

Order

delivered on December 12, 2019

Case No. 2019-80-0303

[Complainant]

against

Finans (Jyllands-Posten)

[Complainant] has complained to the Press Board about the article "*Danske Bank and Nordea's evil money laundering have a huge impact - but can you rely on the man who has been sentenced to nine years in prison for tax fraud?* ", which was posted on Finans.dk on March 12, 2019, believing that good press practice has been violated.

[Complainant] has complained in particular that the article contains incorrect and harmful information about him which was not adequately verified prior to publication.

1 Case making *Prior to publication* Prior to publication, [Complainant] and Finance were in written contact. The press committee has received a copy of the mail correspondence from both [Complainant] and Finans.

On March 11, 2019 at On 09.04, Finance's journalist wrote to [Complainant]:

“Dear [Complainant] Here are my questions. If possible I would like to get your answers today.
1) You put a lot of effort into closing down your critics. Why is that? 2) What do you want to do about the Danish book that is coming (from [Authors]) and that is critical of your story? 3) Why did you fight so hard to stop [Filmmageren] 's movie to be shown? 4) When your version of the story is publicly questioned you tend to accuse your critics of being Russian agents or working for Russia. Why do you react in this way? 5) You raise a lot of critical questions in your work as an anti-money laundering activist - it's not fair to question your version of the story since you

seem to leave out parts of the story that don't fit into the narrative you told?

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6) There is a video on YouTube where you run away from a lawyer with a subpoena. That was the third time they tried to give you the subpoena - why were you so reluctant to get questioned under oath? 7) In your book, you claim that your problems in Russia were caused either because you fought against the oligarchs or because you criticized Putin. Is it possible that you got into trouble because of your aggressive tax planning that might even have been illegal? 8) Did you not pay the proper taxes at any time when you invested in Russia? 9) [Person A] was questioned on the 5th of June and 7th of October 2008. Enligt you [Person A] gick The Police as a whistleblower and Accused two officers (Pavel Karpov and Artem Kuznetsov) for being part of the crime of stealing your companies (which were used to steal the \$ 230 million paid in taxes). But in his testimonies - which we have come into the possession of via [EU parliamentarians] - [Person A] seems to be questioned as a suspect in an ongoing tax case. And he does not accuse Karpov or Kuznetsov of stealing the companies although he mentions their names several times. Why are you saying that [Person A] was a whistleblower? 10) You have said on several occasions that [Person A] was beaten to death by 8 guards. What kind of documentation do you have for stating this? 11) You have claimed that [Person A] was sentenced after his death. But according to the judgment of the court that was presented to you during your deposition during pre-trial in the Prevezon case in 2015 the case against [Person A] was dismissed. Why did you say that [Person A] was sentenced after his death? Do you have any documentation proving this statement? When did [Person A] start working for you? 12) Have you used [Person A] 's death in your favor to shift the focus from wrongdoing conducted by you and your companies? 13) According to the ICIJ database a firm affiliated to you - Berkeley Advisors Inc - was set up by Mossack Fonseca. A document states that you - [Complainant] - were the owner of the firm. Can you confirm that? 14) Why did Mossack Fonseca set up this firm for you in the British Virgin Islands? 15) How many companies have Mossack Fonseca set up for you? 16) As an anti-money laundering activist, you have questioned the use of firms in jurisdictions such as BVI and Cyprus - why did you use the jurisdictions yourself? 17) How wealthy are you today? 18) Who sponsors the work that you and your team are doing with money tracing? How much does this cost annually? 19) Did you and some of your accomplices steal the 230 million. dollars att hatred er paid in taxes?

"In a mail sent at 09.24 the same day, [Complainant] addressed the journalist's colleague, questioning whether the journalist could be based on the above mail *"on a Russian payroll"*. In four subsequent emails, sent within one hour that morning, [Complainant] stated his suspicion, while the journalist colleague assured [Complainant] that the journalist is not a Russian agent.

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p.m. At 17.39 the same day, the journalist wrote to [Complainant] and joked for answers to his

questions. The journalist gave [Complainant] a deadline for answering the following day at 1 p.m. 11.00. Twenty minutes later, [Complainant] replied that he was working on the case, but that he could not promise to answer before the set deadline. On March 12, 2019 at 11.21 wrote Finance to [Complainant] and extended his deadline. In this regard, Finans wrote: *“I can give you until 2:00 PM (your time). But if I haven't heard from you by then we will have to run our story without your quotes and then make a follow up article with you afterwards. ”*

On March 12, 2019 at 11.51, [Complainant] answered the journalist's question. Among other things, the email states:

“1) You put a lot of effort into closing your critics down. Why is that? This is not true. I am happy to address honest critics, but we have been dealing with a massive disinformation campaign emanating from the top of the Russian government in retaliation to the [Person A] Act. In 2012, Putin made it his top foreign policy priority to have the [Person A] Act repealed and has been personally involved in slandering me since then on numerous occasions (which are all a matter of public record). His slander has been supported by many arms of the Russian government including the General Prosecutor, the Foreign Minister, the head of the Russian State Investigative Committee and all Russian state television channels. The Russian government has used multiple avenues to spread falsehoods and misrepresentations about me and [Person A]. They regularly lead to foreign journals, governments, international organizations and foreign courts. The Russian government has accused me of killing [Person A] and four other Russians, of being an MI6 / CIA agent, of stealing \$ 4.8 billion from the IMF and of contributing \$ 400 million to Hilary Clinton's presidential campaign. The Russian General Prosecutor's agent and “informer” [Person B] - who was instrumental in this disinformation campaign in the last few years was indicted earlier this year in the US court for obstruction of justice. Anyone who has looked into the Russian government's information campaign has rejected their version of events as outlandish and laughable. [...] 3) Why did you fight so hard to stop [Filmmageren] 's movie to be shown? Because the film promotes a completely false, fabricated and defamatory narrative about [Person A] who was killed in 2009 and cannot speak for himself. [Person A] 's family and I have written to every organization involved in the production and distribution of this film, pointing out the specific falsehoods and misrepresentations. No responsible media organization, having reviewed the documents and facts, wanted anything to do with it. We received support in this endeavor from Russian human rights leaders, including Ludmila Alexeeva and Valery Borshev, who led the investigation into [Person A] 's case in Russia. You can familiarize yourself with the statement by Ms. Alexeeva which was published in May 2016, ie almost three years ago when the film first surfaced.

(Google translated from the interview published in Russian): Lyudmila Alekseeva, head of the Moscow Helsinki Group: - Mr. [Filmmakers] started a great campaign to blacken the memory of [Person A]. However, we, human rights activists, are ready to submit materials known by the

way and to Mr. [Filmmakers], who refuted his claims that [Person A] died a natural death, and not from beatings with truncheons. Alas, all of our modern domestic analytical films are lowered from above by the authorities. Who exactly was behind this movie and who ordered it to the author, I have no idea. But one thing is clear - these are people for whom it is very important to disavow the evidence about corruption that began to emerge first from the [Person A] case (and thanks to [Person A]) and continue now, but on such a global scale (one Panamanian file is worth). [...]

<https://www.novayagazeta.ru/articles/2016/05/04/68465-nasledie-magnitskogo> You can also see that Mr. [Filmmakers] have become a mouthpiece for the Russian government's propaganda by reading the statements made in promotion of his anti- [Person A] film by the Russian General Prosecutor and the Russian Foreign Affairs Minister, which one can locate in public records if one researches the background of [Filmmakers] 's film. 4) *When your version of the story is publicly questioned you tend to accuse your critics of being Russian agents or working for Russia. Why do you react in this way? Which "story", "version" and which "critics" are you referring to?* The facts of the fraud against me and my company, of the persecution of all Russian lawyers investigating the fraud, and the false arrest, torture and murder of [Person A], have been investigated independently by numerous persons and organizations , which are consistent with my “version” of events. Here are a sample of those reports:

1. The Prison Public Oversight Commission report from Moscow; 2. The Human Rights Council Report of the President of Russian Federation; 3. PACE Report by Sabina LEUTHEUSSER-SCHNARRENBERGER <http://assembly.coe.int/nw/xml/XRef/Xref-XML2HTML-en.asp?Fileid=12276&lang=en>; 4. PACE Report by [European Parliamentarians] <http://assembly.coe.int/nw/xml/XRef/Xref-XML2HTML-en.asp?fileid=20409&lang=en>, <http://assembly.coe.int/nw/xml/XRef/Xref-DocDetails-en.asp?FileID=20084&lang=en>; 5. PACE Report by Lord Anderson <http://assembly.coe.int/nw/xml/XRef/Xref-DocDetails-EN.asp?FileID=25053&Lang=EN>; 6. Investigation by US Department of Justice (https://www.docketa-larm.com/cases/New_York_Southern_District_Court/1--13-cv-06326/United_States_of_America_v._Prevezon_Holdings_Ltd._et_al/381/)

7. 15 other countries, criminal authorities of them opened criminal investigating in laundering the proceeds of \$ 230mln on [Complainant's] request I've accused [Filmmakers] because he's been openly working with those involved in the \$ 230 million fraud and those who received the proceeds of that fraud. My suspicions have been proven correct in multiple exposures by investigative journalists who showed Ms. [Person B], an associate of the Russian family who the U.S. Department of Justice determined to have received \$ 230 million

in fraud proceeds. As you would know from the US Department of Justice, Ms. [Person B] provided financial support for [Filmmaker] 's film. 5) *You raise a lot of critical questions in your work as an anti-money laundering activist - it's not fair to question your version of the story since you seem to leave out parts of the story that don't fit into the narrative you told? You appear to make an accusation in your question but you are not being specific - what "story" are you referring to and what does not fit? We are pursuing the money laundering case to get justice for [Person A]. Since the people who killed him have not faced justice in Russia, we have sought to get law enforcement to prosecute those people who laundered the money in the West. I'm not aware of what part of my narrative doesn't fit into that objective. Have you reviewed the public records of money laundering investigations conducted by your journalistic colleagues around the world tracing the stolen funds? Have you looked at the public findings of the US Department of Justice that conducted a multi-year investigation and secured a \$ 6 million settlement from the Russian family that profited from the fraud?* 6) *There is a video on YouTube where you run away from a lawyer with a subpoena. That was the third time they tried to give you the subpoena - why were you so reluctant to get questioned under oath?* The lawyers issuing the subpoenas worked directly for [Person B] who has since been exposed by the US Department of Justice as an agent for the Russia government and indicted for obstruction of justice. [https://www.justice.gov/usao-sdny/pr/russian-attorney-\[Person B\]-charged-obstruction-justice-connection-civil](https://www.justice.gov/usao-sdny/pr/russian-attorney-[Person B]-charged-obstruction-justice-connection-civil) They sought to obtain documents about my security, my personal movements, the whistleblowers who helped us, and the law enforcement investigations we assisted. Providing those documents directly to the Russian government would have put me, my family, my colleagues and our community of justice activists at risk of being killed by the Russian government. 7) *In your book, you claim that your problems in Russia were caused either because you fought against the oligarchs or because you criticized Putin. Is it possible that you got into trouble because of your aggressive tax planning that might even have been illegal?* No. Shortly after I was expelled from Russia in November 2005, we sent an inquiry to the Russian authorities about whether any criminal allegations had opened which would have precipitated that. We received an official response saying there

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were. We also received a reply stating that I was expelled under an article of Russian law declaring me a threat to national security. 8) *Did you not pay the proper taxes at any time when you invested in Russia?* [Complainant firm] was one of the largest tax payers in Russia, its companies have been audited and found in compliance with tax regulations by the authorities. It was the fact that [Complainant firm] companies paid so much in taxes that made them attractive targets for corrupt officials and criminals specializing in fraudulent "tax rebates" as [Person A] pointed out in his testimony. 9) *[Person A] was questioned on the 5th of June and 7th of October 2008. Enligt you [Person A] gick The Police as a whistleblower and Accused two officers (Pavel Karpov and Artem Kuznetsov) for being part of the crime of stealing your companies (which were used to steal the \$ 230 million paid in taxes). But in his testimonies - which we have come into possession of through [EU parliamentarians] - [Person A] seems to be questioned as a suspect in an ongoing tax case. And he does not accuse Karpov or Kuznetsov of stealing the*

companies although he mentions their names several times. Why are you saying that [Person A] was a whistle-blower? Did you actually read [Person A] 's testimony? If so, you would have seen that the answer is self-evident and does not support your allegations. It was not a "tax case" but the criminal case on fraud opened on 05.02.2008 in response to the criminal complaint filed [Person C], HSBC officer and [Person A] testified in this case as a representative of [Person C]. [Person A] testimonies are in the public record and on the [Person A] justice campaign website, and have been for a long time. It is clear from the text of his testimony that he is not a suspect, but is giving testimony in his professional capacity, legally representing his client, [Complainant firm], whose criminal complaint caused an investigation to be opened into the fraud against [Complainant's company]. [Person A] de-scribed the findings of his investigation into the fraud against [complainant firm] and identified who played a role in the fraud, including how police officers targeted [complainant firm], and how Karpov and Kuznetsov breached their official duties to as- sist the criminals. 10) You have said on several occasions that [Person A] was beaten to death by 8 guards. What kind of documentation do you have for stating this? The Russian government has released multiple records to the [Person A] family demonstrating that [Person A] was beaten by 8 riot guards with rubber batons. These include: the prison's use of rubber batons, the death certificate referencing the suspected cerebral-cranial injury, and the forensic post-mortem stating that his injuries were consistent with the use of rubber batons. 11) You have claimed that [Person A] was sentenced after his death. But according to the judgment of the court presented to you during your deposition during the pre-trial in the Prevezon case in 2015 the case against [Person A] was dis-missed. Why did you say that [Person A] was sentenced after his death? Do you have any documentation proving this statement? Did you read the verdict from his trial? If so, the answer is self-evident.

