipment of output, and the preparation of contractual, accounting and shipping documents.

The content of the e-correspondence taken as a whole with the evidence of the witnesses P.I. Ivanov, P.P. Petrov, Orlova and the witness Tarasenko in court provides unequivocal evidence that the criminal defendants' aim was to obtain output from OJSC TOAZ at the lowest price possible, for subsequent onward sale at market prices and personal enrichment.

The testimony of the witnesses Vinogradov, Kryukov, Knapp, Sharipova, Miloserdova, Ignateva, Suslov, Albekova, Vorobev and of the witnesses Sudnikova and Tarasenko at the preliminary hearing concerning the collective setting of prices for OJSC TOAZ's output and the non-participation of the criminal defendants and other managers of the enterprise in this process are regarded by the judge as their wish to help the criminal defendant with the effect of making them reliant for work on S.V. Makhlai, as well as their wish to rule out the possibility of suspicions arising as to their own involvement in illegal activities. The pre-agreed position of these witnesses is also confirmed by the draft evidence of Miloserdova, Knapp, Albekova and the general preparation of responses to the investigator's most frequently asked questions consistent with the evidence of the majority of OJSC TOAZ employees, which were discovered during a search of Kryukov's office (Case file vol. 400 pp. 126, 135-137, 138-148). The contradictions between the testimonies of witnesses Tarasenko and Sudnikova at the preliminary hearing to which defence counsel refers is also a consequence of the fact that at the preliminary hearing OJSC TOAZ and Togliattikhibank employees were being prepared for questioning. Witness Denisov reported on this. This is also borne out by the fact that lawyers with whom the witnesses had not entered into any

agreement were present at the questioning of OJSC TOAZ and Togliattikhibank employees. Witnesses Denisov, Antoshin, Botov, Mezhenina, Miloserdova, Sudnikova and others reported on this.

Circumstantial negation of the defence counsel's arguments, those of PJSC Togliattiazot's representatives and the testimony of the criminal defendants on the consistency of OJSC TOAZ's prices with market prices is provided by the report of Ernst & Young (CIS) B.V., prepared for S.V. Makhelai. The defence witnesses have shown that prices for OJSC TOAZ's output on the domestic market were set in the same way as prices for export, taking into account the volumes of the goods consignments, payment methods, production options etc. and that the prices were always consistent with the market rate and were advantageous to OJSC TOAZ. The section of the Ernst & Young (CIS) B.V. report on price setting on the domestic market in Case file vol. 307 p. 43 refers to the price for OJSC TOAZ output being the same for all consumers irrespective of the volume and terms of supply. TOAZ set prices on the basic forms of output at a lower level than the market average. In fact the price does not change during the year. The table shown here demonstrates that prices for OJSC TOAZ's output for the domestic market are 33-63% lower than average market prices. The information provided in the report completely refutes the testimony of the defence witnesses on the existence at OJSC TOAZ of price-setting procedures consistent with market terms.

The judge dismisses defence counsel's arguments and witness Knapp's testimony that the report is provisional and contains inaccurate information. Apart from the report presented by the Ernst & Young investigator, the same report was confiscated during a search at the home of CJSC Corporation TOAZ's deputy general director for economics and finance, Knapp. Ernst & Young did not need to send its client an incomplete draft of the report because this report was intended for internal use and not for presentation to official bodies. This report was prepared not in order for S.V. Makhelai to express his opinion about the expert brought in but to present S.V. Makhelai with the independent expert's view of the state of affairs at OJSC TOAZ. Furthermore, the report on price setting on the domestic market was prepared by an expert using the OJSC TOAZ report on the sale of output on the domestic market for 2010. Thus the report of the LLC Ernst & Young (CIS) B.V. is relevant evidence and there is no doubt about the accuracy of the information it contains.

The testimony of the witnesses Vinogradov, Kryukov, Knapp, Miloserdova, Ignateva, Istratova, Burlakova, Suslov, Albekova, Vorobev, employees in OJSC TOAZ's legal department Denisova, Smykova, Byshov, Muratov, Fedorov, Ignatenko, Dvinyaninov and witnesses Sudnikova and Tarasenko at the preliminary hearing to the effect that contracts and supplemental agreements with Nitrochem underwent a procedure of agreement with the company's services has no relevance to the case. In the course of reviewing the case, these same witnesses, along with the witnesses Yakovleva, Istratova, Kolchanaeva and others showed that the contracts and supplemental agreements with Nitrochem were prepared on the basis of templates developed a long time ago, with only the dates, volume of output and price being changed. From the testimony of these witnesses and taking into account the evidence set out above, it follows that the procedure for entering into and agreeing contracts and supplemental agreements with Nitrochem was in fact a formality and did not affect the method for setting prices on output.

The possibility existed, based on what is set out below, of setting prices for OJSC TOAZ's output that favoured the criminal defendants and of taking other decisions in the interests of criminal gangs within the criminal defendants. In the course of the criminal case being examined in court it was reliably established that the criminal defendants V.N. Makhelai, S.V. Makhelai and E. Zivy completely controlled the economic and manufacturing operations of OJSC TOAZ. This fact is supported by the evidence set out below.

Ever since the privatisation of the production association Togliattiazot began, V.N. Makhelai has been the owner of relatively large shareholdings in OJSC TOAZ. Thus, the reports on the results of the second, third and fourth issue of shares in OJSC TOAZ show that V.N. Makhelai owned 3.033%, 2.848% and 4.1957% respectively of the total number of shares in the enterprise.

According to a memorandum from Togliattikhibank, as of 15 May 2004 the owners of the shares in OJSC TOAZ were: Shiretype which owned 12,887,743 shares making up 13.7% of the total number of shares; Steel Pipe, which owned 8,570,163 shares, making up 8.82% of the total number of shares;

Nitrochem UK, which owned 11,449,918 shares making up 11.79% of the total number; Nitrochem, which owned 4,275,936 shares making up 4.4% of the total number; Tech-Lord which owned 19,413,390 shares making up 19.99% of the total number; V.N. Makhelai, who owned 12,591,261 shares, making up 12.97% of the total number; S.V. Makhelai who owns 1,820,928 shares making up 1.875% of the total number. On 25 April 2004 those legal and physical persons together owned 72,715,067 shares or 74.875% of the total number of shares (Case file vol. 291 p. 48-59).

The defence counsel's arguments that, upon additional issues, OJSC TOAZ's shares were freely distributed and the criminal defendants did not try to take control of the enterprise is not consistent with the evidence in the case. These arguments are refuted by documents discovered at the home of V.A. Semenova which whom V.N. Makhelai enjoyed a close relationship. The close relations between V.N. Makhelai and Semenova are confirmed, not just by the testimony of the witness Y. I. Popov, but by the fact of the discovery in Semenova's home of personal documents of V.N. Makhelai, including his ceremonial pistol. In the course of the search at Semenova's home, a typewritten document was discovered headed "Proposals for an issue of JSC TOAZ bonds" which envisaged a bond issue in case of society experiencing a difficult economic situation, such bonds being convertible into shares, and the actions envisaged to isolate these from acquisition by other shareholders. There was a proposal to appoint TOAZ- Invest as the underwriter which would be able to distribute the bonds to anyone. Where necessary, the possibility was envisaged of reducing "our" shareholders' share, which included Evrotoaz and Tafka. As a result of these steps there was a plan to increase "our" equity share (Case file vol. 291 p. 70).

Also at Semenova's home, a diagram was found for the distribution of 48,557,752 shares with hand-written notes. This number of shares matches the number of shares issued by OJSC TOAZ during the fourth issue. At the beginning of the diagram there is a note that on 5 November 1995 "ours" own 60.1% and "theirs" own 20.7%. Of the additional shares issued, 5% were freely issued to anyone wanting them while the rest were allocated between Nitrochem, PPFM and Tech-Lord. As a result of the distributions of shares "ours" were shown at 77.5%, "theirs" at 22.5%. At the same time, next to "others" there is a note to "deal with" this (Case file vol. 291 p. 75).

Also at Semenova's home a translation was discovered of a letter from Felix Zivy to V.N. Makhelai dated 25 August 1998, in which F. Zivy talks about a shared plan with V.N. Makhelai to create a valuable enterprise out of OJSC TOAZ which would be managed by their children (Case file vol. 291 p. 72). The witness Bondar has demonstrated the existence of friendly relations between E. Zivy and V.N. Makhelai. The witness Lyapunova has shown that Ameropa and OJSC TOAZ cooperated closely not just in the sale of carbamide and ammonia to Nitrochem but also in many other areas of activity.

The said evidence is supported by the testimony of witnesses Denisov, Antoshin, Dashkova, Feshenko and Y.I. Popov about the Makhelai and Zivy families actually owning OJSC TOAZ. Taken together, all the evidence set out below allows us to conclude that V.N. Makhelai and Felix Zivy took active steps in the 1990s to take full control of OJSC TOAZ, and their plan to acquire the enterprise and transfer it into the management of their children was subsequently successfully achieved as set out below.

On 4 June 2004 V.N. Makhelai sold 12,591,261 shares in OJSC TOAZ to Nitrochem for EUR 14,734,000 (Case file vol. 291 pp. 51-56). On the basis of a purchase and sale agreement No. 1A of 30 August 2004 Nitrochem sold 12,591,261 shares in OJSC TOAZ to ATI Limited for EUR 14,734,380. In November 2004 these shares were credited to the custody account of ATI Limited with Togliattikhibank and subsequently transferred onto a custody account with Raiffeisen Bank. Based on an agreement of 9 July 2012 ATI Limited sold the said shares to Maxim Invest (Case file vol. 395 pp. 12-124). Thus, from 2004 until 2012 ATI Limited owned 12,591,261 shares in OJSC TOAZ making up 12.97% of the total number of shares.

According to the response from the Hong Kong police, the beneficiary of ATI Limited is "Ameropa Holding (Case file vol. 343 pp. 145-146). According to a response from Raiffeisen Bank, E. Zivy and N. Zivy are beneficiaries of ATI Limited and Maxim Invest (Case file vol. 390 p. 71, Case file col. 447 p. 204). In a notice of dispute with the Russian Federation, E. Zivy's counsel admits that the latter is a beneficiary of ATI Limited and Maxim Invest (Case file vol. 447 p. 142). Dividends received from ATI Limited from the ownership of the shares in OJSC TOAZ were paid into an Ameropa Holding account

(Case file vol. 390 p. 104). The witnesses Lyapunova, Tsibizova and Tsoi have confirmed that Ameropa held shares in OJSC TOAZ via ATI Limited and Maxim Invest and received dividends on the shares in OJSC TOAZ. This evidence refutes the claim of E. Zivy, presented in court by defence counsel, to the effect that he never owned ATI Limited and did not receive income from its operations.

Furthermore, until 2013 Nitrochem was the owner of 4,275,936 shares in OJSC TOAZ, making up 4.4% of the total number of shares which were kept on a custody account at Togliattikhibank and in January 2009 were transferred into the trust management of Instantania (Case file vol. 219 pp. 45-46, Case file vol. 232 p. 71). The owner of Nitrochem is Ameropa Holding (Case file vol. 205 pp. 175-176) and the beneficial owner of the latter is the Zivy family.

E. Zivy's ownership of shares in OJSC TOAZ is confirmed by the testimony of the witness Ilyumzhinov, with whom E. Zivy held talks on the sale of his shareholding.

The circumstances set out above are enough to conclude that, during the period in question, E. Zivy was the de facto owner, via a series of legal entities, of 16,867, 197 shares in OJSC TOAZ, making up 17.368% of the total number of shares.

In the period between 2005 and 2007 the financial investment company TOAZ-Invest and LLC Servisneft, which were actually managed by Korolev and acted in the interests of the Makhelai family and that of E. Zivy, actively bought shares in OJSC TOAZ from shareholders. Similarly, Togliattikhibank, which was initially owned by V.N. Makhelai and then by S.V. Makhelai, actively bought up shares in OJSC TOAZ, as is confirmed by the testimony of the witness Dashkova. There is no reason to doubt the evidence of Dashkova given that it is objectively supported by extracts from the register of shareholders in OJSC TOAZ reflecting the operations to purchase shares in the said organisation from different physical persons and legal entities. Dashkova's testimony to the effect that the purchase of shares was done in the interests of the criminal defendants is also supported by a note book confiscated at CJSC Corporation TOAZ on 29 November 2018 (Case file vol. 516 p. 75). The notes in the note book begin with the phrase "extract for SV on the sale of shares in TOAZ from S-N, i.e. Servisneft, to AS, meaning A.S. Industries. It goes on to give detailed notes on the purchase and sale of OJSC TOAZ shares by LLC Servisneft, Togliattikhibank, JSC TOAZ-Invest, LLC Kontaz and Chimrost Trading in 2005-2009. In the correspondence of employees of Togliattikhibank, OJSC TOAZ, CJSC Corporation TOAZ and legal entities assisting the TOAZ group S.V. Makhelai was indicated by the initials S.V.

Based on the results of the fourth issue and subsequent buy-up of shares in OJSC TOAZ, C.N. Makhelai and S.V. Makhelai ended up with a controlling shareholding in the company, as is supported by the evidence given below.

As a result of the fourth share issue, which occurred in 1997-1998, Tech-Lord obtained 19,413,390 shares in OJSC TOAZ, which equates to 19.99% of shares in OJSC TOAZ (Case file vol. 238 p. 22). These shares were kept on a custody account with Togliattikhibank. In the course of the investigation no documents were discovered confirming the receipt of the said shares onto the Tech-Lord custody account and there is no information in the Togliattikhibank's Ilada computer programme about the crediting or debiting of the said shares to Tech-Lord's custody account. On 30 January 2009 the shares were transferred to Kamara on trust (Case file vol. 219 p. 55). Thus, from 1997, including the period in question, Tech-Lord owned 19.99% of the shares in OJSC TOAZ.

According to a response from Interpol, Tech-Lord's management board includes Andrei Makhelai, the son of V.N. Makhelai and brother of S.V. Makhelai (Case file vol. 205 pp. 71-73). A deposit agreement with Togliattikhibank dated 22 November 2000 on behalf of Tech-Lord was signed by the chief accountant of the said bank L.I. Novikov (Case file vol. 219 pp. 48-53). As follows from the e-correspondence of S.V. Makhelai with Togliattikhibank employee Botov, S.V. Makhelai gave the latter instructions for the transfer of dividends which Tech-Lord received as a shareholder in OJSC TOAZ, and also gave Botov a power of attorney from Kamara so that he could participate in the general shareholders' meetings of OJSC TOAZ, with instructions on how he was to vote (Case file vol. 230 pp. 41- 43, 45, 120-145).

Under payment instruction No. 6 of 23 December 2008 on the transfer of funds from Tech-Lord's account, S.V. Makhelai controlled the said company's funds (Case file vol. 515 p. 230). This fact is supported by evidence from the witness A.N. Denisov, the loan agreement between Togliattikhibank and Eremenko (Case file vol. 229 p. 72) and the expert's findings on the signature of A.E. Popov on the said payment instruction.

In 2008 S.V. Makhelai, having a US residence permit, changed his first name and surname to George Mak (Case file vol. 335 p. 191), under which he is listed as a beneficiary of most of the offshore companies.

On 15 April 2005, a record was made in OJSC TOAZ's register of shareholders concerning the acquisition by A.S. Industries of 5,411,616 shares in OJSC TOAZ from Chimrost Trading (Case file vol. 361 p. 52). On 29 January 2007 A.S. Industries transferred 4,855,775 shares to be held by Togliattikhibank as the nominee (Case file vol. 361 p. 187). Based on an agreement of 17 September 2007 A.S. Industries acquired 85,271 shares from LLC Servisneft (Case file vol. 230 pp. 95-97). Based on an agreement of 29 December 2007 A.S. Industries sold 4,855,775 shares to Todan (Case file vol. 230 pp. 98-100). On 30 January 2009 A.S. Industries transferred 641,562 shares to be held by Togliattikhibank as nominee (Case file vol. 215 p. 147). However there is no instruction on the crediting and debiting of shares to and from the custody account of A.S. Industries with Togliattikhibank, and nor is there any information in Togliattikhibank's Ilada computer programme about the crediting and debiting of the said shares to and from the A.S. Industries custody account in 2007-2009 (Case file vol. 210 p. 217).

On 30 January 2009 Todan transferred 4,855,775 shares to be held by Instantania as the nominee (Case file vol. 219 p. 120). Thus, during the period in question, A.S. Industries owned 641,562 shares in OJSC TOAZ, making up 0.66% of the total number of shares and Todan owned 4,855,755 shares in OJSC TOAZ, making up 4.99% of the total number of shares.

According to a response from the Republic of Cyprus tax authority, from 13 November 2008 A.S. Industries' shareholder has been Tiberius Investments Group LTD, while Todan's shareholder since 28 February has been Hayden Innovations Limited (Case file vol. 190 p. 14).

According to a response from the relevant body on the British Virgin Islands, the beneficial owners of Tiberius Investments Group LTD are S.V. Makhelai and A.V. Makhelai (Case file vol. 343 pp. 195-196).

According to a response from the relevant body on the British Virgin Islands (case file vol. 343 p. 196), the beneficial owner of Hayden Innovations Limited is the former director of the Samara Region Property Fund, former first executive vice-president of OJSC TOAZ, who also acts as a member of the board of directors of OJSC TOAZ, A.V. Makarov, who since 2005 has been located with V.N. Makhelai in London. Thus the shares in OJSC TOAZ recorded as being owned by Todan and A.S. Industries were in fact controlled by S.V. Makhelai and V.N. Makhelai.

Upon an inspection of the computer information confiscated at Togliattikhibank, an agreement No. 2660 was discovered dated 20 October 2004 under which the bank sold Wickerton 1,469,093 shares in OJSC TOAZ, making up 1.51% of the total number of shares (Case file vol. 229 pp. 75-76). On the same day Wickerton opened a custody account with Togliattikhibank (Case file vol. 219 pp. 72-80, Case file vol. 235 pp. 94-105). In the course of the preliminary investigation no documents were discovered concerning the transfer of shares onto the Wickerton custody account with Togliattikhibank and there is no information in the Togliattikhibank's Ilada computer programme about the crediting or debiting of the said shares to Wickerton's custody account (Case file vol. 210 p. 221). However, in 2005, 2006, 2007 and 2008 a representative of the Wickerton company took part in the general shareholders' meetings of OJSC TOAZ with the said number of shares (Case file vol. 348 pp. 1, 5, 9, 13, 17, 21, 25, 26, 33, 34, 45, 58, 69). On 30 January 2009 Wickerton transferred the OJSC TOAZ shares to Trafalgar on trust (Case file vol. 219 p. 99).

According to the minutes of a meeting of the directors dated 24 March 2004, Wickerton was set up for the sole purpose of holding shares in OJSC TOAZ (Case file vol. 223 p. 81). The witness M. Walfenzao has shown that Wickerton's beneficiaries are S.V. Makhelai and A.V. Makhelai. The testimony

by the witness Walfenzao is supported by a response from the competent body on the British Virgin Islands (Case file vol. 335 pp. 114, 185-186, 191, 242-245, Case file vol. 343 pp. 44-45), according to which Wickerton's beneficiaries are S.V. Makhelai (George Mak) and A.V. Makhelai.

During the preliminary investigation, a request from Tornton was discovered on the Togliattikhimbank custody account asking for incorporation into the terms of Togliattikhimbank's custodian operations under which a custody account was opened on 3 October 2007 (Case file vol. 219 p. 66). In the course of the preliminary investigation no documents were discovered concerning the transfer of shares onto the Tornton custody account with Togliattikhimbank and there is no information in the Togliattikhimbank's Ilada computer programme about the crediting or debiting of the said shares to Tornton's custody account in 2007-2009 (Case file vol. 210 p. 219). However, in 2008 a Tornton company representative with 11,449,918 shares making up 1.789% of the total number of shares took part in an OJSC TOAZ shareholders' general meeting (Case file vol. 348 pp. 53, 66 and 77). On 30 January 2009 Tornton transferred the OJSC TOAZ shares to Trafalgar on trust (Case file vol. 219 p. 69) where they were kept until 27 December 2012 at which point they were sold to Magnum Investment

under an agreement dated 24 December 2012 (Case file vol. 219 pp. 70-71). At the same time, according to information from Companies House, which records the registrations and winding up of limited liability companies in the United Kingdom, the winding up of Tornton and its compulsory removal from the companies' register had been officially announced on 19 June 2012 (Case file vol. 433 p. 7, Case file vol. 434 p. 99). Hence, Tornton sold its shares in OJSC TOAZ to Magnum Investment after it had been wound up.

