

THE PROGRAM
OF THE INTERNAL AUDIT QUALITY
ASSURANCE AND IMPROVEMENT
OF ROSSETI CENTRE, PJSC

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1. Scope of application

1.1. The Internal Audit Quality Assurance and Improvement Program (hereinafter referred to as the Program) is being implemented at Rosseti Centre, PJSC (hereinafter referred to as the Company) in order to ensure proper control and assessment of the quality of internal audit, as well as identify areas for improvement.

1.2. The Program defines the goals, directions, approaches and procedures for conducting continuous (current) and periodic monitoring (self-assessment) of the quality of internal audit, as well as the development and implementation of an action plan to eliminate deficiencies and use opportunities to improve internal audit.

1.3. The Program is subject to periodic revision, taking into account changes made to the Standard Internal Audit Quality Assurance and Improvement Program, approved by PJSC Rosseti.

1.4. The Program is approved and amended by a decision of the Board of Directors of the Company, taking into account the preliminary review of the Program by the Audit Committee of the Board of Directors of the Company (hereinafter referred to as the Audit Committee).

1.5. The Program is mandatory for use by employees of the internal audit department (hereinafter referred to as the IAD).

1.6. This Program has been developed in accordance with the requirements of the current legislation of the Russian Federation, recommendations of international and national standards in the field of internal audit, and local regulations of the Company.

2. Terms, definitions and abbreviations

2.1. The following key terms and definitions are used in the Program:

Item #	Term	Definition
1	Internal audit	Independent and objective assurance and consulting services aimed at improving the Company's operations. Internal audit contributes to the Company's achievement of its goals by applying a systematic, consistent approach to assessing and improving the effectiveness of corporate governance, risk management, and internal control.
2	Internal Audit Department/IAD	For the purposes of this Program, this is a structural unit of the Company responsible for providing assurance and consulting services to the Company, and also performing additional roles defined by the Company's Internal Audit Policy.
3	Internal auditors	Employees of the internal audit department of the Company
4	Consulting services, consulting	Services in which internal auditors provide advice to the Company's stakeholders without providing assurance or assuming management responsibilities. The nature and scope of consulting services are subject to agreement with the relevant

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		stakeholders.
5	Assurance services	Services in which internal auditors perform objective assessments to provide stakeholders with confidence that corporate governance, risk management, and internal control processes in the subject areas or audited objects comply with established criteria. Internal auditors may provide limited or reasonable assurance depending on the nature, timing, and extent of the procedures performed.
6	Sole executive body/CEO, collegial executive body	Accordingly, the General Director of the Company and the Management Board of the Company
7	Executive bodies/executive management	When jointly indicating the sole executive body and the collegial executive body of the Company in the text of the Guidelines

2.2. The following abbreviations and meanings are used in the Program:

Item #	Abbreviation	Meaning
1	PJSC Rosseti	Public Joint Stock Company "Federal Grid Company - Rosseti"/PJSC "Rosseti"
2	Rosseti Group of Companies	PJSC Rosseti and subsidiaries and dependent companies of PJSC Rosseti.
3	Company	Rosseti Centre, PJSC
4	SDC	Subsidiaries and dependent companies of Rosseti Centre, PJSC are legal entities in whose authorized capital the Company participates.
5	GIAS	The Global Internal Audit Standards developed by the International Institute of Internal Auditors

3. The purpose and main directions of the Program

3.1. The purpose of the Program is to assess and promote:

- compliance by the IAD with legislative and (or) regulatory acts governing the activities of the IAD, the GIAS;
- achievement of the established target parameters of the IAD's activities, approved by the decision of the Board of Directors of the Company¹;
- the IAD's commitment to continuous improvement.

3.2. When implementing the monitoring and evaluations provided for by the Program, the IAD takes into account the solution of the tasks approved by the Company's Internal Audit Policy:

- conducting internal audits² of areas of activity, divisions, functions, processes,

¹ From here on in the text, the assessment of the achievement of the target parameters of the IAD's activity is carried out annually after their approval.

² Including the initiation, organization, and participation in specialized (official) investigations into cases of abuse (fraud), damage to the Company and its subsidiaries, misuse of resources, ineffective use of resources, and other cases of unfair/illegal actions by employees and third parties.

systems and other auditees in the Company and providing recommendations aimed at eliminating violations and deficiencies, and improving the activities of the Company;

- assessment of corporate governance³ and provision of recommendations for its improvement;

- assessment of the reliability and effectiveness of the risk management and internal control system and provision of recommendations for its improvement;

- organization of effective interaction between the Company and the Company's audit organization, the Company's Audit Commission, as well as with persons providing consulting services in the field of risk management, internal control and corporate governance (within the competence of the IAD);

- provision of reports on the results of the IAD's activities to the Board of Directors (Audit Committee) and the Sole Executive Body;

- providing consultations to the executive bodies of the Company on issues of internal control, risk management and corporate governance (while maintaining the independence and objectivity of the Internal Audit);

- monitoring the implementation of recommendations and plans for corrective actions aimed at eliminating violations and deficiencies based on the results of the Internal Audit, and improving the activities of the Company and its subsidiaries;

- implementation and application of unified approaches established in the Rosseti Group of Companies to the construction, management and coordination of Internal Audit in the Company and its subsidiaries;

- improvement of the regulatory framework for the activities of the IAD, taking into account the requirements of the GIAS and the legislation of the Russian Federation.

