

**TARIFF RATES CHARGED BY BANK GPB (JSC) FOR DEPOSITORY AND ANCILLARY SERVICES  
for legal entities, private entrepreneurs or natural persons  
engaged in private practice in accordance with the procedure established by the legislation of the Russian Federation**

Effective from November 1, 2020

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
<b>1. Depository services<sup>12</sup></b>				
<b>1.1. Administrative transactions<sup>3</sup></b>				
1.1.1.	Securities account opening	Charged in a lump sum, per operation	not subject to VAT	RUB 1,000
1.1.2.	Opening a subaccount of the securities account on behalf of a client	Charged in a lump sum, per operation	not subject to VAT	RUB 150
1.1.3.	Opening of subaccounts A, B, C on the securities account of the nominee holder of Bank GPB (JSC) in NSD	Charged from the Trader for opening each subaccount	not subject to VAT	RUB 300
1.1.4.	Servicing a securities account of a Trader and/or Trader Customer in the event that subaccounts A, B, C are opened in the name of a Trader and/or a Trader Customer on a securities account of a nominee holder of Bank GPB (JSC) in NSD	Charged from the Trader on a monthly basis	not subject to VAT	RUB 150
1.1.5.	Securities account/securities subaccount closing		No fee is applied	
1.1.6.	Change of the Depositor's/Authorized Person's personal details		No fee is applied	

<sup>1</sup> Fees for depository services provided for in these Rates are not charged if Bank GPB (JSC) concludes a contract for the provision of specialized depository services, including depository services based on the results of a tender following which Bank GPB (JSC) was declared the winner.

<sup>2</sup> Fees for depository services provided for in clauses 1.2, 1.3, 1.5 of these Rates are not charged for services rendered by Bank GPB (JSC) as part of accounting and storage of mortgages.

<sup>3</sup> Fees provided for in clauses 1.1.1, 1.1.2 and 1.1.8 of these Rates are not charged for the execution of administrative operations on securities accounts and subaccounts of securities accounts intended for accounting of securities under the contract on the provision of brokerage and investment consulting services by Bank GPB (JSC).

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
1.1.7.	Change of the Depositor's bank details			No fee is applied
1.1.8.	Appointment of the Authorized Person	Charged in a lump sum, per operation	not subject to VAT	RUB 150
1.1.9.	Authorized Person revocation			No fee is applied
<b>1.2. Securities recording other than mortgage securities<sup>4</sup></b>				
1.2.1.	Securities recording in international third-party books of record, except for the cases specified in clause 1.2.7.	Applied on a monthly basis, % p.a. of the average cost of a block of securities	not subject to VAT	0.03%, but no less than RUB 100
1.2.2.	Securities recording in Russian third-party books of record, except for the cases specified in clauses 1.2.3–1.2.6.	In accordance with the frequency of charging the 1 third-party books of record		Tariff rate of the third-party books of record
1.2.3.	Bonds with limited circulation conditions recording by NSD <sup>5</sup>			No fee is applied
1.2.4.	Recording of securities that do not have a market price – shares, investment units, mortgage participation certificates and depositary receipts by NSD	Charged monthly per issue of securities on securities accounts	not subject to VAT	RUB 300 per issue, but no more than RUB 15,000
1.2.5.	Recording for non-equity certified securities, except for the cases specified in clause 1.2.6.	Applied on a monthly basis, % p.a. of the average cost of a block of securities	not subject to VAT	0.1%, but no less than RUB 300
1.2.6.	Clearing participation certificate recording by NSD	Applied on a monthly basis for each type of clearing participation certificate on securities accounts	not subject to VAT	RUB 1,000

<sup>4</sup> Fees for securities recording, except for mortgage securities, provided for in clause 1.2. of these Rates, are not charged if Bank GPB (JSC) concludes an agreement for the provision of specialized depository services, including storage and property accounting.

