

# The Audit Commission of IDGC of Centre

## Minutes No. 2 of the meeting of the Audit Commission of IDGC of Centre

Date of meeting:  
August 07, 2014  
14 hours 00 minutes

Moscow  
Belovezhskaya street, 4,  
floor 3, room 75

The meeting was held in joint presence.

Number of members of the Audit Commission, determined by the Articles of Association of the Company – 5 persons.

Members of the Audit Commission of IDGC of Centre (hereinafter – the Company), who took part in the meeting of the Audit Commission of the Company: M.A. Lelekova, E.Y. Guseva, S.I. Ochikov, S.V. Malyshev.

Members of the Audit Commission, who did not take part in the meeting of the Audit Commission: E.P. Kuznetsova.

The quorum for taking decisions on all items of the agenda of this meeting of the Audit Commission of the Company is present. Decision on the items of the agenda of the meeting of the Audit Commission is taken by the majority of votes of the members of the Audit Commission of the Company.

### THE AGENDA OF THE MEETING OF THE AUDIT COMMISSION:

#### 1. On approval of the work plan of the Audit Commission of the Company for 2014-2015.

##### ITEM # 1:

##### On approval of the work plan of the Audit Commission of the Company for 2014-2015.

##### THEY DISCUSSED:

Proposals of the members of the Audit Commission of the Company regarding the work plan of the Audit Commission.

##### THEY DECIDED:

To approve the Work Plan of the Audit Commission of IDGC of Centre for 2014-2015 in accordance with Appendix #1 to the Minutes.

##### Voting results:

«FOR»: M.A. Lelekova, E.Y. Guseva, S.I. Ochikov, S.V. Malyshev – 4 persons

«AGAINST»: none

«ABSTAINED»: none

Chairperson of the Audit Commission  
of IDGC of Centre

M.A. Lelekova

Secretary of the Audit Commission  
of IDGC of Centre

S.I. Ochikov

**The Work Plan  
of the Audit Commission of IDGC of Centre for 2014-2015**

Item #	Event	Timing
1.	Meeting of the Audit Commission of IDGC of Centre (further - the Company): 1. Election of the Chairperson of the Audit Commission. 2. Election of the Secretary of the Audit Commission	07.07.2014
2.	Meeting of the Audit Commission: 1. Approval of the Work Plan of the Audit Commission.	07.08.2014
3.	Meeting of the Audit Commission: 1. Approval of the Program of audit of financial and economic activity of the Company for 2014, including the approval of objects, the procedure, terms and scope of audit performance. 2. Determination of necessity to involve specialists (experts) in corresponding areas of auditees, including specialised organizations, to participate in audits. 3. Distribution of obligations between members of the Audit Commission and experts, in case of their attraction, for auditees of financial and economic activity of the Company for 2014. Determination of members of the Audit Commission, responsible for information gathering, necessary documents, materials, and also for preparation of a draft of the opinion (certificate) of the Audit Commission to a meeting of the Audit Commission for audit summarising. 4. Determination of a list of the information, documents, materials necessary for audit performance on each auditee, methods and sources of their receipt. 5. Determination of a list of persons who it is necessary to involve for audit performance (for giving explanations, clarification on individual questions). 6. Appointment of dates of carrying out of meetings of the Audit Commission to estimate reliability of the Annual Report and annual accounting statements of the Company for 2014 and audit summarising. 7. Other questions.	February - March 2015
4.	Check of financial and economic activity of the Company for 2014. **	I-II quarter 2015
5.	Meeting of the Audit Commission to estimate reliability of the Annual Report and annual accounting statements of the Company for 2014: 1. Discussion of the information received during audit performance and sources of its receipt, audit summarising. 2. Generalisation of conclusions about reliability of the Annual Report and annual accounting statements of the Company for 2014. 3. Approval and signing of the Report of the Audit Commission by results of estimation of data reliability contained in the Annual Report and annual accounting statements of the Company for 2014. 4. Other questions.	Not later than 45 days prior to date of AGM holding
6.	Meeting of the Audit Commission following the results of audit of financial and economic activity of the Company for 2014: 1. Discussion of the information received during audit performance and sources of its receipt, audit summarising. 2. Generalisation of conclusions and forming of offers on the basis of audit results. 3. Approval and signing of the Report of the Audit	II quarter 2015

	<p>Commission following the results of audit of financial and economic activity of the Company for 2014, deciding on issuing Recommendations of the Audit Commission.</p> <p>4. Identification and analysis of causes of infringement of the legislation of the Russian Federation and the Articles of Association of the Company, discussion of possible variants of their elimination and prevention in the future.</p> <p>5. Decision making about communicating management bodies of the Company, its office holders and heads of structural divisions of the executive office about necessity of elimination of the infringements revealed the audit, bringing persons, who have committed infringements, to responsibility.</p> <p>5. Other questions connected with audit summarising.</p>	
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*\*\* - terms of audit performance can be changed under a decision of the Audit Commission.*

Chairperson of the Audit Commission of IDGC of Centre  
Secretary of the Audit Commission of IDGC of Centre

M.A. Lelekova  
S.I. Ochikov