

Approved by:

the Board of Directors of IDGC of
Centre, PJSC
Minutes dated 22.03.2019 # 10/19

Appendix # 1

to Order of IDGC of Centre, PJSC
dated 05.04.2019 # 123-TSA

Agreed upon by:

the Audit Committee of the Board of
Directors of IDGC of Centre, PJSC
Minutes dated 25.02.2019 #03/19

THE REGULATION
ON THE INTERNAL AUDIT DEPARTMENT

PSP TSA/18/06-2019

Head of the
Internal Audit Department

_____ / _____ /

Moscow

Data on the document

Implemented by	Order of IDGC of Centre, PJSC
Recurring examination	Updating is conducted by Head of the Internal Audit Department at least 1 time a year; Approval is performed by the Audit Committee of the Board of Directors of IDGC of Centre, PJSC; Coordination is performed by the Board of Directors of IDGC of Centre, PJSC
Modification	By results of application or at change of requirements of normative documents on which basis this provision is developed
Developed by	Head of the Internal Audit Department
Version	# 6
Justification of the new version of the document	Organizational changes

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1. General provisions

1.1. This Regulation on the Internal Audit Department (hereinafter – the Structural Unit) of IDGC of Centre, PJSC (hereinafter – the Company) is an internal document defining the main tasks and functions of the Structural Unit, the head and other employees in the performance of their duties.

Full name – Internal Audit Department of IDGC of Centre, PJSC.

Abbreviated name – Internal Audit Department.

Location of the Internal Audit Department – Moscow.

The Internal Audit Department functionally reports to the Board of Directors of the Company (through the Audit Committee of the Board of Directors of the Company) and administratively reports to General Director of the Company. The Structural Unit shall be reorganised and liquidated by the order of General Director of the Company on the basis of the decision of the Board of Directors of the Company, with preliminary consideration by the Audit Committee of the Board of Directors of the Company.

1.2. The Structural Unit is managed by Head of the Internal Audit Department, appointed to the post and dismissed by General Director of the Company on the basis of the decision of the Board of Directors of the Company.

1.3. Employees of the Structural Unit are appointed to the post and dismissed in an order established by organizational-administrative documents of the Company, on representation of Head of the Internal Audit Department.

1.4. The purpose of the Structural Unit is to assist the Board of Directors and executive bodies of the Company in enhancing the efficiency of the Company's management, improving its financial and economic activities, including through a systematic and consistent approach to the analysis and evaluation of risk management, internal control and corporate governance systems as tools to ensure reasonable confidence in achieving the goals set to the Company.

1.5. Head of the Internal Audit Department and other employees of the Structural Unit in the activity are guided by the legislation of the Russian Federation, the Articles of Association of the Company, decisions of shareholders' general meetings, the Board of Directors, the Management Board, orders, instructions and other local regulations of the Company, this Regulation, and, regarding the job duties, rights and responsibility, by employment contracts concluded with the Company.

1.6. In absence of Head of the Structural Unit (vacation, illness, other) his or her duties are performed by a person appointed in the manner prescribed by the Company. This person acquires the corresponding rights and is responsible for the proper execution of the duties assigned to him or her.

1.7. The Structural Unit job pattern is approved in an order established by organizational-administrative documents of the Company.

1.8. Requirements to qualification to Head of the Internal Audit Department:

1.8.1. To the education: higher, specialist's program or the master's degree in «Economics and Management».

1.8.2. To the work experience: in the field of internal audit, internal control and/or risk management in large companies or auditing firms or bodies of the state or municipal financial supervision not less than 10 years, on an executive position not less than 3

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years.

1.8.3. Required knowledge:

- anti-corruption legislation and the practice of its application, as well as civil, labour, administrative, criminal and other branches of legislation governing the sphere of activity of the Structural Unit;
- internal and organizational and administrative documents of PJSC ROSSETI and the Company;
- the rules of the internal labour schedule;
- the rules and norms of labour protection and safety;
- to know and be able to use basic operating systems for PCs (MS Office), the corporate resource management information system (hereinafter - the ERP (SAP software), the automated document workflow management system (hereinafter – ASUD), the operational management system of the company (hereinafter – «Synergy Center»), IDGC Portal, the Library of internal regulations;
- the Regulations on OSH;
- the Guidelines on fire safety measures in an office building;
- the Guidelines on actions of personnel to evacuate people in case of fire in the office building of IDGC of Centre;
- the Guidelines on labour protection and safety for employees of the executive office of the Company;
- the Guidelines on safety when working on a PC.

