

PREFERENCES AND BENEFITS

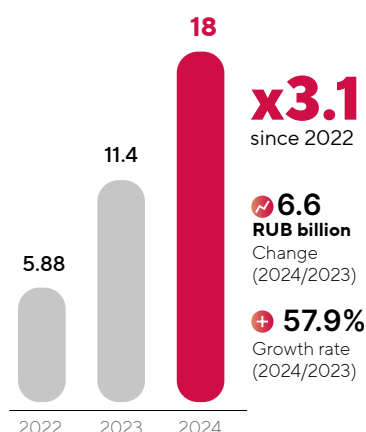
The status of a resident in the special economic zone offers a multitude of benefits to the companies operating within Technopolis Moscow SEZ, encompassing tax advantages, access to state-of-the-art infrastructure, and prospects for fruitful business partnerships with other residents.

One of the important advantages for residents is preferential taxation. Since the creation of the Moscow SEZ, residents have saved almost RUB 6.9 billion on tax payments. This allows

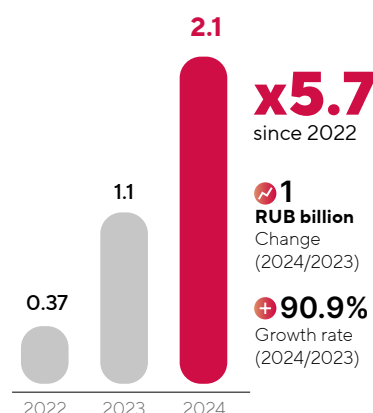
companies to reduce the cost of production and gain a competitive edge, as well as to invest the saved funds in the development of production.

Volume of benefits received by SEZ residents since the SEZ establishment

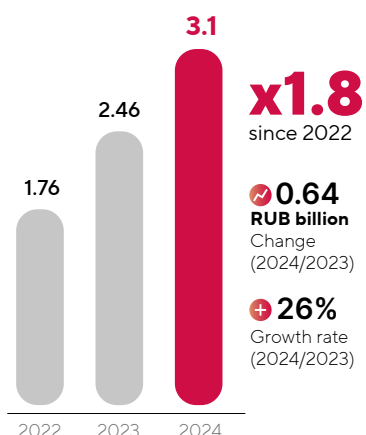
Volume of tax benefits, RUB billion



Volume of privileges on customs duties, RUB billion



Volume of privileges on insurance premiums, RUB billion



Benefits for SEZ residents

Tax benefits

- 0%** property tax for 10 years
- 0%** land tax for 10 years
1.5% – after the grace period expires
- 0%** transportation tax for 10 years
- 2%** profit tax in the part allocated to the federal budget
- 0%** profit tax in the part allocated to the regional budget until 2027
5% – from 2028 to 2032
12.5% – from 2033

Duty-free zone¹

- 0%** Customs payments (VAT and customs duties) for goods imported within the SEZ boundaries to the SEZ resident's site

