

**APPROVED**

By Order of JSC INK-Capital  
No. 0078/00-п dated November 13, 2023

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**LIST OF INSIDER INFORMATION  
OF JSC INK-CAPITAL**

**Revision 2**

Irkutsk

2023

## **I. GENERAL PROVISIONS**

- 1.1 This list of insider information (hereinafter referred to as the List) of Joint Stock Company INK-Capital (hereinafter referred to as the issuer) has been developed based on Part 1, Article 3 of the Federal Law On Countering the Unlawful Use of Insider Information and Market Manipulation and on Amending Certain Legislative Acts of the Russian Federation and Instruction of the Bank of Russia No. 5946-Y dated November 27, 2021 On the List of Insider Information of Legal Entities Specified in Clauses 1, 3, 4, 11 and 12 of Article 4 of the Federal Law No. 224 (224-FZ) dated July 27, 2010 On Countering the Unlawful Use of Insider Information and Market Manipulation and on Amending Certain Legislative Acts of the Russian Federation, also governing the procedure and the time period for its disclosure.

## **II. LIST OF INSIDER INFORMATION**

- 2.1 The following information constitutes the issuer's insider information:
- 2.1.1. Information on the convocation and holding of the general shareholders meeting of the issuer, on declaration of the general shareholders meeting of the issuer failed, as well as on resolutions passed by the general shareholders meeting of the issuer;
- 2.1.2. Information on holding a meeting of the issuer's board of directors and its agenda, as well as on certain resolutions passed by the board of directors of the issuer:
- on making a proposal to the general shareholders meeting of the issuer: in the resolution on payment (declaration) of dividends to define a certain date on which the persons entitled to receive dividends are determined;
  - on placement or sale of the issuer's securities;
  - on determination of or the procedure for determining the placement price of shares or securities convertible into shares of the issuer;
  - on election of the issuer's executive body and early termination (suspension) of its powers, including the powers of the management company or manager;
  - on including candidates in the list of candidates for voting at the annual general shareholders meeting of the issuer on the issue of election of members of the issuer's board of directors (supervisory board);
  - on recommendations with respect to the amount of dividends on the issuer's shares and the procedure of payment thereof;
  - on approval of the issuer's internal documents;
  - on giving consent to and further approval of a transaction (several interconnected transactions) of the issuer, which is, pursuant to the laws of the Russian Federation, is considered a major transaction or an interested party transaction, or any other transaction (several interconnected transactions), which value is 10 or more percent of the assets value of the issuer, determined based on the consolidated financial statements (financial statements) of the issuer; or if the issuer is not required to prepare and disclose consolidated financial statements (financial statements), - based on the accounting (financial) statements of the issuer as of the last reporting date (the end date of the last completed reporting period preceding the date of passing the resolution on giving consent to the transaction or the date of the transaction, in case of its further approval);
  - on the transfer of powers of the sole executive body of the issuer to a management company or manager, on the approval of the management company or manager and the terms of the agreement entered into by the issuer with the management company or manager;