3.3. The process of implementing the Program includes:

- conducting internal quality assessments of Internal Audit;

- conducting an external assessment of the quality of Internal Audit;

- presentation of the assessment results, as well as development/updating of an action plan to eliminate deficiencies and take advantage of opportunities to improve Internal Audit.

3.4. When implementing the Program, the Company, in accordance with the Internal Audit Policy, strives to apply the basic principles and approaches reflected in the Corporate Governance Code, in the recommendations of the Bank of Russia, in generally accepted standards of activity in the field of internal audit, in particular, in the GIAS.

3.5. The Head of the IAD is responsible for ensuring continuous improvement of Internal Audit and defines indicators for assessing the quality of audit engagements, the work of internal auditors and the IAD, which form the basis for assessing progress in achieving targets, including continuous improvement.

4. Internal assessment of the quality of internal audit

4.1. Internal assessment of the quality of Internal Audit includes:

- ongoing compliance monitoring Internal audit in accordance with legislative and (or) regulatory acts governing the activities of the IAD, the GIAS, including an assessment of progress in achieving the target parameters of the IAD;

- periodic self-assessment.

4.2. Current monitoring involves day-to-day supervision, analysis and assessment of the quality of the IAD's activities and consists of:

- in control by the head of the IAD and employees authorized by him over the conduct

³ From here on in the text, it refers to corporate governance, including issues of management of the Company.

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of audits, including procedures for ensuring the quality of auditors' reports on the performance of audit procedures, the auditor's report and other materials on the audit;

- in identifying weaknesses or areas in need of improvement;
- in the development of action plans aimed at improving identified weaknesses and areas;

- in assessing the work of internal auditors during an audit;
- in control by the head of the IAD and employees authorized by him of the quality of reporting/information materials (information letters, presentations, etc.) provided to the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body;

- in receiving feedback from the heads of the audited objects;
- in control by the head of the IAD and employees authorized by him over the performance of work and quality control in other areas of the Company's IAD's activities.

4.2.1. The procedures for control by the head of the Internal Audit Inspection and employees authorized by him over the conduct of inspections, including procedures for ensuring the quality of working documentation and auditor's reports, are provided for in the Guidelines for Conducting Internal Audit Inspections, approved by the organizational and administrative document of the Company in the established manner.

4.2.2. The performance of internal auditors during an audit is assessed taking into account the following:

- the assessment is carried out within 10 (ten) working days after completion of the check/assignment;

- the performance of internal auditors is assessed by the head of the audit group;
- the performance of the audit team leader is assessed by the head of the audit team;
- the forms of questionnaires to be completed based on the assessment results are provided in Appendices 2 and 3 to this Program.

4.2.3. The quality control of the reporting/information materials provided to the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body is carried out on an ongoing basis by the head of the IAD.

4.2.4. Receiving feedback from the heads of audited objects can be carried out by the head and employees of the IAD with varying degrees of formality.

The primary form of feedback is a questionnaire, in which the head of the audited entity is asked to evaluate the audit team's performance and express comments and suggestions for improving the IAD's work. The questionnaire form is provided in Appendix 4 to this Program.

The survey can be conducted for both scheduled and unscheduled inspections (at the discretion of the head of the IAD, taking into account the significance of the inspection for the Company, the complexity and scope of the inspection work and other circumstances).

4.2.5. Control over the performance of work and quality control in other areas of the Company's IAD's activities shall be carried out by the IAD's head and employees in accordance with their job responsibilities and the requirements of the Company's current documents regulating the IAD's activities.

4.2.6. The Head of the IAD regularly discusses with the IAD's employees the necessary actions to address deficiencies and realize opportunities for improvement in the Internal Audit. Such actions may be included in the individual development plans of the IAD's employees (the form is provided in Appendix 7 to this Program), as well as in the action plan for addressing deficiencies and realizing opportunities for improvement in the

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Internal Audit. The form of the action plan is provided in the appendix to the Report on the results of the internal assessment of the Internal Audit quality (Appendix 6 to this Program).

4.2.7 The procedures for assessing the competencies of the IAD's employees are provided for in the Regulation on the model of professional competencies of the IAD's employees.