<sup>5</sup> Bonds with limited circulation conditions are bonds for which secondary circulation is not allowed (except for transactions with an issuer or a placement agent). The tariff is applied to bonds, the date of the beginning of the placement of which is not earlier than the date of entry of this tariff into force (08.02.2018).

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
1.2.7.	Recording for securities related to the receipt of income from a source in the United States <sup>6</sup> for clients who have been assigned FATCA <sup>7</sup> statuses: “Non participating FFI” <sup>8</sup> ; “Recalcitrant account holder that are US Persons” <sup>9</sup> ; “Recalcitrant without US Indicia” <sup>10</sup> ; “Recalcitrant account holder with US indicia” <sup>11</sup> ; “Recalcitrant Passive NFFE” <sup>12</sup>	Applied on a monthly basis, % p.a. of the average cost of a block of securities	not subject to VAT	0.3%, but no less than RUB 15,000
<b>1.3. Inventory transactions in securities, except for mortgage securities<sup>13</sup></b>				
<b>1.3.1. Securities acceptance for recording</b>				
1.3.1.1.	Securities acceptance for recording	Charged in a lump sum, per order/application	Tariff rate of the third-party books of record	
1.3.1.2.	Acceptance for depository servicing of an issue of securities associated with the opening of a personal account of a nominee holder in the register of securities owners	Charged in a lump sum, per order/application	not subject to VAT	RUB 10,000
<b>1.3.2. Securities withdrawal from recording</b>				
1.3.2.1.	Securities withdrawal from recording /FFI, except for the cases specified in cl. 1.3.2.2 and 1.3.2.3	Charged in a lump sum, per operation	not subject to VAT	RUB 700 + tariff rate of the third-party books of record

<sup>6</sup> US source income refers to interest, dividends and other income from US assets.

<sup>7</sup> FATCA (Foreign Account Tax Compliance Act) means effective from July 01, 2014 Foreign Account Tax Compliance Act passed by the US Congress in 2010.

<sup>8</sup> The Financial Institution did not provide the information required to determine the FATCA status or did not provide the required confirmations and consents or the Financial Institution not participating in FATCA.

<sup>9</sup> Recalcitrant account holder is a US taxpayer.

<sup>10</sup> Recalcitrant account holder with no sign of a connection with the USA.

<sup>11</sup> Recalcitrant account holder with US taxpayer attributes.

<sup>12</sup> Recalcitrant passive non-financial institution that did not provide information on controlling parties.

<sup>13</sup> Fees provided for in cl. 1.3. of these Rates are not charged for the execution of inventory transactions on behalf of Bank GPB (JSC) as the operator of subaccounts under the contract on the provision of brokerage services by Bank GPB (JSC).

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
1.3.2.2.	Withdrawal from recording of Gazprom shares	Charged in a lump sum, per operation, as percentage of the assessed value of the block of securities	not subject to VAT	0.12%, but no less than RUB 700 + tariff rate of the third-party books of record
1.3.2.3.	Non-equity certified securities withdrawal from recording	Charged in a lump sum, per one security	not subject to VAT	RUB 150
<b>1.3.3. Securities transfer on securities accounts/securities subaccounts</b>				
1.3.3.1.	Securities transfer on subaccounts of the securities account		No fee is applied	
1.3.3.2.	Crediting and debiting securities to/from a transit securities account		No fee is applied	
1.3.3.3.	Securities transfer on securities accounts, except for the case specified in cl. 1.3.3.4 <sup>14</sup>	Charged in a lump sum per operation from the depositor, on the securities account from which the securities are debited	not subject to VAT	RUB 500 + tariff rate of the third-party books of record
1.3.3.4.	Securities transfer on securities accounts for the second part of a REPO		No fee is applied	
1.3.3.5.	Order cancellation	Charged in a lump sum, per operation	not subject to VAT	RUB 300 + tariff rate of the third-party books of record
<b>1.4. Pledge operations</b>				

<sup>14</sup> The fee provided for in clause 1.3.3.3 of these Rates is not charged when transferring securities with the participation of a securities account opened under a contract on the provision of brokerage and investment consulting services by Bank GPB (JSC).

