



ITEM № 5 ON APPOINTMENT OF THE AUDIT ORGANIZATION OF THE COMPANY

20 June 2024



ITEM № 5 «ON APPOINTMENT OF THE AUDIT ORGANIZATION OF THE COMPANY»

Explanatory information on the item (description of the procedure for selecting the audit organization, details of the proposed remuneration of the audit organization)

In accordance with Federal Law dated 26.12.1995 № 208-FZ "On Joint-Stock Companies", the agenda of the Annual General Meeting of Shareholders of the Company should include the issue of appointing the Company's audit organization.

Federal Law dated 26.12.1995 № 208-FZ "On Joint-Stock Companies" does not specify the term and procedure for nominating an audit organization to be included in the voting list on the issue of appointing the Company's audit organization. The Federal Law does not give shareholders the right to nominate an audit organization either.

In this regard, the audit organization for appointment at the Annual General Meeting of Shareholders of the Company shall be determined by the Board of Directors of the Company within the framework of the preparation of holding the Annual General Meeting of Shareholders of the Company.

The conditions for conducting procurement procedures for selecting an external auditor for the right to conclude an agreement to conduct a mandatory annual audit of RAS statements and an audit of IFRS statements of Rosseti Centre, PJSC for 2024 - 2026 were preliminary reviewed by the Audit Committee of the Board of Directors of the Company on 29 January 2024 (Minutes No. 02/24), according to which the initial (maximum) purchase price is determined in the amount of 27,720,000.00 rubles, including VAT.

PJSC Rosseti on the basis of the order received from Rosseti Centre, PJSC conducted a centralized electronic tender on a single electronic trading platform (www.rosseti.roseltorg.ru) for the right to enter into an agreement for the provision of services for conducting a mandatory annual audit of RAS statements and an audit of IFRS statements of the subsidiary PJSC Rosseti for 2024-2026 (including for Rosseti Centre, PJSC). According to the results of the Tender, the Association of Auditors (the collective participant) consisting of the leader of the collective participant TSATR - Audit Services LLC and the member of the collective participant Intercom-Audit LLC was recognized as the Successful Bidder (Minutes of the meeting of the Tender Commission dated 14.03.2024 № 4/2977634), the proposal of which was recognized as the best.

TSATR - Audit Services LLC (until 12 April 2022 Ernst & Young LLC) has been operating in the market of audit and consulting services in Russia since 2002. TSATR - Audit Services LLC is a member of the Self-Regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAS) and is included in the register of auditors and audit organizations of SRO AAS under main registration number 12006020327. TSATR - Audit Services LLC has significant experience in providing audit and audit-related services to the largest public and private Russian companies. Since 11 July 2022, TSATR - Audit Services LLC is part of the B1 Group of Companies. The B1 Group of Companies offers a full range of professional services, including services in the field of audit, strategic, technology and business consulting, transactions, taxation, law and business support, in Russia and Belarus. TSATR - Audit Services LLC currently has over 2,000 employees. The professional liability of TSATR - Audit Services LLC is insured by JSC AlfaStrakhovanie. The insured amount (non-aggregate) for each insured event is 2,000,000,000 (Two billion) rubles.

Intercom-Audit LLC has been operating in the market of audit and consulting services in Russia since 1994. Intercom-Audit LLC is a member of the Self-Regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAS) and is included in the register of auditors and audit organizations of SRO AAS under main registration number 11606074492. Intercom-Audit LLC is a team of professionals with deep knowledge and diverse experience in financial and industrial structures in Russia and abroad. Intercom-Audit LLC employs 72 auditors, holding qualification certificates and being members of the SRO. The professional liability of Intercom-Audit LLC is insured by SPAO Ingosstrakh with a liability limit of 2,500,001,000 rubles.

TSATR - Audit Services LLC and Intercom-Audit LLC fully comply with the requirements of Article 8 "Independence of Auditing Organizations, Auditors" of Federal Law No. 307-FZ of 30 December 2008 "On Auditing Activities" and the Rules for the Independence of Auditors and Auditing Organizations.

