

**Proposals concerning amendments
to the Regulations for the Internal Audit Commission of «Rosseti Lenenergo», PJSC**

No.	Current wording	Proposed revised wording	Rationale for amendment (with comment specifying the underlying regulation ((change in) an applicable effective provision of the Russian law, etc.)
1	1.1. These Regulations for the Internal Audit Commission of «Rosseti Lenenergo», PJSC (hereinafter referred to as the “Regulations”) is an internal document of PJSC “Rosseti Lenenergo” (hereinafter referred to as the “Company”) developed in accordance with Federal Law No. 208-FZ On Joint Stock Companies of December 26, 1995 (hereinafter referred to as the 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.	1.1. 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.	Details of the Federal Law On Joint Stock Companies has been deleted.
2	1.2. The Company’s Audit Commission is a permanent, elected internal control body of the Company, which periodically supervises the financial and business activities of the Company, its standalone subdivisions, officers of the Company’s governing bodies and structural units of the Company’s Executive Arm by auditing documents and facts for: 1) legality, economic viability, and cost effectiveness (expediency) 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.	2.1 The Company’s Internal Audit Commission is a permanent elected supervision body of the Company. 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	The provisions of clause 1.2 are reflected in Section 2 (Objectives of the Company’s Internal Audit Commission) in clauses 2.1 and 2.3 of the amended Regulations.

		documents.	
3	1.3. The Company's Internal Audit Commission operates in the best interests of the Company's shareholders and is accountable for its activities to the Company's General Meeting.	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.	Clarification concerning annual reporting by the Internal Audit Commission to the Company's General Meeting is added to the provision.
4	1.4. In carrying out its activities, the Company's Internal Audit Commission is independent from officers of the Company's governing bodies.	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.	Clarifications added regarding the independence of the Internal Audit Commission.
5	1.5. The Company's Internal Audit Commission is responsible to the General Meeting for ensuring reliable and fair audits.	1.4 The Company's Internal Audit Commission is responsible to the General Meeting for ensuring reliable and fair audits (reviews).	Technical update to make the wording more precise.
6	1.6. 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.	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.	The provision has been restated to be brought into line with Article 85.3 of the Federal Law On Joint-Stock Companies: "The audit (review) of a 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"
7	2.1. 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, annual accounting (financial) statements and the	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;	The provision has been restated to be brought into compliance with Article 81.1.3 of the Federal Law On Joint Stock Companies: "When preparing for holding the annual general meeting of shareholders of a public company, persons having the right to participate in

	report on interested-party transactions made by the Company in the reporting year.	3) certifying the reliability of data contained in the Company's report on interested-party transactions.	the annual general meeting shall be provided with the report on interested-party transactions concluded by a company in the reporting year. Such report shall be signed by the sole executive body of the company and approved by the board of directors (supervisory board) of the company, while the reliability of data contained therein shall be certified by the internal audit commission of the company if an internal audit commission shall be in place at the company according to its articles of association.”
8	<p>3.1. The Company's Internal Audit Commission is 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.</p> <p>If the Company's Internal Audit Commission is elected at the Company's Extraordinary General Meeting, its members are deemed elected for the period up to the date of the Company's Annual General Meeting.</p>	<p>3.1 Members of the Company's Internal Audit Commission are elected at the Company's General Meeting in such manner as provided for by the Federal Law On Joint Stock Companies and the Company's Articles of Association for the period until the next Annual General Meeting.</p> <p>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.</p>	Technical update to make the wording more precise.
9	Unavailable in this version.	<p>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.</p> <p>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.</p> <p>Nominees with the highest number of votes are deemed</p>	The provision has been brought into line with clause 10.4 of the Company's Articles of Association and Article 85.6 of the Federal Law On Joint Stock Companies: “While in office, members of a company's Internal Audit Commission may not be members of the company's board of directors (supervisory board) or hold any other positions in the company's governing

