

# AUDITING COMMISSION

The Auditing Commission is a permanent elected internal control body of the Company.

The Auditing Committee periodically reviews the financial and economic activities of the Company, the activities of its business units and separate subdivisions and the Company’s governing bodies through documentary and field audits (inspections):

- Legitimacy and economic feasibility of the business and finance transactions carried out by the Company during the period audited
- Completeness and accuracy of the representation of business and financial transactions in the Company’s documents

The objectives of the Auditing Commission:

- To control over the Company’s financial and business operations
- To conduct independent assessment of the reliability of the data contained in the annual report of the Company and annual accounting statements
- To confirm the fairness of the representations contained in the Company’s report on related-party transactions

The Auditing Commission shall act in the interests of the Company’s shareholders and shall be accountable to the General Meeting of Shareholders.

In performing its functions, it shall be independent of the officials, management bodies and heads of business units of the Company’s executive office.

The competence of the Auditing Commission is defined by Federal Law No. 208-FZ dated 26 December

1995 ‘On Joint Stock Companies’, as well as the Articles of Association of the Company.

Pursuant to Article 24.4 of the Company’s Articles of Association, the remit of the Auditing Commission covers:

- Inspection (audit) of the financial, accounting, payment and settlement and other documentation of the Company related to the Company’s financial and economic activities for the compliance with the legislation of the Russian Federation, the Articles of Associations and internal documents of the Company
- Check and analysis of the financial condition of the Company, its solvency, the functioning of the internal control and risk management system, liquidity of assets, the ratio of own and loaned funds, correctness and timeliness of accruals and payment of interest on bonds, income on other securities
- Control over the expenditure of the Company’s funds under the approved business plan and budget of the Company
- Control over the generation and use of the reserve fund and other special funds of the Company
- Verification of the timeliness and correctness of settlement transactions with counterparties and the budget, as well as settlement transactions for remuneration, social insurance, accrual and payment of dividends and other settlement transactions
- Monitoring of the compliance with the established procedure for writing off debts of insolvent debtors to the Company’s losses

- Verification of the Company’s business operations carried out under the concluded agreements
- Verification of the compliance with the use of material, labour and financial resources, financial and economic activities of current agreements, norms and standards, approved estimates and other documents regulating the activities of the Company
- Control over the safety and use of fixed assets
- Verification of the cash account and property of the Company, the efficient use of assets and other resources of the Company, identifying the causes of non-production losses and expenses, determining reserves for improving the financial condition of the Company
- Verification of the compliance with the requirements to eliminate violations and deficiencies identified by the Auditing Commission of the Company
- Drawing-up of recommendations for the governing bodies of the Company
- Other actions (measures) related to the audit of the financial and economic activities of the Company

The Auditing Commission abides by the laws of the Russian Federation, the Articles of Association of the Company and the Regulations on the Auditing Commission<sup>1</sup>.

The Auditing Commission consists of five members.

## MEMBERS OF THE AUDITING COMMISSION

During the reporting year, there were two compositions of the Company’s Auditing Commission.

The current composition of the Auditing Commission was elected at the annual General Meeting of Shareholders of the Company on 14 June 2024 (Minutes No. 51 dated 17 June 2024).

### 1. Anton Ulyanov (Chairman)

Year of birth	1979
Education	<b>Higher. Graduated from:</b> <ul style="list-style-type: none"><li>• Moscow State Law Academy, major in legal studies</li></ul> <b>Completed professional retraining courses in:</b> <ul style="list-style-type: none"><li>• in the Institute of Internal Auditors, professional retraining, chief auditor — 2024</li><li>• IVA Training Centre LLC, Internal Auditor. Professional level — 2021</li><li>• Consulting, Training and Methodological Centre of the Audit Chamber of Russia LLC, Head of an independent internal control unit. Professional Standard for specialist in internal control (internal controller). Level 7 — 2021</li></ul>

Positions held or being held by a member of the Auditing Committee in the issuer and in governing bodies of other organisations for the last three years in chronological order, including part-time positions (indicating the period during which the person held the said positions):

Period		Organisation	Position
from	to		
2020	2022	The person did not hold any positions in the issuer or in the management bodies of other organisations during this period	
2022	2023	Rosseti Centre and Volga Region PJSC, Rosseti Siberia PJSC, Rosseti Volga PJSC, Rosseti Northern Caucasus PJSC, Mobile GRES JSC <sup>1</sup>	Member of the Board of Directors
2023	present time	Rosseti Kuban JSC	Chairman of the Audit Committee of the Board of Directors

<sup>1</sup> The Regulation on the Auditing Commission is published on the [Company’s website](#) in the [About the Company / Constitutive and Internal Documents / Internal documents](#) section.

<sup>1</sup> Name until 26 September 2023.