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
1.4.1.	Registration of pledge/subsequent pledge/cession of rights of the pledgee of securities/blocking of securities against obligations	Charged in a lump sum, per operation	not subject to VAT	RUB 2,000
1.4.2.	Termination of pledge/subsequent pledge of securities/unblocking of securities upon fulfillment of obligations, except for cases when the basis for the operation is a court/bailiff decision	Charged in a lump sum, per operation	not subject to VAT	RUB 2,000
<b>1.5. Informational transactions on securities, except for mortgage securities<sup>15</sup></b>				
1.5.1.	Securities account/securities subaccount statement:			
1.5.1.1.	<ul style="list-style-type: none"> <li>• In hard copy</li> </ul>	Charged in a lump sum, per operation	not subject to VAT	RUB 200
1.5.1.2.	<ul style="list-style-type: none"> <li>• In the form of an electronic document sent using the Electronic Document Management system</li> </ul>	No fee is applied		
1.5.2.	Statement at the request of state and other authorized bodies with the provision of the statement to third parties	No fee is applied		
1.5.3.	Other record/statement			
1.5.3.1.	<ul style="list-style-type: none"> <li>• In hard copy</li> </ul>	Charged in a lump sum, per sheet	not subject to VAT	RUB 100 per sheet, but no less than RUB 200
1.5.3.2.	<ul style="list-style-type: none"> <li>• In the form of an electronic document sent using the Electronic Document Management system</li> </ul>	No fee is applied		

<sup>15</sup> Fees specified in section 1.5 are also charged for statements and certificates provided to clients from a closed securities account.

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
1.5.4.	Issuance of copies of documents (including scanned ones) from the archive of the Bank/external storage at the request of the depositor/client <sup>16</sup>	Charged in a lump sum, per sheet	not subject to VAT	RUB 30 + external storage tariff rate
1.5.5.	Statement provided by the third-party books of record in respect of the depositor's securities recorded on the account of the nominee holder of Bank GPB (JSC)	Charged in a lump sum, per statement	not subject to VAT	RUB 300 + tariff rate of the third-party books of record
1.5.6.	Transaction completion duplicative report on the depositor's account		No fee is applied	
<b>2. Depository services for storage recording and custody of mortgage securities</b>				
<b>2.1. Depository services for depository recording and custody of mortgage securities</b>				
<b>2.1.1. Mortgage securities custody and recording<sup>17</sup></b>				
2.1.1.1.	Certified mortgage securities custody and recording on the subaccount of the securities account	Applied on a monthly basis,% p.a. of the balance of the principal debt under the loan agreement. The minimum fee is not charged if the balance on the securities subaccount is zero for the entire billed month	not subject to VAT	0.16%, but no less than RUB 450

<sup>16</sup> External storage means any legal entity involved by the Bank for the purpose of storing documents under the relevant contract.

<sup>17</sup> Fees for storage and recording of mortgage securities provided for in clause 2.1.1. of these Rates are not charged if Bank GPB (JSC) concludes a contract for the provision of specialized depository services, including property storage and recording, after the date of inclusion of mortgage securities in the mortgage coverage.

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.1.1.2.	<p>Certified mortgage custody and recording on the securities subaccount, subject to the minimum balance of mortgage securities stored in the Bank in the amount of at least 100,000 pcs., which includes<sup>18</sup>:</p> <ul style="list-style-type: none"> <li>✓ Mortgage securities cumulatively accounted for in the client's securities accounts under a depository agreement</li> <li>✓ The client's mortgage securities transferred after January 01, 2016 to the securities accounts of his counterparty who entered into an agreement with Bank GPB (JSC) for the provision of specialized depository services</li> </ul>	Applied on the monthly basis, % p.a. of the balance of the principal debt under the loan agreement. The minimum fee is not charged if the balance on the securities subaccount is zero for the entire billed month	not subject to VAT	<p>0.016%, but not less than RUB 450 per securities subaccount</p> <p style="text-align: center;">+</p> <p style="text-align: center;">RUB 4</p> <p>for custody of a set of documents attached to each mortgage security (if available)</p>
2.1.1.3.	Electronic mortgage securities custody and recording <sup>19</sup>			By agreement of the Parties

