

APPROVED BY
the Decision of the Annual
General Meeting of Shareholders
PJSC "Rosseti Moscow Region"
June 22, _____ 2022
(minutes of June 23, _____ 2022 No.26)

REGULATIONS
on the Audit Commission
of Public Joint-Stock Company
"Rosseti Moscow Region"
(NEW EDITION)

Moscow 2022

1. GENERAL PROVISIONS

1.1. This Regulation on the Audit Commission of the Public Joint-Stock Company "Rosseti Moscow Region" (hereinafter - the Regulation) is an internal document of PJSC "Rosseti Moscow Region" (hereinafter - the Company), developed in accordance with the Federal Law "On Joint-Stock Companies" and the Charter of the Company, defines the tasks and procedures of the Audit Commission of the Company, regulates issues interaction with the Company's management bodies and heads of structural and separate divisions of the Company.

1.2. The Company's Audit Commission acts in the interests of the Company's shareholders. The Audit Commission of the Company is accountable to the General Meeting of Shareholders of the Company in its activities and reports annually to the General Meeting of Shareholders of the Company.

1.3. In carrying out its activities, the Company's Audit Commission is independent of the Company's Board of Directors, the Company's executive bodies and other officials of the Company's management bodies.

1.4. The Audit Commission of the Company shall be responsible to the General Meeting of Shareholders for the accuracy and objectivity of the results of the conducted inspections (audits).

1.5. In its activities, the Company's Audit Commission is guided by the legislation of the Russian Federation, the Company's Charter, this Regulation and other internal documents of the Company approved by the General Meeting of Shareholders of the Company, as well as individual instructions of the Company's management bodies.

2. TASKS OF AUDIT COMMISSION

2.1. The Audit Commission of the Company is a permanent elected body of internal control of the Company.

2.2. The tasks of Audit Commission are as follows:

- 1) control over the financial and business activities of the Company;
- 2) independent assessment of the reliability of the data contained in the Company's annual report and annual accounting (financial) reports.
- 3) confirmation of the reliability of the data contained in the Company's report on the related-party transactions.

2.3. The Audit Commission of the Company carries out periodic control over the financial and economic activities of the Company, the activities of its structural and separate divisions, the management bodies of the Company through documentary and factual inspections (audits):

- 1) legality and economic validity of economic and financial transactions carried out by the Company in the audited period;
- 2) the completeness and correctness of reflection of business and financial activities in the documents of the Company.

3. PROCEDURE FOR ELECTION, COMPOSITION AND TERM OF THE AUDIT COMMISSION OF THE COMPANY

3.1. The members of the Audit Commission of the Company are elected by the General Meeting of Shareholders for a term until the next Annual General Meeting of

Shareholders of the Company in accordance with the procedure provided for by the Federal Law "On Joint-Stock Companies" and the Charter of the Company.

If the members of the Audit Commission of the Company are elected at the Extraordinary General Meeting of Shareholders of the Company, they shall be deemed elected for the term up to the date of the Annual General Meeting of Shareholders.

3.2. The members of the Audit Commission of the Company are elected by a simple majority of votes of shareholders - owners of voting shares of the Company participating in the General Meeting of Shareholders of the Company.

Shares owned by members of the Company's Board of Directors or persons holding positions in other management bodies of the Company may not participate in voting when electing members of the Company's Audit Commission.

The candidates with the highest number of votes are considered elected.

3.3. If the agenda of the General Meeting of Shareholders of the Company, along with the issue of electing members of the Audit Commission of the Company, considers the issue of electing members of the Board of Directors of the Company, the issue of electing members of the Audit Commission of the Company should be considered by the General Meeting of Shareholders of the Company after the decision on the election of the Board of Directors of the Company.

3.4. In accordance with the Charter of the Company, the quantitative composition of the Company's Audit Commission is 5 (Five) people.

3.5. A member of the Audit Commission of the Company shall have the right to voluntarily resign his or her powers at any time, having notified in writing the Chairperson of the Audit Commission of the Company.

3.6. By the decision of the General Meeting of Shareholders of the Company, the powers of the members of the Audit Commission of the Company may be terminated prematurely.

In case of early termination of the powers of a member of the Audit Commission of the Company or his or her withdrawal from the Audit Commission of the Company, the powers of the remaining members of the Audit Commission of the Company shall not be terminated.

3.7. Retired members of the Audit Commission of the Company are persons who have resigned from the Audit Commission of the Company due to their death, their judicial recognition as incompetent or missing or unable to exercise their powers on other grounds.