According to a statement from Tornton's director, its sole shareholder was Magnum Investment (Case file vol. 227 p. 171). At the same time, Magnum Investment is the owner of Wickerton (Case file vol. 333 pp. 177-178). In the course of establishing the beneficial owners of Wickerton and Magnum Investment it was established that they were S.V. Makhelai and A.V. Makhelai (Case file vol. 335 pp. 114, 185-186, 191, 242-245). Consequently, as beneficial owners of Magnum Investment, they are beneficial owners of Tornton.

During the preliminary investigation, a request from Sanita was discovered on the Togliattikhimbank custody account asking for incorporation into the terms of Togliattikhimbank's custodian operations under which a custody account was opened on 14 June 2007 (Case file vol. 219 p. 149). In the course of the preliminary investigation no documents were discovered concerning the transfer of shares onto the Sanita custody account with Togliattikhimbank and there is no information in the Togliattikhimbank's Ilada computer programme about the crediting or debiting of the said shares to Sanita's custody account (Case file vol. 210 p. 215). However, in 2008 a Sanita company representative with 1,942,310 shares took part in an OJSC TOAZ shareholders' general meeting (Case file vol. 348 pp. 51 and 75). On 30 January 2009 Sanita transferred 1,942,310 shares in OJSC TOAZ representing 1.999% of the total number of shares into the management on trust by Bairiki (Case file vol. 219 p. 152).

The witness Walfenzao has shown that Sanita's beneficiaries are S.V. Makhelai and A.V. Makhelai. The testimony by the witness Walfenzao is supported by a response from the competent body on the British Virgin Islands (Case file vol. 333 p. 171 Case file vol. 334 pp. 247-250, 253, 255, 260, Case file vol 343 pp. 44-45), according to which Sanita's beneficiaries are S.V. Makhelai and A.V. Makhelai.

During the preliminary investigation, a request from Riverdelle was discovered on the Togliattikhimbank custody account asking for incorporation into the terms of Togliattikhimbank's custodian operations under which a custody account was opened on 3 October 2007 (Case file vol. 219 p. 56). In the course of the preliminary investigation no documents were discovered concerning the transfer of shares onto the Riverdelle custody account with Togliattikhimbank and there is no information in the Togliattikhimbank's Ilada computer programme about the crediting or debiting of the said shares to Riverdelle's custody account (Case file vol. 210 p. 215). However, in 2008 a Riverdelle company representative with 13,033,279 shares making up 13.42% of the total number of shares took part in an OJSC TOAZ shareholders' general meeting (Case file vol. 348 pp. 50, 63 and 74). On 30 January 2009 Riverdelle transferred the shares to Bairiki on trust (Case file vol. 219 p. 59).

The witness Walfenzao has shown that Riverdelle's beneficiaries are S.V. Makhelai and A.V. Makhelai. The testimony by the witness Walfenzao is supported by a response from the competent body on the British Virgin Islands (Case file vol. 333 p. 170 Case file vol. 334 pp. 140, 142, 143, 149, 154, 157, Case file vol 343 pp. 44-45), according to which Riverdelle's beneficiaries are S.V. Makhelai and A.V. Makhelai.

During the preliminary investigation, a request from Silvergrove was discovered on the Togliattikhibank custody account asking for incorporation into the terms of Togliattikhibank's custodian operations under which a custody account was opened on 14 June 2007 (Case file vol. 219 p. 60). In the course of the preliminary investigation no documents were discovered concerning the transfer of shares onto the Silvergrove custody account with Togliattikhibank and there is no information in the Togliattikhibank's Ilada computer programme about the crediting or debiting of the said shares to Silvergrove's custody account in 2007-2009 (Case file vol. 210 p. 215). However, in 2008 a Silvergrove company representative with 7,194,485 shares making up 7.4% of the total number of shares took part in an OJSC TOAZ shareholders' general meeting (Case file vol. 348 pp. 52, 65 and 76). On 30 January 2009 Silvergrove transferred the shares to Instantania on trust (Case file vol. 219 p. 63).

The witness Walfenzao has shown that Silvergrove's beneficiaries are S.V. Makhelai and A.V. Makhelai. The testimony by the witness Walfenzao is supported by a response from the competent body on the British Virgin Islands (Case file vol. 333 p. 170 Case file vol. 334 pp. 34-37, 44-50, Case file vol. 343 pp. 44-45), according to which Silvergrove's beneficiaries are S.V. Makhelai and A.V. Makhelai.

Based on an agreement of 1 December 2008 Borgat acquired 861,408 OJSC TOAZ shares from LLC Kontaz at their par value of one ruble a share (Case file vol. 308 pp. 274-279). Balashova, the director of LLC Kontaz has shown that she received all directions on that company's operations, including on the sale of OJSC TOAZ shares to Borgat, from V.N. Makhelai. There is no reason not to trust Balashova's evidence. The sale of shares at their par value suggests that this transaction was a formality, the main purpose of which was to replace the nominal holder of the shares.

According to a response from the Cypriot tax authority and a response from a representative of Borgat, the latter acquired 1,705,728 OJSC TOAZ shares from LLC Rodnichok on 28 November 2008 (Case file vol. 190 pp. 6-7, Case file vol. 338 pp. 76-77). Since 2005 LLC Rodnichok's members have been T.A. Petrunina who owns 30% of the equity and V.A. Semenova who has 70% of the equity. Semenova was in a close relationship with V.N. Makhelai while V.N. Makhelai's wife's maiden name is also Petrunina.

A request from Borgat was discovered on the Togliattikhibank custody account asking for incorporation into the terms of Togliattikhibank's custodian operations under which a custody account was opened on 14 December 2008 (Case file vol. 219 p. 153). The very same day, instructions are received from Borgat concerning the transfer of the said shares to its custody account (Case file vol. 219 pp. 180-181). However, there is no information in Togliattikhibank's Ilada computer programme about the transfer of the said shares to Borgat's custody account (Case file vol. 210 p. 220). On 30 January 2009 Borgat transferred 2,567,136 shares in OJSC TOAZ, making up 2.643% of the total number of shares, to Trafalgar on trust (Case file vol. 219 p. 156).

According to a response from a representative of Borgat, A. Futtis, the real owner of the company is someone who is not permanently resident in Cyprus and instructions on the operations of the Borgat company come from Corpag Services (Switzerland) SA which acted on the instructions of Andrei Makhelai and Sergei Makhelai.

According to a response from the relevant body in the Oriental Republic of Uruguay, Borgat's shareholders are S.V. Makhelai (George Mak) and A.V. Makhelai (Case file vol. 515 pp. 242-291).

According to correspondence between Togliattikhibank employees A.E. Popov and Botov, directions regarding the Borgat company came from S.V. Makhelai (Case file vol. 230 p. 110, Case file vol. 392 p. 193). Directions to Togliattikhibank on behalf of the trust manager Trafalgar on the organisation

of voting at general shareholders' meetings of OJSC TOAZ similarly came from S.V. Makhelai (Case file vol. 230 pp. 182-183, Case file vol. 392 p. 199).

Thus, 2,567,136 shares in OJSC TOAZ which previously belonged to LLC Kontaz and LLC Rodnichok and subsequently to Borgat were actually owned by V.N. Makhelai and S.V. Makhelai during the period in question.

Halnure acquired shares in OJSC TOAZ as follows: At a meeting of Halnure's directors on 9 June 2006 a resolution was adopted allowing the purchase from S.V. Makhelai of 1,820,928 shares in OJSC TOAZ (Case file vol. 453 pp. 130 and 264).

A request from Halnure was discovered on the Togliattikhibank custody account asking for incorporation into the terms of Togliattikhibank's custodian operations under which a custody account was opened on 14 February 2007 (Case file vol. 219 p. 153). No documents confirming the transfer onto Halnure's custody account of shares acquired from S.V. Makhelai were discovered during the preliminary investigation at Togliattikhibank. There is no information in the Togliattikhibank's Ilada computer programme about the crediting or debiting of the said shares to Halnure's custody account (Case file vol. 210 p. 216).

A Halnure representative holding 1,820,928 shares, making up 1.875% of the total number of shares, attended a general meeting of OJSC TOAZ shareholders in 2007 (Case file vol. 348 pp. 41-44).

On 24 April 2007, 49,632 shares in OJSC TOAZ were received into Halnure's custody account from S.V. Makhelai's mother-in-law, S.V. Trents, under an agreement dated 19 March 2007 (Case file vol. 17 p. 84). A Halnure representative holding 1,870,560 shares, making up 1.926% of the total number of shares, attended a general meeting of OJSC TOAZ shareholders in 2008 (Case file vol. 348 pp. 49, 62, 73).

On 30 January 2009 10,368 shares in OJSC TOAZ were received into the Halnure custody account from S.V. Makhelai's wife, I.N. Makhelai under an agreement dated 29 January 2009 (Case file vol. 15 p. 2). ON 30 January 2009 Halnure transferred 1,880,928 shares, making up 1.936% of the total number of shares, to Instantania on trust (Case file vol. 219 p. 165).

On 1 February 2012 144,000 shares in OJSC TOAZ were received into the Halnure custody account from S.V. Makhelai's wife, I.N. Makhelai under a sale and purchase agreement dated 15 January 2012 (Case file vol. 219 p. 166).

Overall, over the period in question, Halnure owned between 1.875% and 1.936% of the total number of shares in OJSC TOAZ.

Thus, over an extended period, shares belonging to S.V. Makhelai and his relatives were concentrated within Halnure, of which Marcelo Sosa was the nominal director. These circumstances allow us to conclude that Halnure's activity was controlled personally by S.V. Makhelai, while the existing shares in OJSC TOAZ that this company holds are in fact owned by S.V. Makhelai.

The OJSC TOAZ shares of Tech-Lord, A.S. Industries, Wickerton, Tornton, Sanita, Riverdelle, Silvergrove, Todan, Borgat and Halnure were recorded in the custody account of Togliattikhibank which was previously owned by V.N. Makhelai, and from 2006 by S.V. Makhelai. The trust managers, Instantania, Trafalgar, Bairiki and Kamara have trust accounts for the OJSC TOAZ shares in the very same bank. The witnesses Golub, Lazareva and Steglenko have confirmed the opening of custody accounts by companies controlled by the criminal defendants at Togliattikhibank and the performance of operations in the OJSC TOAZ shares.

The transfer of the OJSC TOAZ shares from the said companies into trust management with Instantania, Trafalgar, Bairiki and Kamara is of no material relevance to the definition of the actual owners of the shares given that when the shares are transferred into trust, the title rights to the shares are not transferred to the trustees. They act in the interests of the trustor.

Trafalgar, Bairiki, Kamara and Instantania opened trust accounts with Togliattikhibank on 29 January 2009 (Case file vol. 17 pp. 50-61). On 30 January 2009 OJSC TOAZ shares were transferred to custody accounts of the said companies registered to Tech-Lord, Wickerton, Todan, Tornton, A.S. Industries, Sanita, Riverdelle, Silvergrove, Borgat and Halnure i.e. to companies controlled by V.N. Makhelai and S.V. Makhelai. The simultaneous opening of custody accounts by the trust managers and the transfer to them of shares by the said companies suggests that this process is being managed by the same people, specifically V.N. Makhelai and S.V. Makhelai.

Furthermore, the beneficial owners of one of the trust managers, Instantania, are A.V. Makhelai and S.V. Makhelai. (George Mak) (Case file vol. 335 pp. 30, 32-35, 38, 43-44, Case file vol. 332 pp. 47, 52-53). S.V. Makhelai also de facto ran Instantania in that he issued Togliattikhibank's employees Botov and S.V. Popov with instructions on the replacement of a company director, on the transfer of OJSC TOAZ shares from Silvergrove into trust with Instantania (Case file vol. 230 pp. 69-83) and sent Botov a power of attorney on Instantania's behalf, as well as on behalf of Kamara and Bairiki, to attend a general meeting of shareholders in OJSC TOAZ (Case file vol. 230 pp. 120-145, 173-183, 184-191). The witnesses Smirnova and Klimova referred at the preliminary hearing to S.V. Makhelai's use of officemail e-mail addresses. Smirnova's and Klimova's testimony at the preliminary hearing was obtained in accordance with the requirements of the RF Code of Criminal Procedure and are admissible evidence.

The transfer of shares into trust was done in order to hide information about the nominal owners of the shares from other shareholders as well as to facilitate the management of the shares given that organising the participation of four trust managers in the general meetings of OJSC TOAZ shareholders is undoubtedly simpler than organising the participation at them of tens of legal entities. At the same time, shares were distributed between the trust managers such that none of them managed a shareholding greater than 20% of the shares in OJSC TOAZ, which allowed them to formally avoid giving information about them in the quarterly accounts of OJSC TOAZ. Togliattikhibank employees Drobotov, S.V. Popov and Mezhenina have confirmed that at A.E. Popov's request that represented the interests of Trafalgar, Kamara and Bairiki at a general meeting of shareholders in PJSC TOAZ.

The testimony of the witness A.E. Popova to the effect that management of the activities of Togliattikhibank was done by him and that S.V. Makhelai did not get involved in the bank's operations is regarded by the judge as a desire on the part of A.E. Popov to assist S.V. Makhelai and to avoid potential suspicion of his involvement in unlawful acts.

The e-correspondence of S.V. Makhelai with Togliattikhibank employees A.E. Popov, S.V. Popov and Botov has been investigated by experts. In the course of their investigation, the experts concluded that, in his dealings with the others, S.V. Makhelai is the manager or leader giving instructions and directions that must be carried out. This conclusion by the experts is consistent with the content of the correspondence investigated by them. At the same time, the subject of the said persons' discussion was the drawing up of documents and completion of various actions connected with foreign companies, including those owning and managing shares in OJSC TOAZ and in OJSC Transammiak. The testimony of the expert Berezin and his joint review with the expert Lisetsky on the findings of the experts according to which the experts had failed to research S.V. Makhelai's correspondence in sufficient detail and had reached an unsubstantiated conclusion as to the existence of an informal group that included S.V. Makhelai, A.E. Popov, S.V. Popov and Botov, is not relevant to the case. Experts did not make any conclusions as to the involvement of A.E. Popov, S.V. Popov or Botov in the commission of any unlawful act as part of the informal group. They dictated the nature of S.V. Makhelai's relations with the employees of a bank he does not own. S.V. Makhelai's correspondence with Togliattikhibank employees and the experts' conclusions confirm that S.V. Makhelai was not just the owner of the bank but instructed bank employees on the bank's operations and on the custody account on which the shares in OJSC TOAZ and OJSC Transammiak were recorded. The existence of S.V. Makhelai, A.E. Popov, S.V. Popov and Botov within a formal group relating to joint working in the bank does not rule out S.V. Makhelai having informal relations with them linked to the management of offshore companies and OJSC TOAZ shares.

The argument by defence counsel Tikhomirova on the inadmissibility of the results of the psychological/linguistics expert examination comes down to disagreement with the experts' conclusions. Disagreement with the experts' conclusions is not a basis for recognising the findings as inadmissible

evidence. The psychological/linguistics expert examination has been conducted in accordance with the requirements of the RF Code of Criminal Procedure and is inadmissible in evidence.

Witness Botov's testimony to the effect that he did not carry on any e-correspondence with S.V. Makhelai and that the latter gave him no directions is disproved not just by the findings of the psychological/linguistics expert examination but also by numerous e-mails in which S.V. Makhelai gave Botov directions via S.V. Popov concerning the commission of various actions relating to foreign companies controlled by the criminal defendants. The judge regards the testimony of Botov, A.E. Popov and S.V. Popov as their wish to support S.V. Makhelai due to their reliance on him for employment and to frustrate any possible suspicion arising concerning their own involvement in unlawful acts.

The testimony of Togliattikhibank employees I.V. Malov, S.I. Arkhipova, A.V. Meleshchenko, E.E. Vasyanina, V.V. Luzin, I.V. Kuznetsova, E.N. Kadyrova, O.N. Anisimova, M.V. Anikina, Oreshkina and the witnesses L.I. Novikova and A.S. Titov to the effect that they do not remember the circumstances in which powers of attorney were drawn up for them on behalf of foreign companies or the circumstances in which documents were signed on behalf of the foreign companies is regarded by the judge as their desire to help the criminal defendants given that the bank employees L.I. Novikova and A.S. Titov rely on S.V. Makhelai for employment. Furthermore, the said witnesses could not actually have been aware of the activities of the foreign companies they were representing given that they were used as nominee representatives to carry out actions that benefited members of a criminal group. In fact all decisions on the activity of Togliattikhibank associated with the OJSC TOAZ shares and the movement of funds to and from accounts of companies associated with the criminal defendants fell to the criminal defendants to the extent these decisions affected their interests and S.V. Makhelai implemented these decisions via his people.

Defendants control over *Silvergrove Resources Limited, Riverdelle Worldwide Limited, Sanita Global Limited, Borgat Investments Limited, Tornton Ventures Limited, Tech-Lord SA, A.S. Industries, Trafalgar, Kamara Ltd., Instantania Holdings Ltd., and Bairiki Inc.* is also confirmed by the fact that charter documents required for opening accounts at *JSCB Togliattichembank*, were translated by *OJSC TOAZ* staff translators Kotova, Sumina, Tishin and others as directed by the Head of International Relations Department, S.N. Titov. Notaries Ovchinnikova, Grishina and Kornelayeva confirmed that they notarized *OJSC TOAZ* staff translators' signatures on the translations of the above listed companies' charter documents. In this manner the documents of foreign companies' which were shareholders of *OJSC TOAZ's* were not shared outside the companies controlled by the defendants.

V.N. Makhelai's and S.V. Makhelai's ownership of *Togliattichembank* allowed them to direct and control recording and transfer of shares from one shareholder to another, to manage transfer of shares with the purpose of concealing the fact of their and Andrew Zivy's *de facto* ownership of *OJSC TOAZ's* shares, to organize participation and voting of the representatives of foreign companies – shareholders and trust managers - at the general shareholders' meetings of *OJSC TOAZ*, as well as perform transactions in the name of these and other foreign legal entities for the benefit of the members of the criminal group, and utilizing employees of *JSCB Togliattichembank, OJSC TOAZ* and *CJSC Corporation TOAZ* who were unaware of the crime being committed.

In 2016 V.N. Makhelai stated in his interview to witness Feshchenko that he owned between 76 and 83 percent of *OJSC TOAZ* shares, and that these shares were registered in the name of foreign companies. Defence's arguments that statements of witness Feshchenko cannot be accepted as evidence, because Feshchenko testified in court that V.N. Makhelai gave him muddled and unclear explanations and after the hearing Feshchenko published on the Internet a statement that he lied in court, are not going to be considered by the court based on the following:

In his statements on the Internet Feshchenko did not say that he committed perjury in court. Feshchenko was not the only person Makhelai told about owning a large portfolio of *OJSC TOAZ* shares, he also stated this to other people. For example, see Memorandum dated 05.09.2012 (Case file vol. 261, p.p. 114-115). V.N. Makhelai's *de facto* ownership of a large portfolio of *OJSC TOAZ's* shares is also confirmed by other evidence. Feshchenko's statements are made in accordance with the requirements of the Russian Code of Criminal Procedure, and therefore there is no grounds to deem them inadmissible. Feshchenko's statements are corroborated by other evidence, and therefore there is no grounds to doubt their authenticity.

Based on the same grounds Court denies Defence's motion to suppress the use at the sentencing hearing of the record of inspection of the disc that contains the audio-recording of the conversation between Feshchenko and V.N. Makhelai. Inspection of the disc was carried out in accordance with the requirements of the Russian Code of Criminal Procedure. There is no grounds to doubt the authenticity of the substance of the conversation contained in the record of inspection, as the substance of the conversation in the record is identical to that in the transcript of the conversation contained in Feshchenko's interrogation record, and the accuracy of the content of the transcript was confirmed by Feshchenko at the hearing.

