

EXHIBIT F

Part 1

Exhibit 50

Part 1

EXHIBIT 22



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the Presiding judge - judge Alisov I.B., under secretaries Fomicheva E.M. and Kvyekveskiri L.Z., with the participation of:
the public prosecutors – prosecutor of the Prosecution Office of Moscow Reznichenko M.V. and assistant of Tverskoy inter-district prosecutor of Moscow Slobodin S.A.,
the representatives of the aggrieved party Mostovoy K.V. and Gerasimova A.A.,

the advocates - lawyers Gerasimov N.V., Goncharova K.A., Boiko V.I., submitting the certificates №№ 8923, 7946 and 6867, the warrants №№ 288, 265 and 699, respectively, having examined in open court a criminal case against

William Felix Browder, who was born on April 23, 1964 in New Jersey, USA, a **British citizen** living 2-3 Golden Square, Grafton House, Floor 3, London, W1F 9 HA United Kingdom, not registered on the territory of the Russian Federation,

accused of committing two crimes under Paragraphs "a" and "b" of Part 2 of Art. 199 of the Criminal Code the Russian Federation (the Federal Law as amended from 08.12.2003 № 162- FZ), and **Magnitskiy S.L.**, accused of committing two crimes under Parts 3 and 5 of Art. 33 and Paragraphs "a" and "b" of Part 2 of Art. 199 of the Criminal Code of the Russian Federation (in the version of the Federal Law from 08.12.2003 № 162- FZ),

resolved:

Browder committed tax evasion from two organizations by including wittingly false information to tax returns, by a group of persons by previous concert, on a large scale, in the following circumstances.

So, being the Head of the Moscow Representative Office of the Company "Hermitage Capital Management Limited" (hereinafter – the Representative Office), registered at the address: Board room 1, Butyrskiy Shaft, Moscow, but actually located at the address : 9, Dmitrovskiy Lane, Moscow, he negotiated with **Magnitskiy S.L.**, in respect of whom the individual decision to dismiss the criminal case on the basis of Paragraph 4 of Article 24 of the Code of Criminal Procedure of the Russian Federation, who operated in the field of general audit and provided services for accounting and tax accounting to the customers of the branch of "Firestone Duncan Limited" in Moscow (hereinafter - the Branch of the Company), registered at the address : Building 2, 5, Diegtiarnyy Lane, Moscow, but actually located at the address: Building 2, 13, Staropimenovskiy Lane, Moscow, acting in the interests of the mentioned Representative Office, and with **unidentified persons** on the joint commission of actions aimed at tax evasion from the organizations-taxpayers, by including **wittingly false information to tax returns**, using the laws of the Russian Federation on concessionary taxation, namely, that the Law of the Russian Federation from 27.12.1991 № 2116-1 "On income taxes of enterprises and organizations" (as amended from 09.05.2001), the rate of income tax paid to the federal budget, is set at 11 %; the income tax is paid to the budgets of the constituent territories of the Russian Federation according to the rates established by the legislative (representative) bodies of constituent territories of the Russian Federation, in the amount of not more than 19 %; the income tax is paid to the local budgets according to the rates established by the representative bodies of the

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market and the relevant legislation of the Russian Federation. After that, in 1998, the unidentified persons established, incorporated and registered in the tax accounting the LLC "Dalniaya Step" INN 0814099824 and the LLC "Saturn Investments" INN 0814103679 located: Room 15, 301, Lenina Street, City of Elista, Republic of Kalmykia, Russian Federation, which are tax- and fee-payers obliged to calculate and pay the legally established taxes and fees within the time specified in Paragraph 2 of Art. 15 of the Federal Law from 21.11.1996 № 129- FZ "On Accounting" and Paragraph 3 of Article 8 of the Law of the Russian Federation from 27.12.1991 № 2116-1 "On income taxes of enterprises and organizations", according to the annual accounts within ten days from the date fixed for the submission of accounting reports for the past year - within 90 days from the end of the year, in this case, up to April 10, 2002.

The Resolution № 2 of the sole participant of the LLC "Dalniaya Step" on June 8, 1998 and the Resolution № 2 of the sole participant of the LLC "Saturn Investments" on June 8, 1998 appointed Browder the Director General of each company since June 9, 1998, as well as the sole executive body of each company.

In accordance with Art. 6 of the Federal Law of 21.11.1996 № 129- FZ "On Accounting", Browder was responsible for the timely provision of complete and accurate accounts, for tax payments in corpore, for law compliance during financial and business transactions, as well as reporting of the tax declaration and other documents necessary for tax control to the tax authority, the reporting of which is mandatory in accordance with the legislation of the Russian Federation on taxes and fees; according to the Charters he had the powers to fulfill the current management of the Companies; to act without a power of attorney on behalf of the Companies, to represent its interests and make deals; to dispose of the Company's property, including money on the Company's bank accounts; to issue orders for the appointments of the Company's employees, their transfer and dismissal, to issue orders and to give instructions obligatory for all employees of the Companies.

In violation of Art. 57 of the Constitution of the Russian Federation, Articles 3 and 23 of the Tax Code of the Russian Federation, Browder together with Magnitskiy and unidentified persons negotiated an evasion of legally established taxes and fees by including wittingly false information to tax returns on the application of tax benefits in accordance with the above-mentioned legal texts.

Furthermore, Magnitskiy, who was not an official employee of the LLC "Dalniaya Step" and the LLC "Saturn Investments", acting in pursuance of the common goal of tax evasion, during the period from the beginning of 1997 to March 29, 2002, being aware that these Companies are incorporated in the Republic of Kalmykia, of the nature of their business activity, of its membership and working people, organized the accounting management of the Companies by unidentified persons, supervised their activities, as well as contributing to the commission of the crime, provided the execution of initial and accounting documents with false information about the employment of disabled people in the Companies, i.e. the documents that serve as bases for the preparation of tax returns, and with the intention to create the appearance of compliance with the above-mentioned legal texts on taxation, both personally and by giving instructions to unidentified accomplices, found some residents of Elista unaware of the criminal plans and the final result, such as Vankayev S.S., Tsedieyev V.N., the Chairman of the Association of Veterans of the war in Afghanistan and personally acquainted with a lot of disabled people, Biatkiev V.A., who personally gave their

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