## 2.1.2. Inventory Transactions with certified mortgage securities

### 2.1.2.1. Custody and recording acceptance

2.1.2.1.1.	Custody and recording acceptance of certified mortgage securities when the depositor provides the addresses of the persons obliged by the mortgage	Charged in a lump sum, per one security	not subject to VAT	RUB 75
2.1.2.1.2.	Custody and recording acceptance of certified mortgage securities in the event that the depositor does not provide the addresses of the persons obliged under the mortgage	Charged in a lump sum, per one security	not subject to VAT	RUB 200
2.1.2.1.3.	Acceptance for custody of certified mortgage securities temporarily removed from storage	Charged in a lump sum, per one security	not subject to VAT	RUB 50

### 2.1.2.2. Custody and recording removal

<sup>18</sup> The amount of the balance of mortgage securities is taken in the number of mortgage securities recorded in the securities subaccount at the end of the last calendar day of the billing month. In case of a decrease in the amount of the minimum balance of mortgage securities, clause 2.1.1.1 of these Rates shall apply.

<sup>19</sup> Additionally, the tariff rate of the depository storage is applied for mortgage securities for which the Bank does not perform the depository storage functions (if any).

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.1.2.2.1.	Certified mortgage securities custody and/or depository recording removal	Charged in a lump sum, per one security	not subject to VAT	RUB 300
2.1.2.2.2.	Certified mortgage securities temporary removal from storage	Charged in a lump sum, per one security	not subject to VAT	RUB 50
<b>2.1.2.3. Transfer of mortgage securities on securities accounts</b>				
2.1.2.3.1.	Transfer of certified mortgage securities on the owner's securities account without changing ownership rights, except for the case specified in clause 2.1.2.3.2.		No fee is applied	
2.1.2.3.2.	Translation of pledged certified mortgage securities without changing ownership	Charged in a lump sum, per order	not subject to VAT	RUB 500
2.1.2.3.3.	Translation of certified mortgage securities on securities accounts with a change in ownership	Charged in a lump sum, per order	not subject to VAT	RUB 500
<b>2.1.3. Inventory transactions with electronic mortgage securities<sup>20</sup></b>				
2.1.3.1.	Electronic mortgage securities crediting		No fee is applied	
2.1.3.2.	Electronic mortgage securities debiting		No fee is applied	
2.1.3.3.	Transferring electronic mortgage securities when changing depository	Charged in a lump sum, per one security	not subject to VAT	RUB 300
2.1.3.4.	Electronic mortgage securities transfer on the owner's securities account without changing ownership		No fee is applied	
<b>2.1.4. Information transactions with mortgage securities<sup>21</sup></b>				
2.1.4.1.	Statement/certificate in electronic form	Charged in a lump sum, per order	not subject to VAT	RUB 500

<sup>20</sup> For the transactions specified in subsection 2.1.3, the tariff rate of the depository storage for mortgage securities is additionally applied, for which the Bank does not perform the depository storage functions (if any).

<sup>21</sup> Specified in clause 2.1.4. fees for statements/certificates provided to clients are also charged for the provision of statements/certificates from the closed securities subaccount.