Witness Ilyumzhinov stated that he negotiated the purchase of the controlling interest in *OJSC TOAZ* with S.V. Makhelai, and that the share ownership in the company was so convoluted that he and his attorneys could not fully figure it out. Even V.N. Makhelai himself during his interview with Feshchenko was not able to give the exact number of *OJSC TOAZ*'s shares that he controlled. Ilyumzhinov's statement about his attempt to buy *OJSC TOAZ*'s shares from S.V. Makhelai is corroborated by witness Suslov's statement during the preliminary investigation, by the information on *OJSC TOAZ*'s web-site, by witness Petrenko's statements, as well as by the order of appointment of Ilyumzhinov as the President of *CJSC Corporation TOAZ*, and therefore there is no grounds to doubt it. Defence's arguments that when negotiating with Ilyumzhinov, S.V. Makhelai did not act as the owner of *OJSC TOAZ*, but as a representative of a group of *OJSC TOAZ*'s shareholders, are irrelevant because S.V. Makhelai and his father are already a group of shareholders.

The criminal group also controlled *OJSC TOAZ*'s shares that belonged to *JSCB Togliattichembank*. During the period in question *JSCB Togliattichembank* owned 2.112 of *OJSC TOAZ*'s shares which represents 0.002 percent of the total amount of shares. *JSCB Togliattichembank* belongs to S.V. Makhelai, and therefore he is the owner of *OJSC TOAZ*'s shares that belong to the bank.

Based on presented arguments Court finds that it was proven that during the period in question, S.V. Makhelai and V.N. Makhelai through *Tech-Lord SA*, *A.S. Industries*, *Wickerton Limited*, *Tornton Ventures Limited*, *Sanita Global Limited*, *Riverdelle Worldwide Limited*, *Silvergrove Resources Limited*, *Borgat Investments Limited*, *Todan Limited*, *Halnure Ltda* and *JSCB "Togliattichembank"* were the *de facto* owners of between 66.278 and 66.339 percent of *OJSC TOAZ*'s shares, and Andrew Zivy was the *de facto* owner of 17.368% of *OJSC TOAZ*'s shares. In total during the period in question V.N. Makhelai, S.V. Makhelai and Andrew Zivy *de facto* owned between 83.646 and 83.707 percent of *OJSC TOAZ*'s shares.

Due to the fact that the actual number of shares owned by V.N. Makhelai, S.V. Makhelai and Andrew Zivy was identified, the charging document has to be corrected [to reflect that]. The charging document states that in the period in question the defendants owned 83.73% of *OJSC TOAZ*'s shares. In the course of the criminal hearing Court found that the defendants owned between 83.646 and 83.707 percent of *OJSC TOAZ*'s shares.

The investigator's conclusion about the number of shares owned by the defendants was based on the email from S.V. Makhelai to S.V. Popov of 23.04.2014, in which he states that *A.T.I. Limited*, *Trafalgar*, *Kamara Ltd.*, *Instantania Holdings Ltd.* and *Bairiki Inc.* own 83.7302% of *PJSC TOAZ*'s shares (Case file vol. 230, p. 84, Case file vol. 392, p. 183). This letter cannot be taken into account while considering this crime because it contains the data as of April 2014, and therefore it is outside of the period in question. Furthermore, [in it] S.V. Makhelai is asking the bank employees to double-check these numbers. Based on evidence presented, the statement of facts of the crime committed by the defendants has to reflect that during the period in question they owned between 83.646 and 83.707 percent of *OJSC TOAZ*'s shares.

Defence's arguments, as well as arguments of *PJSC Togliattiazot*'s representatives and statements of expert Borzilo regarding the fact that prior to 2013 the Russian legislation did not contain the concept of a "beneficiary owner" as well as derivatives from it, and that the current use of this term in Russian laws is in connection with counterterrorist and banking legislation, are irrelevant for this case. For example, the fact that in 2008 the Russian legislation did not contain the concept of a "beneficiary owner" did not prevent *JSCB Togliattichembank* and *OJSC TOAZ* from using this term in transaction certificates associated with their contracts with *Nitrochem* (Case file vol. 9, p.p. 16-17, 67-68, 82-83). The "beneficiary owner" is a widely used term and in any country it means the *de facto* ownership and the right to control something irrespective of who is listed as a nominal owner of the property. The foreign entities

listed above, who were nominal shareholders of OJSC TOAZ, were utilized by the defendants as a safekeeping mechanism for the shares that they owned.

The nominal nature of *Bairiki Inc.*, *Kamara Ltd.*, *Trafalgar*, *Instantania Holdings Ltd.*, *Riverdelle Worldwide Limited*, *Sanita Global Limited*, *Silvergrove Resources Limited* and *Wickerton Limited* is corroborated by the statements of witnesses Mikhailov, Panfilov and Militsyn, as well as by video-recordings produced by them. Panfilov's, Militsyn's and Mikhailov's trips to the places of registration of the above mentioned companies are confirmed by the tickets and business travel documents. Defence's arguments that the individuals, with whom Panfilov, Militsyn and Mikhailov had conversations, were not identified and their authority was not confirmed, are irrelevant to the merits of this case. Panfilov, Militsyn and Mikhailov did not have authority to check anyone's documents and were not obligated to identify the people who they conversed with. Individuals who Panfilov, Militsyn and Mikhailov spoke with did not deny that they were familiar with the above mentioned companies and even provided information that they were privy to. Defence's arguments that Panfilov, Militsyn and Mikhailov were videotaping illegally, are also not going to be given consideration. Panfilov, Militsyn and Mikhailov were videotaping their own movements and their own conversations with other people in public places. There were no violations of the law on their part.

The investigation in this case produced reliable information that V.N. Makhelai, S.V. Makhelai and Andrew Zivy were *de facto* owners of the controlling interest in OJSC TOAZ, which was nominally owned by legal entities. The controlling interest allowed V.N. Makhelai, S.V. Makhelai and Andrew Zivy to make sure that people loyal to them got voted onto the board of directors of OJSC TOAZ, who they subsequently used to make decisions that the criminal group needed. For example, witness Kornilov testified that during the board of directors' meetings he did not get into the details of the documents [that were discussed] and made decisions trusting Makarov's and Korolev's opinions.

Apart from holding a controlling interest, V.N. Makhelai, S.V. Makhelai and Korolev occupied highest executive positions in OJSC TOAZ and in CJSC Corporation TOAZ, which allowed them to manage day-to-day business operations of OJSC TOAZ and make decisions for the benefit of the criminal group, including decisions regarding OJSC TOAZ's production pricing, and involve subordinates who were unaware of the theft in progress. Apart from his informal influence over OJSC TOAZ's operations, Andrew Zivy through his participation in the criminal group was able to officially influence processes which were taking place in OJSC TOAZ through the management company - CJSC Corporation TOAZ, due to the fact that Ameropa AG was a shareholder of LLC Tafko, which held 25% of CJSC Corporation TOAZ's shares. Witness Volostnova confirmed that Ameropa AG's representative, Lyapunova, participated in LLC Tafko's shareholders' meetings.

Defence's arguments as well as arguments of PJSC Togliattiazot's representatives that there was no theft of OJSC TOAZ assets are not supported by the facts of the case.

Note to Art. 158 of the Russian Criminal Code states: "In the Articles of this Code, theft means the unlawful, uncompensated seizure and/or appropriation of other people's property, committed with a mercenary purpose by a guilty person or by other persons, which has caused damage to the owner or any other proprietor of this property."

Defence states that the charging document is inaccurate with respect to the object of the theft. The charging document clearly states that the defendants illegally and without any consideration appropriated OJSC TOAZ's goods - ammonia and carbamide.

Defence's arguments and arguments of PJSC Togliattiazot's representatives that arbitration courts considered transactions between OJSC TOAZ and Nitrochem as transactions for consideration, whereas Nitrochem paid for ammonia and carbamide in full and OJSC TOAZ was fully compensated for goods delivered, cannot be considered [by this Court]. Arbitration courts based their decisions on the formal review of OJSC TOAZ's and Nitrochem's relations, without looking into who and in what manner controlled the use of monetary funds that were coming into OJSC TOAZ's accounts. The extend of damages caused by this crime is measured not by the monetary amounts that came into OJSC TOAZ's

accounts, but by the actual value of the stolen goods which was determined by the investigation authority based on the results of the legal and economic expert examination.

All monetary funds transferred by *Nitrochem* for ammonia and carbamide were accumulated on *OJSC TOAZ's* accounts in *JSCB Togliattichembank*. Monetary funds were in reality not transferred into the ownership of the company, but into the ownership of the defendants' criminal group since the bank belonged to one of its members - S.V. Makhelai. In this manner, the defendants controlled all business operations of *OJSC TOAZ*, starting with production and ending with disposing of the monetary funds received after the sale of goods. The members of the criminal group employed various ways to dispose of the monetary funds received in *JSCB Togliattichembank* from *Nitrochem*: payment of director's fees to the members of the board controlled by S.V. Makhelai and V.N. Makhelai, including to Korolev; dividend payments to shareholders, i.e. to themselves; payments for services of law firms that ensured the legality of corporate actions in *OJSC TOAZ*, CJSC Corporation TOAZ and other legal entities controlled by the defendants; payment for Korolev's living expenses in London camouflaged as business trip expenses at the time he was hiding from law enforcement there; issuing loans to *OJSC TOAZ* and to *OJSC Transammonia*; depositing money received from international sales of ammonia and carbamide with *JSCB Togliattichembank* with the purpose of receiving additional income. All of these expenses were related to the defendants' personal needs, and were not in *OJSC TOAZ's* interests. In reality *OJSC TOAZ* was not receiving revenues from selling its products to *Nitrochem* due to the fact that all money received from *Nitrochem*, was used by the members of the criminal group and not by *OJSC TOAZ*.

Witness Burakov's statement that foreign companies were reaching out to *JSCB Togliattichembank* at their own initiative with the purpose of depositing money is viewed by the Court as his desire to conceal the defendants' involvement in these activities. Witness Khoroshev testified that he reached out to Lyapunova regarding making deposits. According to *JSCB Togliattichembank's* information in 2004-2011 deposits in roubles and foreign currency were made by the following foreign companies controlled by the defendants: *Tech-Lord Finance*, *Steel Pipe Research and Development Limited*, *Shiretype Construction Limited*, and *Nitrochem (YuK)*, and also by a company named *Stork H.K.B. Ltd* owners of which were not identified in the course of the preliminary investigation (Case file vol. 9, p. 126). Furthermore the above mentioned companies' deposits were subordinated, i.e. for a minimum term of 5 years, and with the purpose of rendering financial support to *Togliattichembank*, which was used by the defendants in their criminal scheme.

It's worth giving the analysis of the arguments of Defence and the representatives of *PJSC Togliattiazot* about the profitability of *OJSC TOAZ*. An allegedly profitable enterprise continuously took loans from *JSCB Togliattichembank*. In accordance with the information obtained from *JSCB Togliattichembank*, *OJSC TOAZ* obtained the following loans there: under agreement dated 03.06.2010 the amount in US dollars is equal to RUB221,436,800; under agreements dated 09.06.2011 - RUB25,000,000 and the amount in US dollars equal to RUB77,502,880; under agreement dated 20.07.2011 the amount in US dollars equal to RUB83,038,800; under agreement dated 21.07.2011 the amount in US dollars equal to RUB83,038,800 рублям (Case file vol.10, p. 2); under agreement dated 14.09.2011 the amount in US dollars equal to RUB89,250,280; under agreement dated 15.09.2011 the amount in US dollars equal to RUB70,125,220 (Case file vol.10, p. 36); under agreement dated 04.10.2011 the amount in US dollars equal to RUB53,246,720; under agreement dated 11.11.2011 the amount in US dollars equal to RUB68,907,520 (Case file vol.10, p. 75); under agreement dated 26.11.2010 the amount in US dollars equal to RUB87,657,80; under agreement dated 20.09.2010 the amount in US dollars equal to RUB100,179,520; under agreement dated 30.09.2010 in the amount of RUB25,000,000; under agreement dated 07.09.2010 the amount in US dollars equal to RUB87,657,80 [sic.] (Case file vol. 9, p. 128); under agreement dated 20.01.2011 the amount in US dollars equal to RUB94,938,880; under agreement dated 28.12.2010 the amount in US dollars equal to RUB83,071,520; under agreement dated 28.01.2011 the amount in US dollars equal to RUB83,071,520 (Case file vol.9, p. 151); under agreement dated 22.02.2011 the amount in US dollars equal to RUB92,609,600 (Case file vol. 9, p. 175); under agreement dated 17.03.2011 the amount in US dollars equal to RUB79,601,200; under agreement dated 10.03.2011 the amount in US dollars equal to RUB79,601,200 (Case file vol.9, p. 196); under agreement dated 22.04.2011 the amount in US dollars equal to RUB77,006,160 рублям (Case file vol.9, p. 210); under agreements dated 19.05.2011 the amounts in US dollars equal to RUB84,205,500 рублям (Case file vol.9,

p. 221); under agreement dated 21.06.2011 the amount in US dollars equal to RUB84,227,400 (Case file vol. 9, p. 236).

In their letters to Ruprecht about opening letters of credit in 2007, 2008, 2009 staff members of *OJSC TOAZ* also numerous times pointed out the company's shortage of funds for paying for raw materials and equipment (Case file vol. 373, p.p. 176, 182, 250, Case file vol.375, , p.p. 14, 34, 48, 49). Ruprecht personally in his letters addressed to *OJSC TOAZ* repeatedly offered financial assistance to *OJSC TOAZ* for the purpose of repairing of a large number of malfunctioning railway cars owned by *OJSC TOAZ*. Witnesses Ivanov and Kazachkov also testified in court about the shortage of funds at *OJSC TOAZ*. As a result of the defendants' actions, a situation was created whereas *OJSC TOAZ*, while nominally having profits, was forced to obtain loans from *JSCB Togliattichembank*. In doing so *OJSC TOAZ* was in reality borrowing its own money which *Togliattichembank* received from *Nitrochem*.

Persistent shortage of own funds at *OJSC TOAZ* can be explained by the fact that *OJSC TOAZ*'s profits, as Felix Zivy put it in his letter dated 25.08.1998, were made on paper by him and V.N. Makhlai (Case file vol. 291, p. 72). The same situation with *OJSC TOAZ*'s profits was also taking place during the period in which the crime was committed, when the company nominally having profits was forced to look for money to pay for daily expenses. Additionally we have to take into account that the profits that Defence and representatives of *PJSC Togliattiazot* mentioned were also comprised from revenues received from selling products on the Russian market to consumers who were not connected to the defendants. The fact that *OJSC TOAZ* had expenses related to paying taxes and contributions to state funds, paying salaries, payments for raw materials and such, in and of itself is not evidence that there was no theft. Covering the company's day-to-day expenses was essential for the defendants to maintain *OJSC TOAZ*'s operations for their personal gain, so they can continue to steal products and conceal their criminal activities from government authorities. The cases when the products were sold to *Nitrochem* at the market prices can be explained by the necessity to pay for the company's day-to-day expenses.

Based on the above, the Court finds that the fact that revenues from products sold to *Nitrochem* was disposed of by the members of the criminal group and not by *OJSC TOAZ*, fully confirms that seizure of ammonia and carbamide by the defendants was done without pay and for their own personal gain.

On the issue of the unlawfulness of confiscation of the property, the Court finds the following.

As stated in the charging document the unlawfulness of the appropriation of *OJSC TOAZ*'s goods consisted in the defendants organizing, preparing and signing quarterly reports, annual reports and lists of *OJSC TOAZ*'s affiliated persons with the purpose of deceiving *OJSC TOAZ*'s shareholders that were not controlled by them, providing knowingly false information about the absence of shareholders that own less than 20 percent of common shares at *OJSC TOAZ*, about the absence of any affiliation of *OJSC TOAZ* with *Nitrochem*, its owner Andrew Zivy and its top executive Ruprecht, about the absence of any transactions that were interested party transactions, and not reporting in them information about intentional sale of *OJSC TOAZ*'s products through *Nitrochem* at below-market prices.

Sale of company products to *Nitrochem* at below-market prices is a form of theft. The current legislation does not impose an obligation to report in the company's quarterly reports any information about intentional sale of goods at prices that are not in line with the market prices, and therefore failure of the defendants to reflect this information in *OJSC TOAZ*'s reports shall be removed from the charging document.

In accordance with Article 91 of the Russian Law "On Joint Stock Companies" the company is obligated to provide its shareholders at their request with access to annual reports and lists of affiliated persons.

In accordance with Article 92 of the Russian Law "On Joint Stock Companies" the company is obligated to disclose the company's annual report, annual financial statements and other information within the scope and in a manner established by the federal executive body in charge of the securities market.

In accordance with Article 80 of the Russian Law “On Joint Stock Companies” as stated in the Law No.65-Φ3 of 13.06.1996, which is currently Article 84.1 of the same law, a person intending to independently or together with its affiliated person (persons) acquire 30 or more percent of common shares in a company with a number of shareholders-owners of common shares in excess of one thousand, subject to the shares possessed by this person and by affiliated persons thereof, shall no later than 30 days prior to acquiring the shares send a written statement of intent to buy the said shares.

A person who independently or together with its affiliated person (persons) acquired 30 or more percent of common shares in a company, within 30 days from the day of the purchase is obliged to send to the remaining shareholders an offer to sell the common shares of the company in their possession at a price not less than the average weighted price of the shares for the six months preceding the date of the purchase of 30 or more percent of the company’s shares.

The offer of the person indicated in Paragraph 1 of this Article to buy common shares of the company shall be sent in writing to all shareholders-owners of common shares. The shareholders have the right to accept the offer to buy the shares within 30 days from the day of receipt of the offer.

The offer to buy shares sent to the shareholders should contain information about the person who purchased 30 or more percent of the company’s common shares (name of the person or entity, address or place of business), the amount of shares being purchased and the price offered, as well as the time frame for purchasing the shares.

Purchase of 30 or more percent of common shares of the company and sending an offer to the shareholders-owners of common shares to buy shares owned by them, shall be performed within 120 days from the date of sending to the company a written statement of intent indicated in Paragraph 1 of this Article.

The person who purchased 30 or more percent of the company’s common shares in violation of the provisions of this Article, shall have the right to vote at the general shareholders’ meetings only within the 30 percent of the voting shares in the company

Based on above quoted provisions of the Russian Law “On Joint Stock Companies”, the fact that a person, either independently or together with its affiliated persons, purchases more than 30% of company’s shares is of significant importance for the company’s management, and, therefore, for other shareholders. Intentional concealment of information about the shareholders, including affiliated persons thereof, who own more than 30 percent of shares, divests the rest of the shareholders of the opportunity to duly participate in the management of the company and its assets, and is an illegal act. Such premeditated illegal acts with the purpose of gratuitous appropriation of the property of another, are attributes of a theft.

Pursuant to Article 93 of the Russian Law “On Joint Stock Companies” affiliated people of the company have to inform the company in writing about the company shares that they own along with the number and types of shares, no later than 10 days from the date of the purchase.

Defendants V.N. Makhelai, S.V. Makhelai and Andrew Zivy were the owners of at least 83% of *OJSC TOAZ*’s shares and intentionally concealed this information from other shareholders. This fact is also corroborated by the following evidence.

In 2001 in a letter to Britt A. Show *Freshfields Bruckhaus Deringer LLP*’s staff member, Ekaterina Ryabova informs: “...Makarov explained that shares that belong to *Nitrochem Distribution AG, Nitrochem (Great Britain) Limited, Shiretype Construction Limited, Steel Pipe Research and Development Limited and Tech-Lord AG* (Main Shareholders), are registered in *TOAZ*’s shareholder register in the name of *Togliattichembank*, who acts as a nominal shareholder for the Main Shareholders. According to Makarov, the Main Shareholders do not wish to disclose their relationship with *TOAZ* to the government authorities of Russia.” (Case file vol. 260, reverse side of p. 34).

In his letter dated 28.05.2009 witness Kryukov informs V.N. Makhelai, that *OJSC TOAZ* is obligated to disclose on the web a certain amount of information, but in reality it was not being done, and that SVM

(i.e. S.V. Makhlai) and EAK (i.e. Korolev E.A.) knew about it (Case file vol. 516, p. 76). This letter was approved by V.N. Makhlai.

In his letter dated 21.03.2011 witness Kincharov informs V.N. Makhlai, that Sedykin reached out to them with a demand to provide a list of legal entities – shareholders of OJSC TOAZ, but this information was not provided because “we never gave this information to anyone”, and therefore the Federal Financial Markets Service’s directive requiring to provide Sedykin with the list of the shareholders was not complied with (Case file vol. 12, p. 206). This letter was approved by V.N. Makhlai.

Based on the letters produced, it can be seen that during an extended period of time the defendants intentionally concealed from government authorities and the rest of the shareholders information about the actual owners of *OJSC TOAZ*’s shares.