4.3. Periodic self-assessment is performed by the head and/or employees of the IAD at least once a year.

4.3.1. The analysis of compliance of the goals and objectives defined by the Internal Audit Policy with the goals and objectives set for the IAD by the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body shall be carried out by the head of the IAD:

- the instructions and decisions of the Board of Directors, the Audit Committee of the Board of Directors, the Sole Executive Body, the objectives of the approved plan of activities of the IAD, changes in the strategic priorities for the development of the Company and other information that may affect the goals and objectives of the IAD are analyzed;

- the need for amendments to the Internal Audit Policy is considered. If necessary, proposals for amendments to the Company's Internal Audit Policy are prepared;

- the need to update the Internal Audit Strategy is being considered. If necessary, proposals for amendments to the Company's Internal Audit Strategy are being prepared.

4.3.2. The implementation of self-assessment procedures includes:

- receiving feedback from members of the Board of Directors/Audit Committee/CEO;

- analysis of compliance of the IAD's activities with the Internal Audit Policy;

- analysis of the implementation of tasks assigned to the Internal Audit Department, the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body, on issues related to the competencies of the IAD;

- filling out a self-assessment questionnaire for the current state of quality of the Internal Audit, including an assessment of the compliance of the quality of the activities of the IAD with the GIAS;

- assessment of the implementation of the action plan to eliminate deficiencies and use opportunities to improve internal audit, development of proposals for supplementing and adjusting this plan;

- conducting an assessment of the quality of the IAD's activities for compliance with ethical and professional standards;

- conducting an assessment of the target parameters of the IAD's activities⁴;

- conducting an assessment of the implementation of strategic initiatives (the roadmap activities).

4.3.2.1. The head of the IAD obtains feedback from the Board of Directors (Audit Committee) and the Sole Executive Body in various forms during interactions with the Board of Directors/Audit Committee/CEO, including analysis of the decisions/recommendations of the Audit Committee on matters within the IAD's competence. Periodic feedback may be obtained through questionnaires (questionnaire forms are provided in Appendices 5 and 5a to this Program). The questionnaire is sent by the head of the IAD to the Chairman/members of the Board of Directors (Audit Committee) and the Sole Executive Body for the purpose of assessing whether the quality of the IAD's activities meets their expectations.

4.3.2.2. The analysis of the compliance of the quality of the internal audit activities

⁴ The assessment of the achievement of the target parameters of the IAD's activity is carried out annually after their approval.

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with the Internal Audit Policy provides for:

- analysis of changes in the activities of the IAD that potentially affect the competence of the Internal Audit or the Internal Audit Policy;
- assessment of the completeness, relevance and compliance of documents regulating the activities of the IAD with the Internal Audit Policy and the GIAS;
- assessment of compliance with the provisions and standards of the Company's documents regulating the activities of the IAD.

4.3.2.3. The analysis of the implementation of the tasks assigned to the IAD by the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body, on issues related to the competence of the IAD, includes:

- assessment of the completeness and quality of implementation of the activities included in the Work Plan of the IAD, in the context of the tasks defined by the Company's Internal Audit Policy;
- analysis of decisions/instructions of the Board of Directors, the Audit Committee of the Board of Directors, the Sole Executive Body on conducting unscheduled inspections/other activities, and an assessment of the completeness and quality of implementation of the relevant unscheduled inspections/activities.

4.3.2.4. An assessment of the current state of the IAD's activities, including an assessment of the compliance of the IAD's performance with the GIAS, the standards of ethics and professionalism, is conducted by completing a self-assessment questionnaire on the current state of the Internal Audit quality (the questionnaire form is provided in Appendix 1 to this Program). To analyze the changes of the Internal Audit development, a score is assessed based on the criteria set out in the questionnaire, and an average score for Internal Audit as a whole is calculated. The assessment scale and description are provided in Appendix 1 to this Program.

4.3.2.5. Evaluation of the implementation of the action plan for eliminating deficiencies and taking advantage of opportunities for improving internal auditing includes an analysis of the completeness, timeliness, and effectiveness of the measures and, if there are any deviations from the plan, an analysis of the causes of the deviations. Based on the assessment results, proposals are formulated for supplementing and/or adjusting the action plan.

4.4. Based on the results of internal assessments, a report on the assessment of the quality of internal audit is generated in accordance with Appendix 6 to this Program.

The head of the IAD reviews the results of the self-assessment (report) for the justification of the conclusion, compliance (adequacy) with the results of the proposed measures for the development and improvement of the IAD, taking into account the feedback received from the audited entities and the Audit Committee of the Board of Directors /CEO, the model of professional competencies of the IAD's employees, the implementation of individual development plans for auditors and the plan for eliminating deficiencies and using opportunities to improve the Internal Audit.