		elected.	bodies.
10	Unavailable in this version.	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.	(as amended by Federal Law No. 209-FZ of July 19, 2018). Shares held by members of the company's board of directors (supervisory board) 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.
11	3.2. In accordance with the Company's Articles of Association, the Company's Internal Audit Commission comprises five (5) people (members of the Internal Audit Commission).	3.4 The Company's Internal Audit Commission comprises five (5) members.	The provision has been brought into compliance with Clause 22.1 of the Company's Articles of Association.
12	3.3. When preparing their proposals for nominating candidates to the Internal Audit Commission, the Company's shareholders strive to ensure that their nominees to the Internal Audit Commission may be elected for no more than three (3) consecutive terms, unless other restrictions on election are set out in Russian laws, the Company's Articles of Association, or these Regulations.	The provision has been deleted.	No mandatory requirements
13	3.5. The powers of individual members or the entire Internal Audit Commission of the Company may be terminated earlier by resolution of the General Meeting.	3.6. The General Meeting may resolve to terminate the members of the Company's Internal Audit Commission before their termination date.	Technical update to make the wording more precise. Clauses 3.5 and 3.7 have been merged
14	3.7. 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.	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.	
15	Unavailable in this version.	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	The provision has been brought into compliance with the Guidelines for Preparing the Regulations for the Internal Audit Commission of Joint Stock Companies with Participation of

		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.	the Russian Federation, as approved by Order No. 350 of September 16, 2014 (clause 2.6 of the Standard Regulations).
16	3.9. When nominating candidates to the Company's Internal Audit Commission, the following requirements for the professional experience and knowledge of nominees shall be observed: 1) higher economic, financial or legal education; 2) work experience in an internal audit function or other audit and oversight bodies; 3) knowledge of economics, finance, accounting, business law, and the Company's operational profile.	The provision has been deleted.	No mandatory requirements
17	3.10. When preparing their proposals on candidates for election to the Company's Internal Audit Commission, the Company's shareholders strive to take into account the following principles for preparing lists of candidates: 1) not to include in the list of candidates whose powers were terminated early for reasons specified in clause 3.6 of these Regulations, including for candidates who worked on the internal audit commissions of other legal entities; 2) not to include in the list of candidates people who are employees of the Company.	The provision has been deleted.	No mandatory requirements
18	Unavailable in this version.	3.12. 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.	The provision has been brought into compliance with the Guidelines for Preparing the Regulations for the Internal Audit Commission of Joint Stock Companies with Participation of the Russian Federation, as approved by Order No. 350 of September 16, 2014

			(clause 2.3 of the Standard Regulations).
19	4.1. The Chairperson of the Company's Internal Audit Commission is elected by members of the Company's Internal Audit Commission from among themselves by a majority of votes of the total number of elected members of the Company's Internal Audit Commission. Members of the Company's Internal Audit Commission may re-elect the Chairperson of the Company's Internal Audit Commission at any time by a simple majority of votes of the total number of elected members of the Company's Internal Audit Commission.	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.	The provision has been brought into compliance with the Guidelines for Preparing the Regulations for the Internal Audit Commission of Joint Stock Companies with Participation of the Russian Federation, as approved by Order No. 350 of September 16, 2014 (clause 3.1 of the Standard Regulations).
20		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.	The provision has been brought into compliance with the Guidelines for Preparing the Regulations for the Internal Audit Commission of Joint Stock Companies with Participation of the Russian Federation, as approved by Order No. 350 of September 16, 2014 (clauses 3.3–3.4 of the Standard Regulations).
21	Unavailable in this version.	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	The provision has been restated to add new aspects related to the election of the Deputy Chairperson of the Internal Audit Commission.

		Commission.	
22	4.2. 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 majority of votes of the total number of elected members 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 by a majority of votes of the total number of elected members 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.	Technical update to make the wording more precise.
23	4.3. The Chairperson and Secretary of the Company's Internal Audit Commission with refreshed membership shall be elected within fifteen (15) business days from the election of such new membership of the Company's Internal Audit Commission.	The provision has been deleted.	The requirement to elect the Chairperson of the Internal Audit Commission within fifteen (15) business days from the election of the new membership of the Company's Internal Audit Commission is reflected in clause 4.1.
24	4.4. The Chairperson of the Company's Internal Audit Commission: 1) convenes and conducts meetings of the Company's Internal Audit Commission; 2) 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 and meetings of the Board of Directors; 5) signs the minutes of meetings of the Company's	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	Technical update to make the wording more precise.