The Audit Committee on 16.04.2024 (Minutes No. 07/24) recognized the association of auditors as part of TSATR - Audit Services LLC and Intercom-Audit LLC to comply with the principles of independence, objectivity and recognized the absence of a conflict of interest between the association of auditors and the Company.

The Board of Directors at a meeting on 15.05.2024 (Minutes No. 22/24) adopted the recommendations of the Audit Committee on the proposal to the Annual General Meeting of Shareholders of Rosseti Centre, PJSC to appoint the Association of Auditors (the collective participant) consisting of the leader of the collective participant TSATR - Audit Services LLC and the member of the collective participant Intercom-Audit LLC as the audit organization of the Company for 2024 and at the same meeting determined the cost of the audit organization's services in accordance with the recommendations of the Audit Committee issued on the basis of the procurement procedures.

The Agreement with the audit organization will enter into force after the appointment of the audit organization by the Annual General Meeting of Shareholders of the Company.

FOR REFERENCE, the cost of the audit organization's services rendered to the Company for the period of 2020-2024

| Period | Auditor name | Price, thous. RUB with VAT |
|--------|---|----------------------------|
| 2024 | the Association of Auditors (the collective participant) consisting of the leader of the collective participant TSATR - Audit Services LLC and the member of the collective participant Intercom-Audit LLC | 8 091 |
| 2023 | the Association of Auditors (the collective participant) consisting of TSATR - Audit Services LLC (the leader of the collective participant) and ACC Crowe AudeX LLC (the member of the collective participant) | 7 988 |
| 2022 | the Association of Auditors (the collective participant) consisting of TSATR - Audit Services LLC (the leader of the collective participant) and JSC Audit Company "DELOVOY PROFILE" (the member of the collective participant) | 7 359 |
| 2021 | Ernst & Young LLC | 7 500 |
| 2020 | Ernst & Young LLC | 5 631 |

Materials to the Annual General Meeting of Shareholders of Rosseti Centre, PJSC 2024



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Draft resolution on item № 5

To appoint the Association of Auditors (the collective participant) consisting of the leader of the collective participant TSATR - Audit Services LLC (TIN 7709383532) and the member of the collective participant Intercom-Audit LLC (TIN 7729744770) as the audit organization of the Company to conduct a mandatory annual audit of the Company's financial statements for 2024.

Information on the audit organization nomination of Rosseti Centre, PJSC - the Association of Auditors (the collective participant):

| Full company name of the auditor | Limited Liability Company "Centre of Audit Technologies and Solutions - Audit Services" (TSATR - Audit Services LLC) | Limited Liability Company "Intercom-Audit" (Intercom-Audit LLC) |
|---|---|---|
| Primary State Registration Number: | 1027739707203, date of record entry 05.12.2002 | 1137746561787, date of record entry 01.07.2013 |
| Taxpayer Identification Number (TIN) | 7709383532 | 7729744770 |
| Record Validity Code (KPP) | 770501001 | 771401001 |
| Russian Business and Organization Classification (OKPO) | 59002827 | 29363752 |
| Russian Standard Industrial Classification of Economic Activities (OKVED) | Primary: 69.20.1 Financial audit activities | Primary: 69.20.1 Financial audit activities |
| Registered office: | Sadovnicheskaya nab. 77, bld. 1, 115035 Moscow, Russia | 3rd Yamskogo Polya st., 2, bldg. 13, fl. 7, office XV, room 6, Moscow, 125124 |
| Postal address: | Sadovnicheskaya nab. 77, bld. 1, 115035 Moscow, Russia | 3rd Yamskogo Polya st., 2, bldg. 13, fl. 7, office XV, room 6, Moscow, 125124 |
| Telephone: | +7 (495) 755-97-00 | +7 (495) 937-34-51 |
| E-mail, Auditor's website | https://b1.ru/ | info@intercom-audit.ru www.intercom-audit.ru |
| Membership in a self-regulatory organization of audit organizations: | Member in the Self-regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAS) and included in the register of auditors and audit organizations of the SRO AAS under main registration record number 12006020327 | Member in the Self-regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAS) and included in the register of auditors and audit organizations of the SRO AAS under main registration record number 11606074492 |