5. External assessment of the quality of internal audit

5.1. An external assessment of the quality of the Company's Internal Audit is performed by a qualified independent assessor or a group of assessors (hereinafter referred to as the External Expert/Independent Expert) at least once every five (5) years. The External Expert is selected in accordance with the Company's current procurement documents and acts under an agreement with the Company concluded in the prescribed manner.

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It is recommended to consider the following key criteria when selecting an External Expert:

- possession of at least one “Certified Internal Auditor” certificate;
- experience in the application and knowledge of standards and best practices in the field of Internal Audit;
- experience in the position of the head of the IAD or in the field of the IAD management in the position of a comparable level;
- experience of participating in conducting an external assessment of the quality of the IAD’s activities;
- completion of a training course for an external assessment of quality, recognized by the International Institute of Internal Auditors;
- confirmation of the absence of actual or perceived conflicts of interest among the members of the evaluation group.

5.2. When establishing criteria for selecting an organization - External Expert for an external assessment, the Company must provide for requirements that ensure the independence and objectivity, professionalism and competence of such organization and the organization’s personnel involved in interaction with the Company.

5.3. The external assessment may be carried out in the form of a full external assessment carried out by an Independent Expert, or a self-assessment followed by independent confirmation of its results by an External Expert.

Self-assessment with independent confirmation typically includes:

- a comprehensive and fully documented internal assessment, similar to the external assessment process in terms of assessing the conformity of the quality of the activities of the IAD with the GIAS;
- verification by an External Expert of the results of the internal assessment to ensure that the self-assessment was carried out in a high-quality manner and in full;
- conducting a comparative analysis, analysis of the application of best practices and interviews with key stakeholders, such as members of the Board of Directors/Audit Committee of the Board of Directors of the Company, members of executive bodies, and deputies of the CEO.

5.4. The form and plan of the external assessment and the selection of the External Expert conducting the external assessment shall be reviewed by the Audit Committee and approved by the Board of Directors.

5.5. The external assessment must cover the main areas of activity of the Company’s Internal Audit Authority in accordance with the Internal Audit Policy and include an assessment of the requirements and criteria established by the Board of Directors, the Audit Committee of the Board of Directors, and the Sole Executive Body, and an audit of the compliance of the quality of the IAD’s activities with these requirements and criteria, including the requirements of the GIAS.

5.6. To achieve optimal results, the scope of work for external assessment must include the same aspects as in the internal assessment.

5.7. When conducting an external assessment, the head of the IAD:

- provides information on the organization and results of the activities of the IAD in accordance with the requests of the External Expert;
- preliminarily evaluates the quality of the report prepared by the External Expert and forms comments/remarks on the report;
- participates in meetings to discuss the results of the external evaluation.

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5.8. Based on the results of the external assessment, the Independent Expert prepares a report as stipulated by the agreement, in which he/she expresses an opinion on the compliance of the quality of the IAD's activities with the Company's Internal Audit Policy, the GIAS, and also identifies areas for development and recommendations for eliminating deficiencies and using opportunities to improve internal audit.

5.9. The results of the external assessment and the action plan for eliminating deficiencies and taking advantage of opportunities for improvement in internal audit are submitted to the Board of Directors (with prior review by the Audit Committee).

5.10. The head of the IAD is responsible for developing the action plan and implementing the recommendations contained in the report of the External Expert on Internal Audit Quality Assessment.

6. Presentation of assessment results and development (updating) of an action plan to eliminate deficiencies and take advantage of opportunities to improve the Internal Audit

6.1. Based on the results of internal assessments, a report on the results of the internal assessment of the quality of the Internal Audit (hereinafter referred to as the Report) is generated in accordance with Appendix 6 to this Program.

6.2. The report is submitted to the Board of Directors (with preliminary review by the Audit Committee) and the executive bodies as part of the annual report of the IAD on the implementation of the IAD's activity plan.

6.3. If, as a result of the assessment of the quality of the activities of the IAD, a non-compliance with the GIAS is identified, and this non-compliance significantly affects the volume, content or quality of the activities of the IAD, information on such non-compliance and their impact on the activities shall be included in the Report.

6.4. Based on the results of the internal and external assessments, the head of the IAD, if necessary, develops or adjusts an action plan to address deficiencies and take advantage of opportunities to improve internal audit. The action plan is submitted to the Board of Directors (with prior review by the Audit Committee) as an appendix to the report on the internal assessment of the Internal Audit quality or the report on the results of the external assessment.