A member of the Audit Commission of the Company shall be deemed to have resigned from its membership from the day following the day of receipt by the Audit Commission of the Company of his or her statement or from the date of death or receipt by the Company of documents confirming the impossibility of a member of the Audit Commission of the Company to exercise his or her powers.

3.8. The Chairperson of the Audit Commission shall, as a matter of course, raise the issue of terminating powers of a member of the Audit Commission of the Company in case of his or her unethical practices or causing harm to the Company, expressed in:

- 1) destruction, intentional damage or falsification of documents and materials;
- 2) concealment of information about revealed abuses of officials or other employees of the Company;
- 3) deliberate misleading officials or other employees of the Company,

- shareholders on the activities of the Company;
- 4) disclosure of state secrets and (or) confidential information about the Company's activities;
 - 5) other acts harmful for the Company.

3.9. If the number of members of the Audit Commission of the Company becomes less than half of the composition of the Audit Commission of the Company from the total number of its members established by the Charter of the Company, the Chairperson of the Audit Commission of the Company has the right to apply to the Board of Directors of the Company to initiate, by decision of the Board of Directors, an extraordinary General Meeting of Shareholders of the Company to elect members of the Audit Commission of the Company.

3.10. Candidates to the Audit Commission of the Company must confirm in writing their consent to be elected to the Audit Commission of the Company.

3.11. Only individuals can be members of the Company's Audit Commission.

Members of the Audit Commission of the Company may be re-elected an unlimited number of times.

3.12. Members of the Audit Commission of the Company cannot be members of the Board of Directors of the Company at the same time, as well as occupy other positions in the management bodies of the Company.

4. CHAIRPERSON, DEPUTY CHAIRPERSON AND SECRETARY OF THE AUDIT COMMISSION OF THE COMPANY

4.1. The activities of the Audit Commission of the Company are organized by its Chairperson, who is elected with his or her consent by the members of the Audit Commission of the Company from among them by a simple majority of votes from the total number of elected members of the Audit Commission of the Company at the first meeting of the Audit Commission of the Company, which must be held no later than 15 (Fifteen) working days from the date of election of the new composition of the Audit Commission of the Company at the Annual General Meeting of Shareholders of the Company.

4.2. The members of the Audit Commission of the Company have the right to re-elect the Chairperson of the Audit Commission of the Company at any time, including upon his or her written application sent to the members of the Audit Commission of the Company and the Secretary of the Audit Commission of the Company.

The decision on the re-election of the Chairperson of the Audit Commission of the Company is taken by a simple majority of votes from the total number of elected members of the Audit Commission of the Company and must be taken within 10 (Ten) working days from the date of receipt of the application specified in this clause.

4.3. During the absence of the Chairperson of the Audit Commission of the Company or upon the occurrence of circumstances provided for in clause 4.2 of these Regulations, the functions of the Chairperson of the Audit Commission of the Company are performed by the Deputy Chairperson of the Audit Commission of the Company, elected by the Audit Commission of the Company by a simple majority of votes from the total number of elected members of the Audit Commission of the Company at the first meeting of the Audit Commission of the Company.

4.4. The Secretary of the Audit Commission of the Company is elected by the

members of the Audit Commission of the Company from among them by a simple majority of votes from the total number of elected members of the Audit Commission of the Company at the first meeting of the Audit Commission of the Company.

The members of the Audit Commission of the Company have the right to re-elect the Secretary of the Audit Commission of the Company at any time. Such a decision is made by a simple majority of votes of the total number of elected members of the Audit Commission of the Company.

4.5. The Chairperson of the Audit Commission of the Company:

- 1) convenes and holds meetings of the Audit Commission of the Company;
- 2) forms and approves the agenda of the meeting of the Audit Commission of the Company, as well as solves all necessary issues related to the preparation and conduct of the meeting of the Audit Commission of the Company;
- 3) organizes the current work of the Audit Commission of the Company;
- 4) represents the Audit Commission of the Company at the General Meeting of Shareholders of the Company, meetings of the Board of Directors of the Company and before the executive bodies of the Company;
- 5) signs the minutes of the meetings of the Audit Commission and other documents issued on behalf of the Audit Commission of the Company.