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The document concluding the trial against [Person A] was issued in Moscow, July 11, 2013, and “established” him guilty of “devising” tax evasion: “Court Order, Moscow, July 11, 201, Tverskoi Dirtrict Court of Moscow has in his public session filed the criminal case against Mr [Person A] ... indicted in committing two criminal offenses provided by pp 3 and 5 of Article 33 and Mr [Complainant], indicted in committing two criminal offenses provided by pp 3 and 5 of Article 33 and ESTABLISHED that [Person A] had arranged for a tax avoidance for two entities by falsifying tax returns. It was in a group with prior agreement and on a large scale Mr [Person A], acting in the interest of Mr [Complainant], devised a plan of committing criminal offenses, in accordance with which he was not identified individuals ... ” *When did [Person A] start working for you?* [Person A] was working with Firestone Duncan law firm which provided services to [Complainant firm] since the late 1990's. 12) *Have you used [Person A] 's death in your favor to shift the focus from wrongdoing conducted by you and your companies?* This is a callous and offensive question. When [Person A] was murdered, I made a vow to his memory, his family and to myself that I will do everything in my power to seek justice for him. I wouldn't have been able to live with myself if I did anything other than that. [...] 17) *How wealthy are you today?* I don't comment on that. [...] 19) *Did you and some of your accomplices steal the \$ 230 million that had been paid in taxes?* No. This is a highly defamatory

question which accuses me of a crime. It is actionable if you choose to repeat it. Companies I advised were some of the largest tax payers in Russia, and paid \$ 230 million in taxes in 2006. The entire amount was stolen with approval from senior Russian government officials and ended up on accounts and in real estate owned by families of Russian government officials, and some funds have been shown through the Panama Papers to flow to the account of President Putin's associate Sergei Roldugin. The facts have been widely reported and confirmed by multiple governments, law enforcement agencies and investigative journalists around the world.

About one hour later, March 12, 2019 at 12.52, the reporter answered [Complainant's] mail by asking follow-up questions to five of the replies submitted.

[Complainant] answered these questions in an email sent to Finance on March 12, 2019 at 1 p.m. 12.20. The email states:

“Regarding my question 4: You write that it is known from the US Department of Justice that [Person B] provided financial support for [Filmmaker] 's film. I am not aware of this. Can you

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send the document or a direct link to the document where the US Department of Justice proves this? See the testimony of Mr. Akhmetshin to the US Senate Judiciary hearing in November 14, 2017 in respect of the US DOJ investigation into FARA violations by unregistered Russian agents, [Complainant firm] complained for in 2016: “Q Have you ever worked with Ms. [Person B] abroad? A Could you be more specific, please? Q Outside of the United States? AI did a small project with Ms. [Person B] in Brussels, Belgium. Q And was that related to the showing of the movie "The [Person A] Act"? A That is correct, sir. Yes. (page 45) Q But you have had further contact with her? A Ms. [Person B], yes. Q Was it all in the context of the Prevezon case, or were there any other - A Prevezon case was on hold at that time And also we did the screening of this movie, this [Person A] movie here in Washington , DC, so she was in town for that.

”https://www.judiciary.senate.gov/imo/media/doc/Akhmetshin%20Transcript_re-dacted.pdf He also confirmed that it was Ms. [Person B] who [Filmmakers] approached in the spring of 2016, Ms. [Person B] informed me that she was approached by a movie director who shot a movie .. She introduced me to him in New York. (page 46) [...] [Filmmakers] confirmed that all expenses related to screening his film were ultimately met by Ms. [Person B] and Mr. Katsyv "[Filmmakers] told RFE / RL he had originally planned to pay for the June 13 screening - ... himself, but" the bill did not materialize and already in DC I was told it had been taken care of. " [https://www.rferl.org/a/rinat-akmetshin-russia-gun-for-hire-washington-lobbying-\[Person A\]-\[Complainant\]/27863265.html](https://www.rferl.org/a/rinat-akmetshin-russia-gun-for-hire-washington-lobbying-[Person A]-[Complainant]/27863265.html) The same was confirmed by Mr. Samochernov's [another member of Katsyv / [Person B] team] testimonies to US Senate: “.... Ms. [Person B] supported this filmmaker, Mr. [Filmmakers], and helped promote his film and the screening of the film.

And to that extent, she traveled to Brussels where the film was banned, and ultimately it is my understanding that HRAGIF secured the Freedom Museum in Washington to screen the movie. ”https://www.judiciary.senate.gov/imo/media/doc/Samochornov%20Transcript_re-dacted.pdf Regarding question 7: Can you please send a copy of the official response from the Russian authorities where they state that there were no criminal allegations against you? The document is attached. [[Complainant] has enclosed a Russian document as well as an English translation thereof, which appears to have been sent to him from the "General Prosecutor's Office of Russian Federation" on April 27, 2006, *Press Committee*] Regarding my question 8:

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You write that You paid a lot of taxes, but you don't answer my question which is: Did you not pay the proper taxes at any time when you invested in Russia? The [Complainant's Firm] found that I advised paid all taxes at all relevant times in Russia.

Regarding question 10: Can you please send the "multiple records" from the Russian government proving that [Person A] was beaten to death by 8 guards? Mr Borshev - the head of OPC (the Oversight Prison Commission of Moscow) after conducting his investigation stated the following: "There were 8 guards participating in beating the lawyer [[Person A]] in Maastricht Tishina [detention center]" - confirmed by the human rights commissioner [Mr Valery Borshev]. (emphasis added) [https://www.bbc.com/russian/russia/2011/11/111128_\[Person A\]_\[Complainant's Firm\]_report](https://www.bbc.com/russian/russia/2011/11/111128_[Person A]_[Complainant's Firm]_report) Certificate on use of handcuffs, issued by Matrosskaya Tishina Detention Center, November 16, 2009: "16.11.2009 19:30 min. Assistant Deputy Head of Detention Center, Lt. OG Kuznetsov at collection point post ... rubber baton was applied to ... [Person A]. "RUS: <http://russian-untouchables.com/rus/docs/D310.pdf> ENG: <https://drive.google.com/file/d/0B6nugCIZ1LPPOXpFdFdkUUN-LUUnc/view?Pref=2&pli=1> Death Certificate of [Person A], November 16, 2009, signed by officials of Maestrosskaya Tishina Detention Center, identifies suspected cerebral cranial injury. RUS: <http://russian-untouchables.com/rus/docs/D386.pdf> ENG: <https://drive.google.com/file/d/0B6nugCIZ1LPPUHV1cWhnNzRS-bHM/view?Pref=2&pli=1> Official Post Mortem Photographs , November 17, 2009. [The e-mail then shows four pictures that show "[Person A] 's Left Hand, [Person A] 's Knuckles, [Person A] 's Left Knee and [Person A] 's Wrist ". All the photographed body parts are seen to have dark, bruises, *Press Board*] ” Regarding question 11: *What you have sent proves that [Person A] was part of the case which I do not think anyone has denied. But it does not prove that he was sentenced. I have read the verdict and it does not say anything about a sentence to [Person A]. If you stick to your claim that he was sentenced, then please send the part of the verdict that accredits you to this.* I've never made a claim that [Person A] was sentenced. I've made the claim that he was convicted. If you listen to any of my speeches on YouTube you will hear me quoted as saying “they found us both guilty. They couldn't do anything more to [Person A] because they already killed him. They sentenced me to nine years in absentia ”The posthumous trial document does not simply show that he was“ part of the case ”, as you state, but clearly states that the trial that was held in 2013 was specifically against [Person A] (who was killed in 2009) and me, and that

through the course of the trial it was "established" that [Person A] was the "mastermind" of the scheme. [...]

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The article complained of Finance brought March 12, 2019 article "Danish Bank and Nordea evil hvidvaskånd have enormous influence - but can you trust the man who is sentenced to nine years in prison for tax fraud?" The Financial .com. The article states:

“[Complainant] has been proclaimed a hero in the Western world. A man who fights against the bad guys. Almost single-handedly has taken up the fight against corrupt Russia with a betrayed President Putin at the head, and for years has waged a tireless fight for human rights and to get justice for his tax auditor, [Person A], who died in 2009 in a Russian prison. He plays a key role in the major disclosures of money laundering cases in Danske Bank, Nordea, Swedbank and several other international banks. And he is the man who has led the United States and other countries to enact [Person A] laws, which means that named Russians can neither enter the United States nor do business in countries that have enacted the legislation. A law that has caused Russia to retaliate and almost caused the Cold War to flare up again. ”

The article has here inserted a fact box entitled *[Person A] legislation*. The fact box states:

“The [Person A] Act applies, among other things. Russian nationals suspected of human rights violations. Specifically, this means that 49 named members of Putin's inner circle are listed on a band listing, and they cannot travel to law enforcement countries or do business there. The United States, Canada and the Baltic countries are among those who have introduced such a sanction list while the EU is working on the matter and Denmark is considering it. The background to the sanctions list is the story of the late Russian tax adviser [Person A] who died in prison after accusing senior officials of stealing \$ 1.5 billion kr. in one of Russia's spectacular cases of corruption.

"The article

continues: "But is [Complaints] a hero, or the truth is also that he cynically exploited [Person A] s death in a Russian prison to remove the focus from the the fact that, as an investor in Russia, he was in the spotlight for committing tax fraud - and ended up with a nine-year sentence for just that? "It's a malicious and objectionable question. When [Person A] was murdered, I promised in memory of him, his family and myself that I will do everything in my power to seek justice for him, ”[Complainant] writes in an email to Finance. He does not deviate from his own version of history: that after he founded the investment company [Complainant's company] in Russia in 1996, he became the country's largest foreign investor. But in 2007, he

faced a plot when Russian investigators searched his office, stole some of his investment companies and subsequently used

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them to steal \$ 1.5 billion. DKK from the Russian Treasury. When [Person A], as tax auditor, revealed the plot, he was imprisoned, tortured and killed. And when critics object to [Complainant's] version, he slams them down hard. The acclaimed and award-winning Russian film director [The Filmmaker] is one of those who has been touted as a propagandist paid by the Russian intelligence service after making a highly critical documentary film about [Complainant] in 2016. "The

following fact box inserted:

"[The filmmaker] [The filmmaker] is an award-winning director of documentary film. He has become known internationally for his highly critical films about Russia, Putin and the Russian intelligence service. Among his films is one about the former KGB agent Litvinenko, who moved to England and became a major critic of Putin and the KGB. In England, two Russian agents reportedly killed Litvinenko with the radioactive substance Polonium. Poison murder became a huge cause in the media of the world. He has also made highly critical films about Russia's war efforts in Chechnya and Georgia. After the movie about Litvinenko, the plan was to make a movie about the hero [Person A] who died to stand up against the Russian oppressors. During the course of the research, according to [The Filmmaker], he realized that [Complainant's] story about [Person A] is untrue. "

The article continues:

“ Despite the fact that [The Filmmaker] - who now lives in Norway - is the man behind several documentaries with a critical focus on Russia, President Putin and the intelligence service FSB. "[Complainant] calls people who attack him Russian agents. My bad luck is that I was born there and have a Russian name, so psychologically it's easy for him to attack me. But it is paradoxical, because I made a series of highly critical films about Putin and Russia while [Complainant] went around and was a big fan of Putin defending him. He said Putin was amazing and not corrupt. Until the Russian police began to take an interest in [Complainant's] tax fraud, ”says the [Filmmaker]. He emphasizes that despite his label as Russian propaganda, his film has not received a crown from Russia, but is produced by Norwegian Piraya Film, which among other things. has produced the Oscar-nominated documentary "The Act of Killing" and [Person D] 's documentary "Cold Case Hammarskjöld". In the documentary, you follow [The Filmmaker], who first wants to make a tribute film based on [Complainant's] story, but later turns his head and ends up portraying [Complainant] as a manipulator. It has not been possible to interview [Complainant], but he writes in an email that it is not true that he is hitting

hard on his critics.