1.8.4. Required skills:

- possession of methods of conducting inspections established by the current legislation and the Company's internal regulations;
- the ability to control and analyze the work of subordinates, to sum up the results of their work, to develop measures to eliminate identified deficiencies;
- the ability to plan the work of the Structural Unit, to quickly make and implement decisions, to predict possible positive and negative consequences of the decisions made;
- the capability to work with databases, process large amounts of information, prepare reports.

1.9. The qualifications of employees of the Structural Unit are defined in the job descriptions.

2. Main tasks

2.1. Introduction and application of common approaches to construction, management and coordination of the internal audit function in the Company.

2.2. Internal audit performance, participation in other verification activities in the Company and its subsidiaries and affiliates.

2.3. Providing independent and objective guarantees regarding the effectiveness of the internal control, risk management and corporate governance systems, as well as assisting the executive bodies and employees of the Company in developing and monitoring the implementation of procedures and measures to improve the internal control, risk management and corporate governance systems of the Company.

2.4. Organization of effective cooperation of the Company with the external auditor of the Company, the Company's Audit Commission, and other stakeholders on matters relating to the competence of the internal audit,

2.5. Preparation and submission of reports/information on the results of the internal audit activity.

2.6. Operational support of the Structural Unit.

3. Basic functions

3.1. In accordance with the task of introducing and applying unified approaches to the construction, management and coordination of the internal audit function in the Company, the Structural Unit performs the following functions:

3.1.1. coordination of the Company's activities on the implementation of uniform principles for the construction of the internal audit function, management and evaluation of the implementation of the internal audit function, approved by PJSC ROSSETI;

3.1.2. updating the regulatory documents governing the internal audit activity (policies, regulations, procedures, methods, guidelines and other documents);

3.1.3. carrying out activities to automate the Company's internal audit on the basis of a single software product adopted at PJSC ROSSETI.

3.2. In accordance with the task of conducting an internal audit, to participate in other verification activities in the Company and its subsidiaries and affiliates, the Structural Unit performs the following functions:

3.2.1. planning, organizing and conducting internal audits of business processes (areas of activity), business functions, projects/plans/programs, structural and separate subdivisions and other auditees of the Company regarding the provision of:

- compliance with legal requirements, industry regulations, internal regulations, standards and other internal documents (with the exception of technical regulations, standards and rules governing the operation of power grid facilities), contractual obligations;

- fulfillment of instructions from the state bodies of the Russian Federation on the functioning and development of the electric grid complex;

- implementation of decisions/instructions (orders) of management bodies, requirements of organizational and administrative documents and other internal documents;

- efficiency and effectiveness of the activity;

- reliability, accuracy, completeness and timeliness of preparation of accounting (financial) and management statements and reports;

- safekeeping of assets.

3.2.2. conducting thematic audits on a specific topic in accordance with the unified audit program approved by PJSC ROSSETI;

3.2.3. conducting inspections, performance of other tasks on behalf of the Board of Directors (Audit Committee), and/or executive bodies of the Company on matters within the competence of internal audit;

3.2.4. participation in activities of audit commissions of subsidiaries and affiliates of employees of the Company's internal audit unit as elected members of the audit commissions or invited experts;

3.2.5. participation in specialized (official) investigations on facts of abuse (fraud), damage to the Company and subsidiaries and affiliates, inappropriate, inefficient

use of resources and on other facts of unscrupulous/illegal actions of employees and third parties;

3.2.6. informing the Board of Directors (Audit Committee), executive bodies of the Company on results of audits, providing recommendations on eliminating violations and deficiencies identified during audits, and proposals to improve the efficiency and effectiveness of the internal control, risk management and corporate governance systems to enhance the Company's activities and its subsidiaries and affiliates;

3.2.7. monitoring the implementation of corrective action plans aimed at eliminating violations and deficiencies identified during audits, and implementing recommendations and proposals for improving the Company's activities;

3.2.8. organization and conduct of post-audits in relation to business processes (activities), business functions, projects / plans / programs, structural and separate divisions and other auditees.

