

Appendix to Order
of Rosseti Centre, PJSC
dated 29.12.2025 # 451-TSA

Agreed upon by

the Audit Committee of the Board of Directors
of Rosseti Centre, PJSC

Minutes dated 29.12.2025 # 17/25

Approved by

the Board of Directors
of Rosseti Centre, PJSC

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**THE REGULATION
ON THE INTERNAL AUDIT DEPARTMENT
OF ROSSETI CENTRE, PJSC**

PSP TSA/18/08-2025

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| Additional information | - |

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1. General provisions

1.1. This regulation on the Internal Audit Department (hereinafter referred to as the IAD) of Public Joint stock company «Rosseti Centre» (hereinafter referred to as the Company) is an internal document defining the main tasks and functions of the IAD, the rights of the head and other employees in the performance of their duties in accordance with the positions they hold, in accordance with the employment contract concluded between the head of the IAD and the Company.

Full name: Internal Audit Department.

Abbreviated name: IAD.

1.2. The Internal Audit Department is a structural subdivision of the Company. The Internal Audit Department, represented by the Head of the IAD, is functionally subordinate to the Board of Directors of the Company (through the Audit Committee of the Board of Directors of the Company), and administratively subordinate to the Sole Executive Body of the Company (in accordance with the organizational structure of the Company).

In accordance with the current organizational structure, the IAD includes the following structural divisions:

- General Audit Section;
- Section of analysis, planning and control.

1.3. The work of the Internal Audit Department is managed by the Internal Audit Department's Head, who is appointed and dismissed by the Sole Executive Body of the Company based on a resolution of the Board of Directors of the Company, subject to prior review by the Audit Committee of the Board of Directors of the Company. The Internal Audit Department's employees are appointed and dismissed in accordance with the procedure established by the Company's organizational and administrative documents, upon the recommendation of the Internal Audit Department's Head.

1.4. The Head of the IAD and other employees of the IAD in their activities are guided by the legislation of the Russian Federation, the Articles of Association of the Company, decisions of general meetings of shareholders, the Board of Directors, the Management Board, orders, instructions and local regulations of the Company, this Regulation and in terms of job responsibilities, rights and responsibilities, employment contracts concluded with the Company and job descriptions.

The list of documents is presented in Appendix # 1 to the Regulation.

1.5. During the absence of the Head of the IAD (vacation, illness, etc.), his/her duties are performed by his/her Deputy Head of the IAD. The Deputy Head of the IAD acquires the corresponding rights and is responsible for the proper performance of his/her duties.

1.6. The staffing schedule of the IAD is approved in accordance with the procedure established by the organizational and administrative documents of the Company.

1.7. Requirements for the qualifications of the head of the IAD:¹

1.7.1. To the education:

- higher education;

¹ Recommendations for the qualification level according to the Professional Standard "Internal Auditor", approved by Order of the Ministry of Labour and Social Security of the Russian Federation dated 24.06.2015 No. 398n: not lower than the 7th qualification level.

- additional professional education (retraining programs, advanced training programs, professional certification programs) in the functional areas of the Company's activities and (or) in the field of internal audit).

1.7.2. To the work experience:

- at least six years in the field of internal audit or in the functional area of the Company's activities.

1.7.3. Necessary knowledge and skills:

- Analyze and evaluate information, identify cause-and-effect relationships, draw conclusions;

- Apply laws, bylaws and local regulations of the organization in your work.

Required knowledge:

- International and Russian professional standards of internal audit;
- Methods for assessing and managing the risks of internal corporate abuse, including fraud;

- Corporate Governance Code;

- Labour, civil, administrative legislation of the Russian Federation;

- The main legislative and regulatory legal acts related to the areas of audit;

- Principles of organization and procedure for the functioning of a business (type of activity), business model, processes and procedures of the Company;

- Local regulations and organizational and administrative documents of the Company;

- Principles and procedures for the formation of management, financial (accounting) and other types of reporting;

- Fundamentals of information technology and information security;

- Key risks and controls related to information technology;

- Information systems (software products) used in the organization, to the extent necessary for the purposes of internal audit;

- Knowledge of the organizational structure of the Company/Managing Organization, distribution of responsibilities, powers, and functions at all levels of management of the Company/Managing Organization;

