

APPROVED:

under Resolution of the Annual General
Meeting of «Rosseti Lenenergo», PJSC
of _____ 2022
(Minutes No. __ of _____, __ 2022)

Public Joint Stock Company «Rosseti Lenenergo»

REGULATIONS
for the Internal Audit Commission
(amended and restated)

Saint Petersburg
2022

1. General Provisions

1.1. These Regulations for the Internal Audit Commission of «Rosseti Lenenergo», PJSC (hereinafter referred to as the “Regulations”) is an internal document of «Rosseti Lenenergo», PJSC (hereinafter referred to as the “Company”) developed in accordance with Federal Law On Joint Stock Companies and the Company’s Articles of Association, outlines the objectives and operational procedures of the Company’s Internal Audit Commission, and governs its engagements with the Company’s governing bodies and heads of the Company’s structural units and standalone subdivisions.

1.2. The Company’s Internal Audit Commission acts in the best interests of the Company’s shareholders. The Company’s Internal Audit Commission is accountable to the Company’s General Meeting and reports annually to the Company’s General Meeting.

1.3. In carrying out its activities, the Company’s Internal Audit Commission is independent from the Company’s Board of Directors, executive bodies, and other officers of the Company.

1.4. The Company’s Internal Audit Commission is responsible to the General Meeting for ensuring reliable and fair audits (reviews).

1.5. In its activities, the Company’s Internal Audit Commission is governed by Russian laws, the Company’s Articles of Association, these Regulations, and other internal documents of the Company approved by the Company’s General Meeting, as well as individual orders of the Company’s governing bodies.

2. Objectives of the Company’s Internal Audit Commission

2.1. The Company’s Internal Audit Commission is a permanent elected supervision body of the Company.

2.2. Objectives of the Company’s Internal Audit Commission include:

- 1) supervising the financial and business operations of the Company;
- 2) providing an independent evaluation of the reliability of data in the Company’s annual report and annual accounting (financial) statements;
- 3) certifying the reliability of data contained in the Company’s report on interested-party transactions.

2.3. The Company’s Internal Audit Commission periodically supervises the Company’s financial and business operations, the activities of its structural units and standalone subdivisions, and the Company’s governing bodies through desk and field audits (reviews):

- 1) legality and cost effectiveness of the Company’s business and financial transactions during the audited period;
- 2) completeness and accuracy of business and financial transactions recognized in the Company’s documents.

3. Election, Members and Members’ Term of Office

3.1. Members of the Company’s Internal Audit Commission are elected at the Company’s General Meeting as prescribed by the Federal Law On Joint Stock Companies and the Company’s Articles of Association for the period until the next Annual General Meeting.

If members of the Company’s Internal Audit Commission are elected at the Company’s Extraordinary General Meeting, they are deemed elected for the period up to the date of the Company’s Annual General Meeting.

3.2. Member of the Company’s Internal Audit Commission are elected by a simple majority vote of the shareholders holding voting shares in the Company and attending the

Company's General Meeting.

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

Nominees with the highest number of votes are deemed elected.

3.3. If the agenda of the Company's General Meeting includes the election of members of the Company's Internal Audit Commission along with the election of members of the Company's Board of Directors, the election of members of the Company's Internal Audit Commission shall be considered by the Company's General Meeting after passing a resolution on the election of the Company's Board of Directors.

3.4. The Company's Internal Audit Commission comprises five (5) members.

3.5. A member of the Company's Internal Audit Commission may at any time voluntarily resign by serving a relevant written notice on the Chairperson of the Company's Internal Audit Commission.

3.6. The General Meeting may resolve to terminate the members of the Company's Internal Audit Commission before their termination date.

If a member of the Company's Internal Audit Commission resigns or is terminated before their membership termination date, all other members of the Company's Internal Audit Commission continue in office.

3.7. Members of the Company's Internal Audit Commission are deemed retired in case of their disease, being declared legally incapable or missing by court, or being unable to exercise their powers for other reasons.

A member of the Company's Internal Audit Commission is deemed to have resigned from their membership effective from the day following the day on which the Internal Audit Commission receives his or her application or from the day on which the Company receives documents confirming that such member of the Company's Internal Audit Commission is unable to exercise his or her powers.