No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.1.4.2.	Statement/certificate in hard copy	Charged in a lump sum, per sheet	not subject to VAT	RUB 50, but not less than RUB 500
2.1.4.3.	Statement at the request of state and other authorized bodies with the provision of the statement to third parties		No fee is applied	
2.1.4.4.	Statement of the availability of a mortgage security on the securities account in electronic form, certified by the Bank's Enhanced Qualified Electronic Signature	Charged in a lump sum, per mortgage security	not subject to VAT	RUB 50
2.1.4.5.	Transaction completion duplicative report on the depositor's securities account		No fee is applied	
<b>2.1.5. Other services rendered in the course of mortgage securities recording and storage</b>				
2.1.5.1.	Entry/cancellation of a special pledge entry on the securities account/securities subaccount for recording of mortgage securities		not subject to VAT	By agreement of the Parties.
2.1.5.2.	Cancellation of the mark on the termination of depository recording of a certified mortgage security in case of refusal to execute the operation of its removal from storage/depository recording due to the non-appearance of the depositor/representative of the depositor	Charged in a lump sum, for carrying out transactions on each certified mortgage security	not subject to VAT	RUB 150
2.1.5.3.	Issuance, upon the Depositor's request, of copies of documents (including scanned ones) from the archive of the depository/vault of the Bank	Charged in a lump sum, per sheet	not subject to VAT	RUB 30
2.1.5.4.	Providing, upon application/request of the depositor, notarized copies of powers of attorney for affixing and signing marks on mortgage securities	Charged in a lump sum, per sheet	subject to VAT, VAT is not included in the value of the tariff	RUB 150

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.1.5.5.	Order cancellation <sup>22</sup>	Charged in a lump sum, per order	not subject to VAT	RUB 300
2.1.5.6.	Notification of the obligated person(-s) under the mortgage security on the transfer of the documentary immobilized mortgage security for custody and depository recording in the Bank's depository <sup>23</sup>	Charged in a lump sum from the Depositor upon sending a written notice to the person(s) liable under the mortgage	not subject to VAT	RUB 150
<b>2.2. Depository services for the recording and custody of certified mortgage securities under a custodian service (storage) agreement<sup>24</sup></b>				
<b>2.2.1. Administrative transactions</b>				
2.2.1.1.	Register opening	Charged in a lump sum, per operation	subject to VAT, VAT is not included in the value of the tariff	RUB 1,000
2.2.1.2.	Closing the register		No fee is applied	
<b>2.2.2. Mortgage securities custody and recording<sup>25</sup></b>				
2.2.2.1.	Certified mortgage securities custody and recording on the register section defining the custody location	Applied on a monthly basis, % p.a. of the balance of the principal debt under the loan agreement. The minimum fee is not charged if the balance on the register section is zero for the entire billed month	subject to VAT, VAT is not included in the value of the tariff	0.18%, but no less than RUB 450
<b>2.2.3. Inventory transactions with mortgage securities</b>				

<sup>22</sup> In addition, the tariff rate of the depository storage is applied for canceling orders for electronic mortgage securities for which the Bank does not perform the depository storage functions (if any).

<sup>23</sup> Applied for certified immobilized mortgage securities accepted for depository accounting and storage until the date of entry into force of this edition of the "Fees charged by Bank GPB (JSC) for depository and ancillary services for legal entities, private entrepreneurs or natural persons engaged in private practice in accordance with the procedure established by the legislation of the Russian Federation".

<sup>24</sup> The fees specified in subsection 2.2 charged by the Bank as part of the activities of a specialized depository are not subject to VAT.

<sup>25</sup> Fees for storage and accounting of mortgage securities provided for in clause 2.2.2. of these Rates are not charged if Bank GPB (JSC) concludes an agreement for the provision of specialized depository services, including storage and property accounting.