Testimony of witness Kincharov regarding the fact that shareholder lists were only provided to those people who had the right to see them are contradicted by the evidence presented by the Prosecution and a viewed by the Court as Kincharov’s attempt to help V.N. Makhlai.

References of Defence Attorneys and representatives of *PJSC Togliattiazot* to the order of 10.11.2013 regarding the dismissal of the criminal case against witnesses Kincharov and Muratov for a crime committed under Part 1 of Art. 185.4 of the Russian Criminal Code which consisted in obstructing *OJSC Uralchem*’s representative from accessing the documents prepared for *OJSC TOAZ*’s general shareholders meeting in 2011, will not be considered by the Court. Obstructing the access to the documents and concealing from shareholders information about shareholders who own more than 20% of shares, or about affiliated persons, are separate acts. In the criminal case in question Kincharov and Muratov were not charged with concealing the above mentioned information. Crimes specified in Art. 159 and Art. 185.4 of the Russian Criminal Code have different circumstances that require to be proven, and therefore the order to dismiss the criminal case has no relevance to this case.

Defence’s arguments and arguments of *PJSC Togliattiazot*’s representatives that defendants, *OJSC TOAZ* and *Nitrochem* were not affiliated persons, are not accepted by the Court for the following reasons.

Pursuant to Article 4 of The Law of The Russian Soviet Federative Socialist Republic “On Competition and Restriction of Monopolistic Activity on Commodity Markets”, affiliated persons are natural persons and legal entities capable of exerting influence on the activities of legal entities and/or natural persons in the process of pursuing entrepreneurial activities. Affiliated persons of a legal entity are:

- persons that belong to the same group of persons that the legal entity in question belongs to;
- persons that have the right to control over 20 percent of the total number of votes vested in the voting shares, or of the total amount of contributions or shares of this legal entity that comprise authorized or pooled capital.

The listed characteristics of affiliated persons are fully applicable to the defendants and to *Nitrochem*.

Due to the fact that one common share in *OJSC TOAZ* gives the shareholder one vote, going forward with our analysis we are not going to draw a distinction between the number of votes and the number of shares.

With respect to the first characteristic – the same group of persons: pursuant to Part 1 of Art. 9 of the Russian Law “On Protection of Competition” a group of persons is the totality of natural persons and/or legal entities possessing one or several characteristics from the following list:

1) a commercial company (partnership, economic partnership) and a natural person or legal entity, if such natural person or such legal entity by virtue of their participation in this commercial company (partnership, economic partnership) or in line with the authority received, among other things based on a written agreement, from other persons, have over fifty per cent of the total number of votes vested in voting

stocks (shares) in the authorized (pooled) capital of this commercial company (partnership, economic partnership);

2) a commercial company and a natural person or a legal entity, if over fifty per cent of the quantitative composition of the collective executive body or the board of directors (supervisory board) of this commercial company are elected at the suggestion of such natural person or such legal entity.

V.N. Makhelai and S.V. Makhelai during the period in question were the *de facto* owners of at least 66% of *OJSC TOAZ*'s shares, and Andrew Zivy owned at least 17% of *OJSC TOAZ*'s shares. Cumulatively they owned not less than 83% of *OJSC TOAZ*'s shares, and *de facto* collectively managed the operations of the company. Therefore V.N. Makhelai, S.V. Makhelai and Andrew Zivy constituted a group of persons as per the characteristic outlined in Sub-para.1, Part 1 of Art. 9 of the Russian Law "On Protection of Competition".

The absence of a written agreement between V.N. Makhelai, S.V. Makhelai and Andrew Zivy outlining the authority to dispose of *OJSC TOAZ*'s shares, is immaterial for common interests. Pursuant to Para 1 of Art. 162 of the Russian Civil Code failure to formalize a deal in a simple written form precludes the parties from relying on witness testimony to prove the existence of the deal and its terms. However it does not preclude them from producing written and other forms of evidence. Therefore the civil law permits acknowledging the existence of an agreement between the parties even when a written record of this agreement does not exist.

Rules of evidence in criminal cases have some differences. Pursuant to Article 74 of the Russian Code Of Criminal Procedure evidence in a criminal case could be any information based on which the Court, the prosecutor, the investigator, or the detective, in a manner prescribed by this Code, can ascertain the existence of the absence of circumstances that have to be proven in a criminal case.

The actual existence of an agreement between V.N. Makhelai, S.V. Makhelai and Andrew Zivy with respect to managing *OJSC TOAZ* is supported by the voting ballots of *OJSC TOAZ*'s general shareholders' meetings during the period in question and other periods. The companies which nominally held *OJSC TOAZ*'s shares that belonged to V.N. Makhelai, S.V. Makhelai and Andrew Zivy, voted the same way on all agenda items at the general shareholders' meetings. This coordinated decision making with respect to the major areas of *OJSC TOAZ*'s operations proves that the defendants had an agreement to jointly manage the company. This fact is also supported by the presence of the characteristics of a group of persons outlined in Sub-para.6, Part 1 of Art. 9 of the Russian Law "On Protection of Competition".

In order to achieve the common criminal goal the defendants used *OJSC TOAZ*'s shares that they owned to make necessary management decisions. These decisions included voting for the board of directors of *OJSC TOAZ*. During the period in question the companies which nominally held *OJSC TOAZ*'s shares that belonged to V.N. Makhelai, S.V. Makhelai and Andrew Zivy, voted for the same board of directors' candidates at all of the shareholders' meetings. The ownership of at least 83% of shares by the defendants allowed them to nominate and vote in over fifty percent of the composition of *OJSC TOAZ*'s board of directors.

Based on the evidence presented, the Court finds that V.N. Makhelai, S.V. Makhelai and Andrew Zivy constituted a group of persons pursuant to the characteristics outlined in Subparagraphs 1 and 6, Part 1 of Art. 9 of the Russian Law "On Protection of Competition", and pursuant to Article 4 of The Law of The Russian Soviet Federative Socialist Republic "On Competition and Restriction of Monopolistic Activity on Commodity Markets" constituted persons affiliated with *OJSC TOAZ*.

Furthermore, V.N. Makhelai, S.V. Makhelai and Andrew Zivy constituted persons affiliated with *OJSC TOAZ* based on the fact that they jointly controlled over 20 percent of the total amount of votes vested in voting shares. This attribute of an affiliated person is also stipulated in Article 4 of The Law of The Russian Soviet Federative Socialist Republic "On Competition and Restriction of Monopolistic Activity on Commodity Markets".

OJSC TOAZ's quarterly reports did not contain any information about Andrew Zivy being an affiliated person, and V.N. Makhelai and S.V. Makhelai were mentioned in the reports as affiliated persons

only in connection to the fact that they were members of the of the collective executive body – *OJSC TOAZ*’s board of directors. The absence of this information in the reports was a result of premeditated actions of the defendants and, among other things, was dictated by the need to avoid corporate procedures for the approval of transactions in which they were interested parties.

Pursuant to Article 81 of Russian Law “On Joint Stock Companies”, deals in the concluding of which a member of the board of directors of a company, or a person performing the functions of a sole executive body of a company, including, a management organization or a manager, a member of the collective executive body of a company or a shareholder of a company, is interested and jointly with its affiliated person owns 20 or more percent of the voting shares of the company, as well as a person authorized to issue directions binding for the company, shall be concluded by the company in accordance with the provisions of Chapter XI of this Law.

Pursuant to Para. 3 of Art. 83 of the Russian Law “On Joint Stock Companies” in a company with over 1,000 shareholders owning voting shares, the decision to approve an interested party transaction shall be adopted by the board of directors (supervisory board) of the company by a majority vote of independent directors not interested in its conclusion. If all members of the board of directors (supervisory board) of the company are deemed interested persons and/or are not independent directors, the transaction may be approved by the decision of a general meeting of shareholders adopted in the manner prescribed by Para. 4 of this article.

Defence’s arguments and arguments of *PJSC Togliattiazot*’s representatives that contracts between *OJSC TOAZ* and *Nitrochem* were not interested party transactions, shall not be accepted by the Court based on the following grounds.

Pursuant to Para. 1 of Art. 81 of the Russian Law “On Joint Stock Companies” persons listed in the first sub-paragraph of this paragraph are deemed interested parties in the transaction concluded by a company if they, their spouses, parents, children, full- and half-brothers and sisters, adoptive parents and adopted children, and/or their affiliated persons:

- are a party, a beneficiary, an intermediary or a representative in the transaction;

- own (individually or in aggregate) 20 or more percent of shares (stakes, equity interest) of a legal entity which is a party, a beneficiary, an intermediary or a representative in the transaction;

- hold positions in managerial bodies of a legal entity which is a party, a beneficiary, an intermediary or a representative in the transaction, as well as positions in managerial bodies of a parent company of such a legal entity;

- in other cases stipulated by the charter of the company.

Andrew Zivy constituted a person affiliated with *OJSC TOAZ*. Contemporaneously, starting in 2010 Zivy served as a member of the board of *Ameropa Holding AG*, and after the death of his father, F.Zivy, as of 2010 [sic.] became its president. F.Zivy served as the chairman of the board of *Ameropa Holding AG* until 2010. The Zivy family are the beneficiary owners of *Ameropa Holding AG*. Andrew Zivy and his close relatives were members of executive bodies of *Ameropa Holding AG* and constituted affiliated persons of *Ameropa Holding AG* pursuant to Para. 5 of Art. 4 of the Law of the Russian Soviet Federative Socialist Republic “On Competition and Restriction of Monopolistic Activity on Commodity Markets”.

Nitrochem is 100% owned by *Ameropa Holding AG*. As of 2010 Andrew Zivy has served as the chairman of the board of *Nitrochem*. Until 2010 Andrew Zivy’s father, F. Zivy, was the chairman of the board of *Nitrochem*. Therefore, *Ameropa Holding AG* and *Nitrochem* constitute a group of persons pursuant to Sub-para.1, Part 1 of Art. 9 of the Russian Law “On Protection of Competition” and, respectively, affiliated persons pursuant to Art. 4 of the Law of the Russian Soviet Federative Socialist Republic “On Competition and Restriction of Monopolistic Activity on Commodity Markets”.

Defendants Ruprecht, Andrew Zivy and his close relatives were members of the governing bodies of *Nitrochem* and are persons affiliated with *Nitrochem* pursuant to Art. 4 of the Law of the Russian Soviet

Federative Socialist Republic “On Competition and Restriction of Monopolistic Activity on Commodity Markets”.

By virtue of Andrew Zivy being an affiliated person with respect to *OJSC TOAZ* and *Nitrochem*, and *Nitrochem* and *OJSC TOAZ* being parties to contracts for sale of ammonia and carbamide, the transactions between these parties were interested party transactions.

V.N. Makhelai and S.V. Makhelai were affiliated with *OJSC TOAZ* due to being on its board of directors and due to owning over 20% of its shares. Their close relative, A.V. Makhelai, was a member of the board, i.e. was a member of the governing body of *Nitrochem* from 05.05.1997 to 08.01.2001. Based on these grounds and in accordance with Para. 1 of Art. 81 of the Russian Law “On Joint Stock Companies” transactions between *OJSC TOAZ* and *Nitrochem* as they relate to V.N. Makhelai and S.V. Makhelai were interested party transactions.

In accordance with Art. 82 of the Russian Law “On Joint Stock Companies” Andrew Zivy, V.N. Makhelai, S.V. Makhelai were obligated to inform the board of directors, the internal auditing committee and the auditor of *OJSC TOAZ* of the following:

- legal entities in which they own 20 or more percent of voting shares (stakes, equity interest) individually or jointly with their affiliated person (persons);
- legal entities in the governing bodies of which they occupy positions;
- known to them ongoing or prospective transactions, in which they may be deemed interested parties.

This information was intentionally concealed by the said individuals in order to avoid going through the corporate procedure for approval of transactions.

Defence’s arguments and arguments of *PJSC Togliattiazot*’s representatives and their references to testimony and conclusions of expert Borzilo with respect to the fact that affiliation and interest in transactions should be confirmed by direct documentary evidence and only from the relevant time period, shall not be considered. Expert Borzilo’s opinion as to the acceptable proof of affiliation and interest in transactions is based on ideal situations, when after reviewing official and easily accessible documents one has to issue an opinion about the existence of such circumstances in the relations of certain people. In the course of the investigation of this criminal case it was established that the defendants not only concealed their affiliation with *Nitrochem* and *OJSC TOAZ* and their interest in the transactions between them, but also took active steps aimed at preventing third parties from accessing this information. It is specifically for this purpose that the defendants created a multi-level and convoluted scheme of shareholding and management of companies controlled by them. Under these circumstances acceptable ways of proving affiliation and interest suggested by expert Borzilo, will clearly have no results.

Earlier we have already pointed out the peculiarities of the rules of evidence in criminal cases. Circumstances that need to be proven, can be ascertained both through testimony of victims and witnesses, and by physical evidence, documents and acts actually committed by the defendants.

A.V. Makhelai’s resignation from the governing body of *Nitrochem* was not an accident, but a premeditated action, and was precipitated by his desire to keep the Makhelai family’s interest in the transactions between *OJSC TOAZ* and *Nitrochem* a secret. A.V. Makhelai resigned from the board of *Nitrochem* on 08.01.2001 because on 01.01.2001 *OJSC TOAZ* and *Nitrochem* signed a long-term agreement for purchase of ammonia. The nominal resignation of A.V. Makhelai from *Nitrochem*’s governing body served for the defendants as a formal reason not to inform anyone of their interest in the transactions. The fact that A.V. Makhelai’s resignation from the board of *Nitrochem* was nominal is proven by the fact that after that V.N. Makhelai continued to exercise actual influence over *Nitrochem*. He stated this in the above mentioned letter dated 09.12.2005 addressed to Felix and Andreas Zivy (Case file vol. 479, p.p. 221-253). In *Ernst and Young (CIS) B.V.*’s 2011 report prepared for S.V. Makhelai *Nitrochem* is mentioned as an asset belonging to *TOAZ* group (Case file vol. 307, p. 30). The voting results at *OJSC*

TOAZ's general shareholders' meetings are also a proof of a very high level of mutual influence between *Nitrochem* and the Makhelai family.

Concealing information related to interested party transactions between *OJSC TOAZ* and *Nitrochem* was of primary importance for the members of the criminal group for the following reason.

Pursuant to Para. 1 of Art. 83 of the Russian Law "On Joint Stock Companies" a request for approval of an interested party transaction may be submitted by a sole executive body of a company, member of the board of directors of a company or a shareholder who owns not less than one percent of voting shares of the company.

Pursuant to Para. 7 of Art. 83, and Para. 1 of Art. 77 of the Russian Law "On Joint Stock Companies" when approving an interested party transaction, the price of goods being sold or purchased has to be determined by a board of directors or by the general shareholders' meeting based on the goods' market price.

Concealing by the defendants of the fact that transactions between *Nitrochem* and *OJSC TOAZ* were interested party transactions, allowed the defendants without being challenged and without taking into account interests of other shareholders, set prices for *OJSC TOAZ's* products sold to *Nitrochem* that did not reflect market prices but were beneficial for the criminal group.

The initiators of the criminal group, V.N. Makhelai and Andrew Zivy, did not only conceal their affiliation and interest in transactions, but they did their best not to ever be mentioned in the official documents that were signed between *OJSC TOAZ* and *Nitrochem*.

V.N. Makhelai was the president of *CJSC Corporation TOAZ* and had authority to sign deals in the name of *OJSC TOAZ*. In spite of having this right, V.N. Makhelai didn't sign a single contract or supplemental agreement with *Nitrochem*, delegating this authority to Vinogradov, Korolev and other subordinates. Witness Vinogradov's statement that contracts and agreements with *Nitrochem* during the period starting from November 2008 were not signed by him but by another person, is viewed by the Court as Vinogradov's attempt to avoid a suspicion of being complicit in illegal activities. Contracts and supplemental agreements signed by Vinogradov prior to November 2008 were all completed so Vinogradov's statements pertaining to them are not relevant for establishing the facts of the crime.

Based on the excerpt from the commercial registry Andrew Zivy and Ruprecht each had authority along with another person to sign documents on behalf of *Nitrochem*, i.e. signatures of each one of them in the contracts had to be confirmed by another authorized person to be effective. This was being done in 2005 and 2006 – contracts with *OJSC TOAZ* and supplemental agreements to these contracts on behalf of *Nitrochem* had signatures of two people, Andrew Zivy and Ruprecht (Case file vol. 9, p.p. 34-37, 40-48, 51-54, 57-61, 63-66, 69-80, 84-87, 90-93). During the period in question contracts and supplemental agreements with *OJSC TOAZ* on behalf of *Nitrochem* were signed by Ruprecht only.

Defence's arguments that the veracity of information in *OJSC TOAZ's* reports was confirmed by the auditing committee and the company's auditor, are not relevant to the case. It is the affiliated and interested parties' obligation to inform the company of their affiliation and interest in transactions. Defendants intentionally did not inform *OJSC TOAZ* of their affiliation and interest in the transactions so essentially the auditing committee and the company's auditor had nothing to audit with this respect. For this reason testimony of the members of the the auditing committee of *OJSC TOAZ*, Razumovskaya and Zhiltsova, are not relevant to the case, especially because they did not audit the accuracy of the information regarding affiliated persons and interested party transactions in *OJSC TOAZ's* financial documents. Additionally, for a long time *CJSC Soft-Audit* served as *OJSC TOAZ's* auditor. In the course of the proceedings in this case it was established that the sole shareholder in *CJSC Soft-Audit* was S.V. Popov, who was the chief accountant of *Togliattichembank* owned by S.V. Makhelai, and therefore there is no grounds to unconditionally trust the audit reports prepared by *OJSC TOAZ's* auditor due to S.V. Popov's subordination to S.V. Makhelai.

In the course of the proceedings in this case the Court was not able to establish who was preparing the sections of *OJSC TOAZ's* financial statements that relate to shareholders and interested party

transactions, as well as affiliated persons' lists. In accordance with the agreement for transfer of *OJSC TOAZ*'s executive body functions to the management company, *CJSC Corporation TOAZ*, of 28.01.2000 draft financial statements and annual balance sheets were presented at *OJSC TOAZ*'s general shareholders' meetings by *CJSC Corporation TOAZ*. However, none of the employees of *OJSC TOAZ* and *CJSC Corporation TOAZ* that testified, were not able to say who prepared the data for the financial statements. In his answer to the investigator's inquiry, the CEO of *CJSC Corporation TOAZ* states that the company doesn't have information about who was preparing quarterly financial statements and lists of affiliated persons. This situation in *OJSC TOAZ* and *CJSC Corporation TOAZ* with respect to preparing financial statements was intentionally created by defendants V.N. Makhelai, S.V. Makhelai and Korolev in order to disallow access of other persons to information about affiliated persons and interested party transactions.

Based on the evidence presented the Court comes to the conclusion that the gratuitous appropriation of *OJSC TOAZ*'s assets was associated with the illegal acts by defendants V.N. Makhelai, S.V. Makhelai and Andrew Zivy, who, in violation of the requirements of the Russian Law "On Joint Stock Companies" did not report to and concealed from *OJSC TOAZ* and from shareholders Sedykin and *OJSC Uralchem* who were not controlled by them, information about their affiliation with *OJSC TOAZ*, *Ameropa Holding AG* and *Nitrochem*.

Based on the Notes in Para.2 of the resolution of the Plenum of the Supreme Court of the Russian Federation No.48 of 30.11.2017 "On Case Law in Cases Related to Fraud, Misappropriation and Embezzlement", intentional non-reporting of actual facts aimed at misleading the owner of the property or any other person, is one of the forms of deceit when committing fraud.

Employing deceit with shareholders who they did not control, allowed the defendants to avoid going through the corporate procedure to approve transactions they had interest in and to steal *OJSC TOAZ*'s products without any obstructions.

In the course of the proceedings the Court did not receive proof of Ruprecht being an affiliated person of *OJSC TOAZ*. Ruprecht and his close relatives did not own *OJSC TOAZ*'s shares and did not occupy executive positions at *OJSC TOAZ* or at any other legal entity in which *OJSC TOAZ* and *Nitrochem* were joint shareholders. The Court will exclude the conclusion of Ruprecht's affiliation with *OJSC TOAZ* from the charging document. The fact that the conclusion of Ruprecht's affiliation with *OJSC TOAZ* is excluded doesn't affect his role in the commission of the crime and the fact that the crime was committed.

