

CORPORATE SECRETARY

The Board of Directors of Rosseti Kuban, PJSC elects the Corporate Secretary in order to duly comply with the procedure for preparing and holding the General Meeting of Shareholders and for organising the activities of the Board of Directors¹.

The Corporate Secretary is the official of Rosseti Kuban that makes sure that the Company complies with the laws of the Russian Federation, the Articles of Association, and internal documents that guarantee the exercise of rights and legal interests of the Company's shareholders. The Corporate Secretary reports to the Board of Directors, which determines the provisions of the Corporate Secretary contract, the amount and the payment procedures for the remuneration, and the bonus principles.

The Corporate Secretary submits an annual report on his/her work to the Board of Directors for approval, with prior review by the Personnel and Remuneration Committee.

Since 20 June 2011, Olga Russu has continuously held the position of Company's Corporate Secretary.

OLGA RUSSU

Year of birth	1967
Education	<p>Higher. Graduated from:</p> <ul style="list-style-type: none"> Krasnodar Polytechnic Institute with a degree in food industry economics and organisation Ural Academy of Public Administration with a degree in law. <p>Completed professional retraining in organisational management at Bauman Moscow State Technical University based at Kubanenergo Training Centre</p> <p>Completed advanced training courses on corporate secretary at the Russian School of Management</p>
Work experience for the last five years	
Since 2011	Chief Specialist of the Corporate Support Department of Rosseti Kuban, PJSC

Olga Russu, the Corporate Secretary of Rosseti Kuban, PJSC:

- Did not own the Company's shares or make transactions with them during the reporting year
- Has no connections with persons who are members of the governing and (or) control bodies of the Company's financial and economic activities
- Was not held administratively liable for violations in the field of finance, taxes and fees, securities market, or criminally liable for economic and/or public-order crimes
- Did not hold positions in governing bodies of commercial organisations during the period, when bankruptcy proceedings and/or one of the bankruptcy procedures under the Russian insolvency (bankruptcy) laws were initiated against these organisations

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 management 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

The objectives of the Auditing Commission:

- Control over the Company's financial and business operations
- Independent assessment of the reliability of the data contained in the annual report of the Company and annual accounting statements
- Confirmation of 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 raising 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, identifying 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 Regulation on the Auditing Commission².

The Auditing Commission consists of five members.

¹ The functions, appointment and displacement procedures, rights and duties of the Corporate Secretary are aligned with the Regulations on the Corporate Secretary as approved by the Board of Directors (published on the website of Rosseti Kuban, PJSC in the About the Company / Constituent and Internal Documents section).

² The Regulation on the Auditing Commission is published on the Company's website <https://rosseti-kuban.ru> in the About the Company / Constituent and Internal Documents section.

MEMBERS OF THE AUDITING COMMITTEE

During the reporting year, the Auditing Commission of the Company had two personal compositions.

Members of the Auditing Committee elected at the annual General Meeting of Shareholders of the Company held on 16 June 2022 (Minutes No. 48 dated 21 June 2022)

SVETLANA KOVALEVA

(Chairwoman)

Year of birth	1980
Education	Higher. Graduated from: <ul style="list-style-type: none"> Civil Aviation Academy, Lawyer in 2002. Moscow Energy Institute, Production Management and Project Management in 2019. She took a professional retraining course in self-regulated organisation of auditors Russian Union of Auditors (Association), Intrecon Intellect Training and Methodological Centre of the Russian Union of Auditors, qualification: Professional Internal Auditor in 2017
Data on work experience for the last three years	
2013-2022	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Director of Internal Audit – Head of Internal Audit
2020-2022	Rosseti, PJSC Director of Internal Audit – Head of Internal Audit (part-time)
2018-2023	DVEUK, JSC Member of the Auditing Committee of the Board of Directors
Since 2020	Rosseti Tyumen, JSC, Yantarenergo, JSC Chairman of the Audit Committee of the Board of Directors

