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| --- | --- |
|  | Interregional Distribution Grid Company of Centre, Public Joint-Stock Company |
| MINUTES  of the meeting of the Audit Committee  of the Board of Directors of IDGC of Centre, PJSC  (in the form of absent voting) | |

27 July 2021 Moscow No. 12/21

**Form of the meeting:** absent voting.

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

**Participants of the voting:** M.V. Korotkova, A.I. Krupenina, A.V. Shevchuk.

**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 IDGC of Centre, PJSC was taken into account at drawing up of the minutes.

**Date of the minutes:** 27.07.2021.

**AGENDA**:

1. On election of Deputy Chairperson of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.
2. On election of Secretary of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.
3. On involvement of an expert to participate in the activity of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.
4. On the interaction of the Audit Committee of the Board of Directors of the Company with external and internal auditors, including the scope of audit procedures and audit methods proposed by the external auditor.

**Item 1. On election of Deputy Chairperson of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.**

**Decision:**

To elect Anastasiya Igorevna Krupenina as Deputy Chairperson of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.

**Voting results:**

**Maria Vyacheslavna Korotkova** - «FOR»

**Anastasiya Igorevna Krupenina** - «FOR»

**Alexander Viktorovich Shevchuk** - «FOR»

**Total:**

|  |  |
| --- | --- |
| «FOR» | - «3» |
| «AGAINST» | - «0» |
| «ABSTAINED» | - «0» |

**Decision is taken.**

**Item 2.** **On election of Secretary of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.**

**Decision:**

To elect Svetlana Vladimirovna Lapinskaya – Corporate Secretary, Head of Corporate Events Office of Corporate Governance Department of IDGC of Centre, PJSC as Secretary of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.

**Voting results:**

**Maria Vyacheslavna Korotkova** - «FOR»

**Anastasiya Igorevna Krupenina** - «FOR»

**Alexander Viktorovich Shevchuk** - «FOR»

**Total:**

|  |  |
| --- | --- |
| «FOR» | - «3» |
| «AGAINST» | - «0» |
| «ABSTAINED» | - «0» |

**Decision is taken.**

**Item 3. On involvement of an expert to participate in the activity of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC.**

**Decision:**

To involve Victor Vladimirovich Tsarkov – First Deputy Head of Internal Audit Department of PJSC Rosseti, to participate in the activity of the Audit Committee of the Board of Directors of IDGC of Centre, PJSC as an expert.

**Voting results:**

**Maria Vyacheslavna Korotkova** - «FOR»

**Anastasiya Igorevna Krupenina** - «FOR»

**Alexander Viktorovich Shevchuk** - «FOR»

**Total:**

|  |  |
| --- | --- |
| «FOR» | - «3» |
| «AGAINST» | - «0» |
| «ABSTAINED» | - «0» |

**Decision is taken.**

**Item 4. On the interaction of the Audit Committee of the Board of Directors of the Company with external and internal auditors, including the scope of audit procedures and audit methods proposed by the external auditor.**

**Decision:**

1. To take into consideration the information of the external auditor on the system of internal standards of the auditor, the independence of the auditor, approaches to auditing the financial statements of IDGC of Centre, PJSC for 2021 and the information of the internal auditor on the organization of internal audit activities in the Company.

2. Internal audit:

2.1. To ensure effective interaction with the external auditor on the evaluation of the effectiveness of the internal control and risk management systems.

2.2. To provide reports to the external auditor:

* on the implementation of the work plan and the results of internal audit activities;
* on the evaluation of the effectiveness of the internal control and risk management systems to familiarize with the level of development of the internal control and risk management systems.

3. To recommend that the external auditor:

3.1. Timely inform the Audit Committee of the Company of facts of difficulties and limitations that arise during the audit, as well as revealed signs of manipulating reporting data.

3.2. Pay special attention to the use by the Company of estimated judgments and assumptions, existence of disagreements with counterparties in terms of the volume of services provided and their validity.

4. To instruct the Company’s management to submit for discussion to the Audit Committee with invitation of the external and internal auditors:

4.1. A management and governance letter (auditor’s report) of the external auditor on the main problems of the Company’s financial statements.

Deadline: no later than 10 days after the Company receives the auditor’s report.

4.2. Changes in the Accounting Policy of the Company in 2021, planned changes for 2022 and impact of these changes on financial statements.

Deadline: no later than 25.12.2021.

4.3. Non-standard transactions and events, formation of a reserve for doubtful debts and estimated liabilities, the most significant assumptions in the preparation of financial statements.

Deadline: no later than submission to the Audit Committee of the draft annual financial statements of the Company for 2021, prepared in accordance with RAS.

**Voting results:**

**Maria Vyacheslavna Korotkova** - «FOR»

**Anastasiya Igorevna Krupenina** - «FOR»

**Alexander Viktorovich Shevchuk** - «FOR»

**Total:**

|  |  |
| --- | --- |
| «FOR» | - «3» |
| «AGAINST» | - «0» |
| «ABSTAINED» | - «0» |

**Decision is taken.**

|  |  |  |
| --- | --- | --- |
| **Chairperson of the Audit Committee** |  | **A.V. Shevchuk** |
| **Secretary of the Audit Committee** |  | **S.V. Lapinskaya** |