4.6. The Secretary of the Audit Commission of the Company:

- 1) organizes taking Minutes of meetings of the Audit Commission of the Company;
- 2) ensures timely informing of the Company's management bodies about the results of the inspections (audits) by providing an Act, Conclusion of the Audit Commission of the Company in accordance with the requirements of this Regulation;
- 3) draws up and signs together with the Chairperson of the Audit Commission of the Company the minutes of meetings of the Audit Commission of the Company;
- 4) organizes record-keeping, document management and storage of documents of the Audit Commission of the Company;
- 5) organizes sending notifications to the members of the Company's Audit Commission on holding meetings of the Company's Audit Commission, scheduled and unscheduled inspections (audits) of the Company's activities;
- 6) interacts with the Corporate Secretary of the Company in the exercise of his or her powers;
- 7) performs other functions provided for by this Regulation.

5. RIGHTS AND RESPONSIBILITIES OF THE AUDIT COMMISSION

5.1. The Audit Commission of the Company has the right to:

- 1) independently determine the methods and forms of inspection (audit), guided by the legislation of the Russian Federation and this Regulation;
- 2) check in full the documentation on the financial and economic activities of the Company, the availability of monetary amounts and securities of the Company;

- 3) receive unhindered access to all Company's office premises during audit inspections (audits);
- 4) request documents necessary for conducting an inspection (audit) of the Company's financial and economic activities by sending a written request to the Sole Executive Body of the Company;
- 5) receive, upon written request, the necessary information from third parties, including with the assistance of the Company's management bodies and shareholders who commissioned the inspection (audit);
- 6) require written explanations from officials of management bodies, managers and employees of structural and separate divisions of the Company on issues arising during inspections (audits);
- 7) to seal money storage facilities, material warehouses, archives and other service premises of the Company for the period of inspection (audit) in order to preserve the valuables and documents contained therein;
- 8) in the event of the presence of scraps and other signs of forgery of documents, as well as in case of reasonable doubts about the document authenticity, to make copies of such documents for further study and analysis and to require officials of the Company to confirm the authenticity of documents copied by certifying them with the signature of the official and the seal of the Company;
- 9) to require the convening of an extraordinary General Meeting of Shareholders of the Company, or the meeting of the Company's Board of Directors in the manner established by the legislation of the Russian Federation, the Company's Charter and these Regulations;
- 10) in accordance with the Company's internal documents, attend meetings of the Company's Board of Directors and the General Meeting of Shareholders of the Company;
- 11) interact with the Company's Auditors;
- 12) interact with structural units performing internal audit and internal control functions;
- 13) address to authorized persons with a proposal on taking appropriate measures stipulated by the legislation of the Russian Federation, in case the Audit Commission of the Company detects violations of the legislation of the Russian Federation and internal documents of the Company;
- 14) if necessary, involve specialists (experts) in their work in the relevant fields (law, economics, finance, accounting, management, economic security and other branches of knowledge) who do not hold positions in the Company, as well as specialized organizations, apply to the Company for the conclusion of civil law contracts with these specialists and organizations.

5.2. The Audit Commission of the Company is obliged to:

- 1) carry out inspections (audits) of the Company's financial and economic activities based on the results of its activities for the year, as well as at any time on its own initiative, by decision of the General Meeting of Shareholders of the Company, the Board of Directors of the Company or at the request of a shareholder (shareholders) of the Company holding in aggregate at least 10 (Ten) percent of the voting shares;

- 2) timely notify the Sole Executive Body of the Company on the beginning of the audit;
- 3) to inform the management bodies of the Company in a timely manner about the results of the conducted inspections (audits);
- 4) require convening the General Meeting of Shareholders of the Company in the procedure established by the Company's Charter in case of a real threat to the interests of the Company;
- 5) submit to the Board of Directors of the Company before the date of the Annual General Meeting of Shareholders of the Company an Opinion on the results of the annual audit of the Company's activities, including an assessment of the Company's annual report and confirmation of the reliability of the data contained in the report on interested party transactions concluded by the Company in the reporting year.

5.3. Members of the Audit Commission of the Company may not transfer their powers to other persons, including by power of attorney.

5.4. Members of the Audit Commission of the Company are obliged to:

- 1) personally participate in meetings of the Audit Commission of the Company, in conducting inspections (audits) of the financial and economic activities of the Company;
- 2) ensure compliance with the confidentiality regime of the information received and to prevent unauthorized disclosure of information that became known to them in the process of conducting audit inspections (audits).

5.5. Members of the Audit Commission of the Company shall be responsible in the manner established by the legislation of the Russian Federation:

- 1) for nonperformance or improper performance of their duties;
- 2) for failure to ensure the safety of information that has become known to them in the performance of their duties and constitutes a state, official, and (or) other secret protected by law, personal data, other confidential information in accordance with the requirements of the legislation of the Russian Federation;
- 3) in other cases established by the legislation of the Russian Federation and these Regulations.