- Regulatory legal acts defining the norms of labour law of the Russian Federation;

- Technologies, methods and techniques for conducting analysis and systematization of documents and information;

- Knowledge of the organization of work in various areas of production and core activities of the Company/Managing Organization, fuel and energy complex;

- Fundamentals of economics, labour organization and management;

- Technologies and methods of formation and control of the budget of the Company/Managing Organization;

- Regulatory acts governing the procedure for organizing, motivating and standardizing personnel work;

- Regulations on the Occupational Health and Safety Management System;

- Instructions on fire safety measures in an office building;

- Instructions on the actions of personnel to evacuate people in the event of a fire in an office building;

- Occupational safety instructions for employees of the executive office of the Company.

1.8. Requirements for the qualifications and job responsibilities of the employees of the IAD are defined in job descriptions.

2. Main tasks

The main tasks of the IAD are:

- 2.1. Conducting internal audits² of areas of activity, divisions, functions, processes, systems and other audit items in the Company and providing recommendations aimed at eliminating violations and deficiencies and improving the Company's activities.
- 2.2. Assessing corporate governance and providing recommendations for its improvement.
- 2.3. Assessing the reliability and effectiveness of the risk management and internal control system and providing recommendations for its improvement.
- 2.4. Organization of effective interaction between the Company and the Company's audit organization, the Company's Audit Commission, as well as with persons providing consulting services in the field of risk management, internal control and corporate governance (within the competence of the Internal Audit Department).
- 2.5. Providing the Board of Directors (Audit Committee) and the CEO with reports on the results of the activities of the IAD.
- 2.6. Providing advice to the executive bodies of the Company on issues of internal control, risk management and corporate governance (while maintaining the independence and objectivity of internal audit).
- 2.7. Monitoring the implementation of recommendations and corrective action plans aimed at eliminating violations and deficiencies based on the results of the internal audit and improving the activities of the Company and its subsidiaries.
- 2.8. Implementation and application of unified approaches established in the Rosseti Group of Companies to the construction, management and coordination of internal audit in the Company.
- 2.9. Improving the regulatory framework for the activities of the Internal Audit Department, taking into account the requirements of the International Standards of Internal Auditing of the International Institute of Internal Auditors and the legislation of the Russian Federation.

3. Main functions

3.1. In accordance with the objective of "Conducting internal audits of areas of activity, divisions, functions, processes, systems and other auditees in the Company and providing recommendations aimed at eliminating violations and deficiencies and improving the Company's activities", the IAD performs the following functions:

3.1.1 Planning, organizing and conducting internal audits³ based on a risk-oriented approach based on the approved plan of activities of the Internal Audit Department, as well as unscheduled inspections (if necessary), including at the request of the Board of Directors, the Audit Committee and the Sole Executive Body of the Company within the competence and resources of the Internal Audit Department:

- preparation and approval of the internal audit program, including, among other things, the objectives, scope, timing, and allocation of resources to achieve the objectives

² Including the initiation, organization, and participation in specialized (official) investigations into cases of abuse (fraud), damage to the Company and its subsidiaries, misuse of resources, ineffective use of resources, and other cases of unfair/illegal actions by employees and third parties.

³ Including the initiation, organization, and participation in specialized (official) investigations into cases of abuse (fraud), damage to the Company and its subsidiaries, misuse of resources, ineffective use of resources, and other cases of unfair/illegal actions by employees and third parties.

of the internal audit, taking into account the risks of the internal audit item;

- conducting internal audit procedures and collecting audit evidence;
- analysis and assessment of the audit item in accordance with the purpose of the internal audit;
- documenting the results of the implementation of internal audit procedures in working papers, preparing a report on the results of the internal audit;
- quality control and completeness of the completion of working documents by internal auditors to confirm the conclusions based on the results of the internal audit;
- formation of recommendations for the purpose of eliminating and preventing further identified violations/deficiencies, reducing the risks of the internal audit item, and improving the Company's activities;
- discussion of the results of the internal audit with the object of internal audit.

3.1.2 Organization and conduct of post-audits in relation to business processes (areas of activity), business functions, projects/plans/programs, structural and separate divisions and other audit items.