3.3. In accordance with the task of providing independent and objective guarantees regarding the effectiveness of the internal control, risk management and corporate governance systems, as well as assisting the executive bodies and employees of the Company in developing and monitoring the implementation of procedures and measures to improve the internal control, risk management and corporate governance systems, the Structural Unit carries out the following functions:

3.3.1. assessment of the effectiveness of the internal control system, including:

- assessment of the state of the internal (control) environment in the Company, including evaluation of elements of the control environment (philosophy of the internal control system, honesty and ethical values, organizational structure, distribution of powers and responsibilities, personnel management);

- assessment of the effectiveness of the implementation of the internal control policy;

- evaluation of the process of setting goals in the Company, including determining the adequacy of the criteria used to analyze the degree of fulfillment (achievement) of the goals set;

- identifying deficiencies in the internal control system that did not allow (do not allow) to achieve the goals set;

- evaluation of the risk management process;

- assessment of the organization, construction and implementation of internal controls (control procedures) embedded in the processes;

- evaluation of issues of organizing information interaction (the information exchange process) in the Company;

- assessment of the monitoring process in the Company, including the results of the implementation of measures to eliminate violations and shortcomings, as well as the results of improving the internal control system;

3.3.2. evaluation of the effectiveness of the risk management system, including:

- checking the sufficiency and maturity of elements of the internal control system in the Company for effective risk management, including on the organization of processes, setting goals and objectives, implementing the provisions of risk management policies, automation tools, regulatory and methodological support, interaction of structural units within the risk management system, reporting, infrastructure, including organizational structure, etc.;

- checking the completeness of identification and correctness of risk assessment at all levels of the Company’s management;
- verification of the effectiveness of the Company’s control procedures and other risk management measures, including the efficiency of using the resources allocated for these purposes;
- conducting analysis of information about the realized risks in the Company (including the violations identified as a result of inspections, facts of failure to achieve goals, facts of legal proceedings, etc.);

3.3.3. assessment of corporate governance, including:

- verification of compliance with the ethical principles and corporate values of the Company;
- checking the procedure for setting the Company’s goals and monitoring/controlling their achievement;
- checking the level of regulatory support and information interaction procedures (including on risk management and internal control) at all levels of the Company’s management, including interaction with stakeholders;
- verification of ensuring the rights of shareholders, including subsidiary companies, and the effectiveness of relations with stakeholders;
- checking procedures for disclosing information about the Company’s activities;

3.3.4. advising the Company’s executive bodies on issues of internal control, risk management and corporate governance (while maintaining the independence and objectivity of internal audit).

3.4. In accordance with the task of organizing the effective interaction of the Company with the external auditor of the Company, the Audit Commission of the Company, and other stakeholders on matters within the competence of the internal audit, the Structural Unit performs the following functions:

3.4.1. interaction with the external auditor of the Company in the following main areas:

3.4.1.1. assessment of the quality of work of the external auditor, preparation of an opinion on the results of this assessment, presentation of the results of the assessment for consideration by the Audit Committee of the Board of Directors of the Company, provision of information to stakeholders;

3.4.1.2. participation in determining the selection and qualification criteria, reviewing the tender documentation, determining the essential terms of the contract and conducting the procurement procedure for the selection of the external auditor of the Company;

3.4.1.3. assisting the external auditor in providing information on the state of the internal control system in the Company;

3.4.1.4. participation in the discussion of the findings of the external auditor on the state of the internal control system;

3.4.1.5. participation in the settlement of disputes arising in the course of external audits;

3.4.1.6. holding, at least once a year, meetings with the Company’s external auditor, in particular when assessing the opinion of the external auditor on the Company’s accounting (financial) statements;

3.4.2. interaction with the Company's Audit Commission in the following main areas:

3.4.2.1. organization and coordination of the interaction of the Company's structural units with the Company's Audit Commission;

3.4.2.2. preparation and provision of information and opinions within the competence of the internal audit;

3.4.2.3. organizational support of the Audit Commission;

3.4.2.4. organizing the development of corrective measures based on the results of audit checks aimed at eliminating the violations/deficiencies identified and implementing the recommendations of the Company's Audit Commission;

3.4.2.5. control over the implementation of corrective measures aimed at eliminating the violations/deficiencies identified and implementing the recommendations of the Company's Audit Commission;

3.4.3. interacting with the division (s) responsible for the methodological support and coordination of internal control and risk management activities, including the exchange of information on risks, the construction of control procedures, the implementation of the requirements and procedures established in the Company;

3.4.4. interaction with other members of the Company's internal control system, with other stakeholders on matters within the scope of the internal audit.

3.5. In accordance with the task of preparing and submitting reports/information on the results of the internal audit activity, the Structural Unit performs the following functions:

3.5.1. interaction with the Board of Directors of the Company (Audit Committee of the Board of Directors of the Company) in the following main areas:

3.5.1.1. conducting internal audits based on the internal audit activity plan approved by the Board of Directors;

3.5.1.2. conducting other inspections, performing other tasks in accordance with decisions/instructions of the Board of Directors (Audit Committee of the Board of Directors) within the scope of the competence of internal audit;

3.5.1.3. the exercise of the right of the head of the IAD to participate in meetings of the Board of Directors (Committees of the Board of Directors), as well as direct access to the Board of Directors (Audit Committee of the Board of Directors);

3.5.1.4. provision of a preliminary review by the Audit Committee of the Board of Directors of the internal audit activity plan, budget of the internal audit unit, policy/changes to the Company's policy in the field of internal audit, assessment of the state and effectiveness of the internal control, risk management and corporate governance systems;

3.5.1.5. submission to the Board of Directors (Audit Committee of the Board of Directors) of periodic reports on the progress of the implementation of the internal audit activity plan, the results of the activities of the internal audit unit, information on the main trends in the activities of the Company and subsidiaries and affiliates identified by the results of internal audit checks, the practice of implementing the internal audit function in the Company including information on the presence/absence of restrictions on activities and on ensuring the independence of internal audit and the sufficiency of resources;

3.5.1.6. ensuring that the results of the annual assessment of the state and effectiveness of the internal control, risk management and corporate governance systems are submitted to the Board of Directors for consideration;

3.5.1.7. holding at least once a quarter a meeting of the head of the IAD with the Audit Committee of the Board of Directors or its chairman on matters within the competence of the internal audit;

3.5.1.8. providing the Board of Directors (Audit Committee) with the results of internal and external assessments of the quality of internal audit activities;

3.5.1.9. support of the activities of the Audit Committee, including a preliminary review of materials submitted to meetings of the Audit Committee;

3.5.2. interaction with the executive bodies of the Company in the following main areas (while maintaining the balance of independence and objectivity of internal audit and non-involvement in the Company's operations):

3.5.2.1. conducting inspections, performance of other tasks in accordance with the internal audit activity plan and instructions issued by the executive bodies of the Company within the scope of the internal audit competence (taking into account the priority of the implementation of the internal audit activity plan);

3.5.2.2. the exercise of the right of the head of the IAD to participate in meetings/sessions of the executive bodies of the Company, as well as direct access to General Director/Chairman of the Management Board of the Company;

3.5.2.3. informing on the results of inspections, providing recommendations on eliminating violations and deficiencies identified during the inspections, and proposals to improve the efficiency and effectiveness of the internal control, risk management and corporate governance systems, to improve the activities of the Company and its subsidiaries and affiliates.

3.6. Execution of local regulations and organizational and administrative documents governing the processes of the Company, in the implementation of which the Structural Unit participates.

3.7. Preparation of opinions on drafts of regulatory legal acts of the Russian Federation and local regulations, orders, instructions and other regulatory documents of the Company on matters within the competence of the Structural Unit.