3.8. The Chairperson of the Company's Internal Audit Commission shall, on a mandatory basis, initiate the discussion on termination of owners of a member of the Company's Internal Audit Commission if such member has committed dishonest actions or caused damage to the Company such as:

- 1) destroying, intentionally damaging, or falsifying documents or materials;
- 2) concealing any information about detected abuses by the Company's officers or other employees;
- 3) knowingly misleading the Company's officers or other employees, or shareholders with regard to the Company's activities;
- 4) disclosing state secrets and/or confidential information on the Company's activities;
- 5) other actions detrimental to the Company.

3.9. If the number of members of the Company's Internal Audit Commission becomes lower than half of the total number of members of the Company's Internal Audit Commission, the Chairperson of the Company's Internal Audit Commission may apply to the Company's Board of Directors so that the Company's Board of Directors resolves to convene an extraordinary General Meeting of the Company to elect members of the Company's Internal Audit Commission.

3.10. Nominees to the Company's Internal Audit Commission shall confirm in writing their consent to be elected to the Company's Internal Audit Commission.

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

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

3.12. While in office, members of the Company's Internal Audit Commission may not be members of the Board of Directors or hold any other positions in the Company's governing bodies.

4. Chairperson, Deputy Chairman and Secretary

4.1. The activities of the Company's Internal Audit Commission are organized by its Chairperson, who is elected by the members of the Company's Internal Audit Commission from among themselves subject to his or her consent by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission at the first meeting of the Company's Internal Audit Commission to be held no later than fifteen (15) business days after the election of new members of the Company's Internal Audit Commission at the Company's Annual General Meeting.

4.2. Members of the Company's Internal Audit Commission may re-elect the Chairperson of the Company's Internal Audit Commission at any time, including at his or her written request sent to members of the Company's Internal Audit Commission and the Secretary of the Company's Internal Audit Commission.

The decision to re-elect the Chairperson of the Company's Internal Audit Commission is to be adopted by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission within ten (10) business days of receipt of the application specified in this clause.

4.3. During the absence of the Chairperson of the Company's Internal Audit Commission or in case of events specified in clause 4.2 hereof, the functions of the Chairperson of the Company's Internal Audit Commission are performed by the Deputy Chairperson of the Company's Internal Audit Commission elected by the Company's Internal Audit Commission by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission at the first meeting of the Company's Internal Audit Commission.

4.4. The Secretary of the Company's Internal Audit Commission is elected by members of the Company's Internal Audit Commission from among themselves by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission at the first meeting of the Company's Internal Audit Commission.

Members of the Company's Internal Audit Commission may re-elect the Secretary of the Company's Internal Audit Commission at any time. Such decision is made by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission.

4.5. The Chairperson of the Company's Internal Audit Commission:

1) convenes and conducts meetings of the Company's Internal Audit Commission;
2) drafts and approves the agenda of a meeting of the Company's Internal Audit Commission, and handles all necessary matters related to the preparation and holding of a meeting of the Company's Internal Audit Commission;

3) organizes the day-to-day activities of the Company's Internal Audit Commission;
4) represents the Company's Internal Audit Commission at the Company's General Meetings, meetings of the Company's Board of Directors, and before the Company's executive bodies

5) signs the minutes of meetings of the Company's Internal Audit Commission and other documents issued on behalf of the Company's Internal Audit Commission.

4.6. The Secretary of the Company's Internal Audit Commission:

- 1) arranges for the keeping of minutes of meetings of the Company's Internal Audit Commission;
- 2) ensures that the Company's governing bodies are promptly informed of the results of audits (reviews) by submitting the Certificate and the Report of the Company's Internal Audit Commission in accordance with the requirements of these Regulations;
- 3) prepares and signs, jointly with the Chairperson of the Company's Internal Audit Commission, minutes of meetings of the Company's Internal Audit Commission;
- 4) organizes record keeping, document flow management, and storage of documents of the Company's Internal Audit Commission;
- 5) organizes notification of members of the Company's Internal Audit Commission on meetings of the Company's Internal Audit Commission, and scheduled and unscheduled audits (reviews) of the Company's operations;
- 6) cooperates with the Company's Corporate Secretary within his or her powers;
- 7) performs other actions provided for in these Regulations.