6. RIGHTS AND RESPONSIBILITIES OF THE COMPANY

6.1. Within their competence, employees of the Company are obliged to:

- 1) create conditions for the members of the Audit Commission of the Company and the specialists (experts) involved in the work of the Audit Commission to ensure the effective conduct of the inspection (audit), provide all necessary information and documentation, and give at their request (oral or written) oral and written explanations and clarifications. The requested documents and materials shall be submitted to the members of the Audit Commission of the Company within 2 (Two) working days from the receipt of the request;
- 2) promptly eliminate all violations identified by the Audit Commission of the Company, including accounting activities, accounting and other financial statements;

- 3) prevent any action to be taken during the inspection (audit) to limit the scope of issues to be clarified during the inspection (audit);
 - 4) contribute to the observance of the rights of the Audit Commission of the Company;
 - 5) timely develop and implement compensatory and preventive measures aimed at eliminating and preventing the occurrence of violations and deficiencies identified by the Audit Commission. At the same time, the plans of measures developed should contain the planned impact of each activity;
 - 6) submit to the Audit Commission a report on the implementation of plans of measures aimed at eliminating and preventing violations and deficiencies detected by the Audit Commission, along with assessing the impact of the measures taken by the Company.
- 6.2. The Sole Executive Body of the Company shall have the right to:
- 1) receive timely information about the beginning of inspections (audits);
 - 2) get acquainted with the results of inspections (audits) conducted by the Audit Commission of the Company;
 - 3) get acquainted with the decisions of the Audit Commission of the Company.

7. ORGANIZATION OF THE WORK OF THE AUDIT COMMISSION OF THE COMPANY

7.1. The Audit Commission of the Company carries out its activities on the basis of the approved work plan, which is formed, including taking into account the proposals of the members of the Audit Commission of the Company.

7.2. The first meeting of the Audit Commission of the Company after its election in the new composition is held no later than 15 (Fifteen) working days from the date of adoption by the General Meeting of Shareholders of the Company of the relevant decision on the initiative of any member of the Audit Commission of the Company. At the first meeting of the Audit Commission of the Company, issues on the election of the Chairperson of the Audit Commission of the Company, the Deputy Chairperson of the Audit Commission of the Company and the Secretary of the Audit Commission of the Company should be considered.

7.3. The work plan of the Audit Commission of the Company must be approved by the Audit Commission of the Company no later than 45 (Forty-five) days after the election of the new composition of the Audit Commission of the Company at the Annual General Meeting of Shareholders of the Company.

7.4. The work plan of the Company's Audit Commission should include the following information:

- 1) terms of the inspection (audit) of the financial and economic activities of the Company;
 - 2) the dates of the meetings of the Audit Commission of the Company and the list of issues to be considered at these meetings.
- 7.5. The inspection (audit) program of the Company's Audit Commission includes:
- 1) the form of inspection (audit) for each of the objects (documentary, inspection (audit) at the location of the object of inspection (audit) (on-site);
 - 2) list of objects of inspections (audits) (types of financial and economic

- activities of the Company, individual areas of the Company's activities);
- 3) the period of the inspection (audit) of the Company's activities (annual, quarterly), approximate dates of the inspection (audit);
 - 4) determination of members of the Audit Commission of the Company responsible for the preparation of inspection (audit), collection of information and necessary documents and materials;
 - 5) other issues related to the organization of inspections (audits) by the Audit Commission of the Company.

7.6. Extraordinary meetings of the Audit Commission of the Company, convened by the Chairperson of the Audit Commission of the Company, may be held at the initiative of the Chairperson of the Audit Commission of the Company or at the request of the members of the Audit Commission of the Company.

8. PROCEDURE FOR ORGANIZING AND HOLDING MEETINGS OF THE AUDIT COMMISSION OF THE COMPANY

8.1. Meetings of the Audit Commission of the Company are held in accordance with the work plan of the Audit Commission of the Company to resolve organizational issues of the activities of the Audit Commission of the Company, as well as may be requisite.

Meetings of the Audit Commission of the Company are held without fail:

- before conducting inspection (audit);
- based on the results of the inspection (audit).