- on the approval of the registrar maintaining the register of securities owners of the issuer, terms of the agreement, as well as termination of the agreement with the registrar.
- 2.1.3. Information on passing a resolution on reorganization or liquidation of the person who provided a surety for the issuer's bonds;
- 2.1.4. Information on acquiring the signs of bankruptcy by the issuer or the person who provided a surety for the issuer's bonds, as described in the Federal Law No. 127 (127-FZ) On Insolvency (Bankruptcy) dated October 26, 2002 (Collected Legislation of the Russian Federation, 2002, No. 43, Art. 4190; 2021, No. 27, Art. 5181);
- 2.1.5. Information on the acceptance of a bankruptcy (insolvency) petition by the arbitration court, as well as an arbitration court judgement on declaring the issuer insolvent (bankrupt), on the initiation of a bankruptcy proceeding against the issuer, or termination of a bankruptcy proceeding against the issuer;
- 2.1.6. Information on the date of determining (defining) the persons entitled to exercise their rights under the issuer's securities;
- 2.1.7. Information on the stages of the issuer's securities issue procedure;
- 2.1.8. Information on suspension and reopening of the issuer's securities issue;
- 2.1.9. Information on recognizing the bond issue program failed, on recognizing the issue (additional issue) of equity securities failed or invalid;
- 2.1.10. Information on redemption of the issuer's securities;
- 2.1.11. Information on registration of changes in the resolution on the issue of securities in terms of changes in the scope of rights to securities and (or) the nominal value of securities, including during their consolidation or split up;
- 2.1.12. Information on passing a resolution on the repurchase (repurchase trigger) of its placed securities by the issuer;
- 2.1.13. Information on the accrued (declared) and (or) paid income on the issuer's securities, other payments payable to the owners of the issuer's securities, as well as the intention to fulfill the obligation to make payments on the issuer's bonds, the rights to which are recorded in the register of securities owners of the issuer;
- 2.1.14. Information on listing the issuer's securities in the list of securities admitted to on-exchange trading by the Russian trade organizer for entering into sale and purchase agreements, inter alia, on listing the issuer's securities in the quotation list by the Russian stock exchange, or, on removal of the issuer's securities from the list of securities admitted to on-exchange trading by the Russian trade organizer for entering into sale and purchase agreements, inter alia, on removal of the issuer's securities from the quotation list by the Russian stock exchange, as well as on transfer of the issuer's securities from one quotation list to another quotation list (on removal of the issuer's securities from one quotation list and their listing in another quotation list);
- 2.1.15. Information on listing the issuer's securities (securities of a foreign entity certifying rights in relation to securities of Russian issuers (hereinafter referred to as depository securities) in the list of securities admitted to trading on a foreign on-exchange (regulated) financial market, inter alia, on listing the said securities in the quotation list by a foreign stock exchange, and, on removal of the issuer's securities (depository securities) from the list of securities admitted to trading on a foreign on-exchange (regulated) financial market, inter alia, on removal of the said securities from the quotation list by a foreign stock exchange;

- 2.1.16. Information on failure to fulfill obligations of the issuer to the owners of its securities, as well as on changes in the total number of bonds, the obligations on early redemption of which have not been fulfilled;
- 2.1.17. Information on acquisition or termination by the person of a right, directly or indirectly (through its controlled entities), independently or jointly with other entities associated with it by way of fiduciary management agreement, and (or) by partnership, and (or) by assignment agreement, and (or) by shareholder agreement, and (or) by other agreement, the subject of which is the exercise of rights certified by the issuer's shares (interests), to dispose of a certain number of votes attached to voting shares (interests) constituting the charter capital of the issuer, if the specified number of votes is 5 percent or has become more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 percent of the total number of votes attached to voting shares (interests) constituting the charter capital of the issuer;
- 2.1.18. Information on a voluntary, including competing one, or mandatory offer received by the issuer in accordance with Chapter XI.1 of the Federal Law No. 208 (208-FZ) On Joint Stock Companies dated December 26, 1995 (Collected Legislation of the Russian Federation, 1996, No. 1, Art. 1; 2006, No. 2, Art. 172; 2016, No. 27, Art. 4276) (hereinafter referred to as the Federal Law On Joint Stock Companies) to purchase its securities, as well as on changes made to the said offers;
- 2.1.19. Information on the notification of the right to demand repurchase of the issuer's securities or the demand to repurchase the issuer's securities received by the issuer in accordance with Chapter XI.1 of the Federal Law On Joint Stock Companies;
- 2.1.20. Information on the identification of errors in the previously disclosed statements of the issuer (accounting (financial) statements, consolidated financial statements, financial statements);
- 2.1.21. Information on entering on behalf of the issuer or its controlled entity, which has a material impact for the issuer, determined in accordance with Clause 1.14 of the Bank of Russia Regulations No. 714-II dated March 27, 2020 On Information Disclosure by Issuers of Equity Securities (hereinafter referred to as the entity controlled by the issuer, which has a material impact for it) into a transaction, the amount of which is 10 or more percent of the assets value of the issuer (determined based on the financial statements of the issuer if the transaction is made by the issuer who is not required to prepare and disclose consolidated financial statements (financial statements) or based on the accounting (financial) statements of the issuer who is not required to prepare and disclose financial statements, or combined according to the accounting (financial) statements (total value of assets) of the issuer and an entity controlled by the issuer which has a material impact for it, if the issuer is not required to prepare and disclose consolidated financial statements and the transaction is made by the entity controlled by the issuer which has a material impact for it) as of the last reporting date (the end date of the last completed reporting period preceding the date of the transaction);
- 2.1.22. Information on entering on behalf of the issuer or its controlled entity, which has a material impact for the issuer, into an interested party transaction, which has signs stipulated by Clause 35.1 of the Bank of Russia Regulations No. 714-II dated March 27, 2020 On Information Disclosure by Issuers of Equity Securities;
- 2.1.23. Information on changes in the composition and (or) the size of pledge of the issuer's bonds with collateral security, and in the event of changes in the composition and (or) the size of pledge of the issuer's bonds with collateral mortgage, information on the specified changes, if they are caused by the replacement of any secured claim, constituting the bonds collateral mortgage, or replacement of other property constituting the bonds collateral mortgage, the cost (monetary value) of which is 10 percent or more of the bonds collateral mortgage;
- 2.1.24. Information on acquisition or termination by the issuer of a right, directly or indirectly (through its controlled entities), independently or jointly with other entities associated with the issuer by way of fiduciary management agreement, and (or) by partnership, and (or) by assignment agreement, and