5. Internal Audit Commission's Rights and Obligations

5.1. The Company's Internal Audit Commission may:

- 1) themselves decide the methods and formats of audit (review) guided by Russian laws and these Regulations;
- 2) check all documentation on financial and business operations of the Company and on availability of money and securities of the Company;
- 3) have unrestricted access to all of the Company's premises during audits (reviews);
- 4) request documents to be provided that are necessary to conduct audits (reviews) of the Company's financial and business operations by sending a written request to the Company's General Director;
- 5) obtain, upon written request, necessary information from third parties, including with the assistance of the Company's governing bodies and shareholders who have commissioned the audit (review);
- 6) request written explanations from officers of governing bodies, managers and employees of the Company's structural units and standalone subdivisions on matters arising in the course of audits (reviews);
- 7) seal cash vaults, inventory warehouses, archives, and other offices of the Company during audits (reviews) in order to ensure the safety of valuables and documents contained therein;
- 8) in case of any erasures or any other signs of falsification of documents, and in case of substantiated suspicions regarding the authenticity of documents, make copies of such documents for additional study and analysis, and demand that the Company's officers certify the authenticity of such copies by signing and sealing them with the Company's seal;
- 9) request the convening of the Company's Extraordinary General Meeting or a meeting of the Company's Board of Directors in accordance with the procedure set out in Russian laws, the Company's Articles of Association, and these Regulations;
- 10) in accordance with the Company's regulations, attend meetings of the Company's Board of Directors and the Company's General Meeting;
- 11) engage with the Company's Auditors;
- 12) engage with the Company's internal audit and internal control functions;
- 13) contact the authorized persons with a proposal to impose penalties provided for in Russian laws if the Company's Internal Audit Commission has identified any violations

of Russian laws or the Company's internal documents;

14) where necessary, engage specialists (experts) in relevant areas (law, economics, finance, accounting, management, economic security, or other disciplines), not holding any position with the Company, or specialized organizations, and apply to the Company for the signing of independent contractor agreements with such specialists (experts) and organizations.

5.2. The Company's Internal Audit Commission shall:

1) audit (review) the Company's financial and business operations based on the Company's performance over the year, and at any time as may be initiated by the Company's Internal Audit Commission, General Meeting, or Board of Directors, or as requested by a shareholder (shareholders) of the Company holding in aggregate at least ten (10) percent of voting shares in the Company.

2) timely notify the Company's General Director on the beginning of an audit (review);

3) timely inform the Company's governing bodies of the results of audits (reviews);

4) in accordance with the procedure set out in the Company's Articles of Association, request the convening of the Company's General Meeting if there is a real threat to the Company's interests;

5) submit to the Company's Board of Directors, prior to the date of the Company's Annual General Meeting, the Report on the results of the annual audit (review) of the Company's operations, including an evaluation of the Company's annual report and confirmation of the reliability of the report's data on interested-party transactions entered into by the Company in the reporting year.

5.3. Members of the Company's Internal Audit Commission may not delegate their powers to other persons, including by proxy.

5.4. Members of the Company's Internal Audit Commission shall:

1) personally participate in meetings of the Company's Internal Audit Commission and in audits (reviews) of the Company's financial and business operations;

2) ensure the confidentiality of information received and avoid allowing unauthorized disclosure of information that has become known to them in the course of audits (reviews).

5.5. Members of the Company's Internal Audit Commission are held liable in accordance with the procedure set out in Russian laws:

1) for failure to perform or improper performance of their duties;

2) for failure to protect information that has become known to them in the performance of their duties and that constitutes a state, commercial and/or other secret protected by law, personal data, or other confidential information under Russian laws;

3) in other cases set out in Russian laws and these Regulations.