3.2 In accordance with the task of “Assessing corporate governance⁴ and providing recommendations for its improvement”, the IAD performs the following functions:

- conducting an audit of compliance with the ethical principles and corporate values of the Company;
- implementation of an audit of the procedure for setting the Company's goals and monitoring/controlling their achievement;
- implementation of an audit of the level of regulatory support and information interaction procedures (including on risk management and internal control issues) at all levels of the Company's management, including interaction with stakeholders;
- conducting an audit of the security of shareholders' rights, including those of controlled companies, and the effectiveness of relationships with stakeholders;
- implementation of an audit of procedures for disclosing information on the Company's activities;
- conducting an audit of the implementation of supervision over risk management and internal control.

3.3 In accordance with the task of “Assessing the reliability and effectiveness of the risk management and internal control system and providing recommendations for its improvement”, the IAD performs the following functions:

- conducting an assessment of the risk management and internal control system in the Company, including on issues of organizing processes, setting goals and objectives, implementing the provisions of the risk management and internal control policy, automation tools, regulatory and methodological support, interaction of structural divisions within the risk management and internal control system, reporting, infrastructure (including organizational structure), etc.

3.4. In accordance with the task of “Organizing effective interaction between the Company and the Company's audit organization⁵, the Company's Audit Commission, as well as with persons providing consulting services in the field of risk

⁴ From here onwards, including issues of management of the Company

⁵ Here and below, the definition of the control body is indicated in accordance with the Articles of Association of the Company: an auditor or audit organization

management, internal control and corporate governance (within the competence of the IAD)”, the IAD performs the following functions:

3.4.1. Interaction with the Company’s audit organization in the following main areas:

- assessing the quality of the audit organization's work, preparing a report based on the results of this assessment, presenting the assessment results for consideration by the Audit Committee, and ensuring that stakeholders are informed;
- assisting the audit organization in providing information on the state of the risk management and internal control system in the Company;
- participation in the discussion of the audit organization’s conclusions on the state of the risk management and internal control system;
- participation in the resolution of disagreements arising during external audits on issues of mandatory audit in accordance with Russian accounting standards.

3.4.2. Interacting with the Company’s Audit Commission in the following key areas:

- organization and coordination of interaction between the structural divisions of the Company and the Audit Commission of the Company;
- preparation and presentation of information and opinions within the competence of internal audit;
- organizational support for the activities of the Audit Commission of the Company;
- organizing the development by the Company’s management of corrective measures based on the results of audit checks aimed at eliminating identified violations/deficiencies and implementing the recommendations of the Company’s Audit Commission;
- monitoring the implementation of corrective measures aimed at eliminating identified violations/deficiencies and implementing the recommendations of the Audit Commission.

3.4.3. Interacting with the unit(s) responsible for methodological support and coordination of activities related to internal control and risk management, including the exchange of risk information, development of control procedures, and compliance with the requirements and procedures established in the Company.

3.4.4. Interacting with other participants in the Company’s risk management and internal control system on issues within the competence of the IAD, as well as with other stakeholders monitoring and evaluating the risk management and internal control system in individual areas of activity.

3.5. In accordance with the task of “Providing the Board of Directors (Audit Committee) and the Sole Executive Body with reports on the results of activities”, the IAD performs the following functions:

3.5.1. Provision of the necessary information to the Board of Directors (with prior review by the Audit Committee) and the CEO, including:

- the plan and budget of the IAD and subsequent amendments to them;
- a report on the implementation of the internal audit activity plan;
- changes that potentially affect the internal audit competence or the Policy;
- information about the potential negative impact on independence;
- the results of provision of internal audit services and other activities of the IAD, including conclusions, assurances, consultations, opinions and monitoring results, the provision of recommendations for eliminating violations and deficiencies identified during

audits, and proposals for improving the efficiency and effectiveness of the risk management and internal control system, corporate governance, and for improving the activities of the Company and its subsidiaries.

3.5.2. Provision of the Board of Directors of the Company (Audit Committee of the Board of Directors of the Company) with the results of internal and external assessments of the quality of internal audit activities (results of the implementation of the quality assurance and improvement program).