	Internal Audit Commission and other documents issued on behalf of the Company's Internal Audit Commission.	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.	
25	<p>4.5. The Secretary of the Company's Internal Audit Commission:</p> <ol style="list-style-type: none"> 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 by submitting the Certificate and the Report of the Company's Internal Audit Commission in accordance with the requirements of these Regulations; 3) drafts and signs 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 of the Company's operations; 6) performs other actions provided for in these Regulations. 	<p>4.6 The Secretary of the Company's Internal Audit Commission:</p> <ol style="list-style-type: none"> 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. 	The list of functions of the Internal Audit Commission's Secretary has been restated regarding interaction with the Company's Corporate Secretary.
26	<p>5.1. The Company's Internal Audit Commission may:</p> <ol style="list-style-type: none"> 1) independently determine the methods and formats of audit guided by applicable 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; 	<p>5.1 The Company's Internal Audit Commission may:</p> <ol style="list-style-type: none"> 1) independently determine 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); 	The provision on the Internal Audit Commission issuing instructions has been deleted due to the absence of relevant mandatory requirements.

<p>4) request officers of the Company's governing bodies, heads of structural units and standalone subdivisions of the Company, within its competence, all information (documents and materials) as necessary to conduct audits;</p> <p>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;</p> <p>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;</p> <p>7) seal cash vaults, inventory warehouses, archives, and other offices of the Company during audits of the safety of valuables and documents contained therein;</p> <p>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;</p> <p>9) issue instructions to the Company's General Director to take immediate action on identified violations, if the failure to take such action may result in the loss of valuables or documents, or contribute to further abuse;</p> <p>10) 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;</p> <p>11) contact the authorized persons with a proposal to impose penalties provided for in Russian laws if the</p>	<p>4) request documents necessary to conduct audits (reviews) of the Company's financial and business operations by sending a written request to the Company's General Director;</p> <p>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);</p> <p>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 (review);</p> <p>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;</p> <p>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;</p> <p>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;</p> <p>10) in accordance with the Company's internal documents, attend meetings of the Company's Board of Directors and the Company's General Meeting;</p> <p>11) engage with the Company's Auditors;</p> <p>12) engage with the Company's internal audit and internal control functions;</p> <p>13) contact the authorized persons with a proposal to impose penalties provided for in Russian laws if the</p>	
---	--	--

	<p>Company's Internal Audit Commission has identified any violations of Russian laws or the Company's internal documents;</p> <p>12) where necessary, engage specialists 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 and organizations.</p>	<p>Company's Internal Audit Commission has identified any violations of Russian laws or the Company's internal documents;</p> <p>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.</p>	
27	<p>5.2. The Company's Internal Audit Commission shall:</p> <p>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 10 percent of voting shares;</p> <p>2) timely notify the Company's General Director on the beginning of an audit;</p> <p>3) timely inform the Company's governing bodies of the results of audits;</p> <p>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;</p> <p>5) submit to the Company's Board of Directors, not later than forty-five (45) days prior to the date of the Company's Annual General Meeting, the Report on the results of the annual audit of the Company's operations, including an evaluation of the Company's annual report.</p>	<p>5.2 The Company's Internal Audit Commission shall:</p> <p>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.</p> <p>2) timely notify the Company's General Director on the beginning of an audit (review);</p> <p>3) timely inform the Company's governing bodies of the results of audits (reviews);</p> <p>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;</p> <p>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.</p>	<p>The provision has been restated to delete the timeframe for the Internal Audit Commission to submit to the Company's Board of Directors (not later than 45 days) 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, due to the absence of a relevant mandatory requirement. The provision has also been brought into compliance with paragraph 3 of Article 81.1.1 of the Federal Law On Joint Stock Companies.</p>
28	<p>5.3. The Chairman of the Company's Internal Audit</p>	<p>The provision has been deleted.</p>	<p>No mandatory requirements</p>