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"I would be happy to address honest critics, but we have had to deal with a massive disinformation campaign starting from the top of the Russian government in retaliation for the [Person A] Act," he writes, continuing: "Anyone who has looked closer to the Russian government's disinformation campaign, have dismissed their version of the events as outraged and laughable. s story is based on. The conclusion is clear: The version of the truth that [Complainant] travels and disseminates in the West is far from the whole truth. Otherwise, the credibility of [the Complainant] plays a crucial role in the [Person A] case, as it has become known in the media of the world and in the political aftermath. For politicians in both the United States and Europe, the emphasis has been on his personal narrative. [Complainant's] credibility was tested when in 2015 he was forced to testify under oath in a U.S. lawsuit. Here, a company had ended up in the fat barrel to have received part of the \$ 1.5 billion. tax dollars that [Complainant] claims were stolen from the Russian Treasury in a plot in which his old companies were abused. It was [Complainant] who had reported the company to the police. He had personally delivered the documents to the New York Prosecutor's Office and later took over the state prosecutor's office. Despite his role in the case, [Complainant] did not sit voluntarily in the witness desk that the defense had called him to. He escaped several times from lawyers trying to sue him. A video on the YouTube Internet service shows one of the escape attempts. After a visit to American talk show host Jon Stewart's The Daily Show on February 3, 2015, when [Complainant] told his version of the [Person A] story, you see him out on the snowy street coming continuously, pushing a woman to side, jump into the back seat of a car and out again on the other side before fleeing down West 51st Street in Manhattan."

In the article, here is a link to a video on youtube.com entitled "[Complaints] served with subpoena in New York (original)". The video shows the events described above in the article. The article continues:

"[Complainant] gives an explanation of his escape in an email. "They were trying to access documents about my security, my personal movements, the whistleblowers who helped us, and the government investigations we assisted. Providing the Russian government with these documents directly would have put me, my family, my colleagues and our community of justice activists at risk of being killed by the Russian government. ' , and here it emerged that [Complainant's] investment fund, [Complainant's Company], did not solely have the activist approach to oligarchs, which [Complainant] later emphasized. Apparently, the company was also strongly focused on paying as little in taxes as possible.

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[The complainant's firm] had at least established several investment companies which, according to the authorities, did not comply with the legislation, and the companies were

convicted of the tax evasion in the courts. "

In the article, here is inserted a fact box with the heading "Tax fraud". This fact box shows:

"Tax Rigging

[Complainant's company] established investment companies in the southern Russian region of Kalmykia, where companies can get a tax rebate if at least half of the employees are disabled. That rule was allegedly introduced to help veterans of the Afghanistan wars in jobs. [Complainant] was the director of an investment firm, Saturn Investments, which a court in Kalmykia in 2003 determined had unlawfully taken advantage of the rules by pro forma hiring people with disabilities to obtain the tax rebate. The investment company also lost its appeal. On December 9, 2005, according to documents from a witness hearing of [Complainant], the Kalmykia court ruled that another of [Complainant's] investment companies, Dalnaya Steppe, owed approx. 130 million DKK in taxes. The company subsequently went bankrupt without the tax being paid. A third of the [Complainant's] companies were also investigated by the Russian tax evasion authorities. "

The article continues:

“When the tax lawsuits were filed against the investment companies, [Complainant] was a big proponent of Putin, whom he repeatedly praised when he spoke to international media. In January 2005, in a debate at the Davos Summit, [Complainant] emphasized that everyone in Russia knew that it was no longer acceptable not to pay taxes. But in November of that year, [Complainant] was rejected upon his entry into Russia - according to [Complainant], arguing that he was a threat to the country's security. [The filmmaker] has another interpretation: "The biggest lie is that his tax case is politically motivated and that Putin is personally after [Complainant] because he is the banner of human rights. [Complainant] became an enemy of Russia because of the tax numbers that he and [Complainant's company] made," he says. [Complainant] rejects that explanation in an email. He writes that shortly after his deportation, [the complainant's company] asked the Russian authorities if open criminal investigations were in place that could result. "We received an official response saying there was none. We also received a reply claiming that I had been expelled under a section of Russian law which declared me a threat to national security," writes [Complainant].

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However, he has not provided evidence of his allegations, nor does he answer the question of whether he and [the complainant's company] paid the tax they were due in Russia. The most important person in [Complainant's] history of the Russian Weekends is [Person A], who according to [Complainant] was beaten to death because of his heroic decision to become a whistleblower who revealed the plot. [Complainant] has stated in his autobiography that he

contacted the best lawyer he knew in Moscow, [Person A], when his office was searched in 2007. »As soon as [Person A] joined the team , we asked him to analyze if we had done anything wrong, ”writes [Complainant] in the biography. But [Person A] did not join the team in 2007. During the testimony, [Complainant] admitted that [Person A] had worked for him at least since 2002 - including one of the investment companies that the authorities had raised tax cases. - opposes. He also admitted that [Person A] does not have a legal exam. [Person A] was thus not a lawyer. He was a tax accountant who headed the tax department of the law firm, Firestone Duncan, which [Complainant's] company had used since the late 1990s in Moscow. The story of the whistleblower [Person A] is at the heart of [Complainant's] narrative. But the testimonies of [Person A], which are publicly available, show that he did not show up with the police to reveal as a whistleblower a plot. He was called as a witness in an ongoing investigation because he and [Complainant] were being investigated for tax fraud. According to [Complainant], [Person A], during the testimony, accused two named investigators of the police and tax authorities, respectively, of being part of the plot in which criminals allegedly stole [Complainant's] investment companies. It was this naming that meant he was later imprisoned and killed. He had become a problem for them. In the published witness questioning, [Person A] mentions the two investigators numerous times. Among other things, he says that they were involved in the searches and to seize official company documents. But he does not accuse them of being behind the theft. He raises no charges against them. For [the filmmaker], that's crucial. “[Person A] was summoned as a witness in a criminal investigation; he did not go on his own initiative to report a crime. [Complainant] manipulates by referring to these documents as [Person A] 's whistleblower testimony. It is not true that he here accused police officers of the theft of \$ 1.5 billion. And there is no other evidence that [Person A] uncovered a theft of the tax payments. Therefore, the motive falls into [Plaintiff's] narrative to imprison and kill [Person A] apart, ”he says. The Swiss parliamentarian [EU parliamentarian] has been investigating the [Person A] case for several years and, as a member of the Council of Europe's Parliamentary Assembly, has been the banner of instituting resolutions against Russians in Europe due to [Person A] death . In an email correspondence with Finance, he acknowledges that [Person A] was actually questioned as a suspect. Still, he thinks that [Person A] was a whistleblower. According to the [EU parliamentarian], the warnings as a whistleblower occurred only in police reports that preceded the [Person A] witness inquiries.

Finance has gone through the police reviews. [Person A] is not mentioned in them, as is a director of the big bank HSBC, who, as the [Complainant's] partner, warns of a possible scam and a plot among the officials. "First, they launch a version in which [Person A] allegedly acts as a whistleblower during his witness inquiries. When that explanation falls apart, a new one is launched. And if it's real - which I don't think it is - then [Person A] is not a whistleblower at all because he didn't accuse the police of the theft. Then [Complainant] traveled around the world and made a completely wrong man into the hero of the story that American law is named after, "states [the filmmaker]. According to him, the truth is that there is no whistleblower at all

because the events have not taken place, as [Complainant] claims. But the [European Parliamentarian] disagrees. He believes that [Complaints] is reliable. "He's driven by his bad conscience because he knows that [Person A] died on his behalf, so to speak. The Kremlin wanted to put him in jail and not [Person A],” writes [the European Parliamentarian]. The death of [Person A] itself is another controversial focal point of the entire case. In [Complainant's] version, [Person A] was imprisoned and tortured to eventually die after being chained to the bed and beaten by eight guards with rubber sticks. [Complainant] claims that there are several reports from the Russian authorities supporting this version. But when [the filmmaker] filmed his documentary about [Person A], he couldn't make it go up: He simply couldn't get eight combat officers into the space that was in [Person A] 's cell. He therefore ended up perceiving [Complainant] 's version of [Person A] 's death as a lie. The Doctors for Human Rights organization also does not mention torture or violence resulting in death in its independent report on [Person A] 's death from 2011. It states that he was ill and suffered from gallstones and chronic active gallbladder and pancreatitis and that on the day of his death he complained of pain and vomiting, but received insufficient medical attention. “The neglect was calculated, deliberate and inhuman. He received inadequate medical evaluation and treatment through his detention and on the day of his death, this continued, "the independent doctors write in the report. [The words "write the independent doctors in the report" provide a link to the website [https://phr.org/wp-content/uploads/2011/07/\[Person A\]-report-july2011.pdf](https://phr.org/wp-content/uploads/2011/07/[Person A]-report-july2011.pdf), which contains a report of June 28, 2011 from the International Forensic Program, PHR, Physicians for Human Rights, entitled "Forensic Review of [Person A] Documents Submitted by [Complainant's Company] Fund" and the following introduction "Physicians for Human Rights's International Forensic Program (PHR / IFP) was contacted by [Complainant's Firm] CEO [Complainant] on December 16th, 2010 requesting a review of documents in their position regarding the death in custody of their lawyer, [Person A] [...] ”, The Press Committee »The repeated medical neglect and breach of [Person A] 's well-being was undoubtedly a major factor leading to his death, ”one of the conclusions reads.

But there is not a word in the report about guards knocking [Person A] to death. Finans has been in contact with the organization's then-director, [Person E], but he does not want to comment. Neither does [the European Parliamentarian] buy [Complainant's] account that [Person A] was beaten to death, but he believes that [Person A] was killed. 'Of course he was killed - by the system - because he was not treated for his illnesses and because his fate was ignored in a society where life has such a low value. The question is: Did anyone have any intentions of killing him, and who was it? Until you can say this clearly, you have to be careful, ”he writes in the email correspondence with Finance. Otherwise, this [Complainant] has not been. He has on several occasions proclaimed named persons as [Person A] killers. That prompted one of the Russian investigators, who have been put on the so-called [Person A] list, to file a lawsuit against him in London in 2013. The lawsuit ended up being rejected because, according to Judge Simon of the London High Court, did not belong in the English courtroom. But the judge ruled that [Complainant] went over the line with his charges. "The causal connection that one would

expect in such a serious indictment is completely lacking, and nothing is said about torture or murder. (...) The defense has not come close to presenting facts that - if proven - could justify that sting of slander, "the judgment reads.

In the article, here are pictures of the British judgment mentioned, where the passage reproduced above is marked with yellow background color. The article continues:

"When [Complainant] left the courtroom after the case, he otherwise dismissed the dismissed case as a victory: 'This was a shocking example of backlash tourism,'" he told The Guardian newspaper about the Russian investigator's lawsuit. [Complainant] was sentenced in 2013 to nine years in prison for tax fraud in Russia. In his autobiography, Red Notice, he describes how [Person A] was sentenced after his death. It was the first time since Pope Formosus in the year 897 that such a fate befell a dead man. "Even Stalin, one of the world's most ardent mass murderers, a man who had at least 20 million Russian deaths on his conscience, never relented in putting a dead man on the prosecution bench," writes [Complainant] in Red Notice. But the story doesn't fit. For even though [Person A] is mentioned as the brain behind the tax office, only [Complainant] is convicted. Faced with this at his 2015 witness hearing in the US court case, [Complainant's] defense read: "I am not a Russian criminal defense attorney so I cannot judge it." So you stick to your explanation even though the documents show something else? "Yes.""

The article contains pictures of an English translation of the Russian judgment. The pictures above show information about the verdict marked with yellow background color. The article continues:

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"[The filmmaker] 's film has never become a blockbuster. Although the documentary has several years in the back, not many in the West have seen it. Because [Complainant] and his allies have managed to keep it away from the public's knowledge. Scheduled TV shows in both Germany, France and Norway have been stopped, just as Finnish TV has failed to show it. A Norwegian film festival also ended up taking [The Filmmaker] 's documentary off the poster. Even a scheduled showing in the European Parliament was prevented. Earlier this year, Secretary of State Günter Schirmer of the Council of Europe's Parliamentary Assembly's Human Rights Division, which is behind the Council of Europe's [Person A] report, admitted that the major German TV station ZDF gave up the documentary film under pressure from here. "Our former First Vice President, Bernd Fabritius, happened to be on the ZDF Board of Directors in Germany and convinced with the files and evidence at the last minute those responsible for the program surface that this was a piece of disinformation," Günter Schirmer told a meeting in Europe. - Parliament in January this year. Finance has asked ZDF to answer why it is apparently not the program director in ZDF who decides what to show and whether the TV station has been subject to political pressure. ZDF has not answered Finance's questions. "I think it's a clear

expression of political censorship," says the [Filmmaker]. [Complainant] emphasizes in a written response that he struggled to prevent the screening of [The Maker] 's film, "because the film promotes a complete false, fabricated, and incriminating tale of [Person A] killed in 2009, and who cannot speak for himself. "At a hearing in the European Parliament in January, [Complainant] was asked whether a constructive debate between himself and the Russian film director might be needed in light of their various interpretations of [Person A] story. But the proposal from the questioning parliamentarian, Nicolas Bay from France, was received with a direct attack. "Thanks for your question. I knew that the FSB (Russian Security Service, ed.) Would have one planted in here. I am happy to address the FSB, "replied [Complainant]. Finans has asked [Complainant] about the irregularities that our research has uncovered in the story he himself tells. It has not been possible to interview him and he has therefore been sent a number of questions. After an immediate read through of the questions, he found that one of the journalists behind had to be on the Russian payroll. "

The article concludes with a timeline under the heading "Money Laundering [Complainant]". The timeline shows:

"1996 - [Complainant] founds [Complainant's company] in Russia" February 26, 2003 - The court in Kalmykia, Russia, decides that one of [Complainant's] investment companies has paid too little in taxes. May 5, 2003 - Court of Appeal in Kalmykia maintains that the investment company has paid too little in taxes.