ITEM № 5 «ON APPOINTMENT OF THE AUDIT ORGANIZATION OF THE COMPANY»

Conclusion of the Audit Committee of the Board of Directors of Rosseti Centre, PJSC on the assessment of the candidacy of the audit organization - the Association of Auditors (the collective participant):



Public Joint stock company
«Rosseti Centre»

EXTRACT FROM MINUTES
of the meeting of the Audit Committee
of the Board of Directors of Rosseti Centre, PJSC
(in the form of absent voting)

16 April 2024 Moscow No. 07/24

Form of the meeting: absent voting.

Total number of members of the Audit Committee: 3 persons.

Participants of the voting: M.V. Korotkova, A.N. Zharikov, A.V. Morozov.

Members who did not provide questionnaires: none.

The quorum is present.

The Expert conclusion of the expert of the Audit Committee of the Board of Directors of Rosseti Centre, PJSC was taken into account at drawing up of the minutes.

Date of the minutes: 16.04.2024.

Item 2. On preliminary consideration of the candidacy of the Company's audit organization to conduct a mandatory annual audit of the Company's financial statements for 2024.

Decision:

To recommend that the Board of Directors of the Company propose to the Annual General Meeting of Shareholders of Rosseti Centre, PJSC to appoint the association of auditors (the collective participant) consisting of the leader of the collective participant - TSATR - Audit Services LLC (TIN 7709383532) and the member of the collective participant - Intercom-Audit LLC (TIN 7729744770) as the audit organization of the Company to conduct a mandatory annual audit of the Company's financial statements for 2024.

The decision was taken unanimously.

Minutes signed by:

Chairperson of the Audit Committee M.V. Korotkova

Secretary of the Audit Committee S.V. Lapinskaya

Extract is correct:

Secretary of the Audit Committee
of the Board of Directors of Rosseti Centre, PJSC

16.04.2024

S.V. Lapinskaya

| CONDITION | the Association of Auditors (the collective participant) | |
|--|--|--|
| | TSATR - Audit Services LLC (the leader of the collective participant) | Intercom-Audit LLC (the member of the collective participant) |
| General Director of the audit organization and his deputies are not founders (participants) of Rosseti Centre's entities, their officials, accountants and other persons responsible for the organization and conduct of accounting and preparation of financial statements in Rosseti Centre | COMPLIES | COMPLIES |
| General Director of the audit organization and his deputies are not closely related (parents, spouses, brothers, sisters, children, as well as brothers, sisters, parents and children of spouses) with the founders (participants) of Rosseti Centre, their officials, accountants and other persons responsible for the organization and conduct of accounting and preparation of financial statements in Rosseti Centre | COMPLIES | COMPLIES |
| Rosseti Centre in relation to the audit organization is not a founder (participant), the audit organization in relation to Rosseti Centre, subsidiaries, branches and representative offices of Rosseti Centre is not a founder (participant) | COMPLIES | COMPLIES |
| The audit organization did not provide, for the three years immediately preceding the audit, services for the restoration and maintenance of accounting records, as well as for the preparation of financial statements to individuals and legal entities with respect to these persons | COMPLIES | COMPLIES |
| The audit organization is not a founder (participant) of Rosseti Centre, its managers, accountants and other persons responsible for the organization and maintenance of accounting records and preparation of financial statements | COMPLIES | COMPLIES |
| The audit organization is not closely related to founders (participants) of Rosseti Centre, its officials, accountants and other persons responsible for the organization and maintenance of accounting records and the preparation of financial statements, (parents, spouses, brothers, sisters, children, as well as brothers, sisters, parents and children of spouses) | COMPLIES | COMPLIES |
| The audit organization in relation to Rosseti Centre is not an insurance organization with which the audit organization has concluded liability insurance agreements | COMPLIES | COMPLIES |
| The procedure for payment and the amount of remuneration to the audit organization for an audit (including compulsory) and the provision of related services are determined by contracts for the provision of audit services and cannot be made subject to any requirements of audited entities on the content of findings that may be made as a result of the audit | COMPLIES | COMPLIES |