6. Company's Rights and Obligations

6.1. Within their remit, the Company's employees shall:

1) create conditions for members of the Company's Internal Audit Commission and specialists (experts) involved in the work of the Internal Audit Commission to ensure the effective conduct of audits (reviews), provide all necessary information and documentation, and provide oral or written explanations and comments upon their request (oral or written). The requested documents and materials shall be provided to members of the Company's Internal Audit Commission within two (2) business days of the request's receipt;

2) promptly remedy all violations identified by the Company's Internal Audit Commission, including those related to the keeping of accounting records and the preparation of accounting and other financial statements;

3) refrain from any actions during the audit (review) aimed at limiting the scope of matters to be clarified through the audit (review);

4) contribute to the observance of the rights of the Company's Internal Audit Commission;

5) promptly develop and implement compensatory and preventive measures aimed at eliminating and preventing violations and drawbacks identified by the Internal Audit Commission. The developed action plans shall contain the planned effect from implementation of each measure;

6) submit to the Internal Audit Commission a report on the implementation of action plans aimed at eliminating and preventing violations and drawbacks identified by the Internal Audit Commission, with an assessment of the effect produced by measures taken by the Company.

6.2. The Company's General Director may:

1) timely receive information on the beginning of audits (reviews);

2) have access to audits (reviews) carried out by the Company's Internal Audit Commission;

3) have access to resolutions of the Company's Internal Audit Commission.

7. Internal Audit Commission's Day-to-Day Operation

7.1. The Company's Internal Audit Commission operates under an approved work plan developed based (among other inputs) on proposals brought forward by members of the Company's Internal Audit Commission.

7.2. The first meeting of the Company's Internal Audit Commission with refreshed membership is held no later than fifteen (15) business days from the date of adoption by the Company's General Meeting of a relevant resolution at the initiative of any member of the Company's Internal Audit Commission. The first meeting of the Company's Internal Audit Commission shall consider the election of the Chairperson of the Company's Internal Audit Commission, the Deputy Chairperson of the Company's Internal Audit Commission, and the Secretary of the Company's Internal Audit Commission.

7.3. The work plan of the Company's Internal Audit Commission shall be approved by the Company's Internal Audit Commission no later than forty-five (45) days after the election of new members to the Company's Internal Audit Commission at the Company's Annual General Meeting.

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

1) the timeframe for audits (reviews) of the Company's financial and business operations;

2) the timeframe for holding meetings of the Company's Internal Audit Commission and the list of matters considered at such meetings.

7.5. The program of an audit (review) of the Company's Internal Audit Commission includes

1) the format of an audit (review) for each of the items (a desk audit (review), or an audit (review) at the location of the audited (reviewed) item (field));

2) a list of the audited (reviewed) items (types of the Company's financial and business operations, individual areas of the Company's activities);

3) the periodicity of the audit (review) (annual, quarterly), the approximate

timeframe for the audit (review);

4) members of the Company's Internal Audit Commission responsible for the preparation of the audit (review), the collection of information and necessary documents and materials;

5) other matters related to the organization of audits (reviews) by the Company's Internal Audit Commission.

7.6. At the initiative of the Chairperson of the Company's Internal Audit Commission or at the suggestion of members of the Company's Internal Audit Commission, unscheduled meetings of the Company's Internal Audit Commission may be convened by the Chairperson of the Company's Internal Audit Commission.

8. Preparing for and Holding Internal Audit Commission Meetings

8.1. Internal Audit Commission meetings are held in accordance with the work plan of the Company's Internal Audit Commission to address organizational matters related to the activities of the Company's Internal Audit Commission, and as necessary.

Meetings of the Company's Internal Audit Commission shall be held on a mandatory basis:

- prior to an audit (review);
- following an audit (review).

8.2. Meetings of the Company's Internal Audit Commission are convened by the Chairperson of the Company's Internal Audit Commission at his or her own initiative or at the initiative of a member of the Company's Internal Audit Commission, as well as following a resolution of the Company's General Meeting, the Company's Board of Directors or a request from shareholders of the Company holding at least ten (10) percent of voting shares in the Company to audit (review) the financial and business operations of the Company.