Ruprecht's unlawful acts in the process of commission of the crime consisted in signing contracts and supplemental agreements with *OJSC TOAZ* and managing *Nitrochem* for the benefit of the criminal group within the role he was given, while being aware of the affiliation of *OJSC TOAZ*, *Nitrochem* and Andrew Zivy, as well as of the fact that prices for *OJSC TOAZ*'s products were not in line with market prices. Testimony of Ruprecht and Andrew Zivy that *Nitrochem* never owned shares purchased from V.N. Makhelai are refuted by the share purchase agreement dated 04.06.2004 between V.N. Makhelai and *Nitrochem*, which was signed by Andrew Zivy and Ruprecht on behalf of the company (Case file vol. 516, p.p. 83-88), as well as by the subsequent agreement to sell these shares to *A.T.I. Limited*, also signed by Andrew Zivy and Ruprecht on behalf of *Nitrochem* (Case file vol. 516, p.p. 114-118). Intentional concealment by Ruprecht of this information evidences the fact that he is trying to hide that he was aware of the actual relationship between *Nitrochem*, *OJSC TOAZ*, Andrew Zivy and himself.

Korolev's unlawful acts in the process of commission of the crime consisted in signing contracts and supplemental agreements with *Nitrochem* while being aware of the affiliation between *OJSC TOAZ*, *Nitrochem*, Andrew Zivy, S.V. Makhelai and V.N. Makhelai, as well as of the fact that prices for *OJSC TOAZ*'s products were not in line with market prices. Being a CEO of *CJSC Corporation TOAZ*, Korolev was managing *OJSC TOAZ* for the benefit of the criminal group within the role he was given. With the purpose to conceal the affiliation of *Nitrochem* with *OJSC TOAZ*, as well as the fact that defendants V.N. Makhelai, S.V. Makhelai and Andrew Zivy owned a large portfolio of shares, he personally signed and caused to be signed by his subordinates *OJSC TOAZ*'s financial statements and lists of affiliated persons containing knowingly false information.

Defence's arguments that Korolev could not know who were the major shareholders of *OJSC TOAZ* because he only had access to the information that the nominal shareholders submitted to the registrar, are not consistent with the evidence and the facts of the case reviewed by the Court.

Testimony of witness S.P. Novikova that Korolev, V.N. Makhlai and S.V. Makhlai did not direct her work with *OJSC TOAZ*'s registries, are not relevant to the case because S.P. Novikova's responsibilities only included monitoring legislation related joint-stock companies and securities. She didn't have anything to do with maintaining the registry of *OJSC TOAZ*'s shareholders.

Korolev's knowledge of V.N. Makhlai's, S.V. Makhlai's and Andrew Zivy's ownership of a large portfolio of shares in *OJSC TOAZ* is proven by the fact that from the time of *OJSC TOAZ*'s conversion into a joint-stock company to the time he was appointed the CEO of *CJSC Corporation TOAZ* Korolev was managing the registrars and their subsidiaries that were responsible for maintaining *OJSC TOAZ*'s registry, with the exception of *CJSC HP-Holding*, and managed purchases of shares on behalf of V.N. Makhlai, S.V. Makhlai and the Zivy family. The fact that Korolev managed registrars and subsidiaries that were responsible for maintaining *OJSC TOAZ*'s shareholder registry was confirmed by witness Kamasheva.

The reason Korolev was not the head of *CJSC HP-Holding* was the following. Up until the 4th issue of *OJSC TOAZ*'s shares, *CJSC TOAZ-Invest* was the registrar and Korolev was its director. In accordance with the plan for distributing the 4th issue shares, which was found in Semenova's residence, *CJSC TOAZ-Invest* was supposed to be appointed an underwriter for the 4th issue (Case file vol. 291, p. 70), which was subsequently done. However a registrar of a joint-stock company could not simultaneously be its underwriter. For this reason on 09.08.1996 *CJSC HP-Holding* was established and its shareholders were *CJSC Investment and Finance Company TOAZ-Invest* with 38% share, *Joint Russian-Swiss Company Tafko* with 24.8% share and *Togliattichembank* with 37.2% share, i.e. companies controlled by the families of V.N. Makhlai and Zivy. During the 4th issue of shares *CJSC HP-Holding* was appointed *OJSC TOAZ*'s registrar. As a director of *JSC TOAZ-Invest* Korolev participated in *JSC HP-Holding*'s shareholder meetings and made a decision to appoint Kamasheva director of *JSC HP-Holding*, as well as made other decisions. Therefore families of Makhlai and Zivy maintained control over the 4th issue of shares, as well as over *OJSC TOAZ*'s registry of shareholders. After the completion of the 4th issue of *OJSC TOAZ*'s shares a substantial number of shares was transferred to companies that were controlled by V.N. Makhlai, S.V. Makhlai and Andrew Zivy. Having participated in all of these events, Korolev could not but have knowledge of the real reasons behind all of these actions, i.e. establishing full control over *OJSC TOAZ* by the families of V.N. Makhlai and Zivy.

Defence's arguments that throughout the whole period in question Korolev was an employee of *OJSC TOAZ* and *CJSC Corporation TOAZ*, and therefore could not participate in the theft of the whole amount of allegedly stolen goods, are immaterial.

Para. 32 of the resolution of the Plenum of the Supreme Court of the Russian Federation No.48 of 30.11.2017 "On Case Law in Cases Related to Fraud, Misappropriation and Embezzlement" explains that the issue of presence in defendants' actions aggravating qualifications of a large-scale or an exceptionally large-scale fraud should be considered based on Para.4 of Notes to Art. 158 of the Russian Criminal Code. In cases when several thefts of property of another took place and the total amount of them falls under large-scale or exceptionally large-scale amounts, the acts shall be classified based on the relevant qualifications if the thefts were committed in the same manner and in a way that shows the intention to commit theft in a large or exceptionally large amount. When deciding on whether to qualify actions of individuals who conspired to commit fraud as part of a group of persons or as part of an organized group as "large-scale" or "exceptionally large-scale" thefts, the total amount of the property stolen by all members of the criminal group should be taken into consideration.

The above mentioned explanation specifically means that the direct participation of one of the members of a criminal group in the theft of a part of the property, the total value of which falls under "exceptionally large-scale", does not serve as evidence that the individual did not have an intention to steal the property on an "exceptionally large-scale". Korolev for a long time was working with the Makhlai and Zivy families helping them buy *OJSC TOAZ*'s shares, assisted them in concealing information about it and

therefore enjoyed their trust. The subsequent appointment of Korolev to executive positions at *OJSC TOAZ* and *CJSC Corporation TOAZ* was a result of his involvement in the criminal group. When signing contracts and supplemental agreements with *Nitrochem* Korolev could not but know that the value of the stolen property was billions of roubles, and therefore his criminal intent, as well as the intent of other members of the criminal group, was directed at stealing the property of another on an exceptionally large scale.

With respect to who suffered damages as a result of this crime the Court finds the following.

Defence and the representatives of *PJSC Togliattiazot* refer to the testimony of expert Shitkina and the conclusions of expert Sergeyev when they state that *PJSC Togliattiazot* did not suffer any damages, and *OJSC Uralchem* and Sedykin were declared victims without any grounds because shareholders have no right to the property of the company and therefore they did not suffer any damages. If one summarizes the arguments of the Defence and the representatives of *PJSC Togliattiazot*, their objections can be distilled to the statement that a joint-stock company is a totality of shares distributed among the shareholders, and that the shareholders have the right to only take part in the general shareholders' meetings, to manage the company and, under certain conditions, to receive dividends.

Defence's and *PJSC Togliattiazot* representatives' arguments, testimony of expert Shitkina and the conclusions of expert Sergeyev cannot be taken into consideration based on the following grounds.

Pursuant to Para. 3 of Art. 2 of the Russian Law "On Joint Stock Companies", a company is a legal entity and it has separate assets in its ownership which are reported in a separate balance sheet and may in its own name acquire and exercise property and personal non-property rights, incur obligations, and be a plaintiff or a defendant in court.

Pursuant to Para. 1 of Art. 48 of the Russian Civil Code a legal person is an entity that owns separate assets and is liable for its obligations within the amount of its assets, can in its own name acquire and exercise civil rights and incur civil obligations, and be a plaintiff or a defendant in court.

Based on the general provisions governing legal persons and joint-stock companies, one can conclude that a joint-stock company is not just a totality of shares, shareholders and their relationships, but a complex of property and non-property rights and obligations, that includes buildings, equipment, products and other assets of the company, its rights and obligations with respect to the creditors, debtors and shareholders, its rights and obligations with respect to its employees, as well as the entirety of its rights and obligations related to government regulations.

Pursuant to Article 31 of Russian Law "On Joint Stock Companies" each common share of the company allots equal amount of rights to each shareholder who owns it. Shareholders who own common shares of the company may in accordance with this law and by-laws of the company participate in general shareholders' meetings and exercise their voting rights with respect to all issues that fall under their authority. They also have the right to dividends, and in case of company's liquidation – the right to a portion of its assets.

All shareholders have equal rights and have the right to participate in the management of the company by participating in the general shareholders' meetings.

Pursuant to Article 48 of Russian Law "On Joint Stock Companies" the scope of authority of the general meeting of the shareholders includes: increasing and decreasing of the authorized capital; forming the company's executive body and electing its members; paying (announcing) dividends; making decisions as to the approval of interested party transactions; approving of large transactions. Similar provisions were in *OJSC TOAZ's* by-laws during the time period in question.

In *OJSC TOAZ's* case the executive body of the company is its board of directors which appoints the chief executive officer of the company. The chief executive officer manages day-to-day operations of the company and concludes transactions on behalf of the company, i.e. makes decisions with respect to the disposition of the company's assets. Therefore by electing members of the board, shareholders indirectly elect the sole executive body of the company – its chief executive officer. The will and the wishes of

shareholders determine who will make decisions about the assets of the company. Therefore shareholders indirectly participate in the management of the company's assets.

Shareholders make decisions to pay dividends. Dividends are paid out of the company's funds. Company's funds are an asset of the company. Therefore shareholders directly participate in the management of the company's assets.

Shareholders approve interested party transactions and large transactions, and in doing so directly participate in the management of the company's assets.

Pursuant to Para. 7.2 of *OJSC TOAZ's* by-laws assets of the company include, among other things, its authorized capital. Decision to increase or decrease the authorized capital is made by the shareholders. Therefore shareholders directly participate in the management of the company's assets.

Defence's arguments and arguments of *PJSC Togliattiazot's* representatives that in 2009- 2010 *OJSC Uralchem* sold practically all *OJSC TOAZ's* shares to *JSC Sberbank of Russia* and owned less than 1% of *OJSC TOAZ's* shares, shall not be taken into consideration by the Court based on the following grounds. The fact that *OJSC Uralchem* concluded repurchase agreements with *JSC Sberbank of Russia* and temporarily transferred *OJSC TOAZ's* shares to the bank did not divest *OJSC Uralchem* of its ownership rights with respect to *OJSC TOAZ's* shares.

Though the repurchase agreements have language stating that the ownership to *OJSC TOAZ's* shares was transferred to *OJSC Sberbank*, in essence it is a special type of a loan agreement under which the seller, *OJSC Uralchem*, *de facto* retains his ownership right with respect to securities. This can be seen from the content of the repurchase agreements as well as follows from the civil law provisions.

Until the expiration date of the first part of the repurchase agreement *Sberbank* has no right to dispose of the shares, but has to safekeep them until their subsequent return to *OJSC Uralchem*. Therefore *Sberbank* did not possess the mandatory characteristic of an owner, i.e. the right to dispose of *OJSC TOAZ's* shares received from *OJSC Uralchem*.

Transfer of ownership of property, including shares, is representative of purchase and sale agreements. The Russian Civil code does not provide for a possibility of concluding a property sale agreement for a certain term and then repurchasing the sold property at the end of the agreement, and therefore a repurchase agreement does not constitute a share purchase agreement.

The essence of a repurchase agreement, as opposed to a purchase and sale transaction, is that the parties to the transaction envision in the contract that after the securities are sold, they shall be repurchased by the same party after a certain amount of time, at the price determined at the time of concluding the transaction. Therefore the purpose of the transactions is not to transfer the ownership of securities in exchange for money, but to extend a temporary loan to the buyer [sic.] in exchange for temporary possession of the securities.

Ownership right comprises the right to possess, use and dispose of. The repurchase transaction, in accordance with the first part of the agreement, only provides the buyer with the right to possess the transferred property, and therefore *Sberbank* did not acquire the full ownership right to *OJSC TOAZ's* shares as a result of their transfer from *OJSC Uralchem* to *Sberbank*.

Under the terms of the repurchase agreements *OJSC Uralchem* continued to receive dividends from *OJSC TOAZ's* shares. Pursuant to Paragraph 2.3 of the repurchase agreements, *Sberbank* unconditionally, within two business days transfers to *OJSC Uralchem* the dividends received from *OJSC TOAZ*.

Pursuant to Paragraph 8.1 of the repurchase agreements, based on *OJSC Uralchem's* written request *Sberbank* shall unconditionally issue a power of attorney to *OJSC Uralchem* for participation in the shareholders' meeting and voting on all items of the agenda. In reality, during the time the repurchase agreements were in effect *OJSC Uralchem's* representatives always took part in *OJSC TOAZ's* shareholders meetings.

Based on OJSC Uralchem's accounting records *OJSC TOAZ's* shares that were transferred to Sberbank in 2009-2010 continued to be carried on *OJSC Uralchem's* balance on Account No.58 "Financial Investments", and money received from *Sberbank* was recorded in *OJSC Uralchem's* balance sheet on account No. 66 as "credit received". Therefore *OJSC TOAZ's* shares continued to be carried on *OJSC Uralchem's* balance as assets invested in a financial transaction without the termination of OJSC Uralchem's shareholder rights.

Therefore during the term of the repurchase agreements *OJSC Uralchem* continued to be the actual owner of the shares and the associated rights, i.e. remained the real owner.

The arguments of the representatives of PJSC Togliattiazot and the statement of General Director of CJSC Corporation TOAZ Suslov that there is no damage to JSC Togliattiazot are assessed by the judge as follows. Up to now, both PJSC Togliattiazot and CJSC Corporation TOAZ are controlled by the criminal defendants, which results in Suslov's dependence on them. The statements of Suslov and the representatives of PJSC Togliattiazot that there is no damage to the company are assessed by the judge as their wish to help the criminal defendants avoid their responsibility.

As to the stated arguments, the judge concludes that, although the shareholders, in accordance with the provisions of the law "On Joint Stock Companies", have no property rights to the company's property, they may dispose of the company's property in accordance with their own interests, i. e., they have rights in personam with the property interests with regard to the company. As a result of concealment by the criminal defendants of the information about the affiliation of V. N. Makhlai, S. V. Makhlai, A. Zivy, OJSC TOAZ and Nitrochem, the other shareholders, including JSC Uralchem and Sedykin, were deprived of the opportunity to fully participate in managing the company and its property in accordance with the rights granted to them by the law "On Joint Stock Companies". The representatives of JSC Uralchem and Sedykin never stated that they suffered damage in the form of dividends not received. Deprivation of JSC Uralchem and Sedykin of the opportunity to fully exercise their rights in managing the property of OJSC TOAZ resulted in the fact that the criminal defendants, using the control over OJSC TOAZ, were selling the products to Nitrochem at the underestimated prices, as a result of which OJSC TOAZ and the shareholders not controlled by the criminal defendants suffered financial damage in the form of a decrease in the company's property. Besides, the criminal defendants received the funds for disposal, which Nitrochem transferred to the accounts of OJSC TOAZ to pay for the stolen products, as a result of which the shareholders not controlled by the criminal defendants had no opportunity to dispose of this property by making the relevant decisions at the general shareholders' meetings. The theft of the products supplied to Nitrochem caused the damage to OJSC TOAZ and the decrease in the property that may be disposed of by the shareholders resulted in a financial damage to the shareholders in the shares corresponding to their shares held in the company's charter capital.

The judge dismisses the arguments of the defence and the representatives of PJSC Togliattiazot that the charge does not specify to whom the financial damage was caused. It expressly follows from the text of the charge that the criminal defendants stole the property of OJSC TOAZ and acted to the detriment of both OJSC TOAZ and JSC Uralchem and Sedykin. Thus, the criminal defendants' actions caused the financial damage to OJSC TOAZ, JSC Uralchem, and Sedykin. In this part, the charge may be detailed without exceeding the scope of the charge.

Based on the results of the court investigation, the public prosecutors dismissed a charge in part of the theft by the criminal defendants of 116,811.89 tons of carbamide for 801,225,985 Russian rubles 78 kopecks, which was supplied not to Nitrochem, but to other legal entities. Dismissal of the charge in this part is grounded, reasoned, and corresponds to the facts of the case actually established, since the prosecution presented no evidence that the carbamide supplied to the other legal entities was stolen by the criminal defendants.

Thus, the damage caused by the offence shall be reduced to 84,180,250,411 Russian rubles 56 kopecks.

Based on the above arguments, the judge comes to the conclusion that the guilt of the criminal defendants is fully proven based on the set of consistent evidence, there are no grounds for recognizing any evidence as inadmissible, and the documents, opinions of the specialists, and testimony of witnesses and specialists provided by the defence and representatives of PJSC Togliattiazot do not disprove the charges brought.

The defence's arguments that the charges should specify the method for distribution of the stolen property between the accomplices in the crime, the amount of income received by each criminal defendant

as a result of the crime, that it is not specified to whom and at what price the stolen products were subsequently sold are irrelevant, since these facts are not included in the fact to be proven in criminal cases on the crimes provided for by Article 159 of the Russian Criminal Code.

Clause 5 of resolution of the Plenum of the Supreme Court of Russia No. 48 dated November 30, 2017 On Court Practice in Cases on Fraud, Misappropriation, and Embezzlement clarifies that fraud is recognized to have been completed after the property was taken for illegal possession of the guilty party or any other persons and they received a real opportunity to use or dispose of it at their discretion.

During consideration of the criminal case, it was reliably established that the stolen property was taken for illegal possession of the criminal defendants, and they disposed of it. All further actions of the criminal defendants with criminal proceeds do not affect the proof of the fact of the crime and its qualification.

As to qualification of the criminal defendants' actions, the judge comes to the following conclusion.

The criminal defendants' actions were qualified under Part 4 of Article 159 of the Russian Criminal Code as fraud, i. e., large-scale theft of someone else's property by fraud and abuse of trust, committed by an organised group.

Criminal defendants V. N. Makhlai, Korolev, and Ruprecht were additionally charged with qualifying indicia "using their official positions".

During consideration of the criminal case, it was established that the criminal defendants corruptly, unlawfully and for no consideration converted someone else's property to own use, causing damage to this property holder and any other owner. These actions were committed by concealing the information on the affiliation of OJSC TOAZ, Nitrochem, criminal defendants S. V. Makhlai, V. N. Makhlai, and Zivy, and on the interest of S. V. Makhlai, V. N. Makhlai, and Zivy in the transactions between OJSC TOAZ and Nitrochem from other shareholders, i. e., the theft was committed by fraud of shareholders uncontrolled by the criminal defendants.

The abuse of trust in fraud consists in using trust relations with the property holder or any other owner. During consideration of the criminal case, it was established that during the incriminated period there were no trust relations between the criminal defendants and the victims. On the contrary, both Sedykin and JSC Uralchem did not trust the criminal defendants, suspecting them of unlawful activity. Due to the fact that there was no trust between the criminal defendants and the victims, the method of committing fraud by abuse of trust should be excluded from the charges and from the qualification.

The commission of the crime by the criminal defendants as an organised group was fully confirmed during consideration of the criminal case in court. The criminal defendants teamed up in advance to commit a theft and prepared a detailed crime plan. The group formed by the criminal defendants was stable in its composition and united and acted for a long period. The roles of the accomplices were accurately distributed in accordance with their powers, and each criminal defendant played his role to achieve a single criminal objective. The commission of the crime by an organised group is also evidenced by the presence in the group of its organizers, V. N. Makhlai, S. V. Makhlai, and A. Zivy, who made decisions on the main issues and guided the activities of other members of the criminal group. These qualifying indicia are fully proven.

Pursuant to clause 4 of the notes to Article 158 of the Russian Criminal Code, the cost of the property is considered large-scale in the articles of this chapter, excluding Part Six and Part Seven of Article 159, Articles 159.1, and 159.5, if it exceeds one million Russian rubles.

