

LIST OF DOCUMENTS AND INFORMATION REQUIRED BY BOSON ALFA LTD FROM CORPORATE CLIENTS

Pursuant to the provisions of applicable legislation, Boson Alfa Ltd may enter into business relations with any persons (potential clients) subject to the provision by such persons of certain documents as set out here below, provided that Boson Alfa Ltd reserves the right to request any additional documents in order to comply with the requirements imposed by the applicable legislation, including but not limited to the AML legislation, at any time before the establishment of business relations with the client or during the term thereof.

1. CORPORATE DOCUMENTS

1.1. STANDARD PROCEDURE

1. Certificate of Incorporation of the company;
2. Certificate of Good Standing (for the companies incorporated more than one year prior to entering into the Agreement);
3. Certificate of Incumbency;
4. Memorandum and Articles of Association or the document equivalent and customary in the country of the company's registration;
5. Certificate of Directors or the document equivalent and customary in the country of the company's registration;
6. Certificate of Registered Address of the company or the document equivalent and customary in the country of the company's registration;
7. Certificate of Shareholders or the document equivalent and customary in the country of the company's registration. Please kindly note that you should provide us with the documents listed in points 1-6 hereof with respect to each corporate shareholder and their respective shareholders, if any. We are required by law to identify each natural person who holds directly or indirectly more than 10% voting shares of our counterparty or client, thus, it is our obligation to disclose and identify each "layer" of corporate shareholders. In the cases where the registered shareholders act as nominees of the beneficial owners, a copy of the trust deed/agreement concluded between the nominee shareholder and the beneficial owner, by virtue of which the registration of the shares on the nominee shareholder's name on behalf of the beneficial owner has been agreed;
8. Original copy of Resolution of the Board of Directors or an extract from the minutes of meeting of the Board of Directors authorising the company to open an account with Boson Alfa Ltd (the "Account") and confirming the identity of the authorised persons who will operate the Account. The above document shall be submitted in the format suggested by Boson Alfa Ltd. If the Client wishes to use its own format, it should be previously agreed with Boson Alfa Ltd by e-mail or fax.
9. Identification documents with respect to all persons, operating the Account, registered directors, registered shareholders and ultimate beneficiaries, follow the rules of Section 2 hereof;
10. The company's recent audited financial statements or management accounts (certified as true copy by the company);
11. Organizational structure;
12. If the company is supervised by any financial regulatory authority a copy of the authorisation or a link to the web-site of the regulatory authority should be submitted. Please inform Boson Alfa Ltd and provide on request a copy of the authorisation, if the company is regulated by another public authority, because it may affect your classification as a retail or professional client.

1.2. SIMPLIFIED PROCEDURE

In case when the company is authorized by any regulatory authority of any EEA member-state or Australia, Brazil, Canada, Hong Kong, India, Japan, South Korea, Mexico, Singapore, Switzerland, South Africa, the United States of America, French overseas territories (Mayotte, New Caledonia, French Maarten, Bonaire, Saint Eustatius and Saba), the UK Crown Dependencies (Jersey, Guernsey, Isle of Man) to act as an investment company, bank or an insurance company, you need to provide documents under points 6 - 10 above.

1.3. ENHANCED PROCEDURE

In accordance with the Cypriot Anti-Money-Laundering laws and regulations, Boson Alfa Ltd has to employ the enhanced KYC procedure and request documents and data in addition to standard list in respect of high-risk clients. It shall be at Boson Alfa Ltd discretion to determine the risk category for a particular client and list of additional documents and information to be provided and/or disclosed will be communicated to the Client on a case-by-case basis.

2. DOCUMENTS FOR INDIVIDUALS

2.1. STANDARD PROCEDURE

1. Copy of ID card (only for clients who are residing in Cyprus) or passport;
2. Confirmation of residential address (utility bill (up to six months), bank statement or bank reference, etc.).

2.2. ENHANCED PROCEDURE

2.2.1. In accordance with the Cypriot Anti-Money-Laundering laws and regulations, Boson Alfa has to employ the enhanced KYC procedure and request documents and data in addition to standard list in respect of high-risk clients, for example such as politically exposed persons. It shall be at Boson Alfa Ltd discretion to determine the risk category for a particular client and list of additional documents and information to be provided and/or disclosed will be communicated to the client/potential client on a case-by-case basis.