	Commission jointly with members (a member) of the Company's Internal Audit Commission shall attend the Company's General Meeting or meetings of the Company's Board of Directors when considering the results of audits (reviews) of the Company's operations.		The right of the Internal Audit Commission to attend the Company's General Meeting and meetings of the Company's Board of Directors is set out in item 10) of clause 5.1 of the new version of the Regulations.
29	7.1. The Company's Internal Audit Commission adopts its resolutions at its meetings.	7.1 The Company's Internal Audit Commission operates under an approved work plan, which is drafted, inter alia, based on proposals brought forward by members of the Company's Internal Audit Commission.	The provision has been restated with regard to the procedure for organizing the activities of the Internal Audit Commission under its plan.
30	7.2. The first meeting of the Company's Internal Audit Commission after the election of its members is held no later than 15 business days from the date of adoption by the Company's General Meeting of a 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 and Secretary 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.	The provision has been restated to add new aspects related to the election of the Deputy Chairperson of the Internal Audit Commission.
31	7.3. The meeting of the Company's Internal Audit Commission, which shall be held not later than forty-five (45) days after the election of new members of the Company's Internal Audit Commission at the Annual General Meeting, approves the work plan 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.	Technical update.
32	7.4. Further meetings of the Company's Internal Audit Commission and audits of the Company's activities are held in accordance with the approved annual work plan of the Company's Internal Audit Commission.	The provision has been deleted.	Reflected in clause 7.1.
33	7.5. The work plan of the Company's Internal Audit Commission includes: 1) the audited items (types of the Company's financial and business operations, individual areas of the	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;	An Audit Program has been introduced. Some information previously included in the Plan, has been included in the Audit (Review) Program (clause 7.5.).

	Company's activities); 2) definition of the format of audit for each of the items (a desk audit, or an audit at the location of the audited item (field));	2) the timeframe for holding meetings of the Company's Internal Audit Commission and the list of matters considered at such meetings.	
34	3) the periodicity of the audits of the Company's operations (annual, quarterly), the approximate timeframe for the audits; 4) a schedule of meetings of the Company's Internal Audit Commission to handle matters related to preparing and conducting audits of the Company's operations and on summing up the results of audits of the Company's operations; 5) a list of financial and/or business documents necessary to conduct an audit of each audited item; 6) members of the Company's Internal Audit Commission responsible for the preparation of the audit, the collection of information and necessary documents and materials; 7) other matters related to the organization of meetings and audits of the Company's Internal Audit Commission.	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 objects (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.	
35	8.1. Meetings of the Company's Internal Audit Commission are held to address organizational matters related to the activities of the Company's Internal Audit Commission, and every time before and after an audit.	8.1 Meetings of the Company's Internal Audit Commission 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).	Technical update.
36	8.2. Meetings of the Company's Internal Audit Commission are convened by the Chairperson of the Company's Internal Audit Commission, in accordance with the approved work plan of the Company's Internal Audit Commission , at his or	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	Clarifications are entered regarding the convening of meetings of the Internal Audit Commission.

	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.	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.	
37	8.4. 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 ten (10) business days prior to the date of the meeting. When voting in absentia in cases set out in these Regulations, members of the Company's Internal Audit Commission, along with the notice on voting in absentia, are sent materials on the agenda items and a ballot no later than fifteen (15) business days prior to the date when the voting results are tallied.	8.4 The Chairperson of the Internal Audit Commission or the Secretary of the 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. When voting in absentia in cases set out in these Regulations, members of the Company's Internal Audit Commission, along with the notice on voting in absentia, are sent materials on the agenda items and a ballot no later than two (2) business days prior to the date when the voting results are tallied.	The provision has been amended to change the procedure and timeframe for holding meetings of the Internal Audit Commission.
38	8.5. Notice to members of the Company's Internal Audit Commission is given at the location specified by the respective member of the Company's Internal Audit Commission, including by e-mail.	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.	Technical update.
39	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 of communications agreed upon by members of the Internal Audit Commission.	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.	Technical update.
40	8.12. If a member of the Company's Internal Audit Commission is unable to attend in person 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	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	Technical update.