8.3. When preparing to hold a meeting of the Company's Internal Audit Commission, the Chairperson of the Company's Internal Audit Commission:

- 1) determines the date, time and place of the meeting (tallying the results of absentee voting);
- 2) format of the meeting (joint presence of all members, or absentee voting);
- 3) approves (signs) the agenda of the meeting;
- 4) determines the list of materials and documents (information) required to consider matters on the agenda of the meeting of the Company's Internal Audit Commission;
- 5) determines the list of persons invited to participate in a meeting of the Company's Internal Audit Commission (if the meeting is held in the form of joint presence);

6) handles other matters related to the preparation for the meeting of the Company's Internal Audit Commission.

8.4. The Chairperson of the Company's Internal Audit Commission or the Secretary of the Company's Internal Audit Commission notifies members of the Internal Audit Commission of a meeting of the Company's Internal Audit Commission in writing no later than two (2) business days prior to the date of the meeting.

In the event of an absentee voting in cases set out in these Regulations, Internal Audit Commission members are sent a notice of an absentee meeting together with the materials concerning the agenda items and a ballot no later than two (2) business days prior to the date when the voting results are tallied.

8.5. Notice to members of the Company's Internal Audit Commission is given at

the address specified by the respective member of the Company's Internal Audit Commission, including in electronic form by e-mail.

8.6. A member of the Company's Internal Audit Commission is deemed notified from the date of his or her receipt of notice at the address specified in clause 8.5 of these Regulations.

8.7. If so decided by the members of the Company's Internal Audit Commission, invited persons and/or invited experts may take part in its meetings.

8.8. A meeting of the Company's Internal Audit Commission is deemed competent if at least half of the total number of members of the Company's Internal Audit Commission participate in such meeting or have received written opinions on the agenda items of the meeting of the Company's Internal Audit Commission before the meeting.

8.9. To speed up decision-making, draft resolutions of the Company's Internal Audit Commission may be aligned before the meeting of the Company's Internal Audit Commission by exchanging information transmitted by fax, e-mail, or by other means agreed upon by members of the Company's Internal Audit Commission.

8.10. Resolutions on matters on the agenda of a meeting of the Company's Internal Audit Commission are passed by a simple majority of votes of the total number of members of the Company's Internal Audit Commission.

When addressing matters at a meeting of the Company's Internal Audit Commission, each member of the Company's Internal Audit Commission has one vote.

In the case of a voting tie, the Chairperson of the Committee has a casting vote.

8.11. Meetings of the Company's Internal Audit Commission are held in the form of joint presence by members of the Company's Internal Audit Commission. Meetings may be held via absentee voting.

8.12. If a member of the Company's Internal Audit Commission is unable to attend a meeting of the Internal Audit Commission held in the form of joint presence, such member may express his or her opinion by sending a written opinion on all agenda items of the meeting to the Chairperson of the Company's Internal Audit Commission. Such written opinion shall be received by the Chairperson of the Company's Internal Audit Commission no later than the date and time of the meeting of the Company's Internal Audit Commission held in the form of joint presence.

8.13. Written opinions of the members of the Company's Internal Audit Commission who are absent at the meeting of the Company's Internal Audit Commission held in the form of joint presence, are announced by the Chairperson of the Company's Internal Audit Commission at the meeting and are recorded in the minutes.

8.14. A meeting of the Company's Internal Audit Commission held in the form of joint presence includes the following stages:

1) opening the meeting by the Chairperson of the Company's Internal Audit Commission;

2) determining a quorum for the meeting;

3) approving items on the agenda of the meeting;

4) making speeches, presentations, and reports on agenda items of the meeting and discussing them;

5) the Chairperson of the Company's Internal Audit Commission preparing a draft resolution on agenda items;

6) voting on agenda items of the meeting;

7) tallying voting results;

8) the Chairperson of the Company's Internal Audit Commission announcing a draft resolution on agenda items;

8.15. A meeting of the Company's Internal Audit Commission held via absentee voting includes the following stages:

- 1) receiving and counting ballots received from the members of the Company's Internal Audit Commission by the deadline set out in the ballot for absentee voting;
- 2) determining the quorum of the meeting of the Company's Internal Audit Commission;
- 3) counting the ballot votes and tallying the voting results;
- 4) drafting the minutes of meeting of the Company's Internal Audit Commission;