Preferential lease and purchase of land

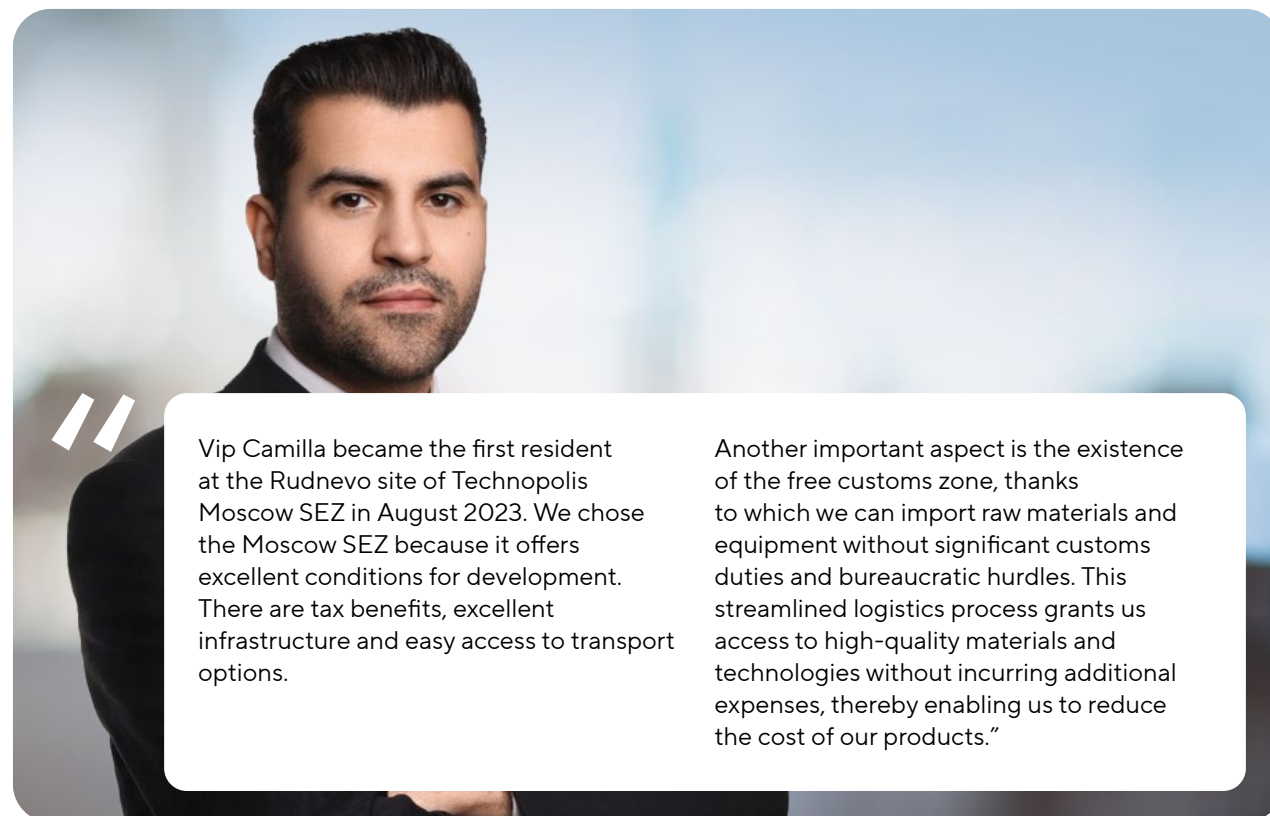
The cost of leasing a land plot for a SEZ resident is **2%** of the cadastral value with a reduction factor applied. For a SEZ resident engaged in industrial-production activities and (or) logistics activities, the reduction coefficient depends on the volume of investment:

- For SEZ residents making capital investments in the amount of at least RUB 200 (two hundred) million (excluding intangible assets), it is equal to **0.9**.
- For SEZ residents making capital investments in the amount of at least RUB 500 (five hundred) million (excluding intangible assets), it is equal to **0.7**.
- For SEZ residents making capital investments of at least RUB 1 (one) billion (excluding intangible assets), it is equal to **0.5**.

For a SEZ resident carrying out technology development activities, namely:

- Within the first two years from the date of the lease agreement, it is equal to **0.4**.
- During the third year of the lease agreement, it is equal to **0.5**.
- During the fourth year of the lease agreement, it is equal to **0.6**.
- Starting from the fifth year of the lease agreement, it is equal to **0.7** and does not change during 5 (five) years. Upon expiration of the specified period, the factor shall be set to **1**.