The cost of the property stolen by the criminal defendants exceeds 1 million Russian rubles, therefore this qualifying indicia is also confirmed.

Using by criminal defendants V. N. Makhlai, Korolev, and Ruprecht of their official positions when committing the crime is also confirmed.

Pursuant to the clarifications in clause 29 of resolution of the Plenum of the Supreme Court of Russia No. 48 dated November 30, 2017 On Court Practice in Cases on Fraud, Misappropriation, and Embezzlement, the persons using their official positions when committing fraud, other than officials, mean any other persons meeting the requirements provided for by clause 1 of the notes to Article 201 of the Russian Criminal Code (for example, the person using his/her official powers for theft of someone else's property, including organizational or administrative duties in a business entity).

Pursuant to clause 1 of the notes to Article 201 of the Russian Criminal Code, the person performing the functions of a sole executive body, a member of the Board of Directors or any other collective executive body or the person who permanently, temporarily or under special authority performs organizational or administrative functions in a business entity shall be recognized as the person performing

the management functions in such entity.

During the incriminated period, V. N. Makhlai was the president of TOAZ Corporation CJSC and, in accordance with the agreement for transfer of powers to the management company between OJSC TOAZ and CJSC Corporation TOAZ, had a wide range of organizational and administrative functions with regard to OJSC TOAZ. V. N. Makhlai was entitled to enter into transactions on behalf of OJSC TOAZ or to issue powers of attorney to any other persons to enter into transactions. In order to conceal his involvement in Nitrochem, V. N. Makhlai, using his official position, issued the powers of attorney to enter into transactions on behalf of OJSC TOAZ to Korolev and any other employees of OJSC TOAZ and CJSC Corporation TOAZ, who were unaware of the crime committed.

During the incriminated period, Ruprecht was the director of Nitrochem, then a member and delegate of the Management Board of this company, and was entitled to sign documents on behalf of the company as an official and as a member of the collective executive body.

Pursuant to Article 15 of the charter of Nitrochem, the Management Board is the supreme management body of the company and its duties include resolving all issues that are not referred to the general shareholders' meeting or the controlling body. The Management Board represents the company in the external environment and determines the persons who are entitled to sign documents and the type of documents they sign.

By virtue of the positions held, official position, and the right to sign business agreements, Ruprecht performed administrative functions in Nitrochem and, by signing contracts with OJSC TOAZ, used his official position for the theft of property.

Until April 2001, Korolev signed contracts and supplemental agreements with Nitrochem on behalf of OJSC TOAZ under the powers of attorney issued to him by V. N. Makhlai, i. e., he performed administrative functions under a special authority. In April 2011, Korolev was appointed the General Director of CJSC Corporation TOAZ. In accordance with clauses 4.3 to 4.6 of the agreement for transfer of powers of the executive body between OJSC TOAZ and TOAZ Corporation CJSC, the General Director, previously the president, of TOAZ Corporation CJSC makes all decisions on management of OJSC TOAZ, acts on behalf of OJSC TOAZ without a power of attorney, and enters into transactions. Since then, Korolev has signed contracts and supplemental agreements with Nitrochem by virtue of his position, i. e., he has used his official position within his official powers.

As to the stated arguments, the judge concludes that all qualifying indicia of fraud charged to the criminal defendants were proven during consideration of the criminal case in court.

There are no grounds to change the qualification of the criminal defendants' actions to the fraud committed in entrepreneurial activities.

Pursuant to the clarifications in clause 9 of resolution of the Plenum of the Supreme Court of Russia No. 48 dated November 30, 2017 On Court Practice in Cases on Fraud, Misappropriation, and Embezzlement, the indicia of fraud in entrepreneurial activities include the facts indicating that the person actually did not have and could not have a real opportunity to perform the obligation.

During consideration of the criminal case, it was established that the criminal defendants had a real opportunity to perform the obligations under the contracts between OJSC TOAZ and Nitrochem.

There are no grounds for qualifying the criminal defendants' actions under Article 165 of the Russian Criminal Code, either. The defence's arguments that the damage to JSC Uralchem and Sedykin consists in non-receipt of dividends in the amount they expected, i. e., in the loss of profit, are groundless. The reasons, for which the judge came to the conclusion that the committed crime caused direct financial damage to OJSC TOAZ and its shareholders, were already given above, when resolving the issue on causing damage.

The criminal defendants were committing the crime since 2007 to 2012. During this period, Part 4, Article 159 of the Russian Criminal Code, was amended. Law No. 377-FZ dated December 27, 2009, the sanction in Part 4, Article 159 of the Russian Criminal Code, was supplemented with an additional punishment — restraint of liberty. Law No. 26-FZ dated March 07, 2011 excludes the lower limit of the punishment as imprisonment from the sanction in Part 4, Article 159 of the Russian Criminal Code. Thus, Law No. 377-FZ dated December 27, 2009 worsens the position of the criminal defendants, while Law No. 26-FZ dated March 07, 2011 improves it.

In accordance with Part 1, Article 10 of the Russian Criminal Code, the criminal law commuting the punishment or otherwise improving the position of the person, who committed the crime, has retroactive effect, while the criminal law aggravating the punishment or otherwise worsening the person's position has

no retroactive effect.

Due to the fact that law No. 26-FZ dated March 07, 2011 improves the position of the criminal defendants, their actions should be qualified under Part 4, Article 159 of the Russian Criminal Code as amended by such law. Due to the fact that law No. 377-FZ dated December 27, 2009 deteriorates the position of the criminal defendants, they cannot be assigned with an additional punishment as restraint of liberty. This fact will be taken into account, when assigning punishment.

As to the stated arguments, the judge concludes that:

- The actions of criminal defendants V. N. Makhlai, E. A. Korolev, and Ruprecht should be qualified under Part 4, Article 159 of the Russian Criminal Code as amended by law No. 26-FZ dated March 07, 2011, as a fraud, i. e., large-scale theft of someone else's property by fraud, committed by a person using his/her/its official position by an organised group;

- The actions of criminal defendants S. V. Makhlai and A. Zivy should be qualified under Part 4, Article 159 of the Russian Criminal Code as amended by law No. 26-FZ dated March 07, 2011, as a fraud, i. e., large-scale theft of someone else's property by fraud, committed by an organised group.

Resolving the claims filed by JSC Uralchem and Sedykin for compensation for the harm caused by the crime, the judge comes to the following conclusion.

Victim JSC Uralchem filed the claim for compensation for the harm caused to both JSC Uralchem and PJSC Togliattiazot in the total amount of 88,506,969,730 Russian rubles 70 kopecks. Victim Sedykin filed the claim for compensation for the harm caused to him personally in the amount of 2,783,365,021 Russian rubles 95 kopecks.

The judge dismisses the arguments of the defence and the representatives of PJSC Togliattiazot that the claims filed by JSC Uralchem and Sedykin are subject to the commercial court as disputes between the shareholders. The subject matter of the claim is not a dispute between the shareholders, but the victims' claims for compensation for the harm caused by the crime; pursuant to Part 10, Article 31 of the Russian Criminal Procedure Code, jurisdiction of a civil claim arising from a criminal case shall be determined by jurisdiction of the criminal case, within which it is filed. Pursuant to Part 4, Article 22 of the Russian Civil Procedure Code, when applying to the court with a legal statement containing several related claims, some of which are subject to the general jurisdiction of a regular court, and other — to the jurisdiction of the commercial court, if separation of claims is impossible, the case is subject to consideration and settlement in a regular court. Separation of the claims filed against the criminal defendants and the legal entities under the claim of JSC Uralchem is impossible in this criminal case, since they are closely interdependent.

The possibility to consider the claims containing the claims being subject to the commercial courts in criminal proceedings is provided for by the Constitutional Court of Russia as well. In clause 2.2 of resolution No. 1-P dated January 31, 2011, the Constitutional Court of Russia specified that the victim may, at his/her/its discretion, either refuse to file a civil claim within proceedings on the criminal case or file an appropriate claim against the person obliged to compensate for the harm caused by the crime, according to the civil procedure, taking into account the jurisdiction of the cases established in a regular court or in a commercial court.

As to the stated arguments, the claims filed by JSC Uralchem and Sedykin are subject to the general jurisdiction of a regular court.

The judge dismisses the defence's arguments that the civil claim of JSC Uralchem cannot be considered, since the defendants being foreign legal entities were not notified of the place and time of case consideration.

Pursuant to Part 1, Article 113 of the Russian Civil Procedure Code, the parties involved in the case shall be notified by a registered mail with delivery confirmation, judicial summon with delivery confirmation, telephone message or telegram, by fax or by any other means of communication and delivery ensuring record of judicial notification or call and its delivery to the addressee.

Pursuant to Part 2, Article 125 of the Commercial Procedure Code, the claimant shall send the other parties involved in the case the copies of the statement of claim and the documents attached to it, which they do not have, by a registered mail with delivery confirmation.

JSC Uralchem fulfilled the duty provided for by law and submitted the documents confirming service of the statement of claim on the foreign defendants to the court. Thus, timely notification and such level of awareness of foreign defendants, which allows them to act in defence of their interests, according to the facts of the case, and the requirements of law, were ensured. The fact that the defendants were notified of consideration of the case by the claimant does not matter. The provisions of the Russian Civil Procedure

Code and the Russian Commercial Procedure Code do not prevent the claimant from sending a notice of the claim consideration to the defendants.

The main issue is not how the defendants were notified, but whether the result was achieved — whether the defendants were notified of the filing and consideration of the claim. This result was achieved, the foreign defendants are aware of the substance of the claims filed against them, they were notified of consideration of the criminal case and the claim by the Komsomolsky District Court of Togliatti and had an opportunity to exercise their procedural rights. Non-appearance of the defendants timely notified does not prevent consideration of the claim.

The defence's arguments that JSC Uralchem and Sedykin did not suffer any financial damage were previously assessed.

The arguments of the defence and the representatives of PJSC Togliattiazot that JSC Uralchem may not file any claims against the criminal defendants or file any claims on behalf of PJSC Togliattiazot do not comply with the provisions of the legislation on joint stock companies and the general rules for compensation for material harm.

Pursuant to clauses 1 and 2 of Article 71 of the Federal Law On Joint-Stock Companies, members of the company's board of directors (supervisory board), its sole executive body (director, general director), temporary sole executive body, members of the collective executive body (management board, directorate) as well as its management company or manager, when exercising their rights and performing their duties, shall act for the benefit of the company, shall exercise their rights and perform their duties in respect of the company in good faith and in a reasonable manner.

Members of the company's board of directors (supervisory board), its sole executive body (director, general director), temporary sole executive body, members of the collective executive body (management board, directorate) as well as its management company or manager shall bear liability to the company for the losses caused to the company by their guilty acts (omission), unless other grounds of liability are established by federal laws.

Members of the company's board of directors (supervisory board), its sole executive body (director, general director), temporary sole executive body, members of the collective executive body (management board, directorate) as well as its management company or manager shall bear liability to the company or shareholders for the losses caused by their guilty acts (omission) violating the procedure for purchase of the company's shares stipulated by Chapter XI.1 of this Federal Law.

Pursuant to clause 5 of Article 71 of the Law "On Joint Stock Companies", a shareholder (shareholders) holding in aggregate at least 1 per cent of the company's outstanding ordinary shares are entitled to file to the court a claim against a member of the board of directors (the supervisory board) of the company, the sole executive body of the company (Director, General Director), the acting sole executive body (Director, General Director), a member of the collegial executive body (management board, directorate) as well as to the managing company (manager) for compensation of damages caused to the company in the case provided for by the first paragraph of clause 2 of this Article. A shareholder may file a claim with the court against the same persons for compensation for the losses caused to him/her/it in the case provided for by paragraph two of clause 2 of this Article.

JSC Uralchem as a shareholder may file a claim for compensation for the damage caused to it and as a shareholder owning more than 1% of the shares may file a claim for compensation for the damage caused to PJSC Togliattiazot.

Criminal defendants S. V. Makhlai, V. N. Makhlai, and Korolev during the incriminated period were the members of the collective executive body of OJSC TOAZ. V. N. Makhlai and Korolev were also the sole executive body of the management company and were entitled to act on behalf of OJSC TOAZ. The guilty acts of S. V. Makhlai, V. N. Makhlai, and Korolev caused harm both to OJSC TOAZ and its shareholders.

The provisions of Article 71 of the Law "On Joint Stock Companies" on being guilty of causing damage correspond to Article 1064 of the Civil Code of Russia, according to which personal injury or property damage caused to the individual and property damage caused to the legal entity shall be compensated in full by the person causing such injury or damage.

In accordance with clause 3 of Article 53 of the Civil Code of Russia, a person authorized to act on behalf of a legal entity by virtue of law, other enactment or constituent document of such legal entity shall act for the benefit of the represented legal entity in good faith and in reason. The same duty shall be assigned to members of the legal entity's collective body (the supervisory board or any other council, management

board, etc.).

In accordance with clauses 1 and 2 of Article 53.1 of the Russian Civil Code, the persons specified in clause 3 of Article 53 of the Russian Civil Code shall compensate for the losses caused through their fault to the legal entity upon request of the legal entity or its founders (members) acting for the legal entity's benefit.

In accordance with paragraph two of clause 2, clause 4 of Article 71 of the Law "On Joint Stock Companies", Articles 53, 53.1, and 1080 of the Russian Civil Code, the criminal defendants shall be jointly and severally liable to PJSC Togliattiazot and its shareholders. The guilt of S. V. Makhelai, V. N. Makhelai, and Korolev of causing harm to PJSC Togliattiazot and JSC Uralchem is fully proven, and they are obliged to jointly and severally compensate the caused damage using their property.

There are also grounds for recovery of damage from the foreign legal entities and LLC Tomet.

Pursuant to the minutes of the general members' meeting of LLC Tomet dated December 25, 2013, its members are Triumph owning a 80.45% share, whose actual owner is A. Zivy, and AS Industries owning a 19.55% share, whose actual owner is S.V. Makhelai (case file vol. 396, pp. 154 to 155). Actual ownership by S. V. Makhelai of the share in LLC Tomet is confirmed by e-mail dated November 02, 2009, by which former director of LLC Tomet Khaybullin sent a new charter of LLC Tomet, which had been agreed upon by Sergei, that is S. V. Makhelai, to Lyapunova (case file vol. 264, pp. 48).

Farodot, Kizzie, Arodoet, Entouraga, Florenta, and Evanda are controlled and actually owned by S. V. Makhelai. This is confirmed by the following evidence. All these companies opened securities accounts for recording shares of JSC Transammiak with Togliattikhibank owned by S. V. Makhelai on the same day — June 23, 2008 (case file vol. 209, pp. 25 to 71). On the same day, the shares of JSC Transammiak from other foreign companies were credited to the accounts of these companies (case file vol. 321, pp. 2 to 14). Shiretype, which owned 13.7% shares in OJSC TOAZ, also owned 1,179,493 shares of JSC Transammiak, which were transferred to Entouraga on June 23, 2008. The concerted actions of these companies in opening securities accounts with Togliattikhibank and transferring shares of JSC Transammiak to them evidence that they were managed from one centre, and it was S. V. Makhelai. This conclusion is confirmed by the electronic correspondence.

In the letter dated February 07, 2013, S. V. Makhelai instructs S. V. Popov to send the necessary documents to replace the director of Leighton, which was previously the owner of shares in JSC Transammiak (case file vol. 230, pp. 59). In the letter dated July 23, 2014, S. V. Makhelai asks S. V. Popov, who asks Denisov and Botov, to fill out and send S. V. Makhelai the documents on Arodoet and Farodot with the information provided for by the Russian Law On Anti-Money Laundering and Combating Terrorism Financing (case file vol. 230, pp. 110). In the letter dated April 27, 2014, S. V. Makhelai instructs S. V. Popov, who instructs Botov, on how to fill out the client's questionnaire for Entouraga (case file vol. 230, pp. 34). In the letter dated July 24, 2014, S. V. Popov, referring to the instructions of S. V. Makhelai, instructs Botov to prepare and send S. V. Makhelai specimen signature cards for signing for Farodot, Kizzie, Arodoet, Entouraga, Florenta, and Evanda in order to further open current accounts for them (case file vol. 230, pp. 108).

In addition, pursuant to the information from the U.S. Financial Intelligence Unit, S. V. Makhelai (George Mac) controls various companies, receives large sums of money from Russia, and places them in the accounts of Evanda and Farodot, which are registered in the name of James Walfenzao (case file vol. 343, pp. 207 to 208).

Thus, the foreign legal entities and LLC Tomet are controlled by the criminal defendants and are actually a part of their property, which shall be collected to compensate the damage caused.

Moreover, in accordance with clause 2 of Article 93 of the Law "On Joint Stock Companies", affiliated persons of the company shall notify the company in writing of shares of the company held by them specifying their number and classes (types) within 10 days upon purchase of shares.

In violation of the provisions of clause 2 of Article 93 of the Law "On Joint Stock Companies", the foreign companies being the affiliates of OJSC TOAZ did not notify of the shares held by them, for which reason they are liable for the losses caused to the company and its shareholders and incurred due to the concealment of such information. The concealment by the foreign legal entities of the information on the affiliation was one of the reasons why the criminal defendants were able to implement their fraudulent scheme, as a result of which the damage was caused to PJSC Togliattiazot, JSC Uralchem, and Sedykin.

In accordance with clause 3 of Article 93 of the Law "On Joint Stock Companies", if as a result of failure to submit the specified information due to the fault of the affiliated person or untimely submission

thereof, the property loss is caused to the company, the affiliated person shall be liable to the Company in the amount of the loss caused.

The ground to collect damage from criminal defendants A. Zivy and Ruprecht is the provisions of Articles 1064 and 1080 of the Russian Civil Code.

The representatives of PJSC Togliattiazot in the oral arguments filed their abandonment of the claim, which was filed by JSC Uralchem in the interests of PJSC Togliattiazot, and refused to receive compensation for the harm caused to PJSC Togliattiazot, referring to the absence of such harm.

Pursuant to Part 2, Article 39 of the Russian Civil Procedure Code, the court does not accept the claimant's abandonment of the claim, if it contradicts law or infringes the rights and legitimate interests of any other persons.

PJSC Togliattiazot is not a claimant, but a person, in whose interests the claim is filed; therefore, it may not file an abandonment of the claim. Acceptance of the abandonment of the claim by the representatives of PJSC Togliattiazot will result in infringement of the rights and legitimate interests of JSC Uralchem. Thus, there are no grounds for accepting the abandonment of the claim by the representatives of PJSC Togliattiazot.

As to the arguments stated, the judge comes to the conclusion that the claim filed by JSC Uralchem shall be satisfied, but not in full. The amount of the damage to be compensated will be stated below.

The grounds for partial satisfaction of the claim filed by Sedykin are similar to the grounds for satisfaction of the claim filed by JSC Uralchem.

As to the amount of the damage to be collected, the judge comes to the following conclusion.

The representatives of JSC Uralchem supported the claim in full. However, the harm caused by the crime to JSC Uralchem was calculated based on the cost of the stolen property equal to 84,981,476,397 rubles 34 kopecks. The public prosecutors dismissed a charge in part of the theft by the criminal defendants of carbamide for 801,225,985 Russian rubles 78 kopecks, which was supplied not to Nitrochem, but to other legal entities, and the total damage decreased to 84,180,250,411 Russian rubles 56 kopecks. Based on this damage, JSC Uralchem suffered financial damage in the amount of 10,320,751,411 Russian rubles 84 kopecks, while PJSC Togliattiazot — 77,344,583,263 Russian rubles 92 kopecks. In this part, the claim filed by JSC Uralchem shall be satisfied.

Due to the fact that the representatives of PJSC Togliattiazot refused to receive compensation for the harm caused, the judge considers it necessary, upon the claim for compensation for the damage filed by JSC Uralchem in the interests of PJSC Togliattiazot, to determine the recoverer of the damage.

Pursuant to clause 2 of Article 53 of the Russian Civil Code, in the cases provided for by this Code, a legal entity may acquire civil rights and assume civil obligations through its members.

Pursuant to Article 53.1 of the Russian Civil Code, a claim for compensation for the harm caused to a company by the actions of the persons authorized to act in the name of the company or being the members of its collective bodies may be filed by the company's founders (members) acting in the interests of the legal entity.

Pursuant to clause 1 of Article 65.2 of the Russian Civil Code, members of a corporation (members, participants, shareholders, etc.) may claim, acting in the name of the corporation, compensation for the losses caused to the corporation.