3.6. In accordance with the task of “Providing consultations to the executive bodies of the Company on matters of internal control, risk management and corporate governance (while maintaining the independence and objectivity of internal audit)”, the IAD performs the following functions:

3.6.1. Coordinates with relevant stakeholders the nature and scope of consulting services, and develops consulting service programs (if necessary).

3.6.2. Provides advice to the Company’s stakeholders on matters of consultation without providing assurance or assuming management responsibilities.

3.7. In accordance with the task of “Monitoring the implementation of recommendations and corrective action plans aimed at eliminating violations and deficiencies based on the results of internal audit and improving the activities of the Company and subsidiaries”, the IAD performs the following functions:

- sending inquiries on the progress of implementing recommendations/corrective action plans;
- conducting follow-up assessments of the implementation of recommendations/corrective action plans based on a risk-based approach;
- confirmation of compliance with recommendations/corrective action plans by responsible persons;
- generating reports on the status of implementation of recommendations/corrective action plans for the Board of Directors (Audit Committee) and executive management.

3.8. In accordance with the task “Implementation and application of unified approaches established in the Rosseti Group of Companies to the construction, management and coordination of internal audit in the Company and subsidiaries”, the Internal Audit Department performs the following functions:

3.8.1. Implementation of activities to implement in the Company uniform principles for the construction of internal audit and assessment of the implementation of internal audit established in the Rosseti Group of Companies.

3.8.2. Participation in the development of uniform requirements for approaches to the implementation of internal audit in the Rosseti Group of Companies.

3.8.3. Participation in the development, including through participation in working groups, including the initiation and updating of uniform methodological documents for the Rosseti Group of Companies (methodologies, instructions, regulations, standards and other documents) that define the approaches and principles for implementing internal audit and regulate the activities of internal audit.

3.8.4. Development and implementation of methodological documents regulating the activities of internal audit (policies, provisions, regulations, methods, instructions and other documents) in accordance with the methodological documents developed by PJSC Rosseti.

3.8.5. Implementation of the practice of conducting thematic audits by companies within the Rosseti Group of Companies on a specific topic in accordance with a unified

audit program.

3.8.6. Participation in the formation of a unified knowledge base and in training events on the organization and implementation of internal audit.

3.8.7. Organization and implementation of measures to automate the internal audit activities of the Company.

3.9. In accordance with the objective of “Improving the regulatory framework for the activities of the IAD, taking into account the requirements of the IIAS and the legislation of the Russian Federation”, the IAD performs the following functions:

3.9.1. Monitoring changes in the legislation of the Russian Federation, standards of the Bank of Russia, other regulatory legal acts and methodological documents, International Internal Auditing Standards (IIAS) in terms of internal audit activities.

3.9.2. Updating the regulatory framework for the activities of the IAD, taking into account the requirements of the IIAS, the legislation of the Russian Federation, regulatory acts of the Bank of Russia, other regulatory legal acts and methodological documents.

3.10. Formation and approval of activity plans for the IAD, taking into account the risk-oriented approach based on the results of the ranking of audit items and requests from the Board of Directors (Audit Committee), the General Director of the Company, and introduction of changes (clarifications).

3.11. Conducting audits and performing other tasks on behalf of the Board of Directors of the Company (Audit Committee of the Board of Directors of the Company) and/or executive bodies of the Company on issues related to the competence of internal audit.

3.12. Organization, planning, and implementation of audits of the branch offices. Participation of employees of the IAD in the activities of audit commissions of subsidiaries as elected members of audit commissions or invited experts.

3.13. Implementation of local regulations and organizational and administrative documents governing the Company’s processes, in the implementation of which the IAD participates.

3.14. Preparation of opinions on draft regulatory legal acts of the Russian Federation and local regulatory acts, organizational and administrative and other regulatory documents of the Company on issues within the competence of the IAD.

3.15. Formulation of proposals for calculating key performance indicators of the activities of the subsidiaries on issues falling within the competence of the IAD.

3.16. Formation of the budget of the IAD for the planning period, preparation of supporting materials for the IAD’s expenses declared during the formation of the budget.

3.17. Interaction with the judicial, executive and legislative authorities of the Russian Federation, and other organizations and institutions of the Russian Federation on issues within the competence of the IAD.