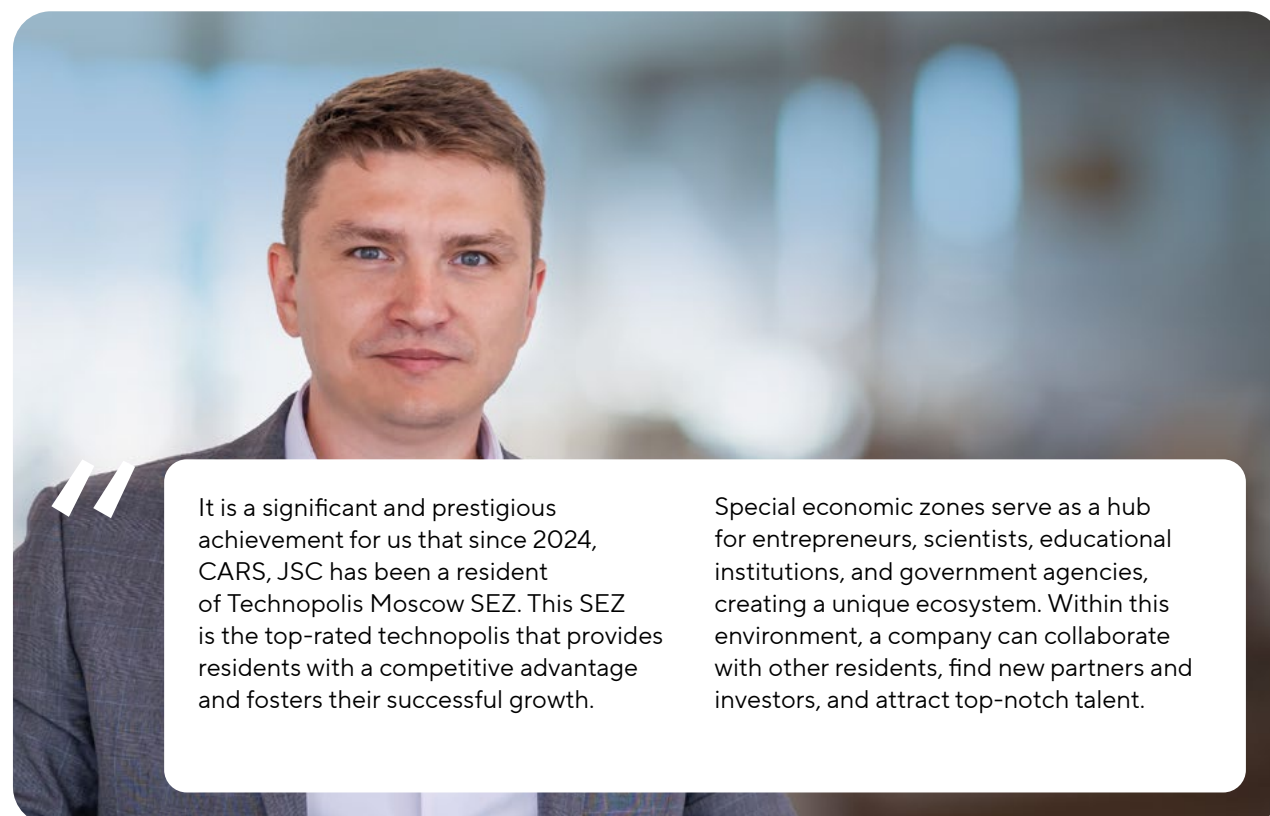
¹ The duty-free zone (DFZ) regime may be applied after the establishment of a customs control zone (CCZ) at the resident's site, equipped as required by the Federal Customs Service of Russia. The DFZ allowed for import of equipment, raw materials, components and engineering equipment without payment of customs duties and VAT at the time of import, placement and use, within the borders of the resident's CCZ.



Vip Camilla became the first resident at the Rudnevo site of Technopolis Moscow SEZ in August 2023. We chose the Moscow SEZ because it offers excellent conditions for development. There are tax benefits, excellent infrastructure and easy access to transport options.

Another important aspect is the existence of the free customs zone, thanks to which we can import raw materials and equipment without significant customs duties and bureaucratic hurdles. This streamlined logistics process grants us access to high-quality materials and technologies without incurring additional expenses, thereby enabling us to reduce the cost of our products."

UCHAR OSMAN
Chief Executive Officer of Vip Camilla



It is a significant and prestigious achievement for us that since 2024, CARS, JSC has been a resident of Technopolis Moscow SEZ. This SEZ is the top-rated technopolis that provides residents with a competitive advantage and fosters their successful growth.

Special economic zones serve as a hub for entrepreneurs, scientists, educational institutions, and government agencies, creating a unique ecosystem. Within this environment, a company can collaborate with other residents, find new partners and investors, and attract top-notch talent.

Ales Loginov
Chief Executive Officer of CARS

INFRASTRUCTURE FOR RESIDENTS

Technopolis Moscow SEZ provides all the essential facilities for thriving business growth. Here you can either build your own facilities or rent ready-made space. The SEZ offers a variety of facilities, ranging from manufacturing and office spaces to retail areas, facilitating the seamless coordination of all business operations within a single location.

All the facilities of the SEZ are situated in a location that is easily accessible by public transportation, making it convenient for employees, partners, and clients to reach them.

The following infrastructure facilities are available for residents:

- Logistics center:
 - Temporary storage warehouse of closed type – 650 m²
 - Open area – 1,650 m²
- Free connection to utilities (power supply, water supply, wastewater disposal, heat supply)
- Clean room units for microelectronics and biotechnology
- Shared-use centers with high-tech equipment
- Office and commercial space for service and other companies (showrooms, cafes, etc.)
- Class A halls for press conferences and business forums:
 - Rudnevo Congress Center – Moscow, 631 m², up to 200 guests
 - Alabushevo Congress Center – Zelenograd, 2,500 m², up to 1,000 guests

Formats of placement in SEZs