8.16. At the meeting of the Company's Internal Audit Commission held prior to each audit (review), the following matters related to the preparation and holding of such audit (review) are considered:

- 1) definition of the audit (review) item (accounting and statistical reports, etc.);
- 2) the procedure, timing, and scope of audits (reviews);
- 3) approval of the audit (review) program;
- 4) determining the list of information and materials required for the audit (review), methods, and sources of obtaining them;
- 5) determining the list of persons to be involved in the audit (review) (for providing explanations or explaining specific matters);
- 6) setting the date of the meeting of the Company's Internal Audit Commission to tally the results of the audit (review);
- 7) determining the member of the Company's Internal Audit Commission responsible for drafting the Certificate or Report of the Company's Internal Audit Commission for the meeting of the Company's Internal Audit Commission to tally the results of the audit (review);
- 8) handling other matters.

8.17. The following matters are considered at meetings of the Company's Internal Audit Commission following the results of each audit (review):

- 1) discussion of information obtained through the audit (review) and its sources;
- 2) tallying the results of audits (reviews);
- 3) summarizing the conclusions and preparing proposals based on the results of the audit (review);
- 4) approving and signing the Certificate and the Report of the Company's Internal Audit Commission on the results of the audit (review);
- 5) establishing and analyzing the reasons for violations of Russian laws and the Company's Articles of Association, and discussing possible options for eliminating and preventing such violations in the future;
- 6) making decisions regarding requests to the Company's governing bodies, their officers, and heads of structural units of the executive body to eliminate violations identified by the audit (review); recommending penalties to be imposed on persons who committed such violations;
- 7) other matters related to tallying the results of the audit (review).

8.18. Members of the Company's Internal Audit Commission who participate in the meeting held to review the results of the audit (review) and who have an opinion different from the one adopted at the meeting may form their dissenting opinion. The dissenting opinion is attached to the minutes of meeting of the Company's Internal Audit Commission.

8.19. If a member of the Company's Internal Audit Commission identifies any violations of Russian laws, the Company's Articles of Association, or the internal documents of the Company in the course of the Company's operations, such member shall

send the Chairperson of the Company's Internal Audit Commission a written statement describing the nature of the violations and persons who allowed such violations within three (3) business days of their identification.

At the same time, the Chairperson of the Company's Internal Audit Commission shall convene an emergency meeting of the Company's Internal Audit Commission, with all its members to be jointly present at such meeting, within ten (10) business days from the date when information on the identified violations is received.

8.20. The Secretary of the Company's Internal Audit Commission takes minutes at meetings of the Company's Internal Audit Commission.

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

- 1) the date, time and place of the meeting (tallying the results of absentee voting);
- 2) a list of members of the Company's Internal Audit Commission and persons present at the meeting;
- 3) a list of members of the Company's Internal Audit Commission voting by sending their written opinions;
- 4) information on the presence of a quorum at the meeting;
- 5) a list of items included in the meeting agenda;
- 6) key provisions of speeches, reports, and presentations on the agenda items (only for meetings held in the form of joint presence);
- 7) information on dissenting opinions of members of the Company's Internal Audit Commission;
- 8) items put to the vote and the voting results by name;
- 9) resolutions passed by the Company's Internal Audit Commission.

8.22. The minutes of the meeting of the Company's Internal Audit Commission are prepared in two copies no later than five (5) business days from the date of the meeting (tallying the results of absentee voting) and signed by the Chairperson of the Company's Internal Audit Commission and the Secretary of the Company's Internal Audit Commission.

8.23. To the minutes of the meeting are attached materials (reports, certificates, and other documents) that served as the basis for adopting the relevant resolutions.

8.24. If matters under discussion were agreed by ballot, ballots received from members of the Company's Internal Audit Commission are also attached to the minutes.

8.25. Copies of the minutes of the Company's Internal Audit Commission are provided (sent) to all members of the Company's Internal Audit Commission.

8.26. The first copy of the minutes is kept by the Secretary of the Company's Internal Audit Commission.

The second copy of the minutes is delivered to the Company for safekeeping. The Company shall keep the minutes of meetings of the Company's Internal Audit Commission and make them available at the request of the Company's shareholders.