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.2.3.1.	Certified mortgage securities acceptance for custody and recording	Charged in a lump sum, per one security	subject to VAT, VAT is not included in the value of the tariff	RUB 50
2.2.3.2.	Certified mortgage securities removal from custody and recording	Charged in a lump sum, per one security	subject to VAT, VAT is not included in the value of the tariff	RUB 150
<b>2.2.4. Information transactions with mortgage securities<sup>26</sup></b>				
2.2.4.1.	Statement from the section of the information register in electronic form	Charged in a lump sum, per order	subject to VAT, VAT is not included in the value of the tariff	RUB 500
2.2.4.2.	Statement from the section of the information register in hard copy	Charged in a lump sum, per sheet	subject to VAT, VAT is not included in the value of the tariff	RUB 50, but not less than RUB 500
<b>2.2.5. Other services rendered in the course of mortgage securities recording and storage</b>				
2.2.5.1.	Issuance, upon the client's request, of copies of documents (including scanned ones) from the archive of the depositary/vault of the Bank	Charged in a lump sum, per sheet	subject to VAT, VAT is not included in the value of the tariff	RUB 30

<sup>26</sup> Specified in clause 2.2.4. fees for statements/certificate provided to clients are also charged for the provision of statements/certificates from the closed register.

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
2.2.5.2.	Providing, upon application/request of the client, notarized copies of powers of attorney for affixing and signing marks on mortgage securities	Charged in a lump sum, per sheet	subject to VAT, VAT is not included in the value of the tariff	RUB 150
2.2.5.3.	Description of the mortgage security (entering data on the mortgage security into the information system if such a description was not made earlier):	Charged in a lump sum, per one security	subject to VAT, VAT is not included in the value of the tariff	RUB 250
2.2.5.4.	Order cancellation	Charged in a lump sum, per order	not subject to VAT	RUB 300
<b>3. Corporate actions</b>				
3.1.	Acceptance and processing of applications from depositors for participation in the corporate action “General Meeting of Securities Owners”	Charged in a lump sum, for the application for voting on each block of securities at the securities safe-keeping place	not subject to VAT	RUB 1,500 + tariff rate of the recording third-party books of record
3.2.	Acceptance and processing of applications from depositors for participation in corporate actions of the issuer (with attached documents), except for the cases specified in cl. 3.1	Charged in a lump sum, for an application (set of attached documents) for each block of securities at the securities safe-keeping place	not subject to VAT	RUB 1,500 + tariff rate for the operation in accordance with these Rates + tariff rate of the third-party books of record

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
3.3.	Participation in a corporate action – confirmation of tax exemption on depository receipts for shares of Russian issuers on the basis of previously accepted and processed applications of depositors	Charged for each confirmation sent by the Bank to the third-party books of record	not subject to VAT	RUB 500 + tariff rate of the third-party books of record
<b>4. Services for the payment of income on securities recorded on securities accounts of the owners, trading securities accounts of the owners<sup>27</sup></b>				
4.1.	Payment of income amounts on shares of Russian issuers with a securities safe-keeping place in the register of securities holders:			
4.1.1.	<ul style="list-style-type: none"> <li>• Calculation of the amounts of income to be paid <sup>28</sup></li> </ul>	Charged in a lump sum, in % of the amount of income, for each payment	not subject to VAT	2%, but no more than RUB 10,000
4.1.2.	<ul style="list-style-type: none"> <li>• Transfer of amounts of income to be paid to accounts opened in Bank GPB (JSC)</li> </ul>		No fee is applied	
4.1.3.	<ul style="list-style-type: none"> <li>• Transfer of amounts of income to be paid to accounts opened with other banks</li> </ul>	Charged in a lump sum, in % of the amount of income received after calculating and deducting the amount of withholding tax and depository fee under clause 4.1.1.	not subject to VAT	1%, but no more than RUB 500
4.2.	Payment of amounts of income on securities with a securities safe-keeping place different from the securities safe-keeping place specified in cl. 4.1:			
4.2.1.	<ul style="list-style-type: none"> <li>• Calculation of the amounts of income to be paid <sup>19</sup></li> </ul>		No fee is applied	
4.2.2.	<ul style="list-style-type: none"> <li>• Transfer of amounts of income to be paid to accounts opened in Bank GPB (JSC)</li> </ul>		No fee is applied	

<sup>27</sup> For services for the payment of income on securities recorded on other securities accounts, no fee is charged.

