

**MINUTES**  
of the meeting of the Audit Committee  
of the Board of Directors of Rosseti Centre, PJSC  
(in the form of joint presence)

24 December 2024

Moscow

No. 20/24

**Form of the meeting:** joint presence.

**Time of the meeting:** 14 hours 00 minutes – 15 hours 00 minutes.

**Place of the meeting:** Moscow, Malaya Ordynka St., 15, floor 6, room 611.

**Total number of members of the Audit Committee:** 3 persons.

**Participants of the meeting:** V.Y. Zarkhin, S.S. Pikin.

**A written vote was taken into account when determining the results:** A.V. Morozov.

**Members who neither participated nor provided questionnaires:** none.

**The quorum** is present.

The Expert conclusion of the expert of the Audit Committee of the Board of Directors of Rosseti Centre, PJSC was taken into account at drawing up of the minutes.

**Date of the minutes:** 24.12.2024.

The meeting of the Audit Committee was audiotaped (hereinafter – the Committee), which is stored in the materials to the meeting of the Committee.

The meeting of the Committee was opened by Chairperson of the Committee, Sergey Sergeevich Pikin.

Rosseti Centre, PJSC was represented at the meeting by:

L.A. Sklyarova - Chief Accountant - Head of Financial and Tax Accounting and Reporting Department

M.V. Kuzin - Head of the Economics Department

Y.D. Naumova - Head of the Corporate Governance Department

A.D. Pytkin – Deputy Head of the Investment Department

V.V. Sukhinenko – Head of the Service Sales and Accounts Receivable Section

The external auditor (TSATR – Audit Services LLC) was represented by T.L. Okolotina.

After the announcement of a quorum regarding the agenda items, the meeting of the Committee was called to order.

**AGENDA:**

**1.** On consideration of the Management and governance letter (auditor's report), presented by the audit organization, based on the results of the audit of the financial statements, prepared in accordance with RAS, for 9 months of 2024, and the Company's management information about adjustments made on the results of the external audit of the statements.

**Item 1. On consideration of the Management and governance letter (auditor's report), presented by the audit organization, based on the results of the audit of the financial statements, prepared in accordance with RAS, for 9 months of 2024, and the Company's management information about adjustments made on the results of the external audit**

**of the statements.**

**Speaker** – T.L. Okolotina.

Questions were received from S.S. Pikin, V.Y. Zarkhin.

Answers and explanations were provided by L.A. Sklyarova, V.V. Sukhinenko.

**Decision taken at the meeting:**

1. To take into consideration the Management and governance letter (auditor's report) on the main issues of the Company's accounting and statements, presented by the external auditor on the main issues of the Company's interim financial statements for 9 months of 2024, prepared in accordance with RAS, and the information of the Company's management in the absence of adjustments to the financial statements based on the results of the external audit of the statements.

2. When undergoing the annual audit of the financial statements for 2024, when the Company's management considers the draft Management and governance letter (auditor's report) based on the results of the audit of the financial statements for 2024, to take into consideration the recommendations for organizing the audit, the content and structure of the reporting documents accepted from the audit organization:

2.1. the Management and governance letter (auditor's report) must contain information on the final level of materiality for the financial statements as a whole.

2.2. opinions on issues considered by the Auditor must be unambiguous for understanding the purpose of information provided:

- information on procedures performed in relation to non-standard transactions, significant audit issues;

- provision of recommendations on application of best practices, acceptable alternative approaches;

- information on deficiencies.

2.3. information on observations, recommendations, deficiencies is detailed in the Management and governance letter (auditor's report) in accordance with the terms of the agreement for provision of audit services, with an indication of the category and area of functional responsibility.

2.4. significant audit issues and adjustments to estimated values proposed by the Auditor, due to differences in expert assessments performed by the Auditor and the functional divisions of the Company, are subject to:

- detailed elaboration during the audit with participation of the responsible functional division of the Company.

- consideration by the Audit Committee at the stage of the draft financial statements.

Such matters include, but are not limited to:

- recognition and measurement of revenue

- creation of a provision for impairment of accounts receivable

- recognition and measurement of estimated and contingent liabilities

- assessment of the recoverable amount of non-current assets

- assessment of future economic benefits from the use of assets under construction

2.5. Information on unadjusted differences, if any, is provided in the Management and governance letter (auditor's report) in a tabular (not text) format, with the total quantitative effect reduced to the final level of materiality.

**Voting results under the decision draft, announced at the meeting:**

Sergey Sergeevich Pikin - «FOR»

Vitaly Yuryevich Zarkhin - «FOR»

**Voting results by submitting a written vote:**

Andrey Vladimirovich Morozov - «FOR»

**Total:**

|             |       |
|-------------|-------|
| «FOR»       | - «3» |
| «AGAINST»   | - «0» |
| «ABSTAINED» | - «0» |

**Decision is taken.**

The agenda of the meeting of the Audit Committee of the Board of Directors of Rosseti Centre, PJSC on 24.12.2024 was exhausted. The meeting of the Audit Committee of the Board of Directors of the Company was closed.

**Chairperson of the Audit Committee****S.S. Pikin****Secretary of the Audit Committee****S.V. Lapinskaya**