(or) by shareholder agreement, and (or) by other agreement, the subject of which is the exercise of rights certified by shares (interests) of the entity which securities are admitted to on-exchange trading, to dispose of a certain number of votes attached to voting shares (interests) constituting its charter capital, if the specified number of votes is 5 percent or has become more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 percent of the total number of votes attached to voting shares (interests) constituting the charter capital of the said entity;

- 2.1.25. Information on entering into, by a person controlling the issuer or by an entity controlled by the issuer, the agreement that requires to purchase the issuer's securities;
- 2.1.26. Information on acquisition and (or) termination of the right of the issuer's bondholders to demand early redemption of their bonds by the issuer;
- 2.1.27. Information on assigning a rating to securities and (or) to their issuer or on changing the rating by a credit rating agency, or other entity based on the agreement entered into with the issuer;
- 2.1.28. Information on the initiation of proceedings in court on a dispute related to establishment of the issuer, its management or membership in it (hereinafter referred to as the corporate dispute), or any other dispute in which the issuer is the plaintiff or defendant, and the amount of claims for which is 10 or more percent of the book assets value of the issuer, determined based on the accounting (financial) statements of the issuer as of the last reporting date (the end date of the last completed reporting period preceding the date the court accepted the statement of claim for proceeding) (hereinafter referred to as the material dispute), as well as on performance of a judicial act, which ends the consideration of the trial on merits of a corporate dispute or a material dispute, except for information specified in Clause 41.6 of the Bank of Russia Regulations No. 714-II dated March 27, 2020 On Information Disclosure by Issuers of Equity Securities;
- 2.1.29. Information on placement outside the Russian Federation of bonds or other financial instruments certifying debt obligations, which are performed at the expense of the issuer;
- 2.1.30. Information on the decision of the Bank of Russia to release the issuer from the obligation to disclose information in accordance with Article 30 of the Federal Law On Securities Market (Collected Legislation of the Russian Federation, 1996, No. 17, Art. 1918; 2018, No. 53, Art. 8440);
- 2.1.31. Information on acquisition (disposal of) of voting shares (interests) of the issuer or depositary securities certifying the title to voting shares of the issuer, by the issuer or an entity controlled by the issuer, except for acquisition of the issuer's voting shares (depositary securities certifying the title to voting shares of the issuer) in the process of placement of the issuer's voting shares or acquisition (disposal of) the issuer's voting shares (depositary securities certifying the title to voting shares of the issuer) by a broker and (or) a trustee acting on their own behalf, but at the expense of the client in the execution of the client's order;
- 2.1.32. Information on the convocation and holding of the general shareholders meeting of the issuer, on resolutions passed by the general shareholders meeting of the issuer, as well as on declaration of the general shareholders meeting of the issuer failed;
- 2.1.33. Information on determination of the bondholders' representative by the issuer of bonds after registration of the bond issue;
- 2.1.34. Information on the date from which the bondholders' representative exercises his/her powers;
- 2.1.35. Information on entering by the issuer into novation agreement or provision of compensation, entailing termination of obligations under the issuer's bonds;
- 2.1.36. Information on acquisition of the right of the holders of the issuer's convertible equity securities to demand conversion of their convertible equity securities by the issuer;

