

## Exhibit 1: Court cases on disputes related to the inclusion of agency VAT in the customs value of imported goods

| No | Case Details   | First Instance | Court of Appeals | Cassation                     | Supreme Court of the Russian Federation  |
|----|--|----------------|------------------|-------------------------------|--|
| 1  | № A56-114310/2021<br>(Herbalife International Rus, LLC vs. Baltic Customs)           | ✓              | ✓                | Remitted for retrial          |  |
| 2  | № A40-251204/2021<br>(Este Lauder Companies, LLC vs. Central Customs Administration) | ✗              | ✗                | ✗                             | ✗, The Supreme Court of the Russian Federation refused to refer the cassation appeal to the Judicial Chamber on Economic Disputes of the Supreme Court of the Russian Federation |
| 3  | № A40-3225/22-94-30<br>(NTB, LLC vs. Moscow Customs)                                 | ✓              | ✓                | Cassation appeal was remitted | -  |
| 4  | № A56-90354/2021<br>(Baltimpax, LLC vs. St Petersburg Customs)                       | ✗              | ✗                | ✗                             | A cassation appeal is filed with the Supreme Court of the Russian Federation   |
| 5  | № A56-90356/2021<br>(Baltic Trans-Logistics vs. St Petersburg Customs)               | ✗              | ✗                | ✗                             | ✗, The Supreme Court of the Russian Federation refused to refer the cassation appeal to the Judicial Chamber on Economic Disputes of the Supreme Court of the Russian Federation |
| 6  | № A40-4727/22-145-38<br>(Bosco Sports, LLC vs. Moscow Customs)                       | ✓              | ✓                | Remitted for retrial          | -  |
| 7  | № A40-286907/21<br>(L'OREAL vs. Moscow Customs)                                      | ✓              | ✓                | Remitted for retrial          | -  |

✓ - court decision in favour of the entry filer; inclusion of VAT on royalties in the customs value of imported goods is deemed unlawful

✗ - court decision in favour of the customs authority; inclusion of VAT on royalties in the customs value of imported goods is deemed lawful; or court decisions of lower instances in favour of the entry filer are revoked

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|----|--|----------------|------------------|---|---|
| 8  | № A40-33892/22-21-260 (PUMA-RUS, LLC vs. Central Customs Administration)   | ✓              | ✓                | X, remitted for retrial; adjudicated in favour of customs after retrial | -                                       |
| 9  | № A40-11337/22-122-81 (Arneg, LLC vs. Moscow Customs)  | X              | X                | X   | -                                       |
| 10 | № A40-79711/2022 (ZARA CIS, JSC vs. Moscow Customs)  | ✓              | X                | -   | -                                       |
| 11 | № A40-10754/22-139-86 (Grundfos Istra, LLC vs. Moscow Customs)   | X              | X                | X   | -                                       |
| 12 | № A56-56919/2022 (Kronles, LLC vs. St Petersburg Customs, North Western Customs Administration, Federal Customs Service) | X              | X                | -   | -                                       |
| 13 | № A43-19135/2022 (Interservice, LLC vs. Volga E-Customs)   | ✓              | ✓                | -   | -                                       |
| 14 | № A43-19119/2022 (Interservice, LLC vs. Volga E-Customs)   | ✓              | ✓                | ✓   | -                                       |
| 15 | № A56-39451/2022 (Petersburg Products International vs. Vyborg Customs)  | X              | X                | -   | -                                       |
| 16 | № A40-209102/22-149-1619 (Profile-Euro, LLC vs. Moscow Customs)  | X              | X                | -   | -                                       |
| 17 | № A73-21404/2022 (KTNG RUS, LLC vs. Khabarovsk Customs)  | ✓              | ✓                | -   | -                                       |
| 18 | № A56-133200/2022 (URSA Eurasia, LLC vs. Baltic Customs, St Petersburg Customs)  | X              | -                | -   | -                                       |
| 19 | № A14-2192/2022 (Singenta, LLC vs. Voronezh Customs)   | ✓              | ✓                | -   | -                                       |
| 20 | № A08-804/2022 (Stern, LLC vs. Belgorod Customs)   | ✓              | -                | -   | -                                       |
| 21 | № A40-88352/2022 (Transport Development Group, LLC vs. Moscow Customs)   | ✓              | X                | X   | -                                       |
| 22 | № A40-82219/2022 (Daimler Kamaz Rus, LLC vs. Central Customs Administration)   | X              | X                | X   | -                                       |

✓ - court decision in favour of the entry filer; inclusion of VAT on royalties in the customs value of imported goods is deemed unlawful

X - court decision in favour of the customs authority; inclusion of VAT on royalties in the customs value of imported goods is deemed lawful; or court decisions of lower instances in favour of the entry filer are revoked