

INFORMATION ABOUT THE NOMINEE OF THE AUDIT ORGANIZATION OF THE COMPANY

ROSSETI PJSC, on behalf of the Company, organized an electronic tender on the electronic trading platform www.zakupki.gov.ru on behalf of the Company organized an electronic tender for the right to enter into a contract for the provision of services for the mandatory annual audit of RAS statements and audit of IFRS statements of ROSSETI's subsidiaries for 2024-2026, according to the results of which the following collective participant was declared the winner: Collective Participant Leader TsATR - Audit Services LLC, member of the collective participant Intercom-Audit LLC (Minutes of the meeting of the Tender Commission dated 14.03.2024 No. 4/2977634).

The leader of the collective member TsATR - Audit Services, LLC is a member of the Self-Regulated Organization Of Auditors Association – Sodruzhestvo, has the necessary experience and has a sufficient number of qualified personnel. The second member of the collective participant is Intercom-Audit LLC, which is a member of the Self-regulated organization of auditors Association "Sodruzhestvo".

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 Intercom-audit, 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.

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

Abbreviated company name: **Intercom-audit, LLC**

Legal address: **Russia, 125124, Moscow, 3-ya Yamskogo Polya Str., 2, bldg. 13, floor/premises/room 7/xv/6**

Location: **Russia, 125124, Moscow, 3-ya Yamskogo Polya Str., 2, bldg. 13, floor/premises/room 7/xv/6**

TIN: **7729744770**

PSRN: **1137746561787**

Intercom-audit Limited Liability Company is a member of the Self-Regulatory Organization of Auditors Association "Sodruzhestvo" (SRO AAS), membership certificate No. 266 in accordance with the decision of the Board of SRO AAS dated 15.12.2016 and included in the register of auditors and audit organizations of SRO AAS under the main registration number of record 11606074492.

The company has comprehensive background in providing auditing and consulting services to large Russian companies representing almost the entire range of basic industries of the Russian economy.

Highly professional knowledge, training and experience of specialists – is the main thing that the company Intercom-Audit offers to its clients. The development of a company is inextricably linked to the development of the potential of its specialists. More than 80 specialists are employed in Intercom-Audit, of which more than 70 are professional auditors, consultants and experts. This is a stable team of professionals with great potential and irreplaceable practical experience.

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 2022 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 2024 RAS and IFRS financial statements in four stages:

1. Review of the interim condensed consolidated financial statements of Rosseti South, PJSC prepared in Russian in accordance with IAS 34 Interim Financial Reporting for the three and six months ended 30.06.2024 - from the effective date of the contract through 06.09.2024.

Review of special purpose interim condensed financial information consisting of group reporting forms of Rosseti South PJSC prepared in accordance with the IFRS Accounting Policy of Rosseti PJSC for the six months ended 30 June 2024 for inclusion in the interim condensed consolidated financial statements of Rosseti PJSC prepared in accordance with IAS 34 Interim Financial Reporting for the three and six months ended 30 June 2024.

2. Intermediate audit procedures. Interim audit of the accounting (financial) statements of Rosseti South, PJSC prepared in accordance with RAS for the 9 months ended 30.09.2024 - from 09.09.2024 to 29.11.2024.

3. Audit of the accounting (financial) statements of Rosseti South, PJSC prepared in accordance with Federal Law No. 402-FZ dated 06.12.2011 "On Accounting" for the year ending 31.12.2024 - from 02.12.2024 to 28.03.2025.

4. Audit of the consolidated financial statements of Rosseti South, PJSC prepared in Russian in accordance with International Financial Reporting Standards and Federal Law No. 208-FZ dated 27.07.2010 "On Consolidated Financial Statements" for the year ending 31.12.2024 - from 02.12.2024 to 28.03.2025.

Audit of special purpose financial information consisting of group reporting forms of Rosseti South PJSC (hereinafter referred to as "special financial statements") prepared in accordance with the IFRS Accounting Policy of Rosseti PJSC for the year ended December 31, 2024 for inclusion in the consolidated IFRS financial statements of Rosseti PJSC for the year ended December 31, 2024.

Deadlines for submission of Auditor's Reports on the results of the audit:

- statements prepared in accordance with Russian Accounting Standards (hereinafter - RAS) - not later than 17.03.2025;
- statements prepared in accordance with International Financial Reporting Standards (hereinafter - IFRS) - not later than 17.03.2025.