cid:image001.png@01D51F9F.BAFAFE10**INFORMATION ABOUT THE NOMINEE**

**OF THE AUDIT ORGANIZATION OF THE COMPANY**

ROSSETI, PJSC by the order of ROSSETI South, PJSC organized an electronic tender on the electronic trading platform www.zakupki.gov.ru for the right to conclude a contract for services for the mandatory annual audit of RAS statements and the audit of IFRS statements of subsidiaries and affiliates of ROSSETI, PJSC for 2023. The tender was declared invalid subject to sub-cl. V cl. 7.5.1 of the Common Procurement Standard of ROSSETI, PJSC (only one bid was admitted to the tender).

The tender commission on its remote meeting resolved to conclude an agreement with the only admitted member, namely the Leader of the collective member Center for Audit Technologies and Solutions – Audit Services, LLC with the cost of the financial proposal for the Company – 2,510,640 (Two million five hundred ten thousand six hundred forty) rubles 00 kopecks, including VAT 20%. (Minutes of the Tender Commission meeting dd 24.04.2023 No. 3/58r). The second participant of the collective member is Auditing and Consulting Company Crow Audex, LLC.

1. Full official name of the leader of the collective member as a part of the Center for Audit Technologies and Solutions - Audit Services, LLC and ACC Crow Audex, LLC: **Center for Audit Technologies and Solutions - Audit Services, Limited Liability Company**

Abbreviated official name: **TsATR - Audit Services, LLC**

Legal address: **Russia, 115035, Moscow, Sadovnicheskaya embankment str., 77, bldg. 1**

Location: **Russia, 115035, Moscow, Sadovnicheskaya embankment str., 77, bldg. 1**

Contact phone number: **+7 (495) 705-9700, fax: +7 (495) 705-9701**

TIN: **7709383532**

PSRN: **1027739707203**

TsATR - Audit Services, LLC (Ernst and Young, LLC until April 12, 2022) has been working in the audit and consulting services market in Russia since 2002. The company's head office is in Moscow. TsATR - Audit Services, LLC has branches in St. Petersburg, Novosibirsk, Ekaterinburg, Kazan, Krasnodar, Vladivostok and Rostov-on-Don. Currently more than 2,000 employees work at the Company.

Since January 31, 2020 TsATR - Audit Services, LLC is a member of the Self-Regulated Organization of Auditors Association Sodruzhestvo (SRO AAS) and is included in the register of auditors and audit organizations of SRO AAS under the main registration number 12006020327.

TsATR - Audit Services, LLC provides services to companies in various industries. Industry specializations include assets management, automotive industry, banking and capital markets, consumer products, industrial manufacturing, government and public sector, insurance, life sciences, media and entertainment, mining and metals, oil and gas, Fuel and Energy Sector and electric power, private equity funds, real estate, retail and wholesale, technology, communications and transportation.

TsATR - Audit Services, LLC has significant experience in providing auditing and related audit services to major Russian public and private companies. The list of major clients includes: OC Rosneft, PJSC, Russian Railways, OJSC, Inter RAO, PJSC, Sovcomflot, PJSC, VTB Bank, PJSC, State Development Corporation VEB.RF, Rosselkhozbank, JSC, Mechel, PJSC, Rostelecom, PJSC, etc.

During their work TsATR - Audit Services, LLC rigorously adheres to the principles of strict confidentiality with respect to the documents, data and information of its clients placed at its disposal.

TsATR - Audit Services, LLC fully complies with the requirements of Article 8 Independence of Audit Organizations, Auditors of the Federal Law No. 307-FZ On Audit Activities and the Rules of independence of auditors and audit organizations and takes all necessary measures for it, including conducting an internal audit of compliance with independence, which is provided for by internal procedures.

Internal audits of conformity with the conditions of independence of auditors and the audit organization are performed when accepting clients for service, continuing cooperation with existing clients, during the performance of audit engagements, monitoring (inspection) of completed audit engagements, as well as by obtaining annual confirmations of employees of compliance with independence rules. Employees are tested every year to ensure that they comply with the principles of personal independence.

The personnel of TsATR - Audit Services, LLC includes more than 255 specialists with auditor qualification certificates, of which more than 240 auditors have qualification certificates issued by a Self-Regulatory Organization of Auditors. The audit organization also employs more than 175 specialists having diplomas of internationally recognized accounting and auditing associations and organizations, including the Association of Chartered Certified Accountants (ACCA) of Great Britain and the American Institute of Certified Public Accountants (AICPA).

Since July 11, 2022, TsATR - Audit Services, LLC is part of the B1 Group. B1 Group offers a full range of professional services, including audit, strategic, technological and business consulting, transactions, taxation, law and business support in Russia and Belarus.