Thus, JSC Uralchem, having the right to file claims in the name and in the interests of PJSC Togliattiazot, is simultaneously its representative by virtue of law.

Since the claim within the criminal proceeding is considered according to the rules of civil and commercial legislation, then, by virtue of Part 1, Article 225.8 of the Russian Commercial Procedure Code, in the cases provided for by the federal law, the members of the legal entity may file a claim with a court for compensation for the losses caused to this legal entity, where such members enjoy the procedural rights and bear the procedural duties of the claimant and have a right to claim enforcement of a decision of the commercial court in favour of this legal entity.

The similar position is contained in clause 11 of resolution of the Plenum of the Supreme Commercial Court of Russia No. 62 dated July 30, 2013 On Certain Issues of Compensation for Losses by the Persons Being the Members of the Legal Entity's Bodies, according to which a writ shall state the founder (member) who exercised the procedural rights and duties of the claimant as the recoverer and the person, in whose interests the claim was filed, as the person, in whose favour the damage is collected.

As to the arguments stated, the judge concludes that the recoverer of the damage in favour of PJSC Togliattiazot should be JSC Uralchem, since it may represent the company's interests and may claim

enforcement of a court decision in favour of PJSC Togliattiazot.

Victim Sedykin supported his claim in full. The damage caused was calculated by Sedykin based on 2.201469% of his shares in OJSC TOAZ. However, pursuant to the register of shareholders of OJSC TOAZ, Sedykin was the owner of 192 shares during the incriminated period and 189 shares since October 2009. Sedykin did not prove his ownership right to more shares; therefore, his claim shall be satisfied based on his ownership of 192 and 189 shares in OJSC TOAZ, i. e., in the amount of 164,922 Russian rubles 95 kopecks.

The judge rejects the statement filed by the representatives of PJSC Togliattiazot on inadmissibility of the opinion of specialist Semenova (case file vol. 425, pp. 247–300), who calculated the shares of JSC Uralchem and Sedykin in the market value of carbamide and ammonia sold by OJSC TOAZ to Nitrochem, for the following reasons.

The arguments of the representatives of PJSC Togliattiazot are confined to their disagreement with the specialist's conclusions. The disagreement with the specialist's conclusions cannot serve as a basis for recognizing the opinion as inadmissible evidence. Specialist Semenova was engaged to conduct this study by the investigator. Semenova was explained her rights, duties, and liability as a specialist. For this study, the specialist was provided with the necessary files of the criminal case. The specialist's qualification causes no doubts. The specialist's opinion complies with the requirements of Article 80 of the Russian Criminal Procedure Code. Thus, the opinion of specialist Semenova was obtained in accordance with the requirements of the Russian Criminal Procedure Code, and there are no grounds for recognizing it as inadmissible evidence. The conclusions of specialist Semenova do not cause any doubts in their reliability, since they correspond to the facts established during consideration of the criminal case in court and do not contradict the legal requirements.

The defence asserted that JSC Uralchem and Sedykin missed the limitation period for stated claims.

According to the general principles of Articles 196 and 200 of the Civil Code of Russia, the limitation period is three years and begins on the date when a person becomes aware or ought to have become aware of the infringement of his right and of the proper defendant against whom a claim asserting that right can be brought.

It follows from the specified provisions of the Russian Civil Code that the limitation period begins when the claimant learns of the proper defendant. Initiation of a criminal case or involvement of a person as the accused does not affect running of the limitation period. JSC Uralchem and Sedykin filed their civil claims during the preliminary investigation. Pursuant to Article 49 of the Russian Constitution, each person accused of committing a crime shall be considered as being not guilty until his/her guilt is proven according to the procedure provided for by the federal law and established by the court verdict that has come into legal force. Thus, in case of a claim within the criminal proceedings, the limitation period begins when the verdict comes into legal force, which establishes the criminal defendant's guilt in committing the crime.

The defence's arguments that JSC Uralchem and Sedykin, having learned of the infringement of their rights, had the opportunity to file claims for compensation for the damage within the civil proceedings, are not relevant to the case. A victim may file a claim for redress of infringed rights both under the rules of civil proceedings and within the criminal proceedings. The right to choose a method for protection of rights is vested in the person, whose rights are infringed, and it cannot be challenged.

As to the stated arguments, the judge comes to the conclusion that the limitation period was not missed by JSC Uralchem and Sedykin.

When assigning the punishment of V. N. Makhelai, the court takes into account the fact that the criminal defendant has committed a serious crime, has no record of convictions, is described positively at the place of residence, is described positively at the place of work at OJSC TOAZ, has been repeatedly presented with orders and medals for dedicated work, has a title of honorary freeman of Togliatti and Gubakha, honourable petrochemist, chemist, power engineer, constructor, worker of fuel and energy industry, has numerous awards from non-governmental organizations, is not in follow-up by the psychiatrist and narcologist, there is no information on his chronic diseases.

No circumstances aggravating the punishment were found for V. N. Makhelai.

Pursuant to part 2 of Article 61 of the Criminal Code of the Russian Federation, the judge recognizes as the circumstances mitigating the punishment:

- Old age of the criminal defendant;
- The fact that the criminal defendant has state awards for dedicated work and honorary titles.

There are no grounds for exemption of V. N. Makhelai from criminal liability or from punishment

and for termination of the criminal case.

Actual facts of the case of the crime and the level of public danger form no justification for reclassification of the crime to less serious.

Exceptional circumstances related to the intention and motive of the crime, role of the guilty party, his behaviour during or after commission of the crime and other circumstances materially reducing the level of public danger of the crime are not established, therefore, there are no grounds for application of provisions of Article 64 of the Russian Criminal Code.

When determining the type and amount of penalty, the court is governed by provisions of Article 60 of the Russian Criminal Code. No circumstances found in the Russian Criminal Code decreasing the maximum punishment in sanction under clause 4 of Article 159 of the Russian Criminal Code in relation to V. N. Makhelai.

When assessing the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, length of his illegal behaviour, influence of the punishment on reformation of the criminal defendant and living conditions of his family, state of health of the criminal defendant, absence of circumstances aggravating the punishment and presence of circumstances mitigating it, all information on the character of the criminal defendant as well as taking into account the nature and degree of actual participation of V. N. Makhelai in commission of the crime, the court comes to the conclusion that reformation of the criminal defendant and achievement of other goals of the punishment under criminal law is possible only in case of imposition of penalty in the form of real deprivation of freedom.

Taking into account the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, extent of damage caused by the crime, financial situation of the criminal defendant, the judge considers it necessary to inflict additional punishment in the form of penalty in the amount of 900.0 Russian rubles in relation to V. N. Makhelai. There are no grounds for consideration of the issue on imposition of additional punishment in the form of restriction of freedom.

When assigning the punishment of S. V. Makhelai, the court takes into account the fact that the criminal defendant has committed a serious crime, has no record of convictions, is described positively at the place of residence, is described positively at the place of work at TOAZ Corporation CJSC and OJSC TOAZ, has awards from non-governmental organizations, rendered charitable assistance to children, is not in follow-up by the psychiatrist and narcologist, there is no information on his chronic diseases.

No circumstances aggravating the punishment were found for S. V. Makhelai.

Pursuant to part 2 of Article 61 of the Criminal Code of the Russian Federation, the judge recognizes the fact that the criminal defendant has public awards and that he provided charitable assistance to children as the circumstances mitigating the punishment.

There are no grounds for exemption of S. V. Makhelai from criminal liability or from punishment and for termination of the criminal case.

Actual facts of the case of the crime and the level of public danger form no justification for reclassification of the crime to less serious.

Exceptional circumstances related to the intention and motive of the crime, role of the guilty party, his behaviour during or after commission of the crime and other circumstances materially reducing the level of public danger of the crime are not established, therefore, there are no grounds for application of provisions of Article 64 of the Russian Criminal Code.

When determining the type and amount of penalty, the court is governed by provisions of Article 60 of the Russian Criminal Code. No circumstances found in the Russian Criminal Code decreasing the maximum punishment in sanction under clause 4 of Article 159 of the Russian Criminal Code in relation to S. V. Makhelai.

When assessing the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, length of his illegal behaviour, influence of the punishment on reformation of the criminal defendant and living conditions of his family, state of health of the criminal defendant, absence of circumstances aggravating the punishment and presence of circumstances mitigating it, all information on the character of the criminal defendant as well as taking into account the nature and degree of actual participation of S. V. Makhelai in commission of the crime, the court comes to the conclusion that reformation of the criminal defendant and achievement of other goals of the punishment under criminal law is possible only in case of imposition of penalty in the form of real deprivation of freedom.

Taking into account the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, extent of damage caused by the crime, financial situation of the criminal defendant, the judge considers it necessary to inflict additional punishment in the form of penalty in the amount of 900.0 Russian rubles in relation to S. V. Makhelai. There are no grounds for consideration of the issue on imposition of additional punishment in the form of restriction of freedom.

When assigning the punishment of E. A. Korolev, the court takes into account the fact that the criminal defendant has committed a serious crime, has no prior convictions, is described positively at the place of residence, is described positively at the place of work at TOAZ Corporation CJSC, has awards from the governor, government, and дума (legislative body) of Samara Region, Russian Ministry of Industry and Trade, rendered charitable assistance, is not in follow-up by the psychiatrist and narcologist, and has disease — osteochondrosis of the cervical and thoracic spine, which is not serious.

No circumstances aggravating the punishment were found for E. A. Korolev.

The judge recognizes the fact that the criminal defendant has certificates of gratitude, that he provided charitable assistance and has an illness as the circumstances mitigating the punishment pursuant to part 2 of Article 61 of the Russian Criminal Code.

There are no grounds for exemption of E. A. Korolev from criminal liability or from punishment and for termination of the criminal case.

Actual facts of the case of the crime and the level of public danger form no justification for reclassification of the crime to less serious.

Exceptional circumstances related to the intention and motive of the crime, role of the guilty party, his behaviour during or after commission of the crime and other circumstances materially reducing the level of public danger of the crime are not established, therefore, there are no grounds for application of provisions of Article 64 of the Russian Criminal Code.

When determining the type and amount of penalty, the court is governed by provisions of Article 60 of the Russian Criminal Code. No circumstances found in the Russian Criminal Code decreasing the maximum punishment in sanction under clause 4 of Article 159 of the Russian Criminal Code in relation to E. A. Korolev.

When assessing the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, length of his illegal behaviour, influence of the punishment on reformation of the criminal defendant and living conditions of his family, state of health of the criminal defendant, absence of circumstances aggravating the punishment and presence of circumstances mitigating it, all information on the character of the criminal defendant as well as taking into account the nature and degree of actual participation of E. A. Korolev in commission of the crime, the court comes to the conclusion that reformation of the criminal defendant and achievement of other goals of the punishment under criminal law is possible only in case of imposition of penalty in the form of real deprivation of freedom.

Taking into account the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, extent of damage caused by the crime, financial situation of the criminal defendant, the judge considers it necessary to inflict additional punishment in the form of penalty in the amount of 900,000 Russian rubles in relation to E. A. Korolev. There are no grounds for consideration of the issue on imposition of additional punishment in the form of restriction of freedom.

When assigning the punishment of A. H. Zivy, the court takes into account that the criminal defendant has committed a serious crime and has no record of convictions. The court has no information about state of health of Zivy and about any circumstances negatively characterizing him.

No circumstances aggravating or mitigating the punishment were found for A. H. Zivy.

The arguments of the public prosecutors regarding the fact that in 2016 Zivy was recognized as guilty of document forgery and bribery of foreign public officials do not evidence that Zivy has a criminal conviction. Any former convictions of the person shall be confirmed either by the sentence or by the information from the competent government body. Public prosecution did not submit such information. Absence of such information makes it impossible to establish who, when, and under which article of the criminal law the person was convicted, type and term of his punishment, beginning of calculation of the period for punishment and other circumstances necessary to determine the presence or absence of former convictions of the person.

There are no grounds for exemption of A. H. Zivy from criminal liability or from punishment and for termination of the criminal case.

Actual facts of the case of the crime and the level of public danger form no justification for reclassification of the crime to less serious.

Exceptional circumstances related to the intention and motive of the crime, role of the guilty party, his behaviour during or after commission of the crime and other circumstances materially reducing the level of public danger of the crime are not established, therefore, there are no grounds for application of provisions of Article 64 of the Russian Criminal Code.

When determining the type and amount of penalty, the court is governed by provisions of Article 60 of the Russian Criminal Code. No circumstances found in the Russian Criminal Code decreasing the maximum punishment in sanction under clause 4 of Article 159 of the Russian Criminal Code in relation to A. H. Zivy.

When assessing the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, length of his illegal behaviour, influence of the punishment on reformation of the criminal defendant and living conditions of his family, state of health of the criminal defendant, absence of circumstances aggravating the punishment and presence of circumstances mitigating it, all information on the character of the criminal defendant as well as taking into account the nature and degree of actual participation of A. H. Zivy in commission of the crime, the court comes to the conclusion that reformation of the criminal defendant and achievement of other goals of the punishment under criminal law is possible only in case of imposition of penalty in the form of real deprivation of freedom.

Taking into account the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, extent of damage caused by the crime, financial situation of the criminal defendant, the judge considers it necessary to inflict additional punishment in the form of penalty in the amount of 900.0 Russian rubles in relation to A. H. Zivy. There are no grounds for consideration of the issue on imposition of additional punishment in the form of restriction of freedom.

When assigning the punishment of B. Ruprecht, the court takes into account that the criminal defendant has committed a serious crime and has no record of convictions. The court has no information about state of health of Ruprecht and about any circumstances negatively characterizing him.

No circumstances aggravating or mitigating the punishment were found for B. Ruprecht.

The arguments of the public prosecutors regarding the fact that in 2016 Ruprecht was recognized as guilty of document forgery and bribery of foreign public officials do not evidence that Ruprecht has a criminal conviction. Any former convictions of the person shall be confirmed either by the sentence or by the information from the competent government body. Public prosecution did not submit such information. Absence of such information makes it impossible to establish who, when, and under which article of the criminal law the person was convicted, type and term of his punishment, beginning of calculation of the period for punishment and other circumstances necessary to determine the presence or absence of former convictions of the person.

There are no grounds for exemption of B. Ruprecht from criminal liability or from punishment and for termination of the criminal case.

Actual facts of the case of the crime and the level of public danger form no justification for reclassification of the crime to less serious.

Exceptional circumstances related to the intention and motive of the crime, role of the guilty party, his behaviour during or after commission of the crime and other circumstances materially reducing the level of public danger of the crime are not established, therefore, there are no grounds for application of provisions of Article 64 of the Russian Criminal Code.

When determining the type and amount of penalty, the court is governed by provisions of Article 60 of the Russian Criminal Code. No circumstances found in the Russian Criminal Code decreasing the maximum punishment in sanction under clause 4 of Article 159 of the Russian Criminal Code in relation to B. Ruprecht.

When assessing the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, length of his illegal behaviour, influence of the punishment on reformation of the criminal defendant and living conditions of his family, state of health of the criminal defendant, absence of circumstances aggravating the punishment and presence of circumstances mitigating it, all information on the character of the criminal defendant as well as taking into account the nature and degree of actual participation of B. Ruprecht in commission of the crime, the court comes to the conclusion that reformation of the criminal defendant and achievement of other goals of the punishment

under criminal law is possible only in case of imposition of penalty in the form of real deprivation of freedom.

Taking into account the nature and level of public danger of the crime, specific facts of the case, role of the criminal defendant in commission of the crime, extent of damage caused by the crime, financial situation of the criminal defendant, the judge considers it necessary to inflict additional punishment in the form of penalty in the amount of 900.0 Russian rubles in relation to B. Ruprecht. There are no grounds for consideration of the issue on imposition of additional punishment in the form of restriction of freedom.

Determining the scope of the main punishment for each criminal defendant, the judge proceeds from the fact that the initiators and leaders of the crime were V. N. Makhlai, S. V. Makhlai, and A. H. Zivy, therefore, taking into account their role in the crime, it is necessary to assign more severe punishment to them.

There are no grounds for replacement of the punishment in the form of deprivation of freedom for the punishment in the form of compulsory labour for any criminal defendants.

Due to the fact that the criminal defendants committed a serious crime, had not previously served a sentence in the form of imprisonment, they should be assigned penal service in a general penal colony as a place of service of sentence based on clause "b" of Part 1, Article 58 of the Russian Criminal Code.

There are no grounds to change the measure of restraint for the criminal defendants until the verdict comes into legal force.

During the preliminary investigation on the criminal case, the labour costs for experts for conducting an integrated economic and legal court expert examination under agreement No. 642-15 dated July 23, 2015 in the amount of 250,000 Russian rubles were incurred from the federal budget resources.

Pursuant to sub-clause 4 of Part 2, Article 131 of the Russian Criminal Procedure Code, the remuneration paid to an expert for performance of his/her duties during the criminal proceedings is classified as legal costs.

Pursuant to Part 1, Article 132 of the Russian Criminal Procedure Code, the court costs are collected from the convicts or recovered from the federal budget resources.

There are no grounds for recovery of the costs on expert examination from the federal budget resources; therefore, the costs on expert examination shall be collected from the convicts.

Pursuant to Part 7, Article 132 of the Russian Criminal Procedure Code, when convicting several criminal defendants in a criminal case, the court shall determine the amount of the court costs to be collected from each of them. For this purpose, the court takes into account the nature of guilt, the degree of responsibility for the crime, and the property position of the convict.

The nature of guilt and the degree of responsibility of the criminal defendants do not differ significantly, there is no information that any criminal defendant is in a difficult financial situation; therefore, the legal costs should be distributed between them equally in the amount of 50,000 Russian rubles.

Due to the satisfaction of the civil claims for compensation for the property damage and the assignment of the punishment in the form of a fine to, and imposition of the legal costs on, the criminal defendants, the arrests imposed on the property should be kept until the verdict in terms of the civil claims, fines, and recovery for the legal costs is executed.

When determining the future of physical evidence, the judge is guided by the provisions of Article 81 of the Russian Criminal Procedure Code and considers it necessary to keep all physical evidence and store it at its previous storage places.

Based on the foregoing and being guided by Articles 296, 299, 304, 307 to 309 of the Criminal Procedure Code of Russia,

HAS SENTENCED

To convict Vladimir Nikolaevich Makhlai, Sergei Vladimirovich Makhlai, Evgeniy Anatolyevich Korolev, Andrew Henry Zivy, Ruprecht Wedemeyer Beat of the crime stipulated by clause 4 of Article 159 of the Russian Criminal Code as amended by Law No. 26-FZ dated March 07, 2011 and inflict punishment:

- On S. V. Makhlai in the form of deprivation of freedom for a term of 9 years with payment of the penalty in the amount of 900.0 Russian rubles with penal service in a general penal colony;
- On A. H. Zivy in the form of deprivation of freedom for a term of 9 years with payment of the penalty in the amount of 900,000 Russian rubles with penal service in a general penal colony;
- On V. N. Makhlai in the form of deprivation of freedom for a term of 9 years with payment

of the penalty in the amount of 900.0 Russian rubles with penal service in a general penal colony;

- On E. A. Korolev in the form of deprivation of freedom for a term of 8 years and 6 months with payment of the penalty in the amount of 900,000 Russian rubles with penal service in a general penal colony;

- On B. Ruprecht-Wedemeyer in the form of deprivation of freedom for a term of 8 years 6 months with payment of the penalty in the amount of 900,000 Russian rubles with penal service in a general penal colony.

To keep custody as the measure of restraint for S. V. Makhelai, A. H. Zivy, V. N. Makhelai, E. A. Korolev, and B. Ruprecht until the verdict comes into legal force.

To count the term of punishment of V. N. Makhelai, S. V. Makhelai, E. A. Korolev, A. H. Zivy, and B. Ruprecht from the date of detainment.

To satisfy the civil claim of the victim being the recoverer, Joint Stock Company United Chemical Company Uralchem, in part in the amount of 87,665,334,675 Russian rubles 76 kopecks, namely: for compensation for the financial harm caused to JSC UCC Uralchem in the amount of 10,320,751,411 Russian rubles 84 kopecks and for compensation for the financial harm caused to PJSC Togliattiazot in the amount of 77,344,583,263 rubles 92 kopecks.

