



PAYMENTS TO GOVERNMENTS

Report on Payments Made to Governments in 2020

June 2021

This report outlines payments made by PJSC Acron and its subsidiaries (hereinafter, the 'Group') to governments in 2020 related to the Group's mining activities. The report is based on financial information available to the Group as of the date of this report and is subject to assumptions and reservations customarily included in financial statements of the Group, which are hereby incorporated by reference and form an integral part of this report as if set forth herein in full as amended.

Payments by Country and Level of Government (USD '000)

Government in Russia	Production entitlements	Taxes on the income, production or profits, excluding taxes on consumption	Royalties	Dividends	Signature, discovery and production bonuses	Licence fees, rental fees, entry fees and other considerations for licences and/or concessions	Payments for infrastructure improvements	Total
Russia – federal government	0	1,768	0	0	0	0	0	1,768
Russia – regional government – Perm region	0	2,004	0	0	0	0	0	2,004
Russia – regional government – Murmansk region	0	2,068	0	0	0	0	0	2,068
Russia – regional government – Moscow	0	29	0	0	0	0	0	29
Russia – local government – Kirovsk and its subordinated territory	0	0	0	0	0	0	2,058	2,058
Russia – local government – Apatity	0	0	0	0	0	0	2,113	2,113
Russia – local government – Berezniki	0	0	0	0	0	230	0	230
Payments to governments in Russia	0	5,869	0	0	0	230	4,171	10,270

Governments in Canada	Production entitlements	Taxes on the income, production or profits, excluding taxes on consumption	Royalties	Dividends	Signature, discovery and production bonuses	Licence fees, rental fees, entry fees and other considerations for licences and/or concessions	Payments for infrastructure improvements	Total
Canada – regional government – Saskatchewan	0	0	0	0	0	2,872	0	2,872
Payments to governments in Canada	0	0	0	0	0	2,872	0	2,872
Total payments	0	5,869	0	0	0	3,102	4,171	13,142

Payments on a Project-by-project Basis (USD '000)

Projects in Russia	Production entitlements	Taxes on the income, production or profits, excluding taxes on consumption	Royalties	Dividends	Signature, discovery and production bonuses	Licence fees, rental fees, entry fees and other considerations for licences and/or concessions	Payments for infrastructure improvements	Total
Verkhnekamsk Potash Company	0	2,422	0	0	0	230	0	2,652
North-Western Phosphorous Company	0	3,447	0	0	0	0	2,058	5,505
Partomchorr Mining Company	0	0	0	0	0	0	2,113	2,113
Payments for projects in Russia	0	5,869	0	0	0	230	4,171	10,270

Projects in Canada	Production entitlements	Taxes on the income, production or profits, excluding taxes on consumption	Royalties	Dividends	Signature, discovery and production bonuses	Licence fees, rental fees, entry fees and other considerations for licences and/or concessions	Payments for infrastructure improvements	Total
101211205 Saskatchewan Ltd.	0	0	0	0	0	1,701	0	1,701
CanPacific Potash Inc.	0	0	0	0	0	1,171	0	1,171
Payments for projects in Canada	0	0	0	0	0	2,872	0	2,872
Total payments	0	5,869	0	0	0	3,102	4,171	13,142