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**Self-assessment questionnaire form for the current state of quality of the
Internal Audit in Excel format**

Form RD-01-PG

(posted in the "Appendices" section of the electronic document management system)

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Appendix 2 to the Program

Quality of Activity Assessment Questionnaire Form of the head of the audit team

Form RD-02-PG

Audit Team Leader Performance Assessment Questionnaire when completing a task

Head of the audit team:

Full name

Engagement name:

Deadlines for completing the task:

#	Criteria	Rating*	Comments**
1	2	3	4
1	The audit team leader is responsible for all stages of the audit and coordinates the work of the auditors during the audit		
2	The audit team leader interacts effectively with the head of the audited entity/the responsible person appointed by the head of the audited entity		
3	The audit team leader regularly reviews the implementation of the audit program and auditors' work plans, the results of testing, and the completeness of the reflection in the working documentation of the necessary audit evidence on observations and conclusions made during the performance of audit procedures		
4	The audit team leader confirms that the auditors' observations and conclusions are clearly and logically presented in the working documentation and, if necessary, promptly returns it to the auditors for revision		
5	The audit team leader forms qualitative conclusions based on the observations made during the performance of audit procedures		
6	The head of the audit team ensures the quality of the recommendations and, if necessary, promptly returns them to the auditors for revision		
7	The head of the audit team prepares the auditor's report in a timely and high-quality manner		
8	The head of the audit team expresses an impartial and unbiased opinion and acts with integrity, objectivity ⁵ and professional skepticism ⁶		
9	The audit team leader discloses all material facts known to him that, if concealed, could distort the data in the auditor's report		
10	The head of the audit team informs the head of the internal audit department if significant restrictions on authority or other limitations arise that could negatively affect the performance of the audit and/or the activities of internal audit		
11	The audit team leader has sufficient knowledge of key risks and controls related to information technology and is able to use automated audit techniques to the extent necessary to complete the audit program/other engagement ⁷		

⁵ Objectivity is a mindset that enables internal auditors to make unbiased professional judgments, perform their duties, and achieve internal audit objectives without bias. The independent position of the internal audit function within society supports internal auditors' ability to maintain objectivity.

⁶ Professional skepticism means questioning and critically assessing the reliability of information, the weight of evidence obtained, and examining evidence that contradicts any documents or statements made by management, or that calls into question the credibility of such documents or statements.

⁷ It is not assumed that the internal auditor has the competence of a specialist whose primary function is to audit information technology.

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12	The audit team leader has sufficient knowledge to assess the risk of fraud and how that risk is managed ⁸		
13	The audit team leader applies communication and collaboration skills, conflict management ⁹		
14	The head of the audit team does not allow conflicts of interest to arise ¹⁰		
15	The head of the audit team does not use or disclose confidential information without the appropriate authority/requirements of the legislation of the Russian Federation		
Overall rating and comments:			

The assessment was carried out
by the Head of the IAD

signature

date

I have read the assessment and agree/disagree (underline as appropriate)

Explanation (required in case of disagreement)

Head of the audit team:

signature

date

*

Rating	Score
Fully compliant	4
Generally compliant	3
Partially compliant	2
Not compliant	1
Not applicable	0

** For ratings of “generally compliant”, “partially compliant” or “not compliant”, please provide justifications/comments in the “Comments” column.

Offers:

⁸ However, it is not assumed that internal auditors have the competence of a specialist whose primary function is to identify and investigate fraud.
⁹ Tact and correctness in written and oral communications and interactions with the IAD’s employees and other departments, as well as with other stakeholders, are taken into account. Friendliness, the ability to work constructively with others, and conflict prevention and resolution skills are also assessed.

¹⁰ The assessment takes into account whether the auditor refrained from:
 - conducting an audit of those areas of activity for which he was responsible during the year preceding the audit;
 - participation in audits and other assignments in the event of a financial, property, family or any other interest in the activities of the auditee;
 - engaging in any activity that might prejudice his impartiality or be perceived as prejudiced.

Appendix 3 to the Program

Internal Auditor Performance Evaluation Questionnaire Form

Form RD-03-PG

Internal Auditor Performance Evaluation Questionnaire

Auditor:

Full name

Engagement name:

Deadlines for completing the task:

#	Criteria	Rating*	Comments**
1	2	3	4
1	The auditor participates in the development of work plans and detailed testing programs		
2	The auditor ensures that the engagement is completed in its entirety, including the collection of audit evidence, the performance of audit procedures and their documentation		
3	The auditor ensures that the assignment is completed on time		
4	The auditor presents a clear and logical presentation of observations and conclusions in working papers and develops quality observations and recommendations		
5	The auditor ensures that the composition of the work performed and the documentation prepared comply with the requirements of local regulatory documents of the IAD		
6	The auditor expresses an impartial and unbiased opinion and acts with integrity, demonstrating objectivity ¹¹ and professional skepticism ¹²		
7	The auditor discloses all material facts known to him that, if concealed, could distort the data in the auditor's report		
8	The auditor informs the head of the IAD/head of the audit team if significant limitations of authority or other restrictions arise that may adversely affect the performance of the audit and/or the activities of internal audit		
9	The auditor has sufficient knowledge of key risks and controls related to information technology and is able to use automated audit techniques to the extent necessary to perform the audit program/other engagement ¹³		
10	The auditor has sufficient knowledge to assess the risk of fraud and how that risk is managed ¹⁴		
11	The auditor demonstrated knowledge of the Company's activities, business processes (other auditees)		
12	The auditor exercises professional care in his work		
13	The auditor applies communication and collaboration skills to conflict management ¹⁵ .		