	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 in-person meeting of the Company's Internal Audit Commission.	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.	
41	8.13. Written opinions of the absent members of the Company's Internal Audit Commission are announced by the Chairperson of the Company's Internal Audit Commission at the meeting and are recorded in the minutes.	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.	Technical update.
42	8.15. A meeting of the Company's Internal Audit Commission held by ballot 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;	8.15. 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;	Technical update.
43	8.16. At the meeting of the Company's Internal Audit Commission held prior to each audit, the following matters related to the preparation and holding of such audit are considered: 1) definition of the audit item (accounting and statistical reports, etc.); 2) the procedure, timing, and scope of audits; 3) approval of the audit program; 4) determining the list of information and materials	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) approving the programme of the audit (review);	Technical update.

	<p>required for the audit, methods, and sources of obtaining them;</p> <p>5) determining the list of persons to be involved in the audit (for providing explanations or explaining specific matters);</p> <p>6) setting the date of the meeting of the Company's Internal Audit Commission to tally the results of the audit;</p> <p>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;</p> <p>8) handling other matters.</p> <p>A meeting of the Company's Internal Audit Commission on matters related to preparing and conducting the audit may be held without the joint presence of members of the Company's Internal Audit Commission via absentee voting (by ballot).</p>	<p>4) determining the list of information and materials required for the audit (review), methods, and sources of obtaining them;</p> <p>5) determining the list of persons to be involved in the audit (review) (for providing explanations or explaining specific matters);</p> <p>6) setting the date of the meeting of the Company's Internal Audit Commission to tally the results of the audit (review);</p> <p>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);</p> <p>8) handling other matters.</p>	
44	<p>8.17. The following matters are considered at meetings of the Company's Internal Audit Commission following the results of each audit:</p> <p>1) discussion of information obtained through the audit and its sources;</p> <p>2) tallying the results of audits;</p> <p>3) summarizing the conclusions and preparing proposals based on the results of the audit;</p> <p>4) approving and signing the Certificate and the Report of the Company's Internal Audit Commission on the results of the audit;</p> <p>5) addressing the matter of issuing Instructions of the Internal Audit Commission;</p> <p>6) establishing and analyzing the reasons for violations of Russian laws and the Company's Articles of Association, and discussing possible</p>	<p>8.17. The following matters are considered at meetings of the Company's Internal Audit Commission following the results of each audit (review):</p> <p>1) discussion of information obtained through the audit (review) and its sources;</p> <p>2) tallying the results of audits (reviews);</p> <p>3) summarizing the conclusions and preparing proposals based on the results of the audit (review);</p> <p>4) approving and signing the Certificate and the Report of the Company's Internal Audit Commission on the results of the audit (review);</p> <p>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;</p> <p>6) making decisions regarding requests to the</p>	Technical update.

	<p>options for eliminating and preventing such violations in the future;</p> <p>7) 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; recommending penalties to be imposed on persons who committed such violations;</p> <p>8) other matters related to tallying the results of the audit.</p>	<p>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;</p> <p>7) other matters related to tallying the results of the audit (review).</p>	
45	<p>8.18. Members of the Company's Internal Audit Commission who participate in the meeting held to review the results of the audit and who have an opinion different from the one adopted at the meeting may form their dissenting opinion. The dissenting opinion is an integral part of the minutes of meeting of the Company's Internal Audit Commission.</p>	<p>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.</p>	Technical update.
46	<p>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 other 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.</p> <p>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 moment when information on the identified violations is received.</p>	<p>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.</p> <p>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.</p>	Technical update.
47	<p>8.22. The minutes of the meeting of the Company's Internal Audit Commission are prepared in two copies</p>	<p>8.22. The minutes of the meeting of the Company's Internal Audit Commission are prepared in two copies</p>	Technical update.