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November 13, 2005 - [Complainant] is denied entry into Russia. December 9, 2005 - The court in Kalmykia, Russia, decides that another of [Complainant's] investment companies has paid approx. 130 million dollars too little in taxes. 2006 - A criminal investigation against [Complainant] begins due to the tax cases of the investment companies. 2006 - Three of [Complainant's] investment companies pay 1.5 billion DKK in tax. June 4, 2007 - Police raid [Complainant's Company] and its law firm, Duncan Firestone, in Moscow, Russia. June 9, 2007 - The investment company owed \$ 130 million in tax, goes bankrupt. The tax is not paid. September 11 and 20, 2007 - The three investment companies that paid \$ 1.5 billion DKK in tax, re-registered to new owners. December 10, 2007 - HSBC, the [Complainant's] partner, warns the Russian prosecutor about the theft of the investment companies' values in the wake of a conspiracy. December 21 and 24, 2007 - Three investment companies apply for \$ 1.5 billion DKK tax refunded. December 26, 2007 - The \$ 1.5 billion DKK in tax is refundable. June 5, 2008 - [Person A] is questioned by Russian investigators. October 7, 2008 - [Person A] interrogated by Russian investigators. November 24, 2008 - [Person A] is arrested. November 16, 2009 - [Person A] dies in prison. June 28, 2011 - Doctors of Human Rights cite "medical neglect" as a major cause of [Person A] 's death. December 14, 2012 - The United States adopts a [Person A] law that prevents a number of unnamed Russians from entering the United States and doing business in countries with [Person A] law. July 11, 2013 - [Complainant] is sentenced

to 9 years in Russia for tax fraud. ”

Following its publication on March 13, 2019, Finance published the article "The Money Launderer [Complainant] Will Not Reveal Who Finances His Work" with the following subheading:

“According to [Complainant], it is not safe for him to reveal internal facts about his laundering work. He states that he has been sentenced to nine years in prison in Russia in a screening process. ”

The article then states:

“The controversial money laundering hunter [Complainant] has devoted much of his life to chasing suspicious people and corporate cash flows, reporting the clues to the police and leaking the information to the media of the world. But when asked to account for his own cash flows, he closes in. Who sponsors the work you and your team do in tracking money? How much does it cost annually?

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“We lean on pro bono lawyers (free public service lawyers, ed.), Investigators and volunteers around the world. We do not reveal our internal work because it is not safe to do so, ”writes [Complainant], who has asked a number of questions per Jyllands-Posten. email. How rich are you today? "I do not comment on that." [Complainant] was previously one of the largest foreign investors in Russia, where he established the [Complainant's] investment fund in 1996. After his tax auditor, [Person A], died in a Russian prison in 2009, [Complainant] has marked himself as an influential advocate for human rights and as a man who reveals banks' facilitation of money laundering. His money track includes led him to the major banks Nordea and Danske Bank, whose money laundering cases now appear well documented. Sentenced by Russian court According to [Complainant], [Person A] was tortured and killed in prison because he revealed a plot in which, among other things. Russian investigators helped steal three of [Complainant's] investment companies, which were subsequently used to borrow the Russian treasury for \$ 1.5 billion. According to his critics, [Complainant] exploits [Person A] 's tragic death to remove the focus of his tax fraud in Russia. He has been sentenced to nine years in prison by a Russian court, in a case which he himself thinks was a politically motivated viewing process. In the early 2000s, the Russian authorities investigated several of [Complainant's] tax fraud investment companies. Two of them were located in the Russian region of Kalmykia, where companies can obtain favorable tax conditions under certain conditions. Among other things, if at least half of the employees are disabled. A court in Kalmykia ruled in 2003 that one of the [Complainant's] investment companies had illegally used the rules by pro forma to hire an unskilled man without qualifications, a worker and a mechanical engineer in the investment company to obtain the tax

rebate. One of the disabled people, OE Bukaev, testified in court. Here he explained that he had been disabled since childhood and had worked as a building painter, mason and in a sauna. Around 2000, he was offered employment in two of [Complainant's] investment firms, but only on paper, he explained. He was paid on an ongoing basis and, in return, was to provide a copy of his passport and the certificate documenting that he was disabled. He did no work for the investment companies and kept his normal job while. For about a year and a half, he was given money for being one of the disabled employees on paper, and he was told to answer that he had a real job in the investment companies, if anyone asked, his explanation sounded. The investment company also lost the appeal case, and it was because of this case that [Complainant] several years later - in 2013 - was sentenced to nine years in prison. According to the judgment against [Complainant], it was [Person A] who developed the plan to cheat on taxes. Politically motivated judgment According to [Complainant], a court in the United Kingdom, Interpol, the British Government, Germany, the Netherlands and the United States have all established that it was a politically motivated conviction.

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Did you not pay the correct tax at any time when investing in Russia? "The [Complainant's Company] Fund, which I advised, paid all taxes at all relevant times in Russia." [Complainant] points out that in 2006 - after his expulsion from Russia in November 2005 - he received a document from the Russian authorities, who determined that there was no criminal investigation directed at him. He maintains that he is the victim of a plot. "Companies, I advised, were some of the largest taxpayers in Russia and paid \$ 1.5 billion. The entire amount was stolen with the approval of high-ranking Russian officials and ended up on accounts and real estate owned by the families of Russian officials," writes [Complainant]. He also maintains that [Person A] revealed this plot and therefore ended up in jail. [Complainant] previously described how [Person A] was beaten by eight prison guards and then left to die in his cell without medical attention. "The Russian government has released many records to [Person A] 's family, which shows that [Person A] was beaten by eight prison guards with rubber cutters," writes [Complainant], who points out that [Person A] was imprisoned after that, as a witness, he had given an explanation in a case in which his client [Complainant's company] believed that the company was subject to a plot. When the independent organization Doctors for Human Rights released its report on [Person A] 's death in June 2011, it cited medical neglect as a major cause of death, but did not mention violence. One month later, the Presidential Human Rights Council in Russia described that there was a reasonable suspicion that [Person A] 's death was due to violence. His family had reported missing bones and marks on [Person A] 's corpse. In October 2012, in addition to its report, the Physicians for Human Rights organization upheld the conclusion that [Person A] 's death was due to a lack of medical treatment for his illnesses. "

[Complainant's] complaint was received by the Press Committee on

March 13, 2019.

2 The parties' views 2.1 [Complainant's] views Good press practice Correct information, source criticism and presentation, etc. [Complainant] has stated that Finance in the article has provided incorrect information which is abusive, harmful and may be disrespectful to him. The factually incorrect information in the article could have been avoided if the journalists behind the article had sufficiently verified their information before publication.

Således burde journalisterne have undersøgt og inddraget de dokumenter, som [Klager] sendte til dem, og de offentligt tilgængelige oplysninger, som [Klager] havde henvist til under

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submission. At the same time, journalists should have looked critically at information from the source [The Filmmaker] in light of his connections to / and financial support from agents of the Russian government and from the people who benefited from the \$ 230 million fraud which [Person A] discovered and was killed.

[Complainant] and [Person A] have been victims of serious crimes in Russia, and Finance, by providing inaccurate and abusive information about them, has not complied with the requirement of the press ethical rules that victims of crimes and accidents should be shown the greatest possible consideration. The negative mention of the [Person A] deceased is distressing to his family, who continues to work to get justice from the Russian state, and Finance should be required to publish large pictures of the injuries [Person A] inflicted in the jail, as well as an apology to his family.

[Complainant] has brought the matter to the Press Board as it is of great public interest because it relates to the new forms of disinformation arising from corrupt and totalitarian governments, in this case the Russian. It is [Complainant's] opinion that the case could inform and educate journa

- Reasonable submission [Complainant] states that he was not given reasonable time to answer Finans's referral questions prior to publication.

On March 11, 2019 at 09.04 GMT [Complainant] received an email from one of the journalists behind the article with a list of 19 questions to which the journalist wanted answers on the following day at. 14.00.

[Complaint] posted on March 12, 2019 at 1 p.m. 11.51 an email to the journalist with answers to the 19 questions. In his mail, [Complainant] referred to various source material, which he urged the journalist to

read, as the information contained therein contradicts the false and defamatory statements and false presumptions made by the journalist's questions.

On March 12, 2019 at At 12.52, [Complainant] received an email from the journalist with four follow-up questions, and the journalist asked for further documentation of [Complainant's] information. The same day, at. At 13.07, the journalist sent two more questions to [Complainant]. [Complainant] answered the follow-up questions in an email that was sent the same evening at 1 p.m. 19.12, in which he had also enclosed and referred documentation supporting his information. However, the article charged was brought to Finance without including the documents and information provided by [Complainant], as well as [Complainant's] comments which he had sent to the journalist on March 12, 2019 at. 19.12, also did not appear.

In the press case, Finans did not deny that the article was brought on the same day that [Complainant] was sent follow-up questions. Finance also did not deny that the article was brought before the media had received the follow-up responses from [Complainant]. Nevertheless, the article questions whether [Complainant] can document his views - documentation provided by the mail that Finance received from [Complainant] a few hours after the article was published.

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Finans did not explain the need to publish the article before Finans had received final reply from [Complainant], even though [Complainant] answered the first 19 questions after one day, while the six follow-up questions were answered on the same day as they were quiet.

The hasty publication of the article indicates to [Complainant] that Finans had drawn his conclusions on the matter before submitting it to him. In that connection, it cannot justify the date of publication of the article where Finans, to the best of his knowledge, brought inaccurate and infringing information that [Complainant] was offered a follow-up article which was brought the following day.

- *Information appealed*, etc. [Complainant] has referred to the following five cases in the article where Finance for better knowledge has brought incorrect information and thus acted contrary to good press practice:

1. *The questioning of [Person A] in 2008* [Complainant] has referred to the following statements in the article which are incorrect, offensive and may be disrespectful to him:

"But the testimonies of [Person A], which are publicly available, show that he did not appear with the police to reveal as a whistleblower a plot. He was called as a witness in an ongoing investigation because he and [Complainant] were being investigated for tax fraud. [...] But he does not accuse them of being behind the theft. He raises no charges against them. For [the

filmmaker], that's crucial. [...] Finans has reviewed the police reports. [Person A] is not mentioned in them. "

[Complainant] has also referred to the fact that the article states false allegations from the source [The Filmmaker], inter alia:

“And there is no other evidence that [Person A] uncovered a theft of tax payments. [...] According to him, the truth is that there is no whistleblower at all because the events did not take place, as [Complainant] claims. "

The article states that [Person A] was questioned as a suspect when he gave an explanation to a Russian investigator in 2008. This information is not correct, which [Complainant] pointed out to the journalist in his email of March 12, 2019 pm. 11.51. The fact that the article's information is not correct is also clear from the specific interrogation report, which today remains publicly available.

In support of this, [Complainant] has pointed out, among other things, that in a testimony given by [Person A] in October 2009, one month before his death, he explained, among other things:

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“I believe that the purpose of the criminal case framed at the initiative of Kuznetsov AA was to suppress the founding and registration documents of the stolen companies and to deprive the lawful owners of the companies of the control thereof. It was Kuznetsov AA who actually ruled the investigation, called witnesses for questioning, using the summons provided to him and signed by the investigator Karpov, conducted questioning, sent inquiries to banks and depositors in order to find the assets owned by the stolen companies , which at the same time were not targeted in the investigation of any case. ... In my opinion the criminal prosecution is the above person's revenge against me, because during the meetings with Gordievsky SE, investigator of the investigating committee at the RF Prosecutor's Office for the Southern Administrative District of Moscow, I informed him of the above circumstances and expressed the opinion that Kuznetsov AA had to be interrogated about the circumstances of the stealing of Makhaon LLC, Rilend LLC and Parfenion LLC [...] ”

On the basis of the evidence provided by [Complainant], the allegations made in the article under appeal cannot be justified.

2. *Whether [Person A] 's death* [Complainant] has stated that Finans has made incorrect, abusive and damaging statements about [Person A]' s death, at the same time that Finance has failed to include documentation confirming [Complainant] s information about the death.