9. Audits (Reviews)

9.1. The audit (review) of the Company's financial and business operations shall be carried out based on the Company's performance over the year, and may be carried out at any time as may be initiated by the Company's Internal Audit Commission, resolved by the General Meeting or the Board of Directors of the Company, or requested by a shareholder (shareholders) of the Company holding in aggregate at least ten (10) percent of voting shares in the Company.

9.2. Scheduled audits (reviews) of the Company's financial and business

operations are carried out in accordance with the approved annual work plan of the Company's Internal Audit Commission.

9.3. Unscheduled audits (reviews) of financial and business operations of the Company are carried out:

- 1) following a relevant resolution of the Company's Internal Audit Commission.
- 2) following a resolution of the Company's General Meeting or the Company's Board of Directors;
- 3) at the request of the Company's shareholders (shareholder) holding in total at least ten (10) percent of the Company's voting shares.

9.4. Unless otherwise established by a resolution of the Company's Internal Audit Commission or the Company's General Meeting on an unscheduled audit (review), a meeting of the Company's Internal Audit Commission to be held in accordance with clause 8.16 of these Regulations shall be held no later than thirty (30) business days from the date when a written request or resolution specified in clause 9.3 of these Regulations is received.

9.5. An audit (review) of the Company's financial and business operations is conducted in accordance with the audit (review) program and resolutions passed at meetings of the Company's Internal Audit Commission.

9.6. When carrying out an audit (review), the Company's Internal Audit Commission:

- 1) audits (reviews) the Company's financial, accounting, payment, settlement, and other documentation related to the Company's financial and business operations for compliance with Russian laws, these Articles of Association, and other internal regulations of the Company;
- 2) audits (reviews) and analyzes the Company's financial condition, its solvency, functioning of the internal control system and risk management system, asset liquidity, leverage, correct and timely accrual and payment of interest on bonds, or income on other securities;
- 3) follows up the spending of the Company's cash against the approved business plan and budget of the Company;
- 4) follows up the creation and use of reserve and other special funds of the Company;
- 5) check (reviews) the timeliness and accuracy of settlements with counterparties and government authorities, as well as settlements related to payroll, social security, accrual and payment of dividends, and other settlements;
- 6) follows up the compliance with the established procedure for writing off debts of insolvent debtors as the Company's losses;
- 7) audits (reviews) the Company's business operations under signed contracts;
- 8) audits (reviews) compliance with existing contracts, norms and standards, approved cost estimates, and other documents regulating the Company's operations when using physical, labor, and financial resources in its financial and business operations;
- 9) Monitors the safety and use of fixed assets;
- 10) audits cash and property of the Company, efficient use of assets and other resources of the Company, identifies the causes for non-productive losses and expenses, identifies the potential for improving the financial condition of the Company;
- 11) prepares recommendations for the Company's governing bodies;
- 12) performs other actions (takes other measures) related to the audit of financial and business operations of the Company.

10. Experts

10.1. In its activities, the Company's Internal Audit Commission may engage experts by signing contracts between them on behalf of the Company. The terms and conditions of such expert service contracts with experts who are not members of the Company's Internal Audit Commission are approved by resolution of the Company's Board of Directors.

10.2. Such specialists (experts) may include both individuals and legal entities (specialized organizations). Specialized organizations are engaged in accordance with the procedure set out in applicable laws and the Company's internal documents governing procurement.

10.3. The decision on whether specialists (experts) need to be engaged is made by the Company's Internal Audit Commission.

10.4. Such decision shall be formalized by minutes of meeting of the Company's Internal Audit Commission specifying the reasons for engaging such specialists (experts).

10.5. After the Company's Internal Audit Commission decides to engage such specialists (experts), the Chairperson of the Company's Internal Audit Commission initiates the inclusion of the relevant item into the agenda of the meeting of the Company's Board of Directors in accordance with the procedure set out in the Company's internal documents.

11. Audit (Review) Deliverables

11.1. The deliverable issued by the Internal Audit Commission after an audit (review) include the Certificate of the Company's Internal Audit Commission and the Report of the Company's Internal Audit Commission.

