

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

02 September 2025

Moscow

No. 11/25

**Form of the meeting:** joint presence.**Time of the meeting:** 11 hours 00 minutes – 12 hours 30 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, A.V. Morozov, S.S. Pikin.**A written vote was taken into account when determining the results:** none.**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:** 02.09.2025.

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.

The meeting was attended by:

- **Member of the Board of Directors of Rosseti Centre, PJSC** - A.V. Shevchuk - Executive Director of Association of Institutional Investors
- **Representative of the audit organization** - E.V. Khramova (Partner of TSATR – Audit Services LLC)
- **Representatives of PJSC Rosseti:**
  - A.D. Savostin - Deputy General Director for Sale of Services
  - R.V. Solyanin - Acting Deputy General Director for Investment and Capital Construction
  - K.A. Yutkin – Deputy General Director for Economics and Finance
  - N.V. Pechenkin - Chief Advisor of the Department of Administrative Affairs
  - L.A. Sklyarova - Chief Accountant - Head of the Financial and Tax Accounting and Reporting Department
  - N.V. Baranov - Head of the Property Management Department
  - G.V. Bekasov - Head of the Internal Audit Department
  - A.Y. Zemskov - Head of the Investment Department
  - D.A. Karelin - Head of the Department of Sale of Services and Electricity Metering
  - M.V. Kuzin - Head of the Economics Department
  - Y.D. Naumova - Head of the Corporate Governance Department
  - L.I. Nechushkina - Deputy Head of the Internal Audit Department
  - E.I. Chitaya - Head of the Operational Audit Section

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

**AGENDA:**

1. On the interaction of the Audit Committee of the Board of Directors of the Company with the internal auditor and audit organization, including the scope of audit procedures and methods of auditing proposed by the audit organization.
2. On review of the interim financial statements of the Company for 6 months of 2025, prepared in accordance with RAS.
3. On consideration of the report of the internal audit division on the implementation of the Work Plan and the results of the internal audit activity for 6 months of 2025.

**Item 1. On the interaction of the Audit Committee of the Board of Directors of the Company with the internal auditor and audit organization, including the scope of audit procedures and methods of auditing proposed by the audit organization.**

**Speaker/co-speaker:** E.V. Khramova/G.V. Bekasov.

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

Answers and explanations were provided by E.V. Khramova.

**Decision taken at the meeting:**

1. To take note of the information on the internal standards system in force at the audit organization, the independence of the audit organization, approaches to conducting the audit of the financial statements of Rosseti Centre, PJSC for 2025 and the information of the internal auditor on the organization of internal audit activities in the Company in accordance with Appendices ## 1-2 to this decision of the Audit Committee of the Board of Directors of the Company.
2. To recommend that the audit organization promptly inform the Audit Committee of the Company of facts of difficulties and restrictions, significant disagreements arising with the Company during the audit, as well as of identified signs of manipulation of reporting data.
3. To note the need for the Audit Committee of the Board of Directors of the Company to consider the financial statements of the Company for the year, prepared in accordance with RAS, before their disclosure.

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

Sergey Sergeevich Pikin - «FOR»

Vitaly Yuryevich Zarkhin - «FOR»

Andrey Vladimirovich Morozov - «FOR»

**Total:**

«FOR»	- «3»
-------	-------

«AGAINST»	- «0»
-----------	-------

«ABSTAINED»	- «0»
-------------	-------

**Decision is taken.**

**Item 2. On review of the interim financial statements of the Company for 6 months of 2025, prepared in accordance with RAS.**

**Speaker:** L.A. Sklyarova.

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

Answers and explanations were provided by L.A. Sklyarova, K.A. Yutkin and D.A. Karelin.

Based on the results of the reviewed materials, the members of the Audit Committee recommended that the Company's management provide the members of the Audit Committee

with additional information on the amount of debt for electricity transmission services and the amount of disagreements on compensation for losses in respect of which a reserve for doubtful debts and estimated liabilities have been accrued, as well as the expected results of resolving legal disputes (settling disagreements) on liabilities in respect of which a reserve for doubtful debts and estimated liabilities have been accrued.

**Decision taken at the meeting:**

To take into consideration the financial statements of Rosseti Centre, PJSC for January-June 2025, prepared in accordance with RAS.

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

Sergey Sergeevich Pikin	- «FOR»
Vitaly Yuryevich Zarkhin	- «FOR»
Andrey Vladimirovich Morozov	- «FOR»

**Total:**

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

**Decision is taken.**

**Item 3. On consideration of the report of the internal audit division on the implementation of the Work Plan and the results of the internal audit activity for 6 months of 2025.**

**Speaker** – G.V. Bekasov.

Questions/comments were received from V.Y. Zarkhin, S.S. Pikin and A.V. Morozov.

Answers and explanations were provided by G.V. Bekasov, L.I. Nechushkina, E.I. Chitaya.

**Decision taken at the meeting:**

1. To approve the report of the Internal Audit Department of the Company on the implementation of the work plan and the results of the internal audit activity for 6 months of 2025 in accordance with Appendix # 3 to this decision of the Audit Committee of the Board of Directors of the Company, including the achievement of key performance indicators of the head of the internal audit division of Rosseti Centre, PJSC for the 2nd quarter of 2025.
2. To recommend that the Company's management submit to the next in-person meeting of the Audit Committee of the Board of Directors of the Company information on the violations identified during the Audit inspection of JSC "Sanatorium "Energetik" and the measures taken by JSC "Sanatorium "Energetik" to eliminate/prevent them.

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

Sergey Sergeevich Pikin	- «FOR»
Vitaly Yuryevich Zarkhin	- «FOR»
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 02.09.2025 was exhausted. The meeting of the Audit Committee of the Board of Directors of the Company was closed.

**Appendices:**

1. The information on the internal standards system in force at the audit organization, the independence of the audit organization, approaches to conducting the audit of the financial statements of Rosseti Centre, PJSC for 2025 and the information of the internal auditor on the organization of internal audit activities (Appendices ## 1-2).
3. The report of the Internal Audit Department of Rosseti Centre, PJSC on the implementation of the work plan and the results of the internal audit activity for 6 months of 2025 (Appendix # 3).

**Chairperson of the Audit Committee**

**S.S. Pikin**

**Secretary of the Audit Committee**

**S.V. Lapinskaya**