In connection with the submission, Finans received photos and other documentation, which had been publicly available for five years prior to the publication of the article, proving that [Person A] was subjected to prison violence prior to his death. Thus, in his email of March 12, 2019, [Complainant] referred to 9 p.m. 11:51 to six specific acts, while in his follow-up email of March 12, 2019 at 1 p.m. 19:12 referred to four additional documents regarding the registration of violence against [Person A] as well as photos from his autopsy. However, none of these documents documenting the use of rubber cutters and handcuffs and mentioning the names of the prison guards involved are mentioned in the article, which states instead:

“[Complainant] claims that there are several reports from the Russian authorities supporting this version. But when [the filmmaker] filmed his documentary on [Person A], he couldn't make it go up [...] The Organization for Human Rights also did not mention torture or violence with death in his independent report on [Person A] death of 2011. [...] Nor does [the European Parliamentarian] buy [Complainant's] story [...]”

The evidence presented by [Complainant], other than a report from the Presidential Human Rights Council in Russia, is also not mentioned in the follow-up article published on March 13, 2019.

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The evidence presented by [Complainant], other than a report from the Presidential Human Rights Council in Russia, is also not mentioned in the follow-up article published on March 13, 2019.

The reason why the Physicians for Human Rights report does not include information on violence is because the report was published before the Russian government released evidence that [Person A] had been subjected to violence. During the press committee case, Finance referred to a 2012 addition to the report without mentioning that the addition did not include detention center records. Furthermore, Finance has failed to mention that in the addition to the Doctors for Human Rights report, it was concluded that [Person A] had been subjected to violence:

“It is not possible for such marks to be left through the ordinary use of handcuffs provided by trained personnel. It is my opinion that the severity of the injuries documented in the photographs and described in the autopsy report is inconsistent with accidental misapplication of the handcuffs by the trained personnel. ”

In support of the wording of the article, Finance has also referred to an email from the European Parliamentarian [EU Parliamentarian]. However, a 2013 report from the Council of Europe, prepared by [the European Parliamentarian], states that “Mr. [Person A] [...] died after being beaten with rubber batons.” A resolution adopted by the Council of Europe in January 2014 also states:

”5. After almost a year in detention, on 16 November 2009, Mr [Person A], whose state of health had further deteriorated, was transferred back to a detention centre equipped with relevant medical facilities. Following his arrival, he was beaten with rubber batons and died the same evening. Civilian emergency doctors called in by prison officials were kept waiting for more than an hour, after which they found Mr [Person A]'s lifeless body on the floor of a holding cell.”

Consequently, it cannot be justified that Finans did not mention the damage inflicted on [Person A] and that the newspaper attacked [Complainant's] credibility by holding that there is no evidence that [Person A] was knocked.

3. Whether the Russian tax judgment against [Complainant] and whether [Person A] was sentenced after his death [Complainant] has referred to the second half of the headline of the article: “- but can one rely on the man sentenced to nine years in prison for tax fraud?” stating that the article indicates that he cannot be trusted.

The journalists did not obtain [Complainant's] comments on the verdict prior to the publication of the article. If the journalists had done this, [Complainant] would have stated that the actual litigation and judgment in which [Complainant] was sentenced in absentia was unjustified and politically motivated, which several international players, including INTERPOL, the British, German Government and the Dutch government, have also stated.

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Consequently, it cannot be justified in the headline and the article to cast doubt on [Complainant's] credibility on the basis of the specific judgment. To this end, [Complainant] notes that the international criticism of the judgment in Finans's follow-up article on March 13, 2019 is interpreted as being [Complainant's] subjective assessment despite the fact that this is factual information.

The article also casts doubt on [Complainant's] information that [Person A] was convicted in the same tax case after his death:

“But the story doesn't fit. Because even though [Person A] is mentioned as the brain behind the tax evasion, it is only [Complainant] who gets sentenced. ”

However, it is publicly known, and official documents show, that in 2011, two years after [Person A] 's death, Russian prosecutors reopened the case against him. In its coverage, Finans has only provided evidence that the case was brought against [Complainant], although it appears from direct legal documents, which Finance has also referred to that the case concerned both [Complainant] and [Person

A]. Furthermore, the Russian Prosecutor's Office wrote on its website on July 11, 2013 about the trial:

“In Moscow, in a criminal case on tax evasion in the amount of more than 500 million rubles. The prosecutor's office of the city (Moscow). July 11, 2013, 13:59 Today, July 11, 2013, the Tverskoy District Court of Moscow issued court decisions in a criminal case against a British citizen, 49-year-old [Complainant] and Russian citizen [Person A]. ”

The article also contains the following abusive statements, casting doubt on whether it is correct that [Complainant] has been denied entry into Russia because he is considered to be a threat to national security:

"But in November of that year, [Complainant] was rejected upon his entry into Russia - according to [Complainant], arguing that he was a threat to the country's security. [The filmmaker] has a different interpretation [...] [Complainant] refuses in an email that explanation. [...] He did not, however, send evidence of his claims, nor did he answer the question of whether he and [the complainant's company] paid the tax they were due in Russia. "

[Complainant's] information is factually correct and appears from a statement to the UK Government from the Russian Foreign Ministry, which is available on [Complainant's] website, russian-untouchables.com. Finans failed to correct the information in the follow-up article of March 13, 2019, in which Finans wrote instead: “[Complainant] points out that in 2006 - after his expulsion from Russia in November 2005 - he received a document from the Russian authorities who determined there was no criminal investigation against him. ”

Since Finans has been knowledgeable about the evidence that [Complainant's] information is correct, Finans should not have made the abusive, undocumented statements of [the Filmmaker].

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4. About the source [Filmmaker] [Complainant] has stated that Finans has not verified the allegations made by the source [Filmmaker], which in the article is produced as an independent researcher. Instead, Finans has brought damaging and offensive statements from the [Filmmaker], which are at the same time undocumentable.

At the same time, Finance in the article failed to disclose the [Filmmaker's] relations, including of financial nature, to [Person B]. [Person B] is a Russian government agent who also works for a Russian oligarch family accused by the US Department of Justice of receiving a return from the \$ 230 million fraud that [Person A] revealed and killed. This information appeared in [Complainant's] mails to Finance.

Nor does it appear from the article that the [Filmmaker] 's critical film about [Complaints] was promoted by state, Russian propaganda TV channels and the Russian state prosecutor personally. In this connection, a Russian opposition figure, Mr. Goldfarb, who previously worked with [The Filmmaker], stated:

“This is the transformation of [Filmmakers] from an opposition journalist to a Kremlin propagandist. For me, [The Filmmaker] 's reincarnation is a personal loss, since I have many years of friendship with him. ”

The article's description of [The Filmmaker] as being Putin-critical is thus outdated, which can be seen, among other things, by the fact that [The Filmmaker] has appeared on state-run Russian TV channels where Putin critics are given no talk time.

5. About the British defamation case The article mentions a British defamation case which was brought against [Complainant] by a Russian police investigator. However, it does not appear from the article that the case was rejected by the judge, who considered that the plaintiff would take advantage of the English judicial process, nor does the article show that the judge found that if the defamation lawsuit was dealt with by the court, the plaintiff would not should be assessed individually but in relation to membership in a criminal organization, and that this could potentially justify the backlash. Nor does it appear that the plaintiff was ordered to pay the costs of [Complainant's] company, [Complainant's] company.

2.2 Finance's views Good press practice Correct information, source criticism and presentation, etc. Finans has denied that the article contravenes good press practice.

Finans has stated that the media in his articles deals with, among other things, the fact that [Complainant] most often uses the large, legal vocabulary to press and threaten to bring in critics and media who dare to publish the criticism, to silence. [Complaints]

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the disciplines master the shift of focus and proportion distortion to perfection, and they are usually accomplished by drowning critical questions about his own version of the truth in vast amounts of unilaterally produced over-information. This press case has in itself become a testament to this pattern.

Thus, in his remarks to the Press Committee, [Complainant] has focused on what Finans has not written, rather than the actual content of the articles complained about.

- Presentation in a timely manner Finance has stated that [Complainant] has had ample opportunity to

relate to the individual information about his person and that he has been repeatedly invited to participate in a telephone interview, which he has not wanted, but communicated only by mail.

[Complainant's] prior email contact with Finance's journalists clearly demonstrates that Finans has worked thoroughly, seriously and conscientiously, and it supports the information provided in the article, just as [Complainant's] statements are loyally referenced. Finance journalists have thus unequivocally submitted to [Complainant] the points of criticism which must be assessed on the basis of press ethics.

Professional and competent source criticism has also been exercised in relation to information from both [Complainant] as well as the wealth of other oral and written sources that have contributed to the articles, in keeping with the guiding press ethical rules. [Complainant] has, as a party source, an immediate and major interest in the fact that only information that strengthens his version of reality is made available to the public, and therefore parts of his complaint to the Press Committee are a purely covert attack on the media's free editing rights.

Extensive consideration has been given to submitting to [Complainant] all relevant material, and he has had the opportunity to address all criticisms prior to the publication of the articles. However, it would be an unheard of interpretation of item A.3 of the Guidance Press Ethical Rules, if the media are required to provide all factual and undeniably accurate information to those parties who might feel criticized in the given article prior to publication - notwithstanding the fact that this information does not, by all usual standards of assessment, contain neither attack nor criticism of the persons concerned, but a factual and sober summary of the persons concerned.

In support of all relevant submissions, Finans referred to, among other things, the following extracts from the impugned article of March 12, 2019, stating that Finans's journalists have taken great care to faithfully reproduce [Complaints] answers to the criticisms made against him:

"But is [Complainant] a hero, or is the truth also that he cynically exploited [Person A] 's death in a Russian prison to remove focus from the fact that he, as an investor in Russia, was in the spotlight to commit tax fraud - and ended up with a nine-year sentence for just that? "It's a malicious and objectionable question. When [Person A] was murdered, I promised in memory of him, his family and myself that I will

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do everything in my power to seek justice for him, "writes [Complainant] in an email to the Jutland Post. He does not deviate from his own version of history: that after he founded the investment company [Complainant's company] in Russia in 1996, he became the country's largest foreign investor. But in 2007, he faced a plot when Russian investigators searched his office, stole some of his investment companies and subsequently used them to steal \$ 1.5 billion. DKK from the Russian Treasury. When [Person A], as tax auditor, revealed the plot, he was

imprisoned, tortured and killed. [...] In January 2005, in a debate at the Davos Summit, [Complainant] emphasized that everyone in Russia knew that it was no longer acceptable not to pay taxes. But in November of that year, [Complainant] was rejected upon his entry into Russia - according to [Complainant], arguing that he was a threat to the country's security. [The filmmaker] has another interpretation: "The biggest lie is that his tax case is politically motivated and that Putin is personally after [Complainant] because he is the banner of human rights. [Complainant] became an enemy of Russia because of the tax numbers that he and [Complainant's company] made," he says. [Complainant] rejects that explanation in an email. He writes that [complainant's company], shortly after his deportation, asked the Russian authorities if open criminal investigations could give that outcome. "We received an official response saying there was none. We also received a reply claiming that I had been expelled under a section of Russian law which declared me a threat to national security," [Complainant] writes. However, he has not provided evidence of his claims, nor does he answer the question of whether he and [the complainant's company] paid the tax they were due in Russia. "

Finans has denied that [Complainant] was given too short a time to answer Finans's questions in connection with the submission. In that regard, Finance emphasized that [Complainant] was made explicitly aware that, if he did not respond to the media's expectations, he could come up with a follow-up article immediately after.

In relation to the assessment of whether [Complainant] has had reasonable time to answer the questions submitted, it must be borne in mind that [Complainant] has for almost 10 years engaged in the dissemination of its version of, among other things, [The Person A] case and the other matters the article addresses regarding his person. In the given framework, it is neither difficult nor time-consuming for [Complainant] to answer the very simple questions that Finance had to ask by mail, because [Complainant] refused to be interviewed on the matter.

As [Complainant] asked for more time to answer the first questions, Finans postponed the publication of the article for a day. 28 hours after receipt, [Complainant] answered these questions. Then he was given more than six hours to elaborate on a few follow-up questions that could address the shortcomings of the first answers, and the offer of an interview was still in force. When [Complainant's] response once again went beyond Finance '

deadline and therefore would delay the publication of an article which [Complainant] had any interest in counteracting and delaying publication, brought the Finance article based on the first responses and failed to include passages that would require knowledge of [Complainant's] details. - answer the questions that follow up.

The journalists have, on the whole, reproduced information from material which it has been indisputably

possible to verify the authenticity of, and has consistently taken the necessary reservations and presented the views of both parties in substantive descriptions of what happened in cases where it was not possible with undeniable certainty to verify the facts available sufficiently to determine which of the parties is right.