3.8. Ensuring the development and maintenance of up-to-date local normative acts and organizational and administrative documents of the Company regulating the activities of the Structural Unit within the framework of the given powers.

3.9. Formation of proposals for the calculation of key performance indicators of the Company on matters that are within the competence of the Structural Unit.

3.10. Timely and high-quality budgeting of the Structural Unit for the planned period, preparation of substantiating materials (explanatory notes, costing, cost estimates, etc.) for expenditures of the Structural Unit stated when budgeting.

3.11. Interaction with the judicial, executive and legislative authorities of the Russian Federation and other organizations and institutions of the Russian Federation on matters within the competence of the Structural Unit.

3.12. Study of corporate, domestic and foreign experience on matters that are within the competence of the Structural Unit, including participation in seminars, conferences, meetings and other events.

3.13. Preparation of information and analytical materials on matters that are within the competence of the Structural Unit.

3.14. Consideration of proposals, applications, complaints on matters within the competence of the Structural Unit.

3.15. Performance of other types of management actions and instructions of the executive bodies of the Company arising from the tasks and functions of the Structural Unit (without the employees of the Structural Unit taking the responsibility of the Company's management to make decisions).

3.16. The IAD is a functional unit that performs the role of a resource centre, ensures the fulfillment of target values of key performance indicators (KGI, KRI, KSI) of the Company's BP/BS, and the implementation of functions within the Company's BP/BS (Appendix # 2 to the Regulation).

3.17. The IAD provides and participates in carrying out activities on mobilization preparation, civil defense, prevention and liquidation of emergency situations in accordance with the requirements of legislation, regulatory legal acts of the Russian Federation and internal regulatory documentation of the Company.

3.18. The Structural Unit performs duties in the field of labour protection and industrial safety in accordance with the requirements of legislation, regulatory acts of the Russian Federation and internal regulatory documentation of the Company.

3.19. The main tasks and functions of the Structural Unit do not contradict the provisions of the professional standards of the types of professional activity, specified in the positions "Labour functions", "Labour actions".

4. Rights

4.1. The rights of the head of the Structural Unit and other employees of the Structural Unit are defined in their employment contracts with the Company.

The head of the Structural Unit and other employees of the Structural Unit in accordance with this Regulation and their job descriptions in the performance of official duties (a specific job function) have the right in the prescribed manner:

- to provide explanations and recommendations regarding the implementation of decisions of the Company on matters within the competence of the Structural Unit;
- to request and receive in the prescribed manner documents and information from divisions of the Company and subsidiaries and affiliates that are necessary to perform the tasks and functions assigned to the Structural Unit;
- to send materials to divisions of the Company for conclusion on matters within the competence of the Structural Unit.

4.2. The head of the Structural Unit in accordance with this Regulation in the performance of official duties (specific employment functions) has the right in the prescribed manner:

- to represent, by proxy, the Company in state and local government bodies, commercial, public and other organizations of the Russian Federation on issues that are within the competence of the Structural Unit;
- to sign, in the established manner, documents related to the implementation of the duties assigned to the Structural Unit and the exercise of the rights granted;
- to establish duties and rights for other employees of the Structural Unit, and

delegate, if necessary, in accordance with the established procedure, their rights and obligations to other employees of the Structural Unit;

- to approve regulations on subdivisions of the Structural Unit and job descriptions of employees of the Structural Unit and make changes to them in the manner established by the Company;

- to correspond with divisions of the Company and its subsidiaries and affiliates on matters within the competence of the Structural Unit;

- to respond in accordance with the legislation of the Russian Federation in the manner prescribed by the Company to proposals, statements and complaints from shareholders, state authorities, other institutions and organizations of the Russian Federation on matters that are within the competence of the Structural Unit;

- to provide guidance on the setup of work of the Structural Unit;

- to require employees of the Structural Unit to fulfill their official duties and respect for the Company's property and other employees, to observe the internal labour regulations, labour protection and fire safety requirements;

- to make, in accordance with the established procedure, proposals for employment and dismissal of employees of the Structural Unit, establishment of their official salaries and allowances, for encouragement of employees of the Structural Unit and for bringing them to disciplinary responsibility.

