

# AUDIT AND CONTROL

PJSC RusHydro has a system for monitoring financial and business activities, which consists of local regulatory documents, current practices, procedures and methodology, and key stakeholders:

- Internal Audit Commission;
- External Auditor;
- Audit Committee under the Board of Directors;
- Internal Audit Service.

The main principles, goals, tasks, methods, and processes of the control system are defined in the documents approved by the General Meeting of Shareholders and the Board of Directors of PJSC RusHydro:

- Regulations on the Internal Audit Commission (<http://www.rushydro.ru/upload/iblock/389/03Polozhenie-o-RK.pdf>);
- Code of Corporate Governance (<http://www.rushydro.ru/upload/iblock/65d/Kodeks-korporativnogo-upravleniya-RusGidro.pdf>);
- Internal Control and Risk Management Policy ([http://www.rushydro.ru/upload/iblock/c9c/Politika-VKiUR-PJSC-RusGidro\\_16.11.2015\\_utv.pdf](http://www.rushydro.ru/upload/iblock/c9c/Politika-VKiUR-PJSC-RusGidro_16.11.2015_utv.pdf));
- Internal Audit Policy (<http://www.rushydro.ru/upload/iblock/993/Politika-v-oblasti-vnutrennego-audita.pdf>);
- Regulations on the Audit Committee (<http://www.rushydro.ru/upload/iblock/20b/Prilozhenie-15.-Polozhenie-o-KA.pdf>);
- Code of Corporate Ethics (<http://www.rushydro.ru/upload/iblock/527/Prilozhenie-7.-Kodeks-korporativnoj-etiki.pdf>);
- Anticorruption Policy (<http://www.rushydro.ru/upload/iblock/094/Antikorrupsionnaya-politika-RusGidro-novaya-redaktsiya-2017.pdf>).

The Audit Commission of the Company is accountable to the General Meeting of Shareholders. The opinion of the Audit Commission is the subject of consideration of the Audit Committee. The opinion of the Audit Commission on the results of the audit of the Annual Report is a mandatory document submitted to the General Meeting of Shareholders.

The Auditor's report is subject to reviewing by the Audit Committee and the Audit Commission. The Audit Committee considers the auditor's plan for the annual audit of the Group.

The Audit Committee carries out functional management of the Internal Audit Service, including approving the annual schedule of control activities and quarterly reports on its performance.