¹¹ Objectivity is a mindset that enables internal auditors to make unbiased professional judgments, perform their duties, and achieve internal audit objectives without bias. The independent position of the internal audit function within society supports internal auditors' ability to maintain objectivity.

¹² Professional skepticism means questioning and critically assessing the reliability of information, the weight of evidence obtained, and examining evidence that contradicts any documents or statements made by management, or that calls into question the veracity of such documents or statements.

¹³ It is not assumed that the auditor has the competence of a specialist whose primary function is to audit information technology.

¹⁴ It is not assumed that auditors have the competence of a specialist whose primary function is to identify and investigate fraud.

¹⁵ Tact and correctness in written and oral communications and interactions with the IAD's employees and other departments, as well as with other stakeholders, are taken into account. Friendliness, the ability to work constructively with others, and conflict prevention and resolution skills are also assessed.

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14	The auditor does not allow any conflict of interest to arise ¹⁶ .		
15	The auditor does not use or disclose confidential information without the appropriate authority/requirements of the legislation of the Russian Federation.		
Overall rating and comments:			

The assessment was carried out
by the Head of the audit group/
Head of the IAD

I have read the assessment and
agree/disagree (underline as appropriate)

Explanation (required in case of disagreement)

Auditor:

signature

date

signature

date

*

Rating	Score
Fully compliant	4
Generally compliant	3
Partially compliant	2
Not compliant	1
Not applicable	0

** For ratings of “generally compliant”, “partially compliant” or “not compliant”, please provide justifications/comments in the “Comments” column.

Offers:

¹⁶ The assessment takes into account whether the auditor refrained from:

- conducting an audit of those areas of activity for which he was responsible during the year preceding the audit;
- participation in inspections and other tasks in the event of a financial, property, family or any other interest in the activities of the object of inspection;
- engaging in any activity that might prejudice his impartiality or be perceived as prejudiced.

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Form of questionnaire for evaluation of work of internal auditors by the audited entity

Form RD-04-PG

Internal Auditor Performance Assessment Questionnaire for the Audited Entity

Name of the audit/auditee: Filled with the IADAudit deadlines: Filled with the IAD

#	Statements	Rating*	Comments**
1	2	3	4
1	The head of the audited entity was informed of the timing and program of the audit in accordance with the procedure established by the Regulation on the interaction of the Company's IAD with structural and separate divisions of the Company during audits and monitoring of the implementation of the Company's corrective action plans (hereinafter referred to as the Interaction Regulation)		
2	Information and documents for the audit were requested in a proper manner, specific deadlines were established in accordance with the current local regulations, and methods for providing information were established		
3	The head of the audited facility was promptly informed about emerging problems (if any)		
4	The audit team complied with the audit deadlines and the agreed work procedures at the audit facility		
5	The auditors interacted with the employees of the audited facility in a correct and tactful manner, and the effectiveness of the interaction was high		
6	The internal audit unit/audit team informed the head of the audited entity about the progress of the audit in accordance with the procedure established by the Interaction Regulation		
7	The conclusions are clearly stated		
8	The recommendations are useful and constructive		

*

Rating	Score
Fully compliant	4
Generally compliant	3
Partially compliant	2
Not compliant	1
Not applicable	0

** For ratings of “generally compliant”, “partially compliant” or “not compliant”, justifications/comments must be provided in the “Comments” column.

Offers:

Head of the audited entity: _____

Date of assessment: _____

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Appendix 5
to the Program**Form of the questionnaire for the evaluation of the activities of the internal audit unit by the Board of Directors/Audit Committee of the Board of Directors of the Company**

Form RD-05-PG

Questionnaire for the evaluation of the activities of the internal audit unit by the Board of Directors/Audit Committee of the Board of Directors of the Company
for _____ year

#	Statements	Rating*	Comments**
1	2	3	4
1	The internal audit unit implements the decisions/instructions of the Audit Committee within the established timeframes.		
2	Representatives of the internal audit unit participate in all meetings of the Audit Committee where issues related to the competence of internal audit are considered.		
3	The internal audit unit ensures preliminary review by the Audit Committee (for subsequent submission for approval by the Board of Directors) of the internal audit activity plan, the internal audit unit budget, as well as policies/amendments to the Company's internal audit policy.		
4	The Audit Committee is provided with reports on the activities of the internal audit unit, information on the progress of the implementation of the internal audit activity plan (including information on the results of the audits carried out).		
5	The Audit Committee was presented with the results of the assessment of the status and effectiveness of the risk management and internal control system, and corporate governance.		
6	The results of the internal assessment of the quality of internal audit activities were presented to the Audit Committee.		
7	The results of the external assessment of the quality of internal audit activities are presented to the Audit Committee (if the external assessment was carried out during the period under review).		
8	The level of preparation for the Audit Committee's meetings demonstrated by the internal audit unit is high.		
9	Reports and other materials submitted by the internal audit unit to the Audit Committee for consideration are substantive, relevant, clear and concise.		
10	The internal audit unit informs the Audit Committee on important matters, including issues of limiting audit activities, acceptance by the head of the audited entity of an unacceptable risk, and identifying instances of corruption and fraud.		