2.2.2. In the case of Non-face to face Clients who are Natural Persons, they must provide the following documents and data in addition:

- (a) The ID card or passport copy and the Confirmation of residential address, as specified in section 2.1, shall be provided in accordance in scanned or hard copies with section 4 below.
- (b) The Client's signature on the last page of the Individual Client Questionnaire and/or the Client Status Form shall be legalized by a Cypriot Notary Public or a Foreign Notary Public.

3. POWER OF ATTORNEY

Client shall provide to Boson Alfa Ltd custody original or certified as true by a public notary copy of the power of attorney in respect of each person authorized to operate the Account. Boson Alfa will not return powers of attorney to the client in any case, even if the Agreement terminates.

4. FORM OF DOCUMENTS

The form of documents provided by the Client shall be as follows:

Boson Alfa Ltd accepts documents in form of original or certified true copies.

If the documents are certified as true copies by a different person than Boson Alfa Ltd staff or by a third person mentioned in Section 25 of the CySEC Directive DI144-2007-08, the verifying documents must be

appropriately (a) certified by a Cypriot notary public, or (b) certified by a foreign notary public and duly legalized or apostilled in accordance with relevant rules of international law.

Where the documents are in a language other than English or Greek, they need to be accompanied by their true translation into English or Greek. In order to comply with applicable laws and regulations, Boson Alfa Ltd reserves the right to amend this checklist from time to time without any prior notice to the Client.

5. DOCUMENTS REQUESTED FOR THE PURPOSES OF TAX WITHHOLDING

Where Boson Alfa Ltd makes a payment of dividends, interest or any other income in respect of financial instruments owned by the Client and such payment is subject to withholding tax, Boson Alfa Ltd may request the Client to provide a certificate of tax residence or any other document equivalent and customary in the country of its incorporation or permanent domicile for certification of its tax residence. Please be advised that no reduced tax rate (if any) shall apply to your income if no such document is provided to Boson Alfa Ltd in due time.

Where Boson Alfa Ltd makes a payment of dividends, interest or any other income in respect of financial instruments of Russian issuers owned by the Client and such payment is subject to withholding tax in the Russian Federation, Boson Alfa Ltd may request the Client to provide a certificate of tax residence or any other document equivalent and customary in the country of its incorporation or permanent domicile for certification of its tax residence accompanied with a certified translation of the same into Russian.

The documents certifying Client's tax residence must be duly legalized or apostilled.

6. DOCUMENTS REQUESTED FOR THE PURPOSES OF CONFIRMATION THE SOURCE OF FUNDS

For natural persons (same applies to shareholders / beneficiaries):

- 1) Tax declaration
- 2) Certificate from a tax agent (for example employer) confirming income (for Russian citizens – form 2-NDFL)
- 3) Documents confirming inheritance, gifts and etc.

For both natural persons and legal entities:

- 1) Purchase/sale agreement (lease agreement) and documents confirming receipt of funds (bank statement). Documents showing where assets or the funds to purchase the assets came from. For example, brokerage statements for purchase/sale of financial instruments.
- 2) Documents confirming receipt of dividends (bank statement).
- 3) Recommendation letters from banks, investment companies, audit and law firms, confirming that the client has been through their KYC process and that the company has been checking the client's source of funds on regular basis, and that to their knowledge source of funds is legal. Recommendations to be prepared preferably by EU licensed institutions or for Russian institution banks only.
- 4) In case the client cannot present documents or reference letters, self-declaration can be submitted by the client with a detailed explanation of source of funds: business activities, business partners, intermediaries / brokers etc. and reasons why confirming documents cannot be presented (loss of documents, statute of limitation etc.)
- 5) In case source of funds is a loan or a gift, Boson Alfa Ltd will be requesting documents confirming source of funds of the lender/donor and a reason for the loan/gift.

NOTES: In addition to the above, Boson Alfa Ltd will consider any other documents confirming the legality of source of funds.