8.2. The meeting of the Audit Commission of the Company is convened by the Chairperson of the Audit Commission of the Company on his or her own initiative or on the initiative of a member of the Audit Commission of the Company, as well as on the basis of a decision of the General Meeting of Shareholders, the Board of Directors of the Company or the requirement of shareholders of the Company (owning at least 10 (Ten) percent of the voting shares of the Company) to conduct an inspection (audit) of financial and economic activities Societies.

8.3. When preparing for the meeting of the Audit Commission of the Company, the Chairperson of the Audit Commission of the Company:

- 1) determines the date, time and place of the meeting (summarizing the results of absentee voting);
- 2) determines the form of the meeting (joint presence, absentee voting);
- 3) approves (signs) the agenda of the meeting;
- 4) determines the list of materials and documents (information) necessary for consideration of the agenda issues of the meeting of the Audit Commission of the Company;
- 5) determines the list of persons invited to participate in the meeting of the Audit Commission of the Company (if the meeting is held in the form of joint presence);
- 6) resolves other issues related to the preparation for the meeting of the Audit Commission of the Company.

8.4. Notification of the members of the Audit Commission of the Company on holding a meeting of the Audit Commission of the Company is carried out by the Chairperson of the Audit Commission or the Secretary of the Audit Commission of the Company in writing no later than 2 (two) working days before the date of the meeting.

When conducting absentee voting in the cases provided for by these Regulations, the members of the Audit Commission of the Company, together with the notification of absentee voting, are sent materials on the agenda items and a questionnaire no later than 2 (two) working days before the date of summing up the voting results.

8.5. Notification of the members of the Audit Commission of the Company is made at the place indicated by the member of the Audit Commission of the Company, including in electronic form at the e-mail address.

8.6. A member of the Audit Commission of the Company shall be deemed notified from the date of receipt of the notification by him/her at the address specified in clause 8.5 of these Regulations.

8.7. By decision of the members of the Audit Commission of the Company, invited persons and involved specialists (experts) may participate in the meetings.

8.8. The meeting of the Audit Commission of the Company shall be considered valid if no less than half of the total number of the members of the Audit Commission of the Company participate in the meeting or have sent to the Company written opinions on the issues of the agenda of the meeting of the Audit Commission of the Company before the beginning of the meeting.

8.9. In order to expedite the decision-making, the approval of draft decisions of the Audit Commission of the Company may be conducted before the meeting of the Audit Commission of the Company by exchange of information transmitted by fax, e-mail or other methods agreed by the members of the Audit Commission.

8.10. The decision on the agenda of the meeting of the Audit Commission of the Company shall be taken by a simple majority vote of the total number of members of the Audit Commission of the Company.

Each member of the Audit Commission of the Company shall have one vote at the meeting of the Audit Commission of the Company when discussing the agenda.

In case of a tie vote the vote of the Chairperson of the Audit Commission of the Company shall be decisive.

8.11. The meeting of the Audit Commission of the Company shall be held in the form of joint presence of the members of the Audit Commission of the Company. The meeting may be held in the form of absentee voting.

8.12. If a member of the Company's Audit Commission cannot participate in a meeting of the Company's Audit Commission held in the form of joint attendance, he or she may express his or her opinion by sending a written opinion to the Chairperson of the Company's Audit Commission on all issues on the meeting agenda. The written opinion must be received by the Chairperson of the Audit Commission of the Company no later than the date and time of the meeting of the Audit Commission in the form of joint attendance.

8.13. The opinion of the members of the Audit Commission of the Company who are absent from the meeting of the Audit Commission of the Company held in the form of joint attendance, expressed by sending written opinions, is announced by the Chairperson of the Audit Commission of the Company at the meeting and recorded in the minutes.

8.14. The meeting of the Audit Commission of the Company, held in the form of joint presence, includes the following stages:

- 1) opening of the meeting by the Chairperson of the Audit Commission of the Company;
- 2) determination of the quorum of the meeting;

- 3) announcement of the issues on the agenda of the meeting;
- 4) speeches, reports and records on the issues of the agenda of the meeting and their discussion;
- 5) formulation of a draft decision on agenda issues by the Chairperson of the Audit Commission of the Company;
- 6) voting on the issues of the agenda of the meeting;
- 7) summarizing voting results;
- 8) announcement of decisions of the the Audit Commission of the Company on agenda issues.

8.15. The meeting of the Audit Commission of the Company, held in the form of absentee voting, includes the following stages:

- 1) reception and counting of the polling forms received from the members of the Audit Commission of the Company within the deadline set in the polling form for absentee voting;
- 2) determination of quorum of the meeting of the Audit Commission of the Company;
- 3) counting votes submitted by polling lists and summarizing voting results;
- 4) formalization of the minutes of the meeting of the Audit Commission of the Company.