*

Rating	Score
Fully compliant	4
Generally compliant	3
Partially compliant	2
Not compliant	1
Not applicable	0

** For ratings of “generally compliant”, “partially compliant” or “not compliant”, please provide justifications/comments in the “Comments” column.

Offers:

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Questions to understand the expectations of the Board of Directors/Audit Committee of the Board of Directors of the Company from the activities of the IAD

1. Is the annual reporting to the Audit Committee of the Board of Directors on the progress of the IAD activity plan and monitoring of the implementation of corrective action plans sufficient and timely for decision-making?

(For reference: Current practice: notification is carried out quarterly)

☐ YES

☐ NO

Comments

2. In your opinion, what measures will optimize the interaction of the IAD with the Audit Committee of the Board of Directors?

3. Other questions that the head of the IAD may include in the questionnaire, including for the purpose of understanding the expectations of the Audit Committee's members regarding the IA Strategy, including the IAD's targets and strategic initiatives (the roadmap activities)

The assessment was carried out by: *Full name / position*

Date of assessment

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Form of the questionnaire for assessing the performance of the internal audit unit by the Company's Sole Executive Body

Form RD-05-PG

Questionnaire for assessing the performance of the internal audit unit by the Company's Sole Executive Body

for ____ year

#	Statements	Rating*	Comments**
1	2	3	4
1	The internal audit unit forms an activity plan for the IAD, taking into account information on the strategy, goals and risks of the Company, received, among other things, from the Sole Executive Body and/or his deputies.		
2	The reports on the implementation of the internal audit unit's activity plan were presented to the Sole Executive Body of the Company (including information on the results of the audits conducted)		
3	The results of the assessment of the reliability and effectiveness of the risk management and internal control system, corporate governance were presented to the Sole Executive Body of the Company		
4	The results of the internal assessment of the quality of the IAD's activities were presented to the Sole Executive Body of the Company		
5	The results of the external assessment of the quality of the IAD's activities were presented to the Sole Executive Body of the Company (if the external assessment was carried out during the period under assessment)		
6	The reports and other materials provided by the internal audit unit to the Sole Executive Body are informative, relevant, and clearly and concisely formulated.		

*

Rating	Score
Fully compliant	4
Generally compliant	3
Partially compliant	2
Not compliant	1
Not applicable	0

** For ratings of "generally compliant", "partially compliant" or "not compliant", please provide justifications/comments in the "Comments" column.

Offers:

Questions to understand the expectations of the Company's Sole Executive Body from the activities of the IAD

1. Which audit reporting formats will be most useful for your decision making?

☐ Brief summaries;

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- ☐ Detailed analytical reports;
 - ☐ Presentations with data visualization;
 - ☐ Other
- Comments

2. What frequency of informing the Sole Executive Body about the implementation of corrective action plans to eliminate identified deficiencies by the internal audit unit is most convenient for your decision-making?

(For reference: Current practice: notification is carried out at least once per quarter)

- ☐ Based on quarterly results;
- ☐ Monthly;
- ☐ Other

Comments

3. What changes in the work of the internal audit unit will increase its contribution to achieving the Company's strategic goals?

4. Are changes required to the Internal Audit Policy regarding the Internal Audit competencies, scope, and types of services?

- ☐ YES
- ☐ NO

Comments

5. Other questions that the head of the IAD may include in the questionnaire, including for the purpose of understanding the expectations of the Company's Sole Executive Body regarding the IA Strategy, including the IAD's target indicators and strategic initiatives (the roadmap activities)

The assessment was completed by: *Full name / position*

Date of assessment:

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Internal Assessment of Internal Audit Quality Report Form

Form RD-06-PG

REPORT**based on the results of the internal assessment of the Internal Audit quality****1. Key findings**

[The activities of the IAD to ensure and improve the quality of internal audit are carried out:

- in accordance with the Internal Audit Policy of the Company, approved by the decision of the Board of Directors dated ____ (minutes # ____)*
- in accordance with the Internal Audit Quality Assurance and Improvement Program, approved by the decision of the Board of Directors dated ____ (minutes # ____)*
- on the basis of the IAD's activity plan for the year ____, approved by the decision of the Board of Directors dated ____ (minutes # ____)*

[Based on the results of the internal assessment, the following was confirmed:

- the compliance of the quality of activities of the internal audit department of the Company with the Internal Audit Policy of the Company;*
- the compliance with the requirements of the GIAS;*
- the implementation of measures aimed at developing and improving the quality of the internal audit activities (the details of the approved plan for the development and improvement of the internal audit activities (if any)/the action plan for eliminating deficiencies and using opportunities to improve internal audit (if any) are indicated).*

If the assessment results reveal a non-compliance with the GIAS that significantly affects the scope, content, or quality of the internal audit unit's activities, information is provided on the non-compliance and its impact on the quality of the IAD's activities.