5. Responsibility

5.1. The Structural Unit represented by the manager is charged with the following duties:

5.1.1. Timely, high-quality and efficient performance of the functions defined by this Regulation.

5.1.2. Execution of organizational and administrative documents of the Company.

5.1.3. Timely and qualitative achievement of the objectives and key performance indicators of BS/BS/SP.

5.1.4. Effective interaction with other divisions of the Company.

5.1.5. Compliance with the requirements of current legislation and local regulations of the Company.

5.1.6. Preventing damage to material assets entrusted to the Structural Unit.

5.1.7. Preventing the disclosure of personal data defined by the Company's local regulations and information about the Company's activities related to commercial and/or official secrets.

5.1.8. Providing, in accordance with the Company's organizational and executive documentation and local regulations, the description, implementation and performance of control procedures.

5.1.9. Compliance with the Internal Labour Regulations of the Company by employees of the Structural Unit.

5.2. The Structural Unit, represented by the manager, is responsible for the proper performance of official duties, taking into account the tasks and functions assigned to the Anticorruption and Compliance Office of the Security Department and occupational safety duties.

5.3. The Head of the Structural Unit in accordance with the legislation of the Russian Federation, the Regulation on the Structural Unit is personally responsible for the activities of the Structural Unit as a whole, non-fulfillment, improper or untimely fulfillment of the tasks and functions of the Structural Unit, for the damage caused to the Company caused by non-fulfillment, improper or late performance of the tasks and functions of the Structural Unit, non-use of the rights granted, including for poor-quality and inefficient budget planning of the Structural Unit.

5.4. The Head of the Structural Unit, in charge of the management of the Structural Unit, is responsible for the efficient allocation of resources, staffing and setting operational tasks to subordinates, for the security and effectiveness of the functions of the Structural Unit as a participant in the processes, for the staff's compliance with established deadlines and quality of tasks/assignments, for production discipline.

6. Management organization

6.1. The organizational structure of the Structural Unit is listed in Appendix # 3 to the Regulation.

6.2. The head of IAD performs the following duties:

- ensures timely and high-quality fulfillment by employees of the functional duties assigned to them in accordance with this regulation;
- creates optimal conditions for coordinating the activities of employees with other divisions of the Company;
- carries out planning activities of the Structural Unit;
- develops proposals aimed at improving the activities of the Structural Unit;
- carries out operational monitoring of strategic key performance indicators, performance indicators and the course of business processes involving employees of the Structural Unit.
- leads the development of internal regulatory and organizational and administrative documentation;
- ensures the rational use of material, technical and other resources of the Structural Unit in order to fulfill the tasks of employees;
- directs the training of employees, creates conditions for them to improve their skills;
- monitors the compliance of employees of the Structural Unit with internal labour regulations, safety requirements;
- applies to employees of the Structural Unit material incentives for employees based on qualitative and quantitative assessment of implementation of business processes.

6.3. Employees of the Structural Unit perform their official duties in accordance with the employment contract, job descriptions, this regulation and other documents of the Company.

6.4. The head of the IAD distributes the work among employees of the department, sets deadlines for its implementation, controls quality of work done, carries out work to fulfill the functions of the department, in accordance with this regulation.

7. Relations and communication

During the execution of the functions the Structural Unit:

- maintains direct relations with structural divisions of the Executive Office and branches of the Company, external organizations and ensures the formation of information flows of BP/BS in accordance with Appendix # 2 to the Regulation (inputs and outputs specified by the Certificates of BP/BS and internal regulations);
- interacts with employees of structural and separate divisions of the Company in the manner prescribed by the regulatory documents of the Company;
- interacts with third parties in the manner prescribed in the Instruction for the Company's Records Management and the current legislation of the Russian Federation.