- Appealed information To the individual complaints, Finans has stated that, as follows, [Complainant] cannot demonstrate at one point where Finans should have breached good press law, and no errors in the individual complaints have been found:

1. On hearing of [Person A] in 2008 The article states that [Person A] was called as a witness in an ongoing tax fraud investigation and that [Person A] named two investigators during the witness hearings, which according to [Person A] took part in a central search and helped to seize official company documents. But in the translation of [Person A] 's testimony from Russian to English, which is also available on the complainant's own website, russian-untouchables.com (<https://www.russian-untouchables.com/eng/testimonies/>) , [Person A] did not accuse the two investigators of being behind the theft of the complainant's businesses, and he brought no charges against them. [Complainant] has argued, as stated in the article, that [Person A] revealed a plot and that the naming of the two investigators from the police and tax authorities respectively was the reason why [Person A] was later imprisoned and killed.

It is not correct, as stated by [Complainant] in his complaint, that it is Finance who concludes in the article that [Person A] was questioned as a suspect. It is, on the other hand, the Swiss parliamentarian [EU parliamentarian] who has been investigating the [Person A] case for several years and which is clearly stated in the article as the sender of this claim. As a member of the Parliamentary Assembly of the Council of Europe, the [European Parliamentarian] has been the banner of resolutions against Russians in Europe due to the death of [Person A] - a European counterpart to the American [Person A] Act. In an email to Finance, the [European Parliamentarian] wrote on March 5, 2019:

”The records of M.'s ([Person A]s, red.) interrogations on 5 June and 7 October 2008 are indeed records of an interrogation as a suspect. In the first one, M. (repeat- edly!) names the police officers he suspects of involvement in the crime (that he and his client [Klager] were now accused of). In the second one, M. (in a lawyerly way) refers to and reaffirms his statement made on 5 June (which includes the names of the police officers) and then goes on to add additional detail and new information from his investigation since the first interrogation.”

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2. About [Person A] 's death The article charged does not deal with whether [Person A] was subjected to violence during his imprisonment. Thus, it is true that Finans does not deny the existence of Russian records suggesting that [Person A] was subjected to prison violence. However, this case is irrelevant, since Finans has never contested that [Person A] should have been given a bank during his imprisonment.

The article thus relates exclusively to [Complainant's] claim that [Person A] was beaten to death by eight prison guards, which by the source [Filmmaker] has been termed a lie. The article mentions the Council of Europe's investigator of the [Person A] case, [EU Parliamentarian] 's conclusion in the case: [Person A] was killed. However, as the [European Parliamentarian] has stated in his mail to Finance, despite his investigation, he cannot conclude that [Person A] was beaten to death by eight guards.

Finance, for the purposes of the article, asked [the European Parliamentarian] several questions in an email to which he replied on March 5, 2019. Finance has stated that the following is an accurate representation of the questions and answers in this correspondence:

"Finans: You mention in the documentary by [Filmmageren] that you agree that the Russian authorities did not kill [Person A], but that they did not take care of him. This was my view at that time, in the middle of my long work to come to a understanding what may have happened. It's a big difference off you intentionally kill somebody or if you allow it to happen by negligence. [Person A]s murdering hap- pened as a result of something in between as I would say today. This shows you that it's still nearly impossible to be absolutely precise. Why do you think that [Person A] was not killed? Of course he was killed - by the system, by the way he got not treated for his ill- nesses, by the way he's faith was ignored because a life has such a low value in that society. The question is, did somebody had the intention to kill him and who was this. Until you may say this clearly you have to be careful. Why do you think that he died in prison? Because he was beaten, he was forced to exist in conditions who deteriorated his health, he did not get the medicine he needed, the responsible people did not be- lieve, what he told them. A sum of factors, many elements of violence, structural and systematically ones. What do you think about [Klager] saying that [Person A] was beaten to death by 8 guards? It may be , but I can not say this for sure, because I do not know as much as [Klager]."

The article also describes the report on [Person A] 's death, published by the independent organization Doctors for Human Rights in June 2011, which cites medical neglect as a major cause of death. The report states that [Person A] was ill and suffered from gallstones and chronically active gallbladder and pancreatitis, and that on his day of death,

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complained of pain and vomiting but received insufficient medical attention. The organization wrote in the report that "the neglect was calculated, deliberate, and inhuman. He received inadequate medical evaluation and treatment through his detention and on the day of his death this continued [...] The repeated medical neglect and the breach of Mr. [Person A] 's welfare was undoubtedly a major factor leading to his death." [Finance's Highlight, Press Committee].

[Complainant] stated during the press conference that the report could not be used because it was made

before the Russian authorities released evidence of violence to [Person A] 's family. Finance has stated that [Person A] 's family later reported that his body had marks and bruised bones. This led the Presidential Human Rights Council of Russia to conclude that there was a justified suspicion that [Person A] 's death was due to violence. In October 2012, however, in an addition to its previous report, the Physicians for Human Rights organization maintained that [Person A] died due to non-medical treatment of his illnesses, and thus violence was not cited as the cause of death. . Among other things, Finance has referred to the following conclusions from the Doctors for Human Rights' addition to the 2012 report:

”[...] 138. [...] Consequently, the decision by the authorities at (detention facility no. 1) to restrain him and keep him in a cell for two hours without treating him sealed his fate and resulted in his death [Finans' fremhævelse, *Pressenævnet*]. 139. The PHR report also considered the injuries to Mr [Person A]'s wrists and concluded that such injuries “could cause considerable pain and or numbness to the hands” and that it was not possible for such marks to be left through the ordinary use of handcuffs applied by trained personnel. The report stated that the degree of the injuries documented in the photographs was inconsistent with accidental misapplication of the handcuffs by trained staff.”

Doctors for Human Rights are today at the conclusions of the reports, so it is not correct, as stated by [Complainant], that the organization's conclusion was made before the Russian government released the documents which the complainant considers to be evidence that [Person A] died as a result of violence.

Finans has chosen to bring the conclusions of the Doctors for Human Rights report, as the journalists' source criticism indicates that they have high credibility and nuances / contradicts the interpretation of [Person A] death, which not only [Complainant], but also a number of actors in the Western world, as described in the article, has stated as a causal explanation.

In a follow-up article, "The Money Launderer [Complainant] Won't Reveal Who Finances His Work," which was brought on March 13, 2019, states [Complainant's] argument against Doctors for Human Rights, as it again states that there are various interpretations of whether violence was the direct cause of [Person A] 's death.

3. On the Russian tax judgment against [Complainant] To [Complainant's] complaint for non-submission, Finans stated that the article describes the nine-year sentence for tax fraud to which the complainant was sentenced. The judgment is a fact, not a point of discussion. The article focuses on [Complainant's] claim that [Person A] was convicted with him - according to the complainant as the first in Russia since the year 897 - because the allegation is factually incorrect, which Finance submitted to [Complainant] under the mail correspondence prior to publication.

As the reply from [Complainant] [Reprinted under Item 1, Case, Press Committee], in Finance's view, is

not evidence that [Person A] was convicted, the journalists asked [Complainant] when they sent follow-up questions to document its claim.

Finance then stated that in 2015, [Complainant] was questioned under oath in a US courtroom. Here, he was questioned by an American lawyer about his claim that [Person A] was convicted with him. Finans has in his remarks inserted a transcript of the questioning, where "Q" is the lawyer's question to [Complainant] and "A" is [Complainant's] answer:

”Q: So this is an English translation along with the Russian in the back, a judgment in the name of the Russian Federation. And if you go to the end of it, it convicts you of tax evasion, correct? A. Yes Q. And you have said many times that Mr. [Person A] was convicted posthumously. You've said that? A. Yes. Q. And on the first page it appears that it's dismissed against Mr. [Person A], cor- rect? A. No. Q. Under paragraph 4 of Article 24 of the Code of Criminal Procedure of the Russian Federation. Do you see that? A. Yes. Q. So he wasn't convicted posthumously, right? You were wrong about that? A. No. I don't -- I don't read it as such. [...] Q. Page 28 of 30. If you look at the top, there are page numbers on the top. I'd give you a Bates number, but mine is not Bates-numbered. Just look at the top of the page there. All right. It says "Sentenced." So on Bates No. 1434, the sentence only re- fers to you, correct? A. I see my name here. Q. "[Klager] found guilty of committing two crimes" and -- and then it goes on, right? A. Correct. Q. And there's nothing about Mr. [Person A] being convicted of anything, correct? A. I'm not a Russian criminal lawyer, so I couldn't make a judgment about this – about this conviction. Q. Well, it appears from these two entries that you were wrong. That he was never

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convicted posthumously, right? A. No. Q. You -- your sticking to your position even though the document says otherwise? A. Yes. Q. Because you're not a Russian lawyer? A. That's correct. Q. All right. But you have Russian lawyers working for you, right? A. I do. Q. And they've reviewed this conviction, and they've said there's somewhere some- place in this conviction that it refers to Mr. [Person A] as being convicted of some- thing? MR. KIM: Objection. I think communications with his lawyers are topics that we should not answer. MR. CYMROT: All right. Q. So do you have any basis for saying that Mr. [Person A] is convicted of anything? A. Yes. Q. What's that? A. Advice from my lawyers. Q. Okay. You know, he just claimed privilege for you. I'm reading the document. It says "Case is dismissed. The individual decision to dismiss the crime case on the ba- sis of paragraph 4 of Article 24." Do you see that? It's at the beginning. Then at the end, "Sentenced. Only [Klager]." You're sticking by your position no matter what, right? A. Is there a – 15 MR. KIM: Objection to form. A. My analysis is different than yours. Q. Do you have anything in the document that you can point me to that suggests he's convicted? A. I'm not a lawyer. Q. Well, you read English, right? A. I do read English, but I'm not a specialist on Russian law and Russian proc- crim- inal procedure.”

It is the above, as well as [Complainant's] own description of the circumstances in his autobiography,

Red Notice, that form the basis of the article's section on the complainant's claim that [Person A] was sentenced with him when complaints were sentenced to nine years prison.

4. About the source [Filmmaker] Finance has stated that [Complainant] has repeatedly stated that [Filmmaker] is in a form of dependency relationship with Russia and Vladimir Putin. This, despite the fact that [The Filmmaker] is probably one of the greatest critics of Vladimir Putin and the Russian intelligence and was highly critical of Russia, since [Complainant] still publicly praised Vladimir Putin years ago. To this end, the media has noted that this is, in general, a frequently used argument when [Complainant] attacks critics, as he has, for example, suggested in this case that

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one of Finance's journalists is probably a Russian agent, based solely on the nature of the [complaints] received.

Finans then pointed out that in one of his responses to the media, [Complainant] wrote: "As you would know from the US Department of Justice, Ms. [Person B] provided financial support for [Filmmaker] 's film. "

Finans has stated that [Person B] is a Russian lawyer who has been critical of [Complainant] and who, according to the complainant, works as an agent for Russia. She has been a lawyer for a company that has been indicted in the United States based on the complainant's information about the \$ 1.5 billion theft. DKK, which three companies, [Complainant] owned, were reimbursed in tax from the Russian state.

The article does not mention [Person B] and [Complainant] 's accusations against her, but during the research, Finans requested [Complainant] to document her claim that [Filmmaker] 's documentary film about complaints was financed by her / Russia. . [Complainant's] answer to Finance's follow-up question # 4, however, does not document his claim that [Person B] has financed [Filmmaker] 's film. Complainant alone documents that [Person B] has funded the screening of the film. A show that was made for good reasons after the film was finished.

5. The United Kingdom Defamation Case Finance states that the article's description of the defamation case brought by a Russian investigator against [Complainant] in the United Kingdom clearly and unequivocally states that the case was rejected. According to the court's ruling, the case was dismissed on grounds of abuse of the judicial process and / or lack of jurisdiction. Whether the grounds were abusive or non-judicial, the judge did not consider that the judge considered the applicant to take advantage of the English legal process.

The court's decision states, among other things, that it will be an abuse of the court's time and resources to take up a defamation case when the plaintiff has neither a reputation to maintain in the United Kingdom nor can receive full redress because of international sanctions, including the American [Person

A] law that places the plaintiff on a penalty list.

The rejection of the case is interesting, however, because the judge, in a statement of opinion in the judgment itself, believes that he has given the applicant some form of "vindication", ie erection. It appears from the Rule that [Complainant] cannot justify the libelous allegations against the plaintiff that he was guilty of, or partially blamed, the torture and killing of [Person A] - and that he would continue to commit to commit crime or cover it up. The judge also writes that the verdict should not be seen as an expression that the court cannot intervene if [Complainant] continues to publish defamation of the defendant. [Complainant] argues in his complaint to the Press Board that the judgment states that in the defamation case, if it was to be admitted, the plaintiff's guilt should not be assessed individually but as part of a criminal organization. However, the Court's conclusions on page 27 of the judgment show that the judge did not consider the possibility that the backlogs could be justified on the basis of the applicant's participation in a broad conspiracy.

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3 Rationale and decision of the Press Board: The following board members participated in the proceedings: Jesper Rothe, Hans Peter Blicher, Ulrik Holmstrup and Marlene Borst Hansen.