<sup>28</sup> Calculations of the amounts of income to be paid are carried out by the Bank on the date of actual payment of income on securities to the accounts of income recipients opened with Bank GPB (JSC) and other banks.

No.	Service description	Procedure and form of charging the fee	VAT	Tariff value (indicated without VAT)
4.2.3.	<ul style="list-style-type: none"> <li>• Transfer of amounts of income to be paid to accounts opened with other banks:</li> </ul>			
4.2.3.1.	<ul style="list-style-type: none"> <li>▪ In rubles</li> </ul>	Charged in a lump sum, in% of the amount of income received after calculating and deducting the amount of withholding tax	not subject to VAT	1%, but no more than RUB 500
4.2.3.2.	<ul style="list-style-type: none"> <li>▪ In foreign currency</li> </ul>			0.4%, but no more than 100 units in payment currency
<b>5. Other services</b>				
5.1.	Acceptance and processing of an order <sup>29</sup> submitted by the Client on paper	Charged in a lump sum for the acceptance and processing of an order submitted on paper, in addition to the depository fee for the transaction charged in accordance with sub-clauses 1.1, 1.3.2, 1.3.3, 1.4, 1.5 of the Rates	not subject to VAT	RUB 500
5.2.	Acceptance and processing of documents submitted by the depositor for obtaining tax benefits and exemptions in the payment of income on securities of Russian issuers:			
5.2.1.	<ul style="list-style-type: none"> <li>• For a legal entity that is a resident of the Russian Federation</li> </ul>	Charged in a lump sum, for a set of submitted documents	subject to VAT, VAT is not included in the value of the tariff	RUB 2,500
5.2.2.	<ul style="list-style-type: none"> <li>• For a legal entity that is not a resident of the Russian Federation</li> </ul>			RUB 5,000

<sup>29</sup> An order is understood as a depository document, except for an application for participation in corporate actions, which is the basis for the execution of a depository operation in accordance with the “Bank GPB (JSC) Depository Terms and Conditions”.

**Comments:**

1. If it is indicated in the column “Procedure and form of charging the fee” that the payment is charged for the operation, the fee is calculated for each transaction performed in relation to each issue of securities.

2. Fee for securities recording is charged as a percentage of the average value of the block of securities, determined separately for equity uncertified securities denominated in rubles and foreign currency, for equity certified and non-equity securities, as well as on the balance of the principal debt under the loan agreement for mortgage securities. The average value of a block of securities on a securities account/securities account of a nominee holder is determined by the aggregate of blocks of all issues of securities accounted for in the billing month (cl. 3).

3. The average cost of a block of securities on a securities account/securities account of a nominee holder for charging a fee for recording is calculated according to the formula:

$$C_{\text{avg}} = \sum_{n=1}^M \sum_{i=1}^N (C_{ni} * K_{\text{CBR}_n}) / N, \text{ where}$$

$C_{\text{avg}}$  is the value of the assessed value of securities  $n$  in ruble or currency terms as of the end of the corresponding ( $i$ -th) calendar day of the settlement period;

$K_{\text{CBR}_n}$  is the exchange rate of the expression of the assessed value of securities  $n$  in rubles of the Russian Federation established by the Bank of Russia as of the last calendar date of the settlement period according to the official website [www.cbr.ru](http://www.cbr.ru). For Russian rubles, the rate is assumed to be 1;

$N$  is the number of calendar days in the settlement period;

$M$  is the number of different issues (equity securities) or pieces (non-equity securities) accounted for in the securities account/securities account of the nominee holder for at least one day during the settlement period.

4. In cases falling under clauses 1.2.1 and 1.2.7, if it is impossible to determine the average value of a block of securities in connection with taking into account unquoted securities that do not have a par value in the recording third-party books of record, the depositor reimburses the Bank’s costs associated with conducting transactions and recording unquoted securities with no par value.

