

APPROVED
by decision of the Board of Directors
VK IPJSC on March 20, 2024

REGULATION ON INFORMATION POLICY
VK IPJSC

Moscow, 2024

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1. General Provisions

1.1. The current Regulation on Information Policy of the International Public Joint-Stock Company “VK” (the "**Information Policy**", "**Regulation**") is an internal regulatory document of the International Public Joint-Stock Company “VK” (the "**Company**"). The Regulation was developed in accordance with the requirements of the legislation of the Russian Federation on the securities market in connection with the registration of a securities prospectus of the Company, as well as its Charter and other internal documents.

1.2. The Information Policy:

- Outlines the goals, objectives and principles of information disclosure by the Company;
- Contains a list of information and documents of the Company that are subject to public disclosure to shareholders, investors, and professional securities market participants;
- Establishes the method, procedure, and timing for providing the aforementioned information and documents.

1.3. When receiving, processing, storing, and transferring information necessary for the implementation of the Policy, the Company shall comply with the provisions of the legislation of the Russian Federation on the dissemination and use of insider information, disclosure and provision of information by securities issuers, the legislation on the processing of personal data and the Company's internal documents.

1.4. The Company's General Director is responsible for ensuring that the information released about the Company and its activities is complete and accurate.

1.5. The General Director of the Company implements the Company's Information Policy. The Company's Board of Directors is responsible for ensuring compliance with the Information Policy.

1.6. The Regulation, as well as any amendments and additions thereto, shall be approved by the Board of Directors of the Company.

2. Terms and Definitions

Director is an active member of the Company’s Board of Directors, as defined in Article 20 of the Company Charter.

Stakeholders include shareholders, investors, professional participants of the securities market, commercial and non-profit organizations, and the Company's contractors.

Insider information is accurate and specific information that has not been made public (including information constituting a trade secret, official secret, banking secret, communication secret – with respect to information on postal money transfers – and other secrets protected by law), the disclosure of which may have a significant impact on the prices of the Company's financial instruments.

Information Policy is a set of fundamental principles of the Company regarding the disclosure of information in order to respect the rights of stakeholders to access information necessary to make informed investment and management decisions and to increase transparency in order to create a positive image of the Company.

Information – any information about the Company, regardless of the form in which it is provided or disclosed.

Restricted information – information constituting trade, official, and other secrets about the Company's activities, the disclosure and/or provision of which may result in costs to the Company, undermine its position on the services market, and also have other adverse consequences.

Information subject to mandatory disclosure – information that must be disclosed under applicable securities market legislation in connection with the Company's registration of a securities prospectus.

Confidential information – information with limited access in accordance with the applicable law or local regulations of the Company.

Newsfeed is an information resource updated in real time and provided by information agencies accredited by the Bank of Russia and duly authorized to carry out actions to disclose information on securities and other financial instruments.

Applicable law is the law of the British Virgin Islands, applicable in accordance with the Company Charter to the relations connected with participation in the Company and (or) the Company's management, subject to the application of the legislation of the Russian Federation to the relations listed in clause 32.4 of the Company Charter. In connection with the registration of the Company as an international company and the registration of a securities prospectus, the provisions of the legislation of the Russian Federation on international companies, the securities market, on combating the misuse of insider information and market manipulation, on personal data, on trade secrets also apply to the Company.

Disclosure of information – ensuring the availability of information to all stakeholders, regardless of the reason for acquiring it, in accordance with a procedure that ensures its accessibility and delivery.

Disclosed information – information that the Company has disclosed.

The Company's website is an Internet page containing a domain name, owned by the Company or a Group company (the "Group" as defined in clause 2.1.9 of the Company Charter).

Web page – a page on the information and telecommunications network Internet provided by one of the accredited agencies.

3. Goals, objectives, and principles of the Information Policy

3.1. The purpose of this Regulation is to ensure effective information exchange between the Company and stakeholders, allowing them to exercise their right to obtain material information relevant to their investment and management decisions.

3.2. The main objectives of this Regulation are:

- To ensure timely disclosure of objective, reliable, and consistent information about the Company in accordance with the requirements of the legislation of the Russian Federation on the securities market;
- To establish the procedure for providing information about the Company to all stakeholders;
- To determine the procedure for providing documents (copies of documents) and information to stakeholders in accordance with the requirements of the applicable legislation;
- To establish the principles of interaction between the Company and stakeholders in order to increase the Company's investment attractiveness by improving the information transparency and accessibility of the Company;
- Timely fulfilment of legitimate needs of Stakeholders to receive complete, relevant and reliable information on the Company's activities;
- Protecting information about the Company, the disclosure and/or use of which may harm its interests and have a significant impact on its competitiveness, while

maintaining a reasonable balance between the Company's transparency and its commercial interests;

- Improving the Company's corporate governance.

3.3. The Company adheres to the following principles of information disclosure:

- The principle of regularity, consistency and efficiency, as well as accessibility, reliability, and completeness of disclosed data;
- The principle of consistency and comparability, i.e. ensuring the consistency of the Company's public information, as well as the possibility to compare the disclosed information over different time periods;
- The principle of protecting restricted and insider information;
- The principle of maintaining a balance of interests between the openness of the Company's information and the protection of restricted information;
- The principle of strict compliance with the requirements of applicable law.

4. Methods and Forms of Information Disclosure

4.1. The disclosed information is divided into three groups:

- Information and data subject to mandatory disclosure;
- Information and data disclosed voluntarily;
- Information and data provided at the request of Stakeholders.

4.2. The Company discloses information in the following ways:

- Publishing news on the News Feed;
- Publishing information on a Web page;
- Publishing information on the Company's website;
- Providing access to information (documents) and issuing copies of documents upon request of Stakeholders in the cases provided by Applicable law and the Company's internal documents;
- Publishing information in the media (the "Media");
- In other ways provided for by applicable law and the Company's internal documents.