2. Full official name of the member of the collective participant as a part of the Center for Audit Technologies and Solutions – Audit Services, LLC and ACC Crow Audex, LLC: **Auditing and Consulting Company Crow Audex, Limited Liability Company**

Abbreviated official name: **ACC Crow Audex, LLC**

Legal address: **Russia, 420021, Kazan, Safian, 8, room 24**

Location: **Russia, 420021, Kazan, Safian, 8, room 24**

Contact phone number: **+7 (843) 202 07 06**

TIN: **1655301258**

PSRN: **1141690066561**

Audit and Consulting Company Crow Audex, LLC is a member of the Self-Regulatory Organization of Auditors Association Sodruzhestvo (SRO AAS), membership certificate number 17662 in accordance with the decision of the Board of SRO AAS dated 11.02.2020 (minutes No.433).

The company has 29 years of comprehensive background in providing auditing and consulting services to large Russian companies representing almost the entire range of basic industries of the Russian economy. Among our clients are NEFAZ, PJSC, TZA, PJSC, Tattelecom, PJSC, TMZ, PJSC, Krasny Mayak Yaroslavl Plant, PJSC.

Highly professional knowledge, training and experience of specialists – is the main thing that the company Crow Audex offers to its clients. The development of a company is inextricably linked to the development of the potential of its specialists. More than 100 specialists are employed in Crow Audex, of which more than 90 are professional auditors, consultants and experts. This is a stable team of professionals with great potential and irreplaceable practical experience.

Currently, more than 60 specialists are employed in the Audit Department, 15 of which are certified and licensed auditors, including those having the right to perform mandatory audit of accounting (financial) statements of organizations whose securities are admitted to trading on stock exchanges and (or) other trade organizers on the securities market, other credit and insurance organizations, non-governmental pension funds, organizations, in the charter (share) capital of which the share of public ownership is not less than 25 percent, state corporations, state companies and consolidated statements.

According to the Tender documentation, the auditing organizations must meet the following requirements to take part in the tender:

not be in the process of liquidation; there must be no effective arbitration court resolution on the recognition of the Bidder bankrupt and on the opening of bankruptcy proceedings; the property of the Bidder must not be seized; economic activities of the Bidder must not be suspended;

not to be included in the Suppliers blacklist maintained in accordance with Federal Law On Procurement of Goods, Works and Services by Certain Types of Legal Entities No. 223-FZ dd 18.07.2011 or the Suppliers blacklist maintained in accordance with Federal Law On the Contract System for the Procurement of Goods, Works and Services for Public and Municipal Needs No. 44-FZ dd 05.04.2013;

the participant shall be a member of a Self-Regulating Organization of Auditors:

* information about the bidder shall be included in the register of the Self-Regulatory Organization of Auditors;
* the bidder is obliged to undergo external quality control of the work;
* during the period of the tender and the anticipated signing of the contract, no suspension of membership in the Self-Regulatory Organization of Auditors should be applied to the bidder;

professional liability of the Participant shall be insured with the total limit of the insurer's liability not less than one billion rubles;

a bidder shall have a valid license issued by the Federal Security Service of the Russian Federation to perform works related to the state secret information, subject to the requirements established by the legislation of the Russian Federation to persons providing services that are the subject of the procurement, including the requirements of the Russian Federation Law On State Secrets of dd 21.07.1993 No. 5485-1;

the bidder's revenue from the provision of audit services for the year 2021 is not less than 500 mln rubles (VAT excluded)

the bidder's experience in conducting a mandatory audit of the annual accounting (financial) statements prepared in accordance with RAS and simultaneously the audit of the consolidated financial statements prepared in accordance with IFRS of Russian public organizations, whose main or additional activities according to the Unified State Register of Legal Entities correspond to the following codes of OKVED OK 029-2014:

35.11 - Electric power production,

35.12 - Electric power transmission and technological connection to power distribution grids,

35.13 - Electric power distribution,

The terms and conditions of the audit services contract provide for the audit of the Company's 2023 RAS and IFRS financial statements in four stages:

1. Review of the interim condensed consolidated financial statements of ROSSETI South, PJSC, prepared in accordance with IFRS (IAS) 34 Interim Financial Statements in Russian language, with the report on the results of the review for the three and six months ended 30 June 2023 to be issued not later than 25 August 2023.

Review of the interim special financial statements of ROSSETI South, PJSC prepared in accordance with the IFRS Accounting Policy of ROSSETI, PJSC for three and six months terminating on June 30, 2023, and providing the auditor of ROSSETI, PJSC with the conclusion about the special financial statements review results no later than August 16, 2023.

2. Interim audit of the accounting (financial) statements of ROSSETI South, PJSC prepared in accordance with RAS for 9 months terminating on September 30, 2023 - no later than November 30, 2023.

3. Audit of the accounting (financial) statements of ROSSETI South, PJSC prepared in accordance with RAS for year terminating on December 31 and providing the auditor opinion – no later than March 15, 2024.

4. Audit of the consolidated financial statements of ROSSETI South, PJSC prepared in accordance with IFRS in Russian language for year terminating on December 31 and providing the auditor opinion – no later than March 15, 2024.

Audit of the special financial statements of ROSSETI South, PJSC prepared in accordance with the IFRS Accounting Policy of ROSSETI, PJSC for year terminating on 31 December 2023, and providing with the auditor opinion of the special financial statements to the auditor of ROSSETI, PJSC not later than 12 March 2024.