**Message for individuals who are shareholders of NOVATEK (the “Company”) about determining the personal income tax liabilities due to the buyback of its shares by the Company pursuant to articles 75 and 76 of the Federal Law On Joint Stock Companies due to the fact that on April 23, 2021, the Annual General Meeting of Shareholders of the Company passed a resolution on giving consent to related-party transactions that also constitute a major transaction, the value of which exceeds 50% of the Company's asset book value based on the Company's accounting (financial) statements as of the last reporting date.**

Should an individual holding shares of the Company (the “**Shareholder**”) request a buyback of the Company shares that they hold, the Shareholder, pursuant to the provisions of Article 76 of the Federal Law On Joint Stock Companies, shall file a **shares buyback request (the “Request”) to the Joint-Stock Company “Independent Registrar Company R.O.S.T.” (the “Registrar”) to 18 bld. 5B, Stromynka St., 107076, Moscow.** To provide for reliable determination of the personal income tax liabilities related to the income from the shares buyback, **the Shareholder shall attach the following documents to the Request:**

1. Personal income tax claim (the “**Claim**”).
2. Supporting documents for the Claim (the “**Supporting Documents**”).

The template for the Request and the Claim are made available on the Internet at <https://www.novatek.ru> и [www.rrost.ru](http://www.rrost.ru/). The Supporting Documents are listed below:

1. Documents confirming that the Shareholder is a tax resident of the Russian Federation or a foreign jurisdiction.
	1. All of the following documents are required for Russian tax residents:
		1. Copy of the first page of the Shareholder's passport (the two pages with the photo) certified by the Registrar if the Shareholder presents this document to the Registrar in person, or certified by a notary if this document is presented to the Registrar by regular mail.
		2. Documentary evidence (original document) the Shareholder's Russian tax residency in 2021, issued to the Shareholder by the tax authority using the template given in Annex 2 to Russian Tax Service Order No. MMV-7-17/837@ dated November 7, 2017.
	2. All of the following documents are required for foreign tax residents:
		1. Copy of the first page of the Shareholder's passport (the two pages with the photo) certified by the Registrar if the Shareholder presents this document to the Registrar in person, or certified by a notary if this document is presented to the Registrar by regular mail.
		2. Documentary evidence (original document) of the Shareholder's tax residence in a foreign state (territory) that has a Double Taxation Treaty with the Russian Federation (hereinafter – the “DTT”). This document shall meet the following requirements:
2. The document shall be issued in writing by the competent authority of the foreign state authorized to do so by the relevant DTT, and confirm the Shareholder's tax residency status in 2021.
3. The document shall bear a seal (stamp) of the foreign state's competent authority and a signature of the authorized official of such authority.
4. The document shall contain the following or similar text: *“This is to confirm that in 2021 [Name] is a permanent resident in [foreign state] for the purposes of the Treaty [name of the international treaty] between the Russian Federation and [foreign state]*”.
5. The document shall be apostilled, except for the countries, for which the documents may be accepted without an apostille according to the relevant DTT.
	* 1. The letter of confirmation of the Shareholder's status as the beneficial owner of the income received in connection with the shares buyback, containing the following or similar text:

*“I, [Name], am currently a resident in [foreign state] for the purposes of [name of DTT] between the Russian Federation and [foreign state] (the “Convention”), claim to apply [tax rate of \_\_\_\_\_\_\_\_\_\_\_\_ % / tax exemption] set out in [reference to clause/article] of the Convention.*

*I have the beneficial right to the income received due to the buyback by NOVATEK of its shares pursuant to Articles 75 and 76 of the Federal Law On Joint Stock Companies due to the fact that on April 23, 2021, the Annual General Meeting of Shareholders of the Company passed a resolution on giving consent to a major related-party transaction. For the purposes of this letter, the words “beneficial right to receive income” have the meaning given to them in clause 3 of Article 7 of the Russian Tax Code and the Convention”.*

1. The Claim shall be accompanied with a broker's (or nominal holder's) certificate and/or a broker's (or nominal holder's) report issued on April 23, 2021 or later, specifying the expenses actually incurred by the Shareholder, as an evidence of the Shareholder's expenses related to buying the Company shares. The broker's certificate and report shall contain the name of the broker (or the nominal holder) and bear the signature of an authorized official and a stamp.
2. The Claim shall be accompanied with a broker's (or nominal holder's) certificate and/or a broker's (or nominal holder's) report for the period from June 7, 2016, to April 23, 2021 (or any other date not earlier than April 23, 2021) as an evidence of the Shareholder's right to claim personal income tax exemption pursuant to clause 17.2, Article 217 of the Russian Tax Code for owning the shares for more than 5 years, containing the following information about the Company shares: opening balance at the start of the period, number of shares bought and sold during the period, closing balance at the end of the period. The broker's certificate and report shall contain the name of the broker (or the nominal holder) and bear the signature of an authorized official and a stamp.
3. The Claim shall be accompanied with a broker's (or nominal holder's) certificate and/or a broker's (or nominal holder's) report for the period from June 7, 2016 (or the date of purchase of the first stock of shares, if the shares were bought after June 7, 2017) to April 23, 2021 (or any other date not earlier than April 23, 2021) to confirm the right of the Shareholder who is a Russian tax resident to claim investment personal income tax credit pursuant to subclause 1, clause 1, Article 219.1 of the Russian Tax Code for owning the shares for more than 3 years but not more than 5 years, containing the following information about the Company shares: opening balance at the start of the period, number of shares bought and sold during the period, closing balance at the end of the period. The broker's certificate and report shall contain the name of the broker (or the nominal holder) and bear the signature of an authorized official and a stamp.

Please be advised that the Company reserves the right to request additional documents from the Shareholder for additional reliability in determining the personal income tax liabilities.

Should no duly executed Request, Claim, or Supporting Documents be presented, the personal income tax will be withheld from the total amount of the Shareholder's income.