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List of documents

1. Documents of an external origin:
 - The legislation of the Russian Federation (within the limits of lines of business of the Company);
 - Federal standards of the auditor's activity, Federal rules (standards) of the auditor's activity;
 - International Standards of audit;
 - International Standards of internal audit;
 - The modern concepts of the internal control developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO 1992, 2004, 2013; COSO ERM 2004);
 - The Corporate Governance Code recommended by Letter of the Bank of Russia from 4/10/2014 № 06-52/2463 «On the Corporate Governance Code»;
 - International standards of GOST R ISO 31000:2010 «Risk Management. Principles and Guidelines», 31010:2011 «Risk Management. Risk Rating Methods» (Order of Federal agency on technical regulation and metrology from 01.12.2011 № 680-st);
 - orders of Rosimuschestvo;
 - orders, instructions, letters of PJSC ROSSETI.
 - Professional standards related to activities of the Anticorruption and Compliance Office of the Security Department;
 - Legal documents specified in the «Necessary knowledge» positions of the relevant labor functions of professional standards of the type of professional activity being performed.

2. Internal documents of the Company:
 - The Articles of Association of the Company;
 - decisions of shareholders' general meeting and the Board of Directors of the Company, decisions of the Audit Committee of the Board of Directors of the Company;
 - The Policy in the field of quality;
 - This Regulation about the structural unit;
 - The Internal Audit Policy;
 - The Internal Control Policy;
 - The Risk Management Policy;
 - internal normative documents and technological documents of the Company, areas of responsibility of the Internal Audit Department, specified in the scope of the given documents, and stored in the Library of Internal Normative Documents.

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3. The extract from the file register of the Internal Audit Department, the approved organizational and executive documentation of the Company is given in Appendix # 1 to the Regulation.

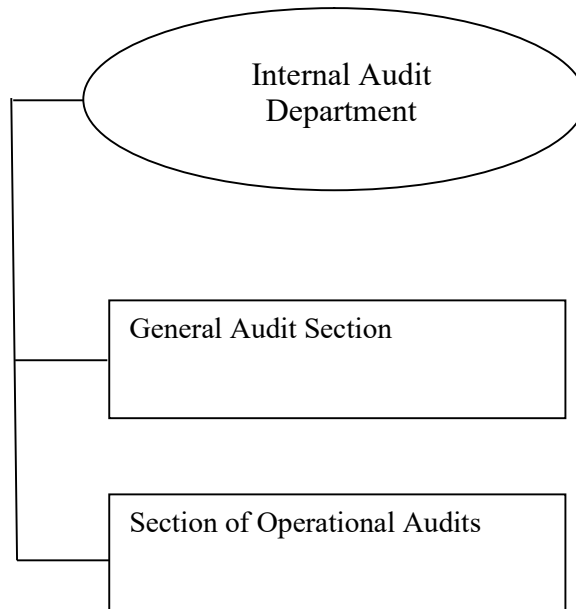
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Functional matrix of distribution of responsibility for the functions of the
Internal Audit Department of IDGC Of Centre, PJSC

BP/BS of the top level	BP/BS of the second level
BP 1 Corporate governance	Management of the Company's securities market
	Development of the corporate governance and control system
	Ensuring the functioning of governing bodies
	Ensuring the functioning of the system of corporate control, risk management and audit
	Implementation of shareholders' rights to information
BP "Sale of electric power transmission services"	7.8. Analysis of activities of the process of sale of electricity transmission services
BP "Sale of grid connection services"	BP6.3 Control over grid connection activities

Appendix # 3
to PSP TSA/18/06-2019

Organizational structure of the Internal Audit Department



Appendix # 4
to PSP TSA/18/06-2019

Record of changes and additions

Amendment (add.) of point	Contents of the change (addition)	Reason	Date	Employee who has made the change (addition)		Employee who has familiarised with the change (addition)	
				surname, initials, post	signature		
1	Sections 1-3. Entering of additional functions	Federal Law from 27.07.2010 № 224-FZ, Order of the Company from 01.02.2012 №12-SH	03.02.2012	A.V. Molodtsova			
2	Update of the entire document	Order from 22.10.2013 № 443-TSA		S.V. Shpakova			
3	Update of the entire document	Order from 24.05.2016 № 151-TSA		S.V. Shpakova			

Acquaintance Sheet
with the Regulation on the Internal Audit Department, to PSP TSA/18/06-2019,
edition # 1

Post	Surname, initials	Acquaintance date	Signature