5. The estimated value of Eurobonds and other equity uncertified securities recorded in foreign/international recording systems, as well as equity certified and non- equity securities, is determined as the product of the number of securities as of the end of the corresponding calendar day of the settlement month by the par value of the securities.

In the absence of information on the par value of securities, the appraised value is determined based on the market value of the securities according to the Bloomberg news agency. The determined appraised value of securities is expressed in rubles of the Russian Federation. When making settlements in foreign currency, the assessed value of securities is recalculated into rubles of the Russian Federation at the rate established by the Central Bank of the Russian Federation on the date of settlement.

6. The estimated value of the stake in Gazprom is determined as the product of the number of Gazprom shares by the market price determined in accordance with the current procedure approved by the Order of the Federal Financial Markets Service of Russia dated November 09, 2010 N 10-65/ПЗ-Н, as of 9:00 of the current operating day. The results of exchange trading are accepted according to the data of Public Joint-Stock Company “Moscow Exchange MICEX-RTS”. published on the official website <http://moex.com>, rounded to the nearest hundredth shares of the ruble.

7. The balance of the principal debt under the loan agreement for the purpose of determining the monthly payment for keeping mortgage securities on the subaccount/register section is taken to be equal to the amount of the estimated balances of the principal debt under loan agreements after all current payments have been made on the last calendar day of the month preceding the paid one. The balance of the principal debt after making the current payment for each mortgage security is determined by the formula:

$$SB = RR * n_{\text{month}}/N_{\text{month}}, \text{ where}$$

SB is the settlement balance of the principal debt under the loan agreement after the current payment is made on the last calendar day of the month preceding the paid one;

$n_{\text{month}}$  is the number of calendar days of keeping the mortgage security in the billed month;

$N_{\text{month}}$  is the number of calendar days in the billed month;

RR is the reduced remainder of the principal debt under the loan agreement after the current payment is made on the last calendar day of the month preceding the paid one.

By agreement of the Parties, the RR can be taken equal to the actual balance of the principal debt on the last calendar day of the month preceding the paid one. In the absence of such an agreement, the RR is determined by the formula:

$RR = K * (1 - n/N)$ , where

K is the amount of the loan agreement;

n is the term in months from the date of the loan agreement to the last calendar day of the month preceding the paid one, rounded up;

N is the total term of the loan agreement in months.

For a mortgage security with the date of the conclusion of the loan agreement in the billed month  $RR = K$ .

The minimum value of the RR for the actual balance of the principal debt and in the calculation is taken to be equal to 30,000 rubles.

For mortgage securities accounted for in foreign currency, the settlement balance is determined in rubles at the exchange rate of the Bank of Russia on the last calendar day of the settlement period, according to the official website [www.cbr.ru](http://www.cbr.ru).

The minimum monthly fee for keeping mortgage securities on the securities subaccount/register section is not charged if the balance on the securities account section is zero for the entire billed month.

8. For services that require the Bank to perform process-related operations while supporting complex-structured client transactions<sup>30</sup>, payment is established by agreement of the parties.

9. The cost of services for foreign financial instruments that are not qualified as securities is determined based on the rates for similar services for foreign financial instruments qualified as securities. In this case, the concept of a securities account/securities subaccount is equated to the concept of a register/section of a register.

10. The Depositor shall reimburse the Bank for all costs associated with servicing the Depositor's securities in the third-party books of record, except for the costs of recording for securities. The Bank has the right to demand from the Depositor compensation for expenses related to recording for securities in the third-party books of record only in the amount of excess of these expenses over the amount of remuneration charged by the Bank in respect of these securities in accordance with section 1.2 of the Rates.

11. For services not listed in these Rates, payment is established by agreement of the parties.

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<sup>30</sup> Support for complex-structured client transactions and the execution of process-related transactions is understood to mean the depository's provision of the urgency of depository transactions both in its own and higher accounting systems, as well as the synchronization of the fulfillment of client obligations that must be formalized in securities account.