2. Final results of the internal assessment (self-assessment) of the quality of Internal Audit**2.1. Compliance of the quality of the internal audit unit's activities with the Internal Audit Policy, GIAS**

A brief description of the results of the assessment of the current state of the quality of the IAD's activities, as well as the results achieved (changes compared to the previous assessment) based on the self-assessment questionnaire is provided, with areas for improvement highlighted separately.

Brief information on the results of current monitoring of the quality of internal audit activities is provided.

Information is provided on the presence/absence of changes that potentially affect the competence of Internal Audit and/or the Internal Audit Policy.

The results of the analysis of the need for changes/lack thereof in the Internal Audit Policy are presented.

2.2. Analysis of the implementation of the tasks assigned to the IAD, including the results of self-assessment of the implementation of strategic goals and initiatives, the achievement of target parameters for the quality of the IAD's activities

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Brief information on the implementation of the IAD's activity plan is provided.

Information is provided indicating the fulfillment of the tasks assigned to the IAD by the Board of Directors (Audit Committee) and the executive bodies of the Company on issues related to the competence of the IAD, including the results of the implementation of the roadmap activities to achieve the goals of the IAD defined in the Internal Audit Development Strategy.

Information on the achievement of the target parameters of the IAD's activity (if any) is provided.

Information is provided on the implementation of the plan for development and improvement of the activities of the IAD (if any)/the action plan for eliminating deficiencies and using opportunities to improve internal audit (if any)).

The results of the analysis of the need for changes/lack thereof in the Internal Audit Development Strategy (including goals and initiatives ("roadmap")) are presented.

2.3. Meeting stakeholders' expectations

Information received as feedback from the Board of Directors/Audit Committee/CEO is provided.

3. Directions for development and improvement of the quality of the IAD's activities

The key areas and activities for inclusion in the action plan to address deficiencies and take advantage of opportunities to improve internal audit (if necessary) are provided.

Changes to the Internal Audit Development Strategy (including objectives and initiatives ("roadmap")) are provided (if necessary).

4. Other information (if necessary)

Appendices (if necessary):

Appendix 1 "Action plan to eliminate deficiencies and use opportunities to improve Internal Audit".

Appendix 2 "Internal Audit Development Strategy (including goals and initiatives ("road map")) (amendments, a new version)".

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Form RD-06-PG

Appendix
to the Report on results
of internal assessment of
quality of activities of the
internal audit unit

EVENTS PLAN
to address deficiencies and take advantage of opportunities to improve
Internal Audit
for the period from ____ to ____

In the direction* "Improving interaction with the Board of Directors, the Audit Committee and the Sole Executive Body"

#	Event	Deadlines	Goals

In the direction* "Improving work efficiency"

#	Event	Deadlines	Goals

In the direction* "Professional development of the IAD's personnel"

#	Event	Deadlines	Goals

In the direction* "Improving the regulatory framework for the activities of the IAD"

#	Event	Deadlines	Goals

In the direction* "Improving interaction with auditees"

#	Event	Deadlines	Goals

* examples of possible areas for development and improvement of the quality of the IAD's activities are provided. If necessary, other areas should be excluded, adjusted, or added.

Individual Employee Development Plan Form

Form RD-07-PG

Individual employee development plan

Explanations for using the form

Professional development planning is the responsibility of the employee and is carried out for the purpose of the employee's development.

Upon hiring (following the probationary period) or in the first quarter of the current year, the employee completes an individual development plan (IDP).

To form an IDP, the competencies and experience necessary to achieve the employee's goals are determined.

The employee discusses professional development goals and, in case of difficulties, determines them jointly with his immediate head.

Throughout the year, the employee monitors the implementation of his/her IDP and, if necessary, discusses its implementation with the head.

1. Employee's information			
Full name of the employee			
Department and position of the employee			
2. Professional development goals			
1			
2			
3. Educational activities and events			
	Description	When	Comments
1			
2			
4. Development of competencies			
Identify which competencies/skills require development and set measurable target levels that you plan to achieve.			
#	Skill or competence	Target level	
		Full name	Date
Employee:			
Immediate head:			