3.18. Study of corporate, domestic and international experience on issues within the competence of the IAD, including participation in seminars, conferences, meetings and other events.

3.19. Preparation of information and analytical materials on issues within the competence of the IAD.

3.20. Consideration of proposals, applications, and complaints on issues within the competence of the IAD.

3.21. Carrying out other types of management actions and instructions of the executive bodies of the Company arising from the tasks and functions of the IAD (without the employees of the IAD assuming the responsibilities of the Company’s management in

making decisions).

3.22. The IAD is a functional unit that acts as a resource centre and ensures, within the scope of its competencies, the achievement of the Company's goals and the implementation of functions in accordance with Section 7 of this Regulation.

3.23. The IAD participates in events related to mobilization training, civil defense, and prevention and elimination of emergency situations in accordance with the requirements of legislation, regulatory legal acts of the Russian Federation, and the internal regulatory documentation of the Company.

3.24. The IAD performs duties in the field of labour safety and industrial safety in accordance with the requirements of legislation, regulatory legal acts of the Russian Federation and the internal regulatory documentation of the Company.

3.25. The main tasks and functions of the IAD do not contradict the provisions of the professional standards for the types of professional activities performed, specified in the positions "Labour functions", "Labour actions".

4. Rights

4.1. The IAD, represented by the head, has the right to:

4.1.1. Issue instructions to the structural divisions of the Executive Office and Branches (REG) of the Company in accordance with the Instructions for office work in the assigned area of activity within the scope of their competence.

4.1.2. Receive the necessary information on the progress of the assigned IAD tasks on a timely and regular basis.

4.1.3. To nominate employees of the IAD for awards for achieving outstanding results in work, as well as to propose the imposition of disciplinary sanctions on employees who violate labour discipline.

4.1.4. Submit, in the established manner, substantiated proposals to the General Director of the Company on the adoption of appropriate measures against employees of the Company who violate the Articles of Association of the Company, decisions of its governing bodies, current legislation, terms of contracts, industry norms and rules, requirements of organizational and administrative and internal regulatory documents of the Company, this Regulation and other local regulatory acts of the Company.

4.1.5. Submit, in accordance with the established procedure, proposals on hiring, dismissal and transfer of employees of the IAD, establishing their salaries and allowances.

4.1.6. Directly contact the heads of the structural divisions of the Executive Office and branches (REG) of the Company in accordance with the Instructions for office work on issues related to his competence and give them appropriate instructions.

4.1.7. In agreement with the relevant managers, involve employees of the Executive Office and branches of the Company in the performance of individual tasks on issues related to the activities of the IAD.

4.1.8. Issue instructions on matters of organizing the work of the IAD in accordance with the Instructions on office work.

4.1.9. Represent the Company by proxy in state authorities and local governments, commercial, public and other organizations of the Russian Federation on issues within the competence of the IAD.

4.2. The Head of the IAD, his deputy and the employees of the IAD have the right to:

- provide explanations and recommendations regarding the implementation of the Company's decisions on issues within the competence of the IAD;

- send materials on issues within the competence of the IAD to the Company's divisions for their conclusion;
- receive unlimited and unimpeded access to any assets, documents, accounting records, information systems and resources, materials for meetings (absentee voting) of the Board of Directors (its Committees), the Management Board, the Audit Commission and other information on activities of the Company and subsidiaries (including in electronic form), familiarization with draft resolutions and decisions of the Board of Directors and executive bodies of the Company, as well as copying relevant documents and information;
- use information resources and software for internal audit purposes;
- request from the Company and its subsidiaries and promptly receive in writing (on paper or electronic media) documents, materials, explanations and other information in accordance with the objectives of the inspections⁶;
- gain access to all buildings, structures, premises, offices, areas for production, business and domestic purposes of the Company and subsidiaries for the performance of the tasks of the IAD;
- take photographs, videos and make sound recordings during the inspection;
- conduct interviews with employees of the Company and subsidiaries (with prior notification of the employee's manager) for the purposes of verification activities on issues related to the implementation of internal audit tasks;
- receive the necessary assistance from the employees of the Company and its subsidiaries in the context of conducting inspections, including unscheduled ones, and implementing other tasks of the IAD;
- request from the Company and its subsidiaries any information necessary to monitor the progress of implementing the recommendations of internal auditors and the plan of corrective measures to eliminate violations and deficiencies identified as a result of audits, and to analyze the effectiveness of corrective measures;
- participate in meetings and sessions of the working bodies of the Company (committees, commissions, working groups, etc.) subject to maintaining a balance of independence and objectivity of the IAD and non-involvement in the operational activities of the Company;
- demand from persons responsible for eliminating identified violations and deficiencies:
 - timely development, approval and implementation of action plans to eliminate identified violations and deficiencies;
 - timely provision of reports on the status of implementation of activities;
 - provision of clarifying or confirming information and documents on the status of implementation of action plans;
- use expert and consulting services when conducting internal audits;
- carry out other actions necessary to achieve the objectives of internal audit and solve the tasks of the IAD.