The Press Committee notes initially that [Complainant] has not documented being able to complain on behalf of anyone other than himself. The Press Committee cannot therefore decide on whether Finance has acted in contravention of good press law in relation to [Person A] or his family.

Good press information Correct information, presentation, source criticism, etc. [Complainant] has complained that Finance in the article, to the best of his knowledge, has provided incorrect, infringing and harmful information about him, and that Finance has failed to include documentation in support of [Complainant's] views presented in the article . [Complainant] complains in this regard that Finans's submission prior to publication was insufficient and that he did not have reasonable time to respond to the criticism made. [Complainant] has also complained that Finance has not shown sufficient source criticism.

It follows from the guidelines for good press practice that it is the job of the media to bring accurate and fast information. As far as possible, it should be checked whether the information provided or reproduced is correct. Criticism should be viewed against the news sources, especially when their statements may be colored by personal interest or injurious intent. Information which may be injurious, offensive or disrespectful to any person must be specifically examined before being brought, first and foremost by submission to the person concerned. Submission should be given in such a way as to give the respondent reasonable time to respond. Attacks and responses should, where appropriate, be brought into context and

in the same way. This applies in particular to abusive or harmful statements, cf. A.1 to A.4.

- Reasonable submission [Complainant] has complained that he was not given reasonable time to answer Finans's questions during the publication prior to publication, and that some of his answers appeared only in a follow-up article posted the day after the article charged.

Based on the facts of the case, the Press Committee has assumed that on March 11, 2019, Finans. 09.04 submitted 19 questions to [Complainant]. The same day at. At 17.39, Finance [Complainant] called for answers and asked him to send his answers to Finance no later than the following day, March 12, 2019, at. 11.00. [Complainant] responded shortly after he worked on his answers, but he wasn't sure if he could reach the deadline. On March 12, 2019 at 11.21 wrote Finance to [Complainant] and extended his deadline to the same day at. 15.00. In that regard, Finans stated that [Complainant's] reply must appear in a follow-up article if Finans did not receive his reply before the set deadline. Kl. At 11.51, [Complainant] submitted his replies to Finance, to which Finans at 1 p.m. 12.52 asked five additional questions. These were answered by

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[Complains] at 20.12 the same evening, when the article was published on Finans.dk.

The Press Committee finds that [the Complainant] in the morning of March 11, 2019, was given ample time to answer the 19 questions before the deadline set just over 24 hours later. The Board has emphasized that it should be possible for [Complainant] to answer the specific questions without longer preparation time. The press committee does not express criticism of Finans's submission in this regard.

With regard to the five follow-up questions, the Press Committee finds that, upon receipt of the questions, [Complainant] must be aware that Finans was planning an early publication of the article, having been informed earlier that day that his answer would be included in a follow-up article if received after the Finance deadline. In this connection, Finans has informed the Press Committee that the article was brought just over six hours after the mail with the follow-up questions was sent to [Complainant]. The information on this is not disputed by [Complainant].

Accordingly, the Press Committee finds no basis for criticizing Finance for bringing the article before the media had received [Complainant's] follow-up reply. The Committee emphasized that the follow-up questions also had a character that [Complainant] should be able to answer without longer preparation time, and that his follow-up answers were included in the article “The money laundering [Complainant] will not reveal, who finances his work ”, which was posted on Finans.dk the following day, March 13, 2019.

- Appealed information [Complainant] has

complained about five facts in the article.

The press committee generally notes that, in accordance with the general principle of the editor's right to edit the medium, the editor is entitled to decide what to bring in the medium. That is, it is within the boundaries of the editor's right to edit not to mention matters that are central to one or the other, and it is up to the editor to select and deselect material and sources as long as overall impressions give a true and fair view.

The Board further notes, it follows from section 43 of the Media Liability Act, that the Press Committee decides in cases whether publication has been made in violation of good press practice, cf. a rebuttal. [Complainant's] complaint contains questions about the correctness of various factual matters, which the Press Board, due to the nature and scope of the questions, is unable to verify.

Re 1) On hearing about [Person A] in 2008 [Complainant] has complained that Finans in the article concluded that [Person A] in 2008 was rightly questioned as a suspect in a tax case contrary to [Complainant's] information on that [Person A] gave testimony as a whistleblower in a fraud case.

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Among other things, the article states:

[...] The story of the whistleblower [Person A] is at the heart of [Complainant's] narrative. But the testimonies of [Person A], which are publicly available, show that he did not show up with the police to reveal as a whistleblower a plot. He was summoned as a witness in an ongoing investigation because he and [Complainant] were being investigated for tax fraud. [...] In the published witness interrogations, [Person A] mentions the two investigators numerous times. Among other things, he says that they were involved in the searches and to seize official company documents. But he does not accuse them of being behind the theft. He raises no charges against them. For [the filmmaker], that's crucial. "[Person A] was summoned as a witness in a criminal investigation; he did not go on his own initiative to report a crime. [Complainant] manipulates by referring to these documents as [Person A] 's whistleblower testimony. It is not true that he here accused police officers of the theft of 1.5 billion. And there is no other evidence that [Person A] uncovered a theft of the tax payments. Therefore, the motive falls into [Plaintiff's] narrative to imprison and kill [Person A] apart," he says. The Swiss parliamentarian [EU parliamentarian] has been investigating the [Person A] case for several years and, as a member of the Council of Europe's Parliamentary Assembly, has been the banner of instituting resolutions against Russians in Europe due to [Person A] death . In an email correspondence with Finance, he acknowledges that [Person A] was actually questioned as a suspect. Still, he thinks that [Person A] was a whistleblower. According to the [EU parliamentarian], the warnings as a whistleblower occurred only in police reports that preceded

the [Person A] witness inquiries. Finance has gone through the police reviews. [Person A] is not mentioned in them, as is a director of the big bank HSBC, who, as the [Complainant's company] partner, warns of a possible fraud number and a conspiracy among the officials. "First, they launch a version in which [Person A] allegedly acts as a whistleblower during his witness inquiries. When that explanation falls apart, a new one is launched. And if it's real - which I don't think it is - then [Person A] is not a whistleblower at all because he didn't accuse the police of the theft. Then [Complainant] traveled around the world and made a completely wrong man into the hero of the story that American law is named after, "states [the filmmaker]. According to him, the truth is that there is no whistleblower at all because the events have not taken place, as [Complainant] claims. But the [European Parliamentarian] disagrees. He believes that [Complaints] is reliable. [...]"

It is clear from the written submission prior to publication that [Complainant] in his email to Finance of March 12, 2019 at 1 p.m. 11.51 answered the following questions regarding the [Person A] hearings in 2008:

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"9) [Person A] was questioned on the 5th of June and 7th of October 2008. According to you [Person A] went to the police as a whistleblower and accused two officers (Pavel Karpov and Artem Kuznetsov) for being part of the crime of stealing your companies (that were used to steal the 230 mio. dollars paid in taxes). But in his testimonies – which we have come in possession of via [EU-parlamentarikerer] – [Person A] seems to be questioned as a suspect in an ongoing tax case. And he does not accuse Karpov or Kuznetsov of stealing the companies although he mentions their names several times. Why are you saying that [Person A] was a whistleblower? Have you actually read [Person A]'s testimony? If so, you would have seen that the answer is self-evident and doesn't support your allegations. It was not a "tax case" but the criminal case on fraud opened on 05.02.2008 in response to the criminal complaint filed [Person C], HSBC officer and [Person A] testified in this case as a representative of [Person C]. [Person A]'s testimonies are in the public record and on the [Person A] justice campaign website, and have been for a long time. It is clear from the text of his testimony that he is not a suspect, but is giving testimony in his professional capacity, legally representing his client, [Klagers firma], whose criminal complaint caused an investigation to be opened into the fraud against [Klagers firma]. [Person A] described the findings of his investigation of the fraud against [Klagers firma] and identified who played a role in the fraud, including how police officers targeted [Klagers firma], and how Karpov and Kuznetsov breached their official duties to assist the criminals."

As stated above, the Press Committee does not have the opportunity to ascertain in what capacity [Person A] gave testimony during the aforementioned hearings in 2008.

The Press Committee finds that Finance has sufficiently submitted the allegations made to [Complainant] and that [Complainant's] comments of March 12, 2019 are consistent with his views regarding the hearings of [Person A] in 2008, which are reproduced in the article. The Board further finds that the article clearly states that it is the sources of [the Filmmaker] and [the European Parliamentarian] 's assessment that [Person A] in 2008 was questioned as a suspect and did not provide an explanation as a whistleblower.

In light of the above, the Press Committee finds that Finans has loyally reported the criticism raised by [Complainant's] information about the interrogations in question, and the Board does not express criticism.

Re 2) About [Person A] 's death [Complainant] has complained that Finans, in the article' s presentation of [Person A] 's death, only included a 2011 report from the organization Doctors for Human Rights, which was not submitted to [Complaints] prior to publication. [Complainant] has also complained that Finance did not mention the documentable damage inflicted on [Person A] in the jail prior to his death.

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It appears from the mail correspondence between [Complainant] and Finance prior to publication that [Complainant] in his email of March 12, 2019 at 1 p.m. 11.51 wrote the following about [Person A] 's death:

“10) You have on several occasions said that [Person A] was beaten to death by 8 guards. What kind of documentation do you have for stating this? The Russian government has released multiple records to the [Person A] family demonstrating that [Person A] was beaten by 8 riot guards with rubber batons. These include: the certificate of use of rubber batons from the prison, the death cer- tificate referencing the suspected cerebral-cranial injury, and the forensic post-mor- tem stating that his injuries were consistent with the use of rubber batons.”

Finans asked a follow-up question to this, which in [Complainant's] mail of March 12, 2019 at. 20.12 was answered as follows:

“Regarding question 10: Can you please send the “multiple records” from the Russian government proving that [Person A] was beaten to death by 8 guards? Mr Borshev – the head of OPC (the Oversight Prison Commission of Moscow) after conducting its investigation stated the following: “There were 8 guards participating in beating of the lawyer [[Person A]] in Matrosskaya Tishina [detention centre]”– confirmed by the human right commissioner [Mr Valery Borshev]. (emphasis added) [https://www.bbc.com/russian/russia/2011/11/111128_\[Person A\]_\[Klagers firma\]_report](https://www.bbc.com/russian/russia/2011/11/111128_[Person A]_[Klagers firma]_report) Certificate on use of handcuffs, issued by Matrosskaya Tishina Detention Center, 16 November 2009: “16.11.2009 19:30 min. Assistant Deputy to Head of

Detention Center, Lt OG Kuz- netsov at collection point post ... rubber baton was applied to ... [Person A].” RUS: <http://russian-untouchables.com/rus/docs/D310.pdf> ENG: <https://drive.google.com/file/d/0B6nugCIZ1LPPOXpFdFdkUUN-LUNc/view?pref=2&pli=1> Death Certificate of [Person A], 16 November 2009, signed by officials of Matrosskaya Tishina Detention Center, identifies suspected cerebral cranial injury. RUS: <http://russian-untouchables.com/rus/docs/D386.pdf> ENG: <https://drive.google.com/file/d/0B6nugCIZ1LPPUHV1cWhnNzRS-bHM/view?pref=2&pli=1> Official Post Mortem Photographs, 17 November 2009. [I mailen fremgår herefter fire billeder, som oplyses at vise “[Person A]'s Left Hand, [Person A]'s Knuckles, [Person A]'s Left Knee og [Person A]'s Wrist”. Alle de affotograferede kropsdele ses at have mørke, blå mærker, *Pressenævnet*]”

The article under appeal states the following: [Person A] 's death:

"The death of [Person A] itself is another controversial focal point of the entire case.

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In [Complainant's] version, [Person A] was imprisoned and tortured to eventually die after being chained to the bed and beaten by eight guards with rubber sticks. [Complainant] claims that there are several reports from the Russian authorities supporting this version. But when [the filmmaker] filmed his documentary about [Person A], he couldn't make it go up: He simply couldn't get eight combat officers into the space that was in [Person A] 's cell. He therefore ended up perceiving [Complainant] 's version of [Person A] 's death as a lie. The Doctors for Human Rights organization also does not mention torture or violence resulting in death in its independent report on [Person A] 's death from 2011. It states that he was ill and suffered from gallstones and chronic active gallbladder and pancreatitis and that on the day of his death he complained of pain and vomiting, but received insufficient medical attention. “The neglect was calculated, deliberate and inhuman. He received inadequate medical evaluation and treatment through his detention and on the day of his death, this continued, "the independent doctors write in the report. [The words "write the independent doctors in the report" provide a link to the website [https://phr.org/wp-content/uploads/2011/07/\[Person A\]-report-july2011.pdf](https://phr.org/wp-content/uploads/2011/07/[Person A]-report-july2011.pdf), which contains a report of June 28, 2011 from the International Forensic Program, PHR, Physicians for Human Rights, entitled "Forensic Review of [Person A] Documents Submitted by [Complainant's Company] Fund" and the following introduction "Physicians for Human Rights's International Forensic Program (PHR / IFP) was contacted by [Complainant's Firm] CEO [Complainant] on December 16th, 2010 requesting a review of documents in their position regarding the death in custody of their lawyer, [Person A] [...] ”, The Press Committee] »The repeated medical neglect and breach of [Person A] 's well-being was undoubtedly a major factor leading to his death, ”one of the conclusions reads. But there is not a word in the report about guards knocking [Person A] to death. Finans has been in contact with the organization's then-director, [Person E], but he does not want to comment. Neither does [the European

Parliamentarian] buy [Complainant's] account that [Person A] was beaten to death, but he believes that [Person A] was killed. 'Of course he was killed - by the system - because he was not treated for his illnesses and because his fate was ignored in a society where life has such a low value. The question is: Did anyone have any intentions of killing him, and who was it? Until you can say this clearly, you have to be careful," he writes in the email correspondence with Finance."

