

# AUDIT COMMISSION

The Audit Commission is a permanent internal control body regularly monitoring the Company's financial and business activities, its separate divisions, officials of the management bodies and subdivisions of the Executive Office for compliance through document audits and ex-post reviews of the following:

- legitimacy, economic feasibility and efficiency (appropriateness) of the business and finance transactions carried out by the Company during the reporting period;
- completeness and accuracy of the representation of business and financial transactions in the Company's documents.

The objectives of the Audit Commission include:

- control over the Company's financial and business operations;
- independent assessment of reliability of data in the Company's Annual Report, annual accounting statements, report on related-party transactions.

The Audit Commission acts in the interests of the Company's shareholders and reports to the General Meeting of Shareholders. It is independent of the Company's officials, executive bodies, and subdivision head in the executive arm in the implementation of its functions.

In its activities, the Audit Commission abides by the laws of the Russian Federation, the Articles of Association of the Company, and the Regulation on the Audit Commission<sup>1</sup>.

The Audit Commission consists of five members.

## Members of the Audit Commission

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

### The Audit Commission composition elected at the Company's Annual General Meeting of Shareholders on May 29, 2020 and acting up to February 24, 2021.

#### MARINA ALEKSEYEVNA LELEKOVA

(retired from responsibility of the member of the Audit Commission on July 17, 2020)

**Year of birth:** 1961.

**Education:** Higher. Graduated from Far Eastern Institute of Soviet Trade majoring in Economics.

**Data on work experience for the last five years:**

2013–2015 – Director of the Internal Audit and Control Department, Director for the Control Department of Rosseti.

2015–2020 – Director of the Control and Audit Department of Rosseti.

To July 2020 – Director of the Internal Control and Risk Management Department of Rosseti.

At the end of 2020 – Deputy General Director for Economics and Finance at Oboronenergo JSC.

#### SVETLANA ANATOLYEVNA KIM

**Year of birth:** 1981.

**Education:** Higher. Graduated from Moscow State University of Railway Engineering majoring in Commerce.

**Data on work experience for the last five years:**

2013–2015 – Head of the Audit and Internal Audit Office of the Internal Audit and Control Department of Rosseti OJSC.

2015–2020 – Head of the Audit Office of the Control and Audit Department of Rosseti.

2020 – Head of the Supervision Office of the Internal Control and Risk Management Department of Rosseti.

<sup>1</sup> The Regulation on the Audit Commission is published on the Company's website <https://rosseti-kuban.ru> in the section [About the Company / Constituent and in-house documents](#).

**YELENA ALEKSANDROVNA KABIZSKINA**

**Year of birth:** 1964.

**Education:** Higher. Graduated from Far Eastern State Technical Fisheries University majoring in Engineering and Economics.

**Data on work experience for the last five years:**

2014 – present day – Deputy Head of Audit Office of the Control and Audit Department, Chief Expert of Supervision Office of Internal Control and Risk Management Department, Chief Expert of Subsidiaries Control and Corporate Audit Office of the Internal Audit Department of Rosseti.

June 2020 – present day – Chief Expert of Subsidiaries Control and Corporate Audit Office of the Internal Audit Department of FGC UES.

**SERGEY VLADIMIROVICH MALYSHEV**

**Year of birth:** 1965.

**Education:** Higher. Graduated from Yaroslavl Higher Military Financial School majoring in Finance.

**Data on work experience for the last five years:**

2013–2015 – Chief Expert of the Audit Office at the Control Department of Rosseti OJSC.

2015 – August 2020 – Chief Expert of the Audit Office at the Control and Audit Department, Chief Expert of the Supervision Office of the Internal Control and Risk Management Department of Rosseti.

**LYUDMILA VLADIMIROVNA SKRYNNIKOVA**

**Year of birth:** 1979.

**Education:** Higher. Graduated from the Kyrgyz National University named after Jusup Balasagyn majoring in Economics.

**Data on work experience for the last five years:**

2014–2017 – Internal Auditor of Fashion Barbara LLC.

April – July 2017 – Internal Audit Chief Expert of Premium JSC.

2017–2019 – Head of the Internal Audit and Control Sector of CTZ JSC.

2019 – present day – Chief Expert of Supervision Office of Internal Control and Risk Management Department, Chief Expert of Subsidiaries Control and Corporate Audit Office of the Internal Audit Department of Rosseti.

June 2020 – present day – Chief Expert of Subsidiaries Control and Corporate Audit Office of the Internal Audit Department of FGC UES.

## The Audit Commission composition elected at the Company's Annual General Meeting of Shareholders on June 20, 2019 and acting up to May 29, 2020.

**MARINA ALEKSEYEVNA LELEKOVA,**  
Chair of Audit Commission

**SVETLANA ANATOLEVNA KIM**

**ELENA ALEKSANDROVNA KABIZSKINA**

**SERGEY VLADIMIROVICH MALYSHEV**

(M.A. Lelekova, S.A. Kim, Ye.A. Kabizkina and S.V. Malyshev were newly elected to the Audit Commission composition acting to February 24, 2021, at the Company's Annual General Meeting of Shareholders conducted in May 29, 2020. For detailed information about them see above.)

**YELENA STANISLAVOVNA YERANDINA**

Year of birth: 1972.

**Education:** Higher. Graduated from Moscow State University of Environmental Engineering majoring in Economics and Management in Agribusiness, State University of Management majoring in Finance and Credit.

**Data on work experience for the last five years:**

2013–2015 – Chief Expert of Internal Audit Service of Elektrosetservis ENES OJSC;

2016–2019 – Chief Expert of the Control and Expert Office of the Control and Audit Department at Rosseti.

There were no transactions between the Company and persons who performed the duties of members of the Audit Commission of the Company in 2020.

None of the persons employed in the Audit Commission in 2020 owned the Company's shares in the reporting year.

## Work Results for the Audit Commission

In 2020, the Company's Audit Commission carried out its control functions by assessing the reliability of the Company's Annual Report, report on related-party transactions concluded by the Company in the reporting year, annual accounting statements for 2019. The Audit Commission held three meetings and discussed the following key issues<sup>1</sup>:

- approval of Auditing Program for the financial and business activities of the Company in 2019, including approval of the auditing items, procedures, terms, and scope;
- consideration and approval of the conclusion made by the Audit Commission concerning the accuracy of the data in the Annual Report of Kubanenergo and its accounting (financial) statements for 2019;
- election of Chair and Secretary of Company's Audit Commission (for 2020–2021);
- approval of the Audit Commission work plan (for 2020–2021).

According to the work plan of the Audit Commission, the audit of the financial and business activities of the Company for 2020 is planned for March-June, 2021.

<sup>1</sup> Minutes of the Audit Commission meetings are published on the Company's website <https://rosseti-kuban.ru> in the section [About the Company / Control of Business Activity / Audit Commission](#).