4.3. The Head of the IAD has the right to:

4.3.1. Participate in meetings of the Board of Directors, Committees of the Board of Directors, and executive bodies of the Company.

4.3.2. Become familiar with current and long-term plans/programs of activities, reports on the implementation of plans and programs, draft decisions and resolutions of the Board of Directors, Committees of the Board of Directors and executive bodies of the

⁶ The specified documents and information must be submitted no later than 2 (two) business days from the date of receipt of the request, unless a different deadline is specified in the request.

Company.

4.3.3. Involve, in the manner established by the internal documents of the Company and in agreement with their immediate supervisors, employees of the Company's structural divisions and subsidiaries as experts, third-party experts to solve specific problems within the framework of the activities of the IAD.

4.3.4. Submit for consideration by the management bodies of the Company issues within the area of competence of the IAD in accordance with the Internal Audit Policy and this Regulation on the IAD.

4.3.5. Participate in meetings/sessions of the executive bodies of the Company, as well as direct access to the Sole Executive Body/General Director of the Company.

4.4. In accordance with this Regulation, the Head of the IAD, when performing official duties (a specific work function), has the right, in the established manner, to:

- represent the Company by proxy in state authorities and local governments, commercial, public and other organizations of the Russian Federation on issues within the competence of the IAD;
- sign, in accordance with the established procedure, documents related to the implementation of duties assigned to the IAD and the exercise of the granted rights;
- establish duties and rights for other employees of the IAD, delegate, if necessary, in the established manner, their rights and duties to other employees of the IAD;
- develop regulations on divisions within the IAD and job descriptions of IAD employees and make changes to them in the manner established by the Company;
- conduct correspondence with officials and structural divisions of the Company and subsidiaries on issues within the competence of the IAD;
- to coordinate draft organizational and administrative documents, provisions, regulations, instructions and other documents related to the activities of the IAD;
- respond, in accordance with the legislation of the Russian Federation and in the manner established in the Company, to proposals, applications and complaints from shareholders, government bodies, other institutions and organizations of the Russian Federation on issues within the competence of the IAD;
- give instructions on matters of organizing the work of the IAD;
- require that employees of the IAD fulfill their job responsibilities and take good care of the property of the Company and other employees, comply with internal work regulations, labour protection and fire safety requirements;
- to submit, in accordance with the established procedure, proposals on hiring and dismissal of employees of the IAD, establishment of their official salaries and allowances, incentives for employees of the IAD, and bringing them to disciplinary responsibility.

5. Responsibility

5.1. The following duties are assigned to the IAD, represented by the head and his deputy:

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

5.1.2. Implementation of organizational, administrative and internal regulatory documents of the Company.

5.1.3. Timely and high-quality achievement of the goals and key performance indicators of the structural division.

5.1.4. Effective interaction with other structural 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 IAD.

5.1.7. Prevention of disclosure of personal data determined by the Company's operational and legal acts and the Company's internal regulations, and information about the Company's activities related to commercial secrets.

5.1.8. Ensuring the implementation of functions, in accordance with the Company's operational and regulatory documents and internal regulations, in terms of the risk management and internal control system, description, implementation and execution of control procedures.