11.2. The Certificate of the Company's Internal Audit Commission is drafted based on the results of each audit (review) of the Company's financial and business operations. The Certificate of the Company's Internal Audit Commission shall consist of three parts: the introductory part, the analytical part, and the final part.

11.2.1 The introductory part of the Certificate of the Company's Internal Audit Commission shall include:

1) title of the overall document – “Certificate of the Internal Audit Commission of Public Joint Stock Company «Rosseti Lenenergo»”;

2) date and place of preparing the Certificate of the Company's Internal Audit Commission;

3) date (period) and place of the audit (review);

4) the reason for the audit (review) (resolution of the Company's Internal Audit Commission, the Company's General Meeting, the Company's Board of Directors, or shareholders (shareholder) of the Company);

5) the purpose of the audit (review) (determining the legality of the Company's operations, establishing the reliability of accounting and other documents, or their compliance with Russian laws, etc.)

6) the audited (reviewed) item (specific activities of the Company, financial and business documents, including accounting and statistical reports, etc.)

7) a list of requests for information made during the audit (review) to the governing bodies, heads of structural units and standalone subdivisions of the Company;

8) refusals to provide information and the reasons for failing to do so;

9) information on written explanations provided by the Company's General Director, members of the Company's Board of Directors, and the Company's employees;

10) information on engaging specialists (experts) in the activities of the Company's

Internal Audit Commission on certain matters related to the Company's financial and business operations, who do not hold positions at the Company, as well as information on entering into and performing under contracts with them;

11) a list of the legal regulations and other documents governing the Company's activities which were used during the audit (review).

11.2.2 The analytical part of the Certificate of the Company's Internal Audit Commission shall contain an objective evaluation of the condition of the audited item and shall include:

1) overall results of the audit (review) of the accounting, reporting, and other documentation related to the Company's financial and business operations;

2) a description of violations of the Company's internal documents, the terms and conditions of contracts and transactions, and non-compliance with the resolutions of the Company's governing bodies;

3) information on actual breaches of the accounting and financial reporting procedures, as well as of the Company's procedure for carrying out its financial and business operations;

11.2.3 The final part of the Certificate of the Company's Internal Audit Commission includes substantiated conclusions of the Company's Internal Audit Commission on the results of the audit (review).

11.3. Based on the evaluation of the reliability of data contained in the Company's annual report and the Company's accounting (financial) statements, the Company's Internal Audit Commission prepares its Report, which shall consist of two parts: the introductory part and the final part.

11.3.1. The introductory part of the Certificate of the Company's Internal Audit Commission shall include:

1) title of the overall document – “Report of the Internal Audit Commission of Public Joint Stock Company «Rosseti Lenenergo»”;

2) date and place of the Report's preparation;

3) date (period) and place of the audit (review);

4) reasons for the audit (review) (resolution of the Company's Internal Audit Commission);

5) the purpose of the audit (review) (determining the reliability of accounting and other documents, or their compliance with Russian laws, etc.)

6) the audited (reviewed) item (financial and business documents, including accounting and statistical reports, etc.)

11.3.2. The final part of the Report of the Company's Internal Audit Commission shall include:

1) certification of the reliability of data in the Company's annual report and annual accounting (financial) statements;

2) information on actual breaches of the accounting and financial reporting procedures, as well as of the Company's procedure for carrying out its financial and business operations;

11.4. The Certificate and the Report of the Company's Internal Audit Commission are drafted in three (3) copies no later than ten (10) business days from the date of the audit (review) and are signed by all members of the Company's Internal Audit Commission participating in the audit (review), at the meeting of the Company's Internal Audit Commission on the audit (review).

11.5. Experts engaged for the audit (review) do not sign the Certificate and the Report, while the available expert materials are attached to the Certificate and the Report.

11.6. One copy of the Certificate and the Report are kept by the Secretary of the Company's Internal Audit Commission, one copy is sent to the Chairperson of the Company's Board of Directors, and one copy to the Company's General Director.

11.7. The Company shall keep Certificates and Reports of the Company's Internal Audit Commission and shall provide access to them in accordance with the procedure set out by law and the Company's internal documents.