8.16. At the meeting of the Audit Commission of the Company held before the start of each inspection (audit), the following issues of preparation and conduct of the upcoming inspection (audit) are considered:

- 1) determination of the object of the audit (accounting and statistical reporting, etc.);
- 2) the procedure, timing and scope of the inspection (audit);
- 3) approval of the inspection (audit) program;
- 4) determination of the list of information and materials required for the inspection (audit), methods and sources of their receipt;
- 5) determining the list of persons who need to be involved in conducting an inspection (audit) (for giving explanations, clarifying individual issues);
- 6) appointment of the date of the meeting of the Audit Commission of the Company to summarize the results of the inspection (audit);
- 7) determination of the member of the Audit Commission of the Company responsible for the preparation of the draft Act, the Conclusion of the Audit Commission of the Company for the meeting of the Audit Commission of the Company to summarize the results of the inspection (audit);
- 8) resolving other issues.

8.17. The following issues are considered at the meeting of the Audit Commission of the Company held following the results of each inspection (audit):

- 1) discussion of the information received during the inspection (audit) and the sources of its receipt;
- 2) summing up the results of the inspection (audit);
- 3) generalization of conclusions and formation of proposals based on the results of the inspection (audit);
- 4) approval and signing of the Act, the Conclusion of the Audit Commission of the Company on the results of the inspection (audit);

- 5) detection and analysis of the reasons for violation of the legislation of the Russian Federation and the Company's Charter, and discussion of possible options for their elimination and prevention in the future;
- 6) adoption of a decision to address to the management bodies of the Company, their officials and heads of structural subdivisions of the executive apparatus on the need to eliminate the violations revealed by the inspection (audit); recommendations for imposition of sanctions to persons who have committed violations;
- 7) other issues related to the conclusion of the inspection (audit).

8.18. The members of the Audit Commission of the Company who participate in the meeting held based on the results of the inspection (audit), and have an opinion different from the one adopted at the meeting, have the right to form their own dissenting opinion. The dissenting opinion is attached to the minutes of the meeting of the Audit Commission of the Company.

8.19. In case of detecting violations of the legislation of the Russian Federation, The Company's Charter and other internal documents of the Company, a member of the Audit Commission of the Company shall send to the Chairperson of the Audit Commission of the Company a written statement describing the nature of the violations and the persons, who have committed them, no later than 3 (Three) working days from the moment of their detection.

At the same time, the Chairperson of the Audit Commission of the Company is obliged to convene an emergency meeting of the Audit Commission of the Company in the form of a joint presence within 10 (Ten) working days from the date of receipt of information about the detected violations.

8.20. The Secretary of the Audit Commission of the Company shall keep the minutes at the meeting of the Audit Commission of the Company.

8.21. The minutes of the meeting of the Audit Commission of the Company shall contain:

- 1) date, time and place of the meeting (summarizing voting results);
- 2) list of members of the Audit Commission of the Company and persons present at the meeting;
- 3) list of members of the Audit Commission of the Company, voting by sending written opinions;
- 4) information on the quorum of the meeting;
- 5) list of issues included in the agenda of the meeting;
- 6) the main points of speeches, reports and records on agenda issues (only for the meeting in the form of joint presence);
- 7) information on separate opinions of members of the Audit Commission of the Company;
- 8) issues put to the vote and the voting results;
- 9) decisions made by the Audit Commission of the Company.

8.22. The minutes of the meeting of the Audit Commission of the Company are drawn up in two

copies no later than 5 (Five) working days from the date of the meeting (summing up the results of absentee voting) and signed by the Chairperson of the Audit Commission of the Company and the Secretary of the Audit Commission of the Company.

8.23. The Minutes of the meeting shall be accompanied by the materials (conclusions, acts and other documents) which served as the basis for the decisions.

8.24. If the issues under discussion have been agreed by poll, the polling forms received from the members of the Audit Commission of the Company shall be attached to the Minutes.

8.25. Copies of the Minutes of the Audit Commission of the Company shall be provided (sent) to all members of the Audit Commission of the Company.

8.26. The Secretary of the Audit Commission of the Company shall keep the first copy of the minutes.

The second copy of the minutes shall be saved in the Company. The Company shall keep the minutes of the meetings of the Audit Commission of the Company and ensure their presentation upon request of the Company's shareholders.