VIKTOR TSARKOV

Year of birth	1977
Education	Higher. Graduated from: <ul style="list-style-type: none"> Moscow Institute of Economics, Management and Law, with a degree in economics in 2005. Russian Academy of Public Administration under the President of the Russian Federation, degree in Management, State and Municipal Management in 2007. He took a professional retraining course in self-regulated organisation of auditors Russian Union of Auditors (Association), Intrecon Intellect Training and Methodological Centre of the Russian Union of Auditors, qualification: Professional Internal Auditor in 2017
Data on work experience for the last three years	
Since 2017	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) First Deputy Head of the Internal Audit Department
2020 — January 2023	Rosseti, PJSC First Deputy Head of the Internal Audit Department (part-time)

SVETLANA TRISHINA

Year of birth	1979
Education	Higher. Graduated from Amur State University, qualification: Controlling Manager, Bank Employee, specialisation: Finance and Credit, in 2001. She took a professional retraining course in International Academy of Expertise and Assessment, professional retraining in internal audit and control in business organisations in 2018. Received refresher training in International Academy of Expertise and Assessment, advanced training in internal auditing in 2021. Enterprise Reform Centre, LLC, qualification certificate (Ministry of Labour Order No. 398n). Code E qualification 7 'management (governance) of the internal audit service', date of issue – 1 December 2021.
Data on work experience for the last three years	
Since 2017	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Deputy Head of Internal Audit Department – Head of Corporate Audit and Control of Subsidiaries of Internal Audit Department
2020 — January 2023	Rosseti, PJSC Deputy Head of Internal Audit Department – Head of Corporate Audit and Control of Subsidiaries, Internal Audit Department (part-time)

ALEXANDER RYBALCHENKO

Year of birth	1972
Education	Higher. Graduated from: <ul style="list-style-type: none"> Syktyvkar State University with a degree in finance and credit
Data on work experience for the last three years	
Since 2018	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Chief Expert in the Anti-Corruption and Internal Audit Office of the Internal Control and Risk Management Department
2020 — January 2023	Rosseti, PJSC Chief Expert in the Anti-Corruption and Internal Audit Office of the Internal Control and Risk Management Department (part-time)

NATALYA TSYGANOVA

Year of birth	1980
Education	Higher. Graduated from: <ul style="list-style-type: none"> Moscow Academy of Entrepreneurship under the Government of Moscow with a degree in jurisprudence in 2003
Data on work experience for the last three years	
Since 2013	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Chief Expert in the Division of Corporate Audit and Control of Subsidiaries of Internal Audit Department
2020 — January 2023	Rosseti, PJSC Chief Expert of the Internal Audit Department (part-time)

Composition of the Auditing Committee elected at the annual General Meeting of the Company on 3 June 2021 (Minutes No. 45 dated 4 June 2021) and acting from 3 June 2021 to 16 June 2022:

- Svetlana Kovaleva (Chairwoman of the Auditing Committee)
- Viktor Tsarkov
- Svetlana Trishina
- Olga Pyatakova
- Kirill Rogachev

Svetlana Kovaleva, Viktor Tsarkov and Svetlana Trishina were re-elected to the Auditing Commission at the annual General Meeting of Shareholders held on 16 June 2022. For more details, please see above.

OLGA PYATAKOVA

Year of birth	1974
Education	Higher. Graduated from: <ul style="list-style-type: none"> • Volgograd State Academy of Architecture and Civil Engineering, qualification: Industrial and Civil Engineering, specialisation: Civil Engineer in 1996. • Plekhanov Russian Academy of Economics, qualification: Economist, specialisation: Finance and Credit in 2007.
Data on work experience for the last three years:	
Since 2014	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Chief Expert in the Operational Audit Division of the Internal Audit Department
2020 — January 2023	Rosseti, PJSC Chief Expert in the Operational Audit Division of the Internal Audit Department (part-time)

