

# AUDITING COMMISSION

The Auditing Commission is a permanent, elected internal control body of Rosseti Kuban, PJSC.

The Auditing Committee periodically reviews the financial and economic activities of the Company, the activities of its business units and separate subdivisions and the Company's governing bodies through documentary and field audits (inspections):

- Legitimacy and economic feasibility of the business and finance transactions carried out by the Company during the period audited
- Completeness and accuracy of the representation of business and financial transactions in the Company's documents

Tasks of the Auditing Commission:

- To control over the Company's financial and business operations
- To conduct independent assessment of the reliability of the data contained in the annual report of the Company and annual accounting statements
- To confirm the fairness of the representations contained in the Company's report on interested-party transactions

The Company's Auditing Commission acts in the interests of the Company's shareholders. The Company's Auditing Committee is accountable to the General Meeting of Shareholders of the Company and reports annually to the General Meeting of Shareholders of the Company.

The competence of the Auditing Commission is defined by Federal Law No. 208-FZ dated 26 December 1995 "On Joint Stock Companies", as well as the Articles of Association and Regulations on the Auditing Commission of the Company.

Pursuant to Article 24.4 of the Company's Articles of Association, the remit of the Auditing Commission covers:

- Inspection (audit) of the financial, accounting, payment and settlement and other documentation of the Company related to the Company's financial and economic activities for the compliance with the legislation of the Russian Federation, the Articles of Associations and internal documents of the Company
- Checking and analysis of the financial condition of the Company, its solvency, the functioning of the internal control system and the risk management system, liquidity of assets, the ratio of own and loaned funds, correctness and timeliness of accruals and payment of interest on bonds, income on other securities
- Control over the expenditure of the Company's funds under the approved business plan and budget of the Company
- Control over the generation and use of the reserve and other special funds of the Company
- Verification of the timeliness and correctness of settlement transactions with counterparties and the budget, as well as settlement transactions for remuneration, social insurance, accrual and payment of dividends and other settlement transactions
- Monitoring of the compliance with the established procedure for writing off debts of insolvent debtors to the Company's losses
- Verification of the Company's business operations carried out under the concluded agreements

- Verification of the compliance with the use of material, labour and financial resources, financial and economic activities of current agreements, norms and standards, approved estimates and other documents regulating the activities of the Company
- Control over the safety and use of fixed assets
- Verification of the cash account and property of the Company, the efficient use of assets and other resources of the Company, identifying the causes of non-production losses and expenses, determining reserves for improving the financial condition of the Company
- Verification of the compliance with the requirements to eliminate violations and deficiencies identified by the Auditing Commission of the Company
- Drawing-up of recommendations for the governing bodies of the Company
- Other actions (measures) related to the audit of the financial and economic activities of the Company

The Auditing Commission abides by the laws of the Russian Federation, the Articles of Association of the Company and the Regulations on the Auditing Commission<sup>1</sup>.

The Auditing Commission consists of five members.

## Members of the Auditing Commission

During the reporting year, there were two compositions of the Company's Auditing Commission.

### Members of the Auditing Committee elected at the annual General Meeting of Shareholders of the Company held on 16 June 2023<sup>1</sup>

#### 1. ANTON ULYANOV

Chairman

<b>Year of birth</b>	<b>1979</b>
<b>Education</b>	<p><b>Higher. Graduated from:</b></p> <ul style="list-style-type: none"> <li>• State Educational Institution of Higher Professional Education "Moscow State Law Academy", with major in Jurisprudence</li> </ul> <p>Completed professional retraining courses in:</p> <ul style="list-style-type: none"> <li>• Institute of Internal Auditors Association, Consultant Auditor</li> <li>• IVA Training Centre, LLC, Internal Auditor, Professional level</li> <li>• Consulting, Training and Methodological Centre of the Audit Chamber of Russia, LLC, Head of an independent internal control unit. Professional Standard "Specialist in Internal Control (Internal Controller). Level 7"</li> </ul>

Positions held or being held by a member of the Auditing Committee in the Issuer and in governing bodies of other organisations for the last three years in chronological order, including part-time positions (indicating the period during which the person held the said positions):

Period		Organisation	Position
from	to		
2020	2022	Did not hold any positions in the Company or in the governing bodies of other organisations	
2022	2023	Rosseti Centre and Volga Region, PJSC, Rosseti Siberia, PJSC, Rosseti Volga, PJSC, Rosseti Northern Caucasus, PJSC	Member of the Board of Directors
2022	2023	Mobile GTEs, JSC	Member of the Board of Directors
2023	present time	Rosseti Kuban, PJSC	Chairman of the Auditing Commission, Chairman of the Audit Committee of the Board of Directors

#### 2. VIKTOR TSARKOV

<b>Year of birth</b>	<b>1977</b>
<b>Education</b>	<p><b>Higher. Graduated from:</b></p> <ul style="list-style-type: none"> <li>• Moscow Institute of Economics, Management and Law, with major in Finance and Credit</li> <li>• Russian Academy of Public Administration under the President of the Russian Federation, with major in State and Municipal Management</li> </ul> <p>Completed advanced training in:</p> <ul style="list-style-type: none"> <li>• Institute of Internal Auditors Association, qualification "Chief Auditor (7th level of qualification)", date of issue — 23 November 2023</li> </ul>

Positions held or being held by a member of the Auditing Committee in the Issuer and in governing bodies of other organisations for the last three years in chronological order, including part-time positions (indicating the period during which the person held the said positions):

Period		Organisation	Position
from	To		
2020	2021	Did not hold any positions in the Company or in the governing bodies of other organisations	
2021	present time	Rosseti Kuban, PJSC	Member of the Auditing Commission

<sup>1</sup> The Regulation on the Auditing Commission is published on the Company's website in the [About the Company / Constitutive and Internal Documents](#) section.

<sup>1</sup> Minutes No. 50 dated 21 June 2023.