9. THE PROCEDURE FOR CONDUCTING AUDIT INSPECTIONS (AUDITS)

9.1. The audit (check) of financial and business activity of the Company shall be conducted based on the results of the Company's activity over the year, as well as at any time at the initiative of the Audit Commission of the Company, the decision of the General Meeting of Shareholders or the Board of Directors of the Company, or upon request of the shareholders (shareholder) of the Company, which collectively own(s) not less than 10 (Ten) percent of the Company's voting shares.

9.2. The planned inspection (audit) of the financial and business activity of the Company shall be carried out in accordance with the approved annual plan of work of the Audit Commission of the Company.

9.3. Unscheduled inspection (audit) of financial and business activity of the Company shall be conducted:

- 1) on the basis of the decision of the Audit Commission of the Company;
- 2) on the basis of the decision of the General Meeting of Shareholders or the Board of Directors of the Company;
- 3) at the request of the shareholders (shareholder) Companies holding in aggregate at least 10 (Ten) percent of the Company's voting shares.

9.4. Unless otherwise established by the decision of the Audit Commission of the Company, the General Meeting of Shareholders of the Company to conduct an unscheduled inspection (audit), the meeting of the Audit Commission of the Company to be held in accordance with clause 8.16 of this Regulation must be held no later than 30 (Thirty) working days from the date of receipt of the written request or decision specified in clause 9.3 of this Provisions.

9.5. The inspection (audit) of the financial and business activities of the Company shall be carried out in accordance with the inspection (audit) program and decisions made at the meetings of the Audit Commission of the Company.

9.6. During the inspection (audit), the Audit Commission of the Company:

- 1) inspect (audit) the financial, accounting, payment and other documentation of the Company related to the Company's implementation of financial and economic activities for its compliance legislation of the Russian Federation, this Charter and internal documents of the Company;
- 2) inspection (audit) and analysis of the financial condition of the Company, its solvency, functioning of internal control system and risk management system, liquidity of assets, ratio of own and borrowed

- funds, correctness and timeliness of accrual and payment of interest on bonds, income on other securities;
- 3) controls the expenditure of the Company's funds in accordance with the approved business plan and budget of the Company;
 - 4) controls the formation and use of the Company's reserve and other special funds;
 - 5) inspection (audit) of the timeliness and correctness of settlement transactions with counter-parties and the budget, as well as settlement transactions of payment for labour, social insurance, accrual and payment of dividends and other settlement transactions;
 - 6) controls compliance with the established procedure for writing off debts of insolvent creditors for losses of the Company;
 - 7) inspection (audit) of the Company's business operations carried out in accordance with the concluded contracts;
 - 8) inspection (audit) of compliance of the use of material, labor and financial resources in the financial and business activity with existing contracts, norms and standards, approved budgets and other documents regulating the activity of the Company;
 - 9) control over the safety and use of fixed assets;
 - 10) inspection (audit) of the Company's cash register and property, the efficiency of the use of assets and other resources of the Company, identification of the causes of non-production losses and expenses, identification of reserves for improving the financial condition of the Company;
 - 11) development of recommendations for the Company's management bodies;
 - 12) other actions (measures) related to the inspection (audit) of the financial and economic activities of the Company.

10. INVOLVEMENT OF EXPERTS IN INSPECTIONS (AUDITS)

10.1. The Audit Commission of the Company shall have the right to involve specialists (experts) in its work on the basis of the concluded contracts between them and the Company. The terms and conditions of the contracts with the involved specialists (experts) who are not members of the Audit Commission shall be approved by the decision of the Board of Directors of the Company.

10.2. Both natural and legal persons (specialized organizations) may act as specialists (experts). The involvement of specialized organizations is carried out in accordance with the procedure established by the legislation and internal documents of the Company regulating procurement activities.

10.3. The decision on the need to attract specialists (experts) is made by the Audit Commission of the Company.

10.4. The decision shall be formalized by the Minutes of the meeting of the Audit Commission of the Company, in which the grounds for involving specialists (experts) shall be reflected.

10.5. Based on the results of the decision of the Audit Commission of the Company on the need to attract specialists (experts) the Chairperson of the Audit Commission of the Company, in accordance with the procedure established by the internal documents of the Company, initiates the inclusion of the relevant issue in the agenda of the meeting of

the Board of Directors of the Company.

11. DOCUMENTS FORMED BY THE AUDIT COMMISSION OF THE COMPANY, BASED ON THE INSPECTION (AUDIT) RESULTS

11.1. The final documents formed by the Audit Commission based on the results of inspections (audits) are the Act of the Audit Commission, the Conclusion of the Audit Commission.