5. Mandatory Disclosure of Information

5.1. The composition, terms, manner, and form of the Company revealing information subject to mandatory disclosure are determined by Russian Federation securities market legislation.

5.2. Mandatory disclosure of information is carried out by the Company as a public company – an issuer of securities that has registered a securities prospectus. The Company complies with the requirements for the composition, procedure, and timing of information disclosure at the stages of issuing securities, complies with the requirements for the procedure of information disclosure on the fulfillment of its obligations and the exercise of rights under the placed securities, provided by the current legislation of the Russian Federation on the securities market.

5.3. The Company discloses:

- Annual financial statements together with the auditor's report expressing in the prescribed form the audit organization's opinion on their reliability, interim financial statements;
- Annual consolidated financial statements prepared in accordance with the International Financial Reporting Standards (IFRS), together with the auditor's report expressing in the prescribed form the audit organization's opinion on their reliability, and interim consolidated financial statements prepared in accordance with the International Financial Reporting Standards (IFRS), together with the auditor's review;
- The Company Charter with all amendments and addenda;
- Internal documents regulating the activities of the Company's bodies, including the Regulation on the General Meeting of Shareholders, the Regulation on the Board of Directors;
- Internal documents detailing the Company's policy in the field of organizing and implementing its internal audit and dividend policy;
- Issuing documents of the Company relating to placed issues of securities;
- Annual report of the Company;
- Issuer reports;
- Notifications of material facts;
- Information about the registrar keeping the register of holders of the Company's securities;
- List of insider information of the Company;
- Other information and documents that must be disclosed in accordance with the requirements of the legislation of the Russian Federation on the securities market.

5.4. In accordance with the legislation on combating the misuse of inside information and market manipulation, the Company approves the list of insider information and the conditions for transactions with financial instruments by insiders and individuals related to insiders. These documents are published on the Company's website. The Company shall disclose the information contained in these documents in the manner and within the terms provided by the legislation of the Russian Federation on the securities market.

5.5. The Company regularly monitors the requirements of the applicable legislation and develops an information policy taking into account the applicable requirements.

6. Voluntary Disclosure of Information

6.1. In addition to the information that is subject to mandatory disclosure, the Company has the right to voluntarily disclose information about its activities that may contribute to forming the Company's favorable image and have a positive impact on the price of its securities. The Company publishes the most important messages, news, and materials.

6.2. The Company shall provide stakeholders with unlimited access to voluntarily disclosed information for a period of time determined by the Company based on the relevance and substance of such information.

6.3. The Company has the right to voluntarily disclose the following information and documents concerning its activities:

- Information on the establishment and development of the Company, its main activities, products, developments, and projects;
- Information about the Company's shares and their prices;
- Information about the Company's operating activities and financial situation;
- Presentations for investors;
- Information about the Company's activities in the field of sustainable development;
- Internal documents adopted by the Company on a voluntary basis;
- Investor Calendar;
- Other information and documents as decided by the Company, with the exception of information and documents that are subject to mandatory disclosure under applicable law.

6.4. The main method of voluntary disclosure of information is its publication on the Company's website.

6.5. The list of voluntarily disclosed information and methods of its disclosure is not exhaustive and may be changed and supplemented as needed.

6.6. The Company publishes information on the Company's website in the Russian language. The Company also has the right to translate and reproduce the disclosed information and/or documents on the Company's website into a foreign language.

7. Providing shareholders with access to information

7.1. The Company provides access to information and documents of the Company (and, where possible, of Group companies) that are required to be made available to shareholders under the laws of the British Virgin Islands (per Article 32 of the Charter) based on written requests from shareholders. The procedure and conditions for shareholders' access to information and documents of the Company are determined by the laws of the British Virgin Islands.

7.2. Shareholders have the right to make copies and excerpts of documents and/or information provided by the Company.

7.3. The Company provides copies of documents in paper or electronic form. When submitting a request for copies of documents, the shareholder must specify:

- The preferred method and time for receiving copies of documents;
- Information about the need for their certification (a copy certified by an authorized representative of the Company), if certified copies are required;
- The number of paper copies of the requested documents to be provided by the Company.

7.4. If the shareholder's request contains signs of abuse of the right of access to documents and information of the Company, and if the Company's Board of Directors considers that the provision of the requested information, document or part of the requested document contradicts the Company's interests, the Company has the right to refuse the shareholder the right of access to the requested documents or to limit such access, including limiting the right to make copies of or excerpts from the requested documents. If the respective decision is made, the Board of Directors shall notify the shareholder in writing, explaining the reasons for the refusal.

7.5. If the requested information is confidential and/or restricted, the Company shall notify the shareholders and they shall undertake to maintain the confidentiality of the information, including, but not limited to, providing information to include such individuals on the list of the Company's insiders, providing a signed non-disclosure agreement and/or other documents requested by the Company.

7.6. The Company has the right to require the inclusion of a shareholder on the list of insiders of the Company as a condition for providing access to certain information/documents that constitute the Company's insider information.

7.7. The fee charged by the Company for providing copies of documents may not exceed the cost of their production. The procedure and price of providing copies of documents by the Company are provided on the web page.

8. Final Provisions

8.1. All amendments and additions to the Information Policy shall be approved by the Board of Directors of the Company. The Information Policy shall be reviewed on a regular basis to ensure compliance with applicable laws.

8.2. If, as a result of changes in the applicable law, certain sections, subsections, paragraphs of this Information Policy become inconsistent with the applicable law, such sections, subsections, and paragraphs shall become null and void, and the Company shall adhere to the requirements of the applicable law until the Information Policy is amended.