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

5.2. The liability of the head and employees of the IAD is determined by the terms of employment contracts, job descriptions, this Regulation, and other internal regulatory documents of the Company and includes (but is not limited to) liability for poor-quality and untimely performance of tasks and functions assigned to them, failure to comply with labour discipline requirements, loss and/or damage to material assets and documents, and disclosure of information constituting a secret protected by the laws of the Russian Federation and the internal documents of the Company.

5.3. The IAD, represented by the Head of the IAD, is responsible for improper performance of official duties, taking into account the tasks and functions assigned to the IAD and functional responsibilities for labour protection.

5.4. The Head of the IAD is responsible for the effective management of all aspects of internal audit activities and the high-quality provision of internal audit services in accordance with International Internal Auditing Standards.

5.5. The Head of the IAD is responsible for forming an opinion on the reliability and effectiveness of the risk management and internal control system, and corporate governance in the Company.

5.6. In the event that the right to carry out individual audits or individual tasks of the IAD is transferred to an outsourcing company, responsibility for their implementation and results rests with the Head of the IAD of the Company.

5.7. Each employee of the IAD is responsible for the continuous development and application of the competencies necessary to perform their professional duties.

6. Management organization

6.1. The IAD shall be created, reorganized and liquidated by order of the General Director of the Company based on 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 in accordance with the organizational structure and staffing table of the Company in the manner determined by the current legislation of the Russian Federation and the Internal Regulations of the Company.

6.2. The Head of the IAD distributes work among the employees of the structural unit, sets deadlines for its completion, monitors the quality of the work performed, and carries out work to fulfill the functions of the structural unit, in accordance with this Regulation.

6.3. The Deputy Head of the IAD and the employees of the IAD perform their duties in accordance with employment contracts, job descriptions, this Regulation and other documents of the Company.

6.4. The work schedule is determined in accordance with the Internal Labour Regulations established in the Company.

7. Relationships and connections

In the course of performing the functions, the IAD:

- maintains direct links with the structural divisions of the Executive Office and branches of the Company, external organizations and ensures cross-functional interaction within the framework of the distribution of responsibility for the implementation of the IAD's processes defined in the organizational and administrative and organizational and regulatory documents of the Company;
- interacts with employees of structural and separate divisions of the Company in the manner established by the regulatory documents of the Company;
- interacts with third parties in the manner established in the Company's Office Work Instructions and the current legislation of the Russian Federation.

List of documents

1. Documents of external origin:
 - the current legislation of the Russian Federation;
 - industry regulatory and methodological documents in the area of expertise of the activities of the IAD.
2. Internal documents of the Company:
 - the Articles of Association of Rosseti Centre, PJSC;
 - Decisions of the General Meeting of Shareholders, the Board of Directors and the Management Board of the Company;
 - Organizational and administrative documents of the Company;
 - internal labour regulations of the Company;
 - internal regulatory documents and technological documents of the Company of the area of responsibility of the IAD, defined in the scope of application of these documents stored in the document workflow management system and the Library of internal regulations.
3. System documents:
 - Professional standards relating to internal auditing activities;
 - Legal documents specified in the “Necessary knowledge” positions of the corresponding work functions of the professional standards of the type of professional activity performed.
4. An extract from the nomenclature of cases of the IAD is kept in a separate file.

Terms, definitions and abbreviations

| Terms, abbreviations | Definitions, explanation |
|---------------------------------------|--|
| Internal audit | Independent and objective assurance and consulting activities aimed at improving the Company's operations. Internal audit assists the Company in achieving its goals through a systematic, consistent approach to assessment and improving the efficiency of corporate governance, risk management and internal control. |
| Rosseti Group of Companies | PJSC Rosseti and its subsidiaries and affiliates |
| IAD | Internal Audit Department |
| Company | Rosseti Centre, PJSC |
| Structural unit (Structural division) | An organizational and structural unit that is entrusted with the implementation of a specific list of tasks |

Record of changes and additions

| Edition | Change/ addition to the paragraph | Contents of the change/addition | Reason (link to the organizational and executive documentation) | Date of modification/ addition | Employee who has made the change/addition (position, surname, initials) |
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Acquaintance sheet

with the Regulation on the Internal Audit Department, edition # 1

| Position | Surname, initials | Acquaintance date | Signature |
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