KIRILL ROGACHEV

Year of birth	1984
Education	Higher. Graduated from: <ul style="list-style-type: none"> • Moscow State Aviation Technological University, qualification: Economist-Manager, specialisation: Economics and Business Management, graduated in 2006. • Moscow Border Institute of the FSB of the Russian Federation, qualification: Lawyer, specialisation: Jurisprudence. State Law, graduated in 2011. • Received refresher training in International Academy of Expertise and Evaluation, LLC advanced training in Internal Audit, date of issue – 29.11.2021 • Enterprise Reform Centre, LLC, qualification certificate (Ministry of Labour Order No. 398n). Code E qualification – Management (governance) of the internal audit service', date of issue – 01.12.2021 Received NOKU "Professional standard" in process management
Data on work experience for the last three years:	
Since 2010	Public Joint Stock Company Federal Grid Company – Rosseti (formerly FGC UES, PJSC until 12 October 2022) Head of Operational Audit of the Internal Audit Department
2020 — January 2023	Rosseti, PJSC Head of Operational Audit of the Internal Audit Department (part-time)

The members of the Auditing Commission do not have shares in the authorised capital (shares of any type) Rosseti Kuban, PJSC and in the authorised capital of subsidiaries and affiliates of Rosseti Kuban, PJSC.

There were no transactions between the Company and the members of the Auditing Commission in 2022. Rosseti Kuban, PJSC did not file claims against members of the Auditing Commission.

Based on the questionnaires provided by the members of the Auditing Commission, the Company considers:

- That the members of the Auditing Commission have no family ties (spouses, parents, children, adoptive parents, adopted children, siblings,

grandparents, grandchildren) with members of the Board of Directors, members of the collegial executive body, a person holding the position (performing functions) of the sole executive body of Rosseti Kuban, PJSC

- That the members of the Auditing Commission were not held administratively liable for violations in the field of finance, taxes and fees, securities market, or criminally liable (including record of conviction) for economic and (or) public-order crimes
- That the members of the Auditing Commission did not hold positions in governing bodies of commercial organisations during the period, when bankruptcy proceedings and/or one of the bankruptcy procedures under Article 27 of the Federal Law On Insolvency (Bankruptcy) laws were initiated against those organisations

TRACK RECORD OF THE AUDITING COMMISSION

During 2022, the Auditing Commission of the Company held four meetings in the form of joint attendance, which dealt with issues related to planning the work of the Auditing Commission, the election of its Chairman and Secretary, as well as issues directly related to the conduct of audits.

Decisions of the Company's Auditing Commission are published on the Company's official website.

In 2022, the Company's financial and economic activities for 2021 were audited.

The audit programme of the Company's financial and economic activities included the following aspects:

- Assessment of the reliability of the accounting (financial) statements generated as at 31 December 2021
- Analysis of receivables management work
- Checking whether the annual inventory of assets and liabilities has been carried out correctly
- Business and financial analysis of the Company as at 31 December 2021
- Assessment of the consistency of the Company's Annual Report 2021
- Verification of activities of Rosseti Kuban, PJSC related to the organisation of technological and price audit of progress reports on the investment programme of Rosseti Kuban, PJSC, as well as measures to eliminate violations and shortcomings contained in the conclusions

of expert organisations based on the results of technological and price audit of progress reports on the investment programme of Rosseti Kuban, PJSC

- Checking whether the legislation of the Russian Federation regarding compliance with the procedure for concluding interested-party transactions is complied with
- Other issues

The report of the Auditing Commission was approved by the Auditing Commission of the Company (Minutes No. 3 dated 29 April 2022), which expressed an opinion on the reliability of the data in all material respects contained in the annual report of the Company for the year 2021 and in the annual accounts (financial statements) of the Company for 2021.

No misstatement of the information contained in the report on transactions made by Rosseti Kuban, PJSC in 2021, which are recognised as interested-party transactions under the laws of the Russian Federation, was identified. This Report was included in the materials provided to the Company's shareholders in preparation for the annual General Meeting of Shareholders of the Company in 2022.

[Decisions of the Company's Auditing Commission are published on the Company's official website¹.](#)

¹ Decisions of the Auditing Commission meetings are published on the Company's website <https://rosseti-kuban.ru> in the About the Company / Control of Business Activity / Auditing Commission section.