11.2. Based on the results of each inspection (audit) of the financial and economic activities of the Company, the Audit Commission of the Company draws up an Act of the Audit Commission of the Company. The Act of the Audit Commission of the Company shall consist of three parts: introduction, analytical part and conclusion.

11.2.1. The introductory part of the Act of the Audit Commission of the Company shall include:

- 1) full title of the document is "The Act of the Audit Commission of the Public Joint-Stock Company "Rosseti Moscow Region";
- 2) date and place of drawing up the Act of the Audit Commission of the Company;
- 3) date (period) and place of the inspection (audit);
- 4) grounds of the audit (the decision of the Audit Commission of the Company, the General Meeting of Shareholders of the Company, the Board of Directors of the Company, shareholders (shareholder) of the Company);
- 5) the purpose of inspection (audit) (determination of the legality of the Company's activity, verification of accounting and other documentation, its compliance with the legislation of the Russian Federation, etc.);
- 6) the object of the inspection (audit) (specific activities of the Company, financial and business documentation, including accounting and statistical reports, etc.);
- 7) the list of requirements for the provision of information stated during the inspection (audit) to management bodies, heads of structural and separate divisions of the Company;
- 8) refusals to provide information and reasons for not providing it;
- 9) information on written explanations from the Sole Executive Body of the Company, members of the Board of Directors of the Company and employees of the Company;
- 10) information on the involvement of specialists (experts) on certain issues of financial and economic activities who do not hold positions in the Company in the work of the Company's Audit Commission, as well as information on the conclusion and execution of contracts with them;
- 11) a list of normative legal acts and other documents regulating the activity of the Company, which were used during the inspection (audit).

11.2.2. The analytical part of the Act of the Audit Commission of the Company shall contain an objective assessment of the state of the object being audited and shall include:

- 1) general results of the inspection (audit) of accounting and reporting documentation and other documentation of financial and business activity of the Company;

- 2) description of the violations committed by the Company of the requirements of the Company's internal documents, the terms of contracts concluded and transactions carried out, non-fulfillment of decisions of the Company's management bodies;
- 3) information on the facts of violation of the accounting procedure and preparation of financial statements, as well as the procedure for implementation of the Company's financial and business activities.

11.2.3. The conclusion of the Act of the Audit Commission of the Company shall contain reasoned conclusions of the Audit Commission of the Company on the results of the inspection (audit).

11.3. Based on the results of the assessment of the reliability of the data contained in the Company's annual report, accounting (financial) statements of the Company, the Conclusion of the Company's Audit Commission is formed, which should consist of two parts: introduction and conclusion.

11.3.1. The introductory part of the Conclusion of the Audit Commission of the Company shall include:

- 1) full title of the document is "Conclusion of the Audit Commission of the Public Joint-Stock Company "Rosseti Moscow Region";
- 2) date and place of the Conclusion;
- 3) date (period) and place of the inspection (audit);
- 4) the basis of the inspection (audit) (decision of the Audit Commission);
- 5) the purpose of inspection (audit) (verification of accounting and other documentation, its compliance with the legislation of the Russian Federation, etc.);
- 6) the object of the inspection (audit) (financial and business documentation, including accounting and statistical reports, etc.);

11.3.2. The conclusion of the Conclusion of the Audit Commission of the Company shall contain the following:

- 1) confirmation of the reliability of the data contained in the Company's annual report, annual accounting (financial) statements;
- 2) information on the facts of violations of the accounting and financial reporting procedures, as well as the implementation of financial and economic activities.

11.4. The Act and the Conclusion of the Audit Commission of the Company shall be drawn up in 3 (Three) copies no later than 10 (Ten) working days from the date of the inspection (audit) and signed by all members of the Audit Commission of the Company participating in the inspection (audit) at a meeting of the Audit Commission of the Company based on the results of the inspection (audit).

11.5. The Act and the Conclusion shall not be signed by the experts involved in the inspection (audit), and the available expert materials shall be attached to the Act and the Conclusion.

11.6. One copy of the Act, the Conclusion is kept by the Secretary of the Audit Commission of the Company, one is sent to the Chairperson of the Board of Directors of the Company, one is sent to the Sole Executive Body of the Company.

11.7. The Company is obliged to keep the Acts and Conclusions of the Audit Commission of the Company and provide access to them in accordance with the procedure established by the legislation and internal documents of the Company.