The death is also mentioned in the follow-up article of March 13, 2019, which states:

"[Complainant] previously described how [Person A] was beaten by eight prison guards and then left to die in his cell without medical attention.

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"The Russian government has released many records to [Person A] 's family, which shows that [Person A] was beaten by eight prison guards with rubber cutters," writes [Complainant], who points out that [Person A] was imprisoned after that, as a witness, he had given an explanation in a case in which his client [Complainant's company] believed that the company was subject to a plot. When the independent organization Doctors for Human Rights released its report on [Person A] 's death in June 2011, it cited medical neglect as a major cause of death, but did not mention violence. One month later, the Presidential Human Rights Council in Russia described that there was a reasonable suspicion that [Person A] 's death was due to violence. His family had reported missing bones and marks on [Person A] 's corpse. In October 2012, in addition to its report, the Physicians for Human Rights organization upheld the conclusion that [Person A] 's death was due to a lack of medical treatment for his illnesses. "

The Press Committee finds that the cited report from the Doctors for Human Rights of 2011, made on the basis of [Complaints], does not in itself contain information that may be injurious, offensive or disrespectful to [Complaints]. The Board therefore finds no reason to criticize Finans for not having obtained [Complainant's] comments on the report before the article was published.

With regard to Finans's mention of [Person A] 's death, it could have given a more nuanced picture of the case if the article had also stated that [Person A] was exposed to violence while he was put in prison. However, the article clearly states that it mentions the death of the [Person A] itself and the fact that there are sources that contradict [the Complainant's] public interpretation of the cause of death. Since [Complainant] has also come up in the discussion, and it is clear, in particular from the follow-up article, that he has referred to records from the Russian government showing that [Person A] in the prison was beaten with rubber bands , the Board, after an overall assessment, finds no reason to comment.

Re 3) About the Russian tax judgment against [Complainant] [Complainant] has complained that Finans in the article has questioned his credibility on the basis of a Russian tax judgment from 2013, where he was sentenced to nine years in custody. [Complainant] complains in this regard that the judgment was not presented to him prior to its publication and that the international criticism of the judgment is not sufficiently clear from Finans' articles.

On the basis of the facts of the case, the Press Board has assumed that it is undisputed that in a Russian tax case in 2013, [Complainant] was sentenced to nine years in custody. The Board has also assumed that during its submission, Finans, in its mail of 11 March 2019, 09.04 to [Complainant], asked several questions in relation to [Complainant's] tax situation in Russia and to the specific judgment, for example:

“7) In your book you claim that your problems in Russia were caused either because you fought against the oligarchs or because you criticized Putin. Isn't it possible that

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your got into problems because of your aggressive tax planning that might even have been illegal? 8) Did you at any time when you invested in Russia not pay the proper taxes? [...] 11) You have claimed that [Person A] was sentenced after his death. But according to the judgment from the court that was presented to you during your deposition during pre-trial in the Prevezon case in 2015 the case against [Person A] was dismissed. Why have you said that [Person A] was sentenced after his death? Do you have any documentation that proves this statement? When did [Person A] start working for you? 12) Have you used [Person A]'s death in your favor to shift the focus from wrongdoing conducted by you and your companies?”

Against this background, the Press Committee finds that [Complainant] was loyally informed that Finans in the discussion would relate critically to his tax cases, which is why the Board does not find that Finance has acted in breach of good press practice by not directly obtaining [Complainant]] 's comments on the judgment in question, the existence of which, as stated above, are uncontested. The Committee does not express criticism.

The Board further finds that Finans has faithfully presented [Complainant's] information on the international criticism of the judgment, as the following article of 13 March 2019 states:

“He was sentenced to nine years in prison by a Russian court, in a case that he himself thought was a politically motivated viewing process. [...] Politically motivated verdict According to [Complainant], a court in the United Kingdom, Interpol, the British Government, Germany, the Netherlands and the United States have all established that it was a politically motivated conviction. ”

[Complainant] has also complained about the article's information that it is incorrect that [Person A], after his death, was convicted in the same 2013 tax case.

It is clear from the facts of the case that, prior to publication, Finans asked [Complainant] to state his information that [Person A] was convicted in the tax case in question. In connection with the follow-up questions, Finance asked [Complainant] to specify where the court stated that [Person A] was convicted. Of [Complainant's] reply to Finance, which was sent on March 12, 2019 at 20.12, states:

“Regarding question 11: What you have send proves that [Person A] was part of the case which I don't think anyone has denied. But it does not prove that he was sentenced. I have read the verdict and it does not say anything about a sentence to [Person A]. If you stick to your claim that he was sentenced, then please send the part of the verdict that according to you proves this.

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I've never made a claim that [Person A] was sentenced. I've made the claim that he was convicted. If you listen to any of my speeches on YouTube you will hear me quoted as saying “they found us both guilty. They couldn't do anything more to [Person A] because they already killed him. They sentenced me to nine years in absentia” The posthumous trial document does not simply show that he was “part of the case”, as you state, but clearly sets out that the trial that was held in 2013 was specifically against [Person A] (who was killed in 2009) and me, and that through the course of the trial it was “established” that [Person A] was the “mastermind” of the scheme.”

The article under appeal of 12 March 2019 states the following on the role of [Person A] in the tax case:

“[Complainant] was sentenced in 2013 to nine years in custody for tax fraud in Russia. In his autobiography, Red Notice, he describes how [Person A] was sentenced after his death. It was the first time since Pope Formosus in the year 897 that such a fate befell a dead man. [...] But the story doesn't fit. For even though [Person A] is mentioned as the brain behind the tax office, only [Complainant] is convicted. Faced with this at his 2015 witness hearing in the US court case, [Complainant's] defense read: "I am not a Russian criminal defense attorney so I cannot judge it." So you stick to your explanation even though the documents show something else? "Yes." [...] ”

The Press Committee finds that [Complainant] in his response did not provide any new information or views in relation to the statements from his autobiography, Red Notice, which are reproduced in the impugned article. The Board therefore finds no basis for criticizing Finans's coverage of the question of

whether [Person A] was also convicted in the tax case in question.

[Complainant] has subsequently complained that the article raises doubts as to whether it is correct that [Complainant] has been denied entry into Russia because he is considered to be a threat to national security.

It is clear from the facts of the case that [Complainant] during the submission, in his mail of 12 March 2019 at 11.51, stated the following to Finance:

“7) In your book you claim that your problems in Russia were caused either because you fought against the oligarchs or because you criticized Putin. Isn't it possible that your got into problems because of your aggressive tax planning that might even have been illegal? No.

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Shortly after I was expelled from Russia in November 2005, we sent an inquiry to the Russian authorities about whether there were any criminal allegations opened which would have precipitated that. We received an official response saying there were none. We also received a reply stating that I was expelled under an article of the Russian law declaring me a threat to national security. 8) *Did you at any time when you invested in Russia not pay the proper taxes?* [Klagers firma] was one of the largest tax payers in Russia, its companies have been audited and found in compliance with tax regulations by the authorities. It was the fact that [Klagers firma] companies paid so much in taxes that made them attractive targets for corrupt officials and criminals specialising in fraudulent “tax rebates” as [Person A] pointed out in his testimony.”

[Complainant's] response led to a follow-up question from Finance, such as [Complainant], in his email of March 12, 2019 at 1 p.m. 20.12, answered as follows:

“Regarding question 7: Can you please send a copy of the official response from the Russian authorities where they state that there were no criminal allegations against you? The document is attached. [[Complainant] has enclosed a Russian document and an English translation thereof, which appears to have been sent to him from the "General Prosecutor's Office of Russian Federation" on April 27, 2019, Press Council Regarding my question 8: You write that you paid a lot of taxes, but you do not answer my question which is: Did you at any time when you invested in Russia not pay the proper taxes? The [Complainant's company] found that I advised paid all taxes at all relevant times in Russia. ”

Among other things, the article states:

“In January 2005, in a debate at the Davos Summit, [Complainant] emphasized that everyone in

Russia knew that it was no longer acceptable not to pay taxes. But in November of that year, [Complainant] was rejected upon his entry into Russia - according to [Complainant], arguing that he was a threat to the country's security. [...] [Complainant] rejects that explanation in an email. He writes that shortly after his deportation, [the complainant's company] asked the Russian authorities if open criminal investigations were in place that could result. "We received an official response saying there was none. We also received a reply claiming that I had been expelled under a section of Russian law which declared me a threat to national security, "writes [Complainant]. However, he has not provided evidence of his claims, nor does he answer the question of whether he and [the complainant's company] paid the tax they were due in Russia. ",

while the follow-up article, published on March 13, 2019, states:

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“At some point when you invested in Russia, did you not pay the correct tax? "The [Complainant's Company] Fund, which I advised, paid all taxes at all relevant times in Russia." [Complainant] points out that in 2006 - after his expulsion from Russia in November 2005 - he received a document from the Russian authorities, who determined that there was no criminal investigation directed at him. He maintains that he is the victim of a plot. “Companies, I advised, were some of the largest taxpayers in Russia and paid \$ 1.5 billion. The entire amount was stolen with the approval of high-ranking Russian officials and ended up on accounts and real estate owned by the families of Russian officials, "writes [Complainant]."

The press board finds that Finance has faithfully reproduced [Complainant's] information on why he was refused entry into Russia in November 2005. In that regard, the Board finds that the comment in the article of March 12, 2019 that [Complainant] had not provided evidence for his views was not necessary, as at the time of publication, Finance was still awaiting reply from [Complainant] to the follow-up questions in which Finans had requested this particular documentation. As [the Complainant's] information regarding the expulsion, as stated above, is properly and loyally reproduced, the Board does not find reason to comment.

Finally, [Complainant] complained about the source [Filmmaker] 's statements regarding the tax case:

"[The filmmaker] has another interpretation:" The biggest lie is that his tax case is politically motivated and that Putin is personally after [Complainant] because he is the banner of human rights. [Complainant] became an enemy of Russia because of the tax numbers he and [Complainant's company] made, "he says."

As stated below, the Board has not found reason to comment on the fact that the source [the film maker]

contributes to the article. The Board then finds that it is sufficiently clear that the statement expresses the source's subjective assessment of [the Complainant's] tax case, and the Press Committee does not pronounce criticism of Finans for having made the statement.

Re 4) About the source [Filmmaker] [Complainant] has complained that Finance has not been sufficiently critical of the source [Filmmaker].

In relation to Finans's source selection, the Press Committee finds that [the Filmmaker] in the article makes a critical statement about [Complainant] and about [Complainant's] public disclosure of, among other things, his Russian tax case, [Person A] 's role in this regard and [Person A] s death.

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The Board finds that this gave Finance special attention to check the basis and accuracy of the source's information, as the source could be colored by personal interest and injurious intent. However, it is clear from the article who [the Filmmaker] is that he is critical of [Complainant] and that his statements may thereby be colored by personal interest.

The Committee therefore finds no basis for criticizing the [Filmmaker] participation in the article.

Re 5) About the British defamation case [Complainant] has complained about the article's preparation of the British defamation case, which was brought against him in 2013 by a Russian investigator.

The article states the following about the lawsuit:

"He [[Complainant], Press Committee] has on several occasions proclaimed named persons as [Person A] murderers. That prompted one of the Russian investigators, who have been put on the so-called [Person A] list, to file a lawsuit against him in London in 2013. The lawsuit ended up being rejected because, according to Judge Simon in London The High Court did not belong in the English courtroom. But the judge ruled that [Complainant] went over the line with his charges. "The causal connection that one would expect in such a serious indictment is completely lacking, and nothing is said about torture or murder. (...) The defense has not come close to presenting facts which - if proven - could justify that sting of slander, 'the judgment states. [The article shows a photograph of the verdict, where the reproduced section is marked with yellow color, Press Committee] ”

The Press Committee finds that the article clearly states that the defamation case brought was dismissed by the British court and that the article's wording that, according to the judge, the case "did not belong in the English court" has coverage in the facts. The Board also finds that it is within the editor's right to edit that Finans has chosen to reproduce the above excerpt from the judge's expression of opinion in the article. The committee does not express criticism.

The Press Committee finds that Finance has also not otherwise breached good press practice.