	no later than five (5) business days from the moment of the meeting (tallying the results of absentee voting) and signed by the Chairperson and the Secretary of the Company's Internal Audit Commission.	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.	
48	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 whatsoever as may be initiated by the Company's Review Commission, resolved by the General Meeting of Shareholders 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.	9.1 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.	Technical update.
49	10.3. The decision on whether specialists (experts) need to be engaged is made by members of the Company's Internal Audit Commission at meetings of the Company's Internal Audit Commission.	10.3. The decision on whether specialists (experts) need to be engaged is made by the Company's Internal Audit Commission.	Technical update.
50	10.5. After the decision is taken, the Chairperson of the Company's Internal Audit Commission ensures that the relevant item is included into the agenda of the meeting of the Company's Board of Directors.	10.15. 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.	Technical update.
51	11.1. The final documents prepared by the Internal Audit Commission on the results of audits include the Certificate of the Internal Audit Commission, the Report of the Internal Audit Commission, and the Instruction of the Internal Audit Commission.	11.1 The final documents prepared by the Internal Audit Commission on the results of audits (reviews) include the Certificate of the Company's Internal Audit Commission and the Report of the Company's Internal Audit Commission.	The provision on the Internal Audit Commission issuing Instructions has been deleted due to the absence of relevant mandatory requirements.
52	11.2. The Certificate of the Company's Internal Audit Commission is drafted based on the results of each audit of the Company's financial and business	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	Technical update.

	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.	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.	
53	<p>11.2.1. The introductory part of the Certificate of the Company's Internal Audit Commission shall include:</p> <ol style="list-style-type: none"> 1) title of the overall document – “Certificate of the Internal Audit Commission of Public Joint Stock Company «Rosseti Lenenergo»”; 2) date and place of the Certificate's preparation; 3) date (period) and place of the audit; 4) the reason for the audit (resolution of the Company's Internal Audit Commission, General Meeting, Board of Directors, or shareholders (shareholder)); 5) the purpose of the audit (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 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, branches and representations 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 sole executive body, members of the Company's Board of Directors, and the Company's employees; 10) information on engaging 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 	<p>11.2.1 The introductory part of the Certificate of the Company's Internal Audit Commission shall include:</p> <ol style="list-style-type: none"> 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 	Technical update.

	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.	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).	
54	11.4. If any violations and drawbacks are identified, the Company's Internal Audit Commission issues an Instruction to the Sole Executive Body of the Company containing recommendations and proposals to eliminate the causes and address the consequences of violations of applicable Russian laws, the Articles of Association and internal documents of the Company, terms and conditions of contracts and transactions, economically unjustified and ineffective (inexpedient) business and financial transactions, or failure to comply with decisions adopted by the Company's governing bodies.	The provision has been deleted.	The provision on the Internal Audit Commission issuing Instructions has been deleted due to the absence of relevant mandatory requirements.
55	11.7. 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 Sole Executive Body .	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 .	Technical update.
56	11.8. The Instruction of the Company's Internal Audit Commission is drafted in two (2) copies within the period specified by resolution of the Internal Audit Commission at a meeting of the Company's Internal Audit Commission on the results of the audit, and is signed by the Chairperson of the Internal Audit Commission.	The provision has been deleted.	The provision on the Internal Audit Commission issuing Instructions has been deleted due to the absence of relevant mandatory requirements.
57	11.9. One copy of the Instruction is kept by the Secretary of the Company's Internal Audit Commission, and one copy is sent to the Company's Sole Executive Body.	The provision has been deleted.	The provision has been updated due to the deletion of clause 11.8.
58	11.10. The Company shall keep Certificates, Reports,	11.7. The Company shall keep Certificates and Reports	The provision has been updated due to

	and Instructions 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.	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.	the deletion of clause 11.9.
--	--	---	------------------------------