

APPROVED
by the Board of Directors of
EN+ GROUP IPJSC
23 December 2021, Minutes №46

**Regulations on the Information Policy of
EN+ GROUP IPJSC**

1. General

1.1. These regulations on the information policy (the “**Regulations**”) have been developed in accordance with the applicable laws of the Russian Federation, the Charter and internal documents of EN+ GROUP IPJSC (the “**Company**”), and also take into account the general principles of disclosure applicable to the Company as a result of its securities being listed and traded on the London Stock Exchange and Moscow Exchange, and subject to Russian and international best corporate governance practices.

1.2. These Regulations are an internal document of the Company setting out the general rules of disclosure of information by the Company designed to meet the needs of its shareholders, investors and other stakeholders for full and precise information regarding the Company’s business activities as required by applicable law.

1.3. Communication with stakeholders, *inter alia* in terms of providing information to shareholders, is regulated by the Company’s Stakeholder Engagement Policy.

2. Regulations Goals and Principles

2.1. The goals of the Regulations are:

- 2.1.1. the Company's fulfillment of requirements of applicable laws regarding disclosure of information;
- 2.1.2. observance of the rights and legal interests of shareholders, investors and other stakeholders to receive information, to allow such stakeholders to make informed and reasonable decisions;
- 2.1.3. increasing the level of information transparency and underpinning the corporate governance standards of the Company; and
- 2.1.4. contributing to the formation of long-term relations with shareholders, investors and other stakeholders.

2.2. The principles of the Regulations are:

- 2.2.1. authenticity, completeness and comparability of disclosed information;
- 2.2.2. promptness, consistency and regularity of provision of such information;
- 2.2.3. availability of information to shareholders, investors and other stakeholders; and
- 2.2.4. providing equal and unhindered opportunities of access to information to all stakeholders.

2.3. The Company is committed to disclosing material information simultaneously and in the same scope in Russia and abroad (in the London market in particular) in Russian and in English.

2.4. The Company shall take the necessary steps to protect information qualified as trade and state secrets, proprietary and other information protected by law in the manner set forth in the laws applicable to the Company.

2.5. The relations associated with accessing and handling of inside information shall be governed by the Company’s internal documents, including those approved by the General Director of the Company.

3. Mandatory Disclosures

3.1. The scope, procedure, methods and time of mandatory disclosure, as well as the

time periods while the disclosed information shall remain available, by the Company are determined by the laws applicable to the Company. As at the date of approval of the these Regulations the scope of mandatory disclosure by the Company *inter alia* includes the following:

- 3.1.1. annual report;
- 3.1.2. annual financial report;¹
- 3.1.3. report on payments to governments;
- 3.1.4. reports of the issuer;
- 3.1.5. lists of affiliated persons;
- 3.1.6. inside information;
- 3.1.7. accounting (financial) statements prepared in accordance with RAS or financial statements prepared in accordance with IFRS.

3.2. In addition to the above, the Company discloses other information which could significantly impact the value of the Company's securities. To determine which information could significantly impact the value of the Company's securities, the Company shall use the reasonable investor test, i.e., assess the information's impact on the price of the Company's securities in terms of how likely it is that this information would be used as part of the basis for a reasonable investor's investment decisions.

3.3. Information with respect to the Company that is likely to be considered important for a reasonable investor's decisions, the disclosure of which may be required pursuant to the requirements of applicable legislation in the form of a material fact notice, includes information that affects, *inter alia*:

- 3.3.1. the Company's assets and liabilities;
- 3.3.2. the Company's operational or financial performance or expected performance;
- 3.3.3. the Company's financial position;
- 3.3.4. significant changes in the Company's activities; or
- 3.3.5. information previously disclosed by the Company.

3.4. Disclosures shall be made by the Company:

- 3.4.1. in printed media, as provided for in the laws applicable to the Company;
- 3.4.2. via regulatory news services, newswires and specialised websites authorised to publish information in the relevant securities markets;
- 3.4.3. on the Company's official website (<https://enplusgroup.com>); and
- 3.4.4. in any other manner pursuant to the laws applicable to the Company and the Company's charter.

4. Additional Disclosures

4.1. With a view to maintaining and enhancing the trust of shareholders, investors and other stakeholders, and adhering to the best corporate governance practices, the Company may (in addition to the mandatory disclosure in accordance with applicable laws) *inter alia*

¹ Prepared in accordance with UK Disclosure Guidance and Transparency Rules.

disclose the following additional information:

- 4.1.1. information regarding the Company's strategy (except for information qualified as trade or state secret);
- 4.1.2. information on certain results and indicators of operational performance of the Company;
- 4.1.3. sustainability report;
- 4.1.4. the regulation on the Company's dividend policy;
- 4.1.5. regulations on the committees of the Company's Board;
- 4.1.6. information on the Company's social and corporate responsibility; and
- 4.1.7. information on the Company's environmental, health and safety performance and control.

4.2. Additional disclosures are made on the Company's official website (<https://enplusgroup.com>) in Russian and in English.

5. Provision of Information to the Company's Shareholders

5.1. The Company shall ensure access to documents and information which the Company is required to keep and provide to shareholders and other stakeholders in accordance with the Company's Charter and its internal documents. The Company strives to provide information to shareholders or other stakeholders in the least burdensome manner in accordance with provisions of the Company's Stakeholder Engagement Policy.

5.2. Documents containing trade secrets, proprietary or other information protected by law, or personal data shall be provided to the third parties in cases and in the manner set out in the laws applicable to the Company and its internal documents.

5.3. Access to confidential information may be provided if the shareholder is warned about the confidential nature of the information and undertakes to preserve its confidentiality (by signing a confidentiality agreement).

5.4. Information about the Company's subsidiaries is regularly disclosed by the Company, *inter alia* in its annual reports.

6. Communication of the Company with Shareholders, Investors and Other Stakeholders

6.1. The Company aims to maintain interaction with shareholders, investors, analysts, media representatives, and other stakeholders in order to meet their information needs, as well as to form and maintain the Company's image.

6.2. As part of its communications, the Company uses, among other things, the following communication channels:

- 6.2.1. the Company's official website (<https://enplusgroup.com>);
- 6.2.2. holding meetings with analysts and investors in person or via tele/video conferences;
- 6.2.3. participating in conferences arranged for investment community;
- 6.2.4. conducting presentations (including in the form of teleconferences, online translations and webcasts) and meetings with members of the management bodies and other key executives of the Company, including those

accompanying the disclosure (publication) of the Company's accounting (financial) statements or related to major investment projects and strategic development plans of the Company; and

6.2.5. arranging site visits, virtual events.

7. Final Provisions

7.1. The General Director of the Company shall be responsible for timely, full and accurate disclosure of information regarding the Company and its business and shall ensure proper storage of the Company's documents and protection of information qualified as state and trade secrets, and personal data.

7.2. The General Director of the Company implements the present Regulations. The General Director of the Company is responsible for approving and overseeing the contents of disclosures and the time of their publication.

7.3. The Board of Directors of the Company oversees compliance with the present Regulations through its Corporate Governance Committee that shall annually review a report on compliance with these Regulations.