- 2.1.36.1. Information on the project (projects) selected by the issuer, for financing and (or) refinancing of which the funds received from placement of bonds, the issue (program) of which is additionally identified using the words "green bonds", "social bonds", "sustainable development bonds", "transition bonds" (hereinafter referred to as green bonds, social bonds, sustainable development bonds, transition bonds) are used (will be used), if such project (projects) is not specified in the resolution on the issue of green bonds, social bonds, sustainable development bonds, transition bonds;
- 2.1.36.2. Information on the conduct and results of an independent external assessment of compliance of the issue (program) of green bonds, social bonds, sustainable development bonds, bonds, the issue (program) of which is additionally identified using the words "bonds aligned with sustainable development goals" (hereinafter referred to as bonds aligned with sustainable development goals), transition bonds or the issuer's policy on the use of funds received from the placement of these bonds or project(s) for the financing (refinancing) of which the funds received from the placement of these bonds will be used, to the principles and standards of financial instruments specified in the resolution on issue of such bonds;
- 2.1.36.3. Information on the conduct and results of an independent external assessment of changes made to the issuer's policy on the use of funds received from the placement of green bonds, social bonds, sustainable development bonds, adaptation bonds;
- 2.1.36.4. Information on the conduct and results of an independent external assessment of changes made to the climate transition strategy (if the changes relate to the issuer's performance targets and their intermediate and ultimate values, internationally recognized climate change scenario, which is the basis for the development of the issuer's climate transition strategy, as well as affect the achievability of intermediate and ultimate values of the issuer's performance targets through the implementation of the issuer's climate transition strategy), issue (program) of which is additionally identified using the words "climate transition bonds" (hereinafter referred to as climate transition bonds);
- 2.1.36.5. Information on the improper use of monetary funds received from the placement of green bonds, bonds, the issue (program) of which is additionally identified using the words "infrastructure bonds", social bonds, sustainable development bonds, transition bonds, and on the consequences of the improper use of the said monetary funds provided for by the resolution on the bond issue;
- 2.1.36.6. Information on violation of the principles and standards of financial instruments specified in the resolution on the bonds issue, when implementing the project (projects), for financing and (or) refinancing of which monetary funds received from placement of green bonds, social bonds, sustainable development bonds, transition bonds are used;
- 2.1.36.7. Information on including green bonds, social bonds, sustainable development bonds, transition bonds in the list of financial instruments of sustainable development published on the dedicated page of the methodological center of the State Development Corporation "VEB.RF" in the information and telecommunication network "Internet", or in the list of financial instruments of sustainable development maintained by the International Capital Markets Association (ICMA) or an International non-profit organization "Climate bonds initiative (CBI)" or removal of such bonds from the said list;.
- 2.1.36.8. Information on achievement or non-achievement of intermediate (if any) or ultimate target values of the bond issuer's key performance indicator(s) specified in the resolution on the issue of bonds aligned with sustainable development goals;
- 2.1.36.9. Information on achievement or non-achievement of intermediate or ultimate target values of the bond issuer's climate transition performance indicators specified in the issuer's strategy to change its activities for the purpose of transition to a low-carbon economy (energy transition),

mitigation of climate change and achievement of other goals established by the Paris Agreement as of December 12, 2015, adopted by the Resolution of the Government of the Russian Federation dated September 21, 2019 No. 1228 "On the adoption of the Paris Agreement" (entered into force for the Russian Federation on November 6, 2019);

- 2.1.37. Information constituting the annual consolidated financial statements (financial statements) of the issuer, interim consolidated financial statements (financial statements) of the issuer for the reporting period, consisting of 6 months of the reporting year, as well as information contained in the auditor's reports prepared in relation to the said statements, or other document compiled based on the results of an audit of interim consolidated financial statements (financial statements) in accordance with auditing standards;
- 2.1.38. Information contained in the annual reports of the issuer, except for information that has already been disclosed;
- 2.1.39. Information constituting the interim accounting (financial) statements of the issuer for the reporting period, consisting of 3, 6 and 9 months of the reporting year accompanied with the respective auditor's report, if it has been audited, as well as information constituting the annual consolidated accounting (financial) statements, accompanied with the respective auditor's report, if it has been audited;
- 2.1.40. Information contained in the reports of issuers of equity securities compiled for reporting periods of 6 months and 12 months, except for information that has already been disclosed;
- 2.1.41. Information contained in the securities prospectus of the issuer, except for information that has already been disclosed;
- 2.1.42. Information constituting the terms for placement of securities, determined by the issuer in a separate document, except for information that has already been disclosed (in the absence of a securities prospectus or absence of terms for their placement in the securities prospectus);
- 2.1.43. Information on entering by the issuer into a strategic partnership agreement or other agreement (transaction), except for agreements (transactions) stipulated by lines 2.1.21, 2.1.22 and 2.1.27 of the List, if entering into such agreement (transaction) may have a material impact on the price of the issuer's securities admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been submitted);
- 2.1.44. Information on the adoption by the court, the arbitration court, the Federal Bailiff Service of interim measures (including attachment) of monetary funds or other property belonging to the issuer, entity controlling the issuer, entity controlled by the issuer which has a material impact for it, or the person who provided a surety for the issuer's bonds admitted to on-exchange trading and who is not the Russian Federation, which provided the state guarantee of the Russian Federation, or a constituent entity of the Russian Federation that provided a state guarantee of a constituent entity of the Russian Federation, or a municipal entity that provided a municipal guarantee, constituting 10 or more percent of the book assets value of such persons as of the end date of the last completed reporting period preceding the adoption of interim measures;
- 2.1.45. Information on acquisition or termination by the person of a right, directly or indirectly (through its controlled entities), independently or jointly with other entities associated with it by way of fiduciary management agreement, and (or) by partnership, and (or) by assignment agreement, and (or) by shareholder agreement, and (or) by other agreement, the subject of which is the exercise of rights certified by the issuer's shares (interests) of the entity that has provided a surety, a guarantee or a pledge for the issuer's bonds admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been submitted), if the person who provided a surety, guarantee or pledge for such bonds is not the Russian Federation, which provided the state guarantee of the Russian Federation, or a constituent entity of the Russian Federation that provided a state