To collect jointly from Vladimir Nikolaevich Makhelai, Sergei Vladimirovich Makhelai, Evgeniy Anatolyevich Korolev, Andrew Henry Zivy, Ruprecht Wedemeyer Beat and civil defendants:

- LLC Tomet, INN (Taxpayer Identification Number) 6382018657, location: Russia, 445149, Samara Region, Stavropol District, Zelenovka, ul. Lesnaya, 64;

- Kamara Ltd., registration number: 2008/00425, date of registration: August 22, 2008, address #10 Manoel Street, Castries, St. Lucia;

- Bairiki Inc., registration number: C 31161, date of registration: November 07, 2006, address: Suites 5&6 Horsfords Business Centre Long Point Road, Charlestown, Nevis;

- Maxim Invest & Finance Inc., registration number: 1552390, date of registration: October 16, 2009, address: Trident Chambers P.O. Box 146, Road Town, Tortola, British Virgin Island;

- Instantania Holdings Ltd., registration number: 1492780, date of registration: July 10, 2008, address: Palm Grove House, P.O. Box 438, Road Town, Tortola, British Virgin Islands,

- Trafalgar Developments Ltd., registration number: 2120368, date of registration: April 01, 2008, address: Harlaw Chambers, P.O. Box 1026, The Valley, Anguilla, British West Indies;

- Ameropa AG, register number: CHE-101.223.224, date of registration: December 19, 1994, address: Schweiz, Rebgeasse 108 4102 Binningen;

- Ameropa Holding AG, register number: CHE- 102.299.448, date of registration: March 04, 1988, address: Schweiz, Rebgeasse 108 4102 Binningen;

Kizzie Consulting Limited, registration number: 208649, date of registration: September 21, 2007, address: Neofytou Georgiou 24, Bridge House, Block D, flat/office G3 Mesa Geitonia, 4006, Limassol, Cyprus;

- Arodoet Enterprises Limited, registration number: 219655, date of registration: December 31, 2007, address: Strymonos 12, Apostolos Andreas, 3067, Limassol, Cyprus;

- Farodot Consulting Limited, registration number: 225386, date of registration: March 15, 2008, address: Kefallinias 3, 4107, Agios Athanasios, Limassol, Cyprus;

- Evanda Holdings Limited, registration number: 225400, date of registration: March 15, 2008, address: Richter 11, Agia Fyla, 3120, Limassol, Cyprus;

- Florenta Management Limited, registration number: 206013, date of registration: August 21, 2007, address: Megalou Alexandrou 20, Kolossi, 4632, Limassol, Cyprus;

- Entouraga Limited, registration number: 224310, date of registration: February 29, 2008, address: Agias Fylaxeos & Zinonos Rossidi 2, 1st Floor, 3082, Limassol, Cyprus;

- Triumph Development Limited, registration number: 899265, date of registration: May 05, 2004, 3rd Floor, Jonsim Place, 228, Queens Road East, Wanchai, Hong Kong

10,320,751,411 Russian rubles 84 kopecks in favour of Joint Stock Company United Chemical Company Uralchem (INN 7703647595, location: 6 Presnenskaya Embankment, building 2, Moscow, 123112, Russia) as compensation for the financial damage caused by the crime.

To collect jointly from Vladimir Nikolaevich Makhelai, Sergei Vladimirovich Makhelai, Evgeniy Anatolyevich Korolev, Andrew Henry Zivy, Ruprecht Wedemeyer Beat and civil defendants:

- LLC Tomet, INN (Taxpayer Identification Number) 6382018657, location: Russia, 445149,

Samara Region, Stavropol District, Zelenovka, ul. Lesnaya, 64;

- Kamara Ltd., registration number: 2008-00425, date of registration: August 22, 2008, address: #10 Manoel Street, Castries, St. Lucia;

- Bairiki Inc., registration number: C 31161, date of registration: November 07, 2006, address: Suites 5&6 Horsfords Business Centre Long Point Road, Charlestown, Nevis;

- Maxim Invest & Finance Inc., registration number: 1552390, date of registration: October 16, 2009, address: Trident Chambers P.O. Box 146, Road Town, Tortola, British Virgin Island;

- Instantania Holdings Ltd., registration number: 1492780, date of registration: July 10, 2008, address: Palm Grove House, P.O. Box 438, Road Town, Tortola, British Virgin Islands,

- Trafalgar Developments Ltd., registration number: 2120368, date of registration: April 01, 2008, address: Harlaw Chambers, P.O. Box 1026, The Valley, Anguilla, British West Indies;

- Ameropa AG, register number: CH-280.3.916.016-2, date of registration: December 19, 1994, address: Schweiz, Rebgeasse 108 4102 Binningen;

- Ameropa Holding AG, register number: CH-280.3.916.494-0, date of registration: March 04, 1988, address: Schweiz, Rebgeasse 108 4102 Binningen;

- Kizzie Consulting Limited, registration number: 208649, date of registration: September 21, 2007, address: Neofytou Georgiou 24, Bridge House, Block D, flat/office G3 Mesa Geitonia, 4006, Limassol, Cyprus;

- Arodoet Enterprises Limited, registration number: 219655, date of registration: December 31, 2007, address: Strymonos 12, Apostolos Andreas, 3067, Limassol, Cyprus;

- Farodot Consulting Limited, registration number: 225386, date of registration: March 15, 2008, address: Kefallinias 3, 4107, Agios Athanasios, Limassol, Cyprus;

- Evanda Holdings Limited, registration number: 225400, date of registration: March 15, 2008, address: Richter 11, Agia Fyla, 3120, Limassol, Cyprus;

- Florenta Management Limited, registration number: 206013, date of registration: August 21, 2007, address: Megalou Alexandrou 20, Kolossi, 4632, Limassol, Cyprus;

- Entouraga Limited, registration number: 224310, date of registration: February 29, 2008, address: Agias Fylaxeos & Zinonos Rossidi 2, 1st Floor, 3082, Limassol, Cyprus;

- Triumph Development Limited, registration number: 899265, date of registration: May 05, 2004, 3rd Floor, Jonsim Place, 228, Queens Road East, Wanchai, Hong Kong

77,344,583,263 Russian rubles 92 kopecks in favour of Public Joint Stock Company Togliattiazot (INN 6320004728, location: 32 Povolzhskoye Highway, Togliatti, Samara Region, 445045, Russia) as compensation for the financial damage caused by the crime.

To determine that PJSC Togliattiazot is a person in the interests of which the lawsuit in the amount of 77,344,583,263 Russian rubles 92 kopecks was brought.

To determine that PJSC Togliattiazot is a person in favour of which the amount of 77,344,583,263 Russian rubles 92 kopecks shall be collected.

To determine that the recoverer of 77,344,583,263 Russian rubles 92 kopecks is Joint Stock Company United Chemical Company Uralchem (INN 7703647595, location: 6 Presnenskaya Embankment, building 2, Moscow, 123112, Russia).

To satisfy the civil claim filed by victim Yevgeniy Yakovlevich Sedykin in part in the amount of 164,922 Russian rubles 95 kopecks.

To collect jointly from Vladimir Nikolaevich Makhilai, Sergei Vladimirovich Makhilai, Evgeniy Anatolyevich Korolev, Andrew Henry Zivy, Beat Ruprecht Wedemeyer, and civil defendant LLC Tomet, INN 6382018657, location: 64 Lesnaya Street, Zelenovka, Stavropol District, Samara Region, 445149, Russia, as compensation for the financial damage caused by the crime, 164,922 Russian rubles 95 kopecks in favour of Yevgeniy Yakovlevich Sedykin.

To collect from Vladimir Nikolaevich Makhilai, Sergei Vladimirovich Makhilai, Evgeniy Anatolyevich Korolev, Andrew Henry Zivy, and Ruprecht Wedemeyer Beat 50,000 Russian rubles from each to the federal budget as the legal costs on conducting an integrated economic and legal expert examination.

Until the verdict in terms of the civil claims, assigned fines, and recovery for the legal costs is executed, to keep the arrests imposed within this criminal case:

- In relation to fixed assets of PJSC Togliattiazot imposed by the resolution of the Basmanyy District Court of Moscow dated April 27, 2017;

- In relation to 718 motor vehicles belonging to PJSC Togliattiazot imposed by the resolution of the Basmanyy District Court of Moscow dated May 08, 2015 (taking into account the resolution of the Komsomolsky District Court of Togliatti dated March 07, 2018);
- In relation to 348 real estate items of PJSC Togliattiazot imposed by the resolution of the Basmanyy District Court of Moscow dated May 08, 2015;
- In relation to 114 real estate items of PJSC Togliattiazot imposed by the resolution of the Basmanyy District Court of Moscow dated May 08, 2015;
- In relation to monetary funds belonging to V. N. Makhlai in the amount of 3,885 Russian rubles and 62 kopecks on account No. 42301810900371290001, 5,002 Russian rubles and 31 kopecks on account No. 40817810800000096803/006481000008, 584 Russian rubles and 30 kopecks on account No. 42301810812000961003, 0.21 US dollars on account No. 40817840700000007001, 3 Russian rubles and 33 kopecks on account No. 40817810802179004151 opened with JSCB Togliattikhibank (CJSC) of Togliatti, imposed by the resolution of the Basmanyy District Court of Moscow dated April 13, 2015;
- In relation to monetary funds belonging to S. V. Makhlai in the amount of 673 euro and 76 cents on account No. 42301978001053000237, 8 US dollars and 57 cents on account No. 42301840100000286017, 6 US dollars and 45 cents on account No. 40817840401031000020, 1,548,978 Russian rubles and 95 kopecks on account No. 40817810702179004992, 700 Russian rubles and 53 kopecks on account No. 42301810412000147007, 292,168 Russian rubles and 42 kopecks on account No. 40817810700000096932/006481000006, 15,471 Russian rubles and 78 kopecks on account No. 40817810800000112237/006481000128 opened with JSCB Togliattikhibank (CJSC) of Togliatti, imposed by the resolution of the Basmanyy District Court of Moscow dated April 13, 2015;
- In relation to the ordinary uncertificated shares of JSCB Togliattikhibank (CJSC) owned by S. V. Makhlai (location: Samara Region, Togliatti, ul. Gorkogo, 96) in the amount of 4,840,000 shares with a nominal value of 50 Russian rubles each (state registration number 10102507B) at the place of their registration at Togliatti Branch of Moscow Fund Centre LLC imposed by the resolution of the Central District Court of Togliatti dated May 07, 2015;
- In relation to monetary funds to be paid to S. V. Makhlai in the form of dividends on the ordinary uncertificated shares of JSCB Togliattikhibank (CJSC) in the amount of 4,840.0 shares with a nominal value of 50 Russian rubles each (state registration number 10102507B) located at JSCB Togliattikhibank (CJSC), imposed by the resolution of the Central District Court of Togliatti dated May 07, 2015;
- In relation to 5,563,658 shares of Transammiak OJSC, owned by Arodoet Enterprises Limited (Cyprus), Kizzie Consulting Limited (Cyprus), Farodot Consulting Limited (Cyprus), Florenta Management Limited (Cyprus), Evanda Holdings Limited (Cyprus) and Entouraga Limited (Cyprus), which beneficial owner is S. V. Makhlai, with a nominal value of 1 Russian rubles each (state registration number 1-01-01358-E) at the place of their registration at Togliatti Branch of Moscow Fund Centre LLC and nominee holding at JSCB Togliattikhibank (CJSC), imposed in Togliatti by resolution of the Central District Court of Togliatti dated May 28, 2015;
- In relation to 3,350,000 US dollars, owned by S. V. Makhlai, on account No. 42507840000003134002 opened for foreign company Niteroy Limited (British Virgin Islands) with JSCB Togliattikhibank (CJSC), Togliatti, imposed by the resolution of Basmanyy District Court of Moscow dated May 27, 2016;
- In relation to 2,596,051 US dollars 69 cents, owned by S. V. Makhlai, on account No. 42507840200000190001 opened for Tech-Lord SA (Switzerland) with JSCB Togliattikhibank (CJSC), Togliatti, imposed by the resolution of Basmanyy District Court of Moscow dated May 27, 2016;
- In relation to 144,630,667 Russian rubles 93 kopecks, owned by S. V. Makhlai, on account No. 42507810000001125001, and 198,190,702 Russian rubles 41 kopecks, owned by S. V. Makhlai, on account No. 42507810000001125001 opened for Morumbi Limited (British Virgin Islands) with JSCB Togliattikhibank (CJSC) imposed by the resolution of Basmanyy District Court of Moscow dated May 27, 2016;
- In relation to 83,454,870 Russian rubles, owned by S. V. Makhlai, to be paid following the results of work of Transammiak OJSC for 2016 in the form of dividends, on settlement account No. 40702810212300035577 with JSCB Avangard PJSC, Moscow, imposed by the resolution of Basmanyy District Court of Moscow dated April 27, 2017;
- In relation to monetary funds owned by PJSC Togliattiazot in the amount of 300,407,440

Russian rubles to be paid to S. V. Makhelai as a remuneration for work in 2014 in the Board of Directors of PJSC Togliattiazot and 300,407,440 Russian rubles to be paid to E. A. Korolev as a remuneration for work in 2014 in the Board of Directors of PJSC Togliattiazot on account No. 40702810400000014785 with JSCB Togliattikhibank (CJSC) of Togliatti, imposed by the resolution of the Basmannyy District Court of Moscow dated June 25, 2015;

- In relation to monetary funds owned by PJSC Togliattiazot in the amount of 1,300,745,100 Russian rubles to be paid to S. V. Makhelai as a remuneration for work in 2015 in the Board of Directors of PJSC Togliattiazot and 433,581,700 Russian rubles to be paid to E. A. Korolev as a remuneration for work in 2015 in the Board of Directors of PJSC Togliattiazot on account No. 40702810400000014785 with JSCB Togliattikhibank (CJSC) of Togliatti, imposed by the resolution of the Basmannyy District Court of Moscow dated June 07, 2015;

- In relation to monetary funds owned by PJSC Togliattiazot in the amount of 549,751,496 Russian rubles to be paid as dividends for 2014 to Borgat Investments Limited (Cyprus), Tornton Ventures Limited (Great Britain), Wickerton Limited (British Virgin Islands), Riverdelle Worldwide Limited (British Virgin Islands), Sanita Global Limited (British Virgin Islands), AS Industries (Cyprus) Limited (Cyprus), Silvergrove Resources Limited (British Virgin Islands), Nitrochem Distribution AG (Switzerland), Halnure Ltd. (Uruguay), Todan Limited (Cyprus), Tech-Lord SA (Switzerland), Magnum Investment Trading Corporation (British Virgin Islands), Niteroy Limited (British Virgin Islands), Trafalgar Developments Ltd. (Anguilla), Instantania Holdings Ltd. (British Virgin Islands), Kamara Ltd. (Saint Lucia), Bairiki Inc. (Nevis), A.T.I. Limited (Hong Kong), Maxim Invest and Finance Inc. (British Virgin Islands) on account No. 40702810200000015285 with JSCB Togliattikhibank (CJSC), Togliatti, imposed by the resolution of the Basmannyy District Court of Moscow dated July 28, 2015;

In relation to the ordinary registered shares of TOAZ Corporation CJSC (registration number 1-01-00862-P) in the amount of 100 shares with a nominal value of 1.0 Russian ruble each at the place of their registration at Togliatti Branch of Moscow Fund Centre LLC imposed by the resolution of the Central District Court of Togliatti dated July 28, 2015;

- In relation to the property of Ameropa AG (Switzerland), beneficial owner of which is A. H. Zivy, being a non-residential unit with a total area of 126.3 sq. m located at 16 ul. Spiridonovka, bldg. 1, Moscow, Russian Federation, imposed by the resolution of the Basmannyy District Court of Moscow dated December 05, 2014;

- In relation to ordinary registered uncertificated shares of Togliattiazot OJSC owned by Maxim Invest and Finance Inc. (British Virgin Islands), beneficial owner of which is A. H. Zivy, in the amount of 55.8801958050 shares (state registration number 1-02-00014-E), as well as monetary funds to be paid as dividends, at the place of registration of the rights of security holder at Raiffeisenbank CJSC, Moscow, imposed by the resolution of Meshchanskiy District Court of Moscow dated June 09, 2015;

- In relation to 100% share of the charter capital of LLC Tomet, owned by A. H. Zivy, with a nominal value of 2,731,718,611 Russian rubles, which is registered in the name of Triumph Development Limited (Hong Kong), imposed by the resolution of Basmannyy District Court of Moscow dated March 17, 2016;

- In relation to fixed assets of LLC Tomet, beneficial owner of which is A. H. Zivy, imposed by the resolution of the Basmannyy District Court of Moscow dated April 21, 2017;

- In relation to a residential unit, owned by E. A. Korolev, being apartment No. 157, located at 21 ul. Lizy Chaykinoy, Togliatti, Samara Region, Russian Federation, imposed by the resolution of Basmannyy District Court of Moscow dated March 12, 2015;

- In relation to 4 US dollars 34 cents, owned by E. A. Korolev, on account No. 40817840210000000417, 3,280 US dollars 88 cents, owned by E. A. Korolev, on account No. 423018404000000631016, opened with JSCB Togliattikhibank (CJSC), Togliatti, imposed by the resolution of Basmannyy District Court of Moscow dated April 13, 2015;

- In relation to a land plot for extension of core production, owned by LLC Tomet and located at TOAZ, Stavropolskiy Municipal District, Samara Region, Russian Federation, with area of 151,231 sq. m., cadastral number 63:32:1801004:60, and methanol production facilities with a capacity of 450,000 tons per year, inventory No. 0000287, letter 1, located at TOAZ, Stavropolskiy Municipal District, Samara Region, Russian Federation, with area of 4899,6 sq. m, cadastral number 63:32:0000000:0:1006, imposed by the resolution of the Komsomolskiy District Court of Togliatti dated February 27, 2013.

- In relation to the property in the form of prohibition for JSCB Togliattikhibank (CJSC) to

make amendments to information about owners of shares of Togliattiazot OJSC in depositary accounts of Trafalgar Developments Ltd. (Anguilla), Instantania Holdings Ltd. (British Virgin Islands), Kamara Ltd. (Saint Lucia), Bairiki Inc. (Nevis), Hahnure Ltd. (Uruguay), imposed by the resolution of the Komsomolskiy District Court of Togliatti dated February 27, 2013.

Physical evidence:

- Contract and supplemental agreements, cargo customs declarations, quarterly and annual reports of OJSC TOAZ, lists of affiliated persons of OJSC TOAZ, powers of attorney, minutes of meetings of the Board of Directors of OJSC TOAZ being kept in the criminal case files shall be kept in the criminal case files.

- Four disks with serial numbers MFP336SE010925393, MFP336SE01092553, PAP684P1032211835, PAP684P1032211873, Transcend flash drive provided by witnesses A. Yu. Mikhaylov, G. N. Panfilov and F. O. Militsyn, Western Digital hard disk drive, serial number VX11E44UR751, with information seized from JSCB Togliattikhimbank, DVD+R disk, serial number 2148407+REF23873 with information seized from Yandex LLC, HGST hard disk drives, serial numbers 6P2HGGJ6F, 6P2HH99F, VERBATIM hard disk drive, serial number CP012X061306, seized in the branch of Norton Rose Fulbright (Central Europe) LLP, Transcend flash drive, number 6208181004, seized from JSCB Togliattikhimbank, DVD-R disk, serial number ZE4294-DVR-J47C1, with information seized from Mail.ru LLC, SEAGATE hard disk drive, serial number 2GH280A5, DVD-R disk TDK, serial number MOP6A3KCO3121376D5, flash drive Kingston DT101G2 seized from Financial and Business Consultants LLC, DVD-R disk TDK, serial number 2177597-REA4552, seized from Yandex LLC, Western Digital hard disk drives, serial numbers WCC4N1368397, WXF1E32MLMC6, WCC4N1366717, WCC4M5HV1L39, HGST hard disk drive, serial number P8JZ6T8Y, seized from JSCB Togliattikhimbank, being kept in the files of the criminal case, shall be kept in the files of the criminal case.

The sentence may be appealed to the Samara Regional Court within 10 days from its delivery date, through the Komsomolskiy District Court of Togliatti.

Judge

/signed/

A. A. Kirillov

[Seal:

KOMSOMOLSKIY DISTRICT COURT OF TOGLIATTI *]

[Stamp:

TRUE COPY

JUDGE A. A. KIRILLOV]

/signed/

Komsomolskiy District Court of Togliatti

Numbered and sealed 100 sheets.

Signature /signed/

[Seal:

KOMSOMOLSKIY DISTRICT COURT OF TOGLIATTI *]