guarantee of a constituent entity of the Russian Federation, or a municipal entity that provided a municipal guarantee, to dispose of a certain number of votes attached to voting shares (interests) constituting its charter capital, if the specified number of votes is 5 percent or has become more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 percent of the total number of votes attached to voting shares (interests) constituting the charter capital of the said entity;

- 2.1.46. Information on the circumstances stipulated by the second paragraph of Subclause 23, Clause 1, Article 2 of the Federal Law On Securities Market, depending on the occurrence or non-occurrence of which payments are made or not made on the issuer's structured bonds admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been submitted) (including payments upon redemption of structured bonds) (hereinafter referred to as circumstances), indicating the numerical values (parameters, conditions) of the circumstances or the procedure for determining them, as well as the amount of payments on the structured bond (including the amount of payments upon redemption of the structured bond) or the procedure for determining it, except for information that has already been disclosed;
- 2.1.47. Information on the numerical values (parameters, conditions) of the circumstances or the procedure for determining them, as well as the amount of payments on the structured bond (including the amount of payments upon redemption of the structured bond) or the procedure for determining it, if they are determined by the competent body of the issuer prior to the start of the structured bonds placement in accordance with Subclauses 1 and 2, Clause 3 of Article 27.1-1 of the Federal Law On Securities Market (Collected Legislation of the Russian Federation, 1996, No. 17, Art. 1918; 2018, No. 53, Art. 8440), except for information that has already been disclosed (if such information is not contained in the resolution on the issue of structured bonds);
- 2.1.48. Information on the initiation of criminal proceedings (received by the issuer from the preliminary investigation bodies or inquiry bodies) in relation to a person who is a member of the management bodies of the issuer, entity controlling the issuer, entity controlled by the issuer which has a material impact for it, or the person who provided a surety for the issuer's bonds, admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been submitted);
- 2.1.49. Information contained in the materials based on which the issuer's management bodies, except for the general shareholders meeting, pass resolutions that may have a material impact on the price of the issuer's securities admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been submitted), except for information that has already been disclosed;
- 2.1.50. Information on other events (actions) that, in the opinion of the issuer, have a material impact on the value or quotation of its securities.

### **III. PROCEDURE AND TIME PERIOD FOR DISCLOSURE OF INSIDER INFORMATION**

- 3.1. The issuer discloses insider information specified in the List in accordance with the procedure and within the time period established by the regulations of the Bank of Russia. The insider information specified in Clause 2.1.48 and Clause 2.1.49 of the List is not disclosed by the issuer, except for the cases when the sole executive body or the issuer's Board of Directors has resolved to disclose such information, taking into account the requirements and restrictions established by the laws of the Russian Federation.

### **IV. FINAL PROVISIONS**

- 4.1 The List becomes effective on November 13, 2023.

- 4.2 The List, as well as all amendments and additions thereto, are approved by order of the General Director of the issuer.
- 4.3 The List, its Russian and English versions, is disclosed on the website of the issuer ([www.irkutskoil.ru](http://www.irkutskoil.ru) - Russian version and [www.irkutskoil.com](http://www.irkutskoil.com) -English version).