



Unipro PJSC, Block B, 10 Presnenskaya Emb., 123112, Moscow

Report of the Internal Audit Department of Unipro Public Joint-Stock Company at Year-End 2021

Within 2021, the Internal Audit Department of Unipro PJSC, as part of its activities, assessed the reliability, efficiency and performance of the Company and implementation of internal control, corporate governance and business processes of procurement activities, health and safety, IT license management and information security.

General Opinion

The results of the year-end 2021 audits performed by the Internal Audit Department of Unipro PJSC confirm that in general, the internal control, risk management and corporate governance systems are reliable and efficient, as well as adequate to the nature and scale of operations carried out, the level and combination of risks taken.

No violations, errors or shortcomings which might pose a threat to the interests of the shareholders or have an impact on the financial stability of Unipro PJSC have been found in its activities.

Independence of the Internal Audit Department

The independence of the Internal Audit Department is ensured by freedom from interference by third parties in determining the scope of internal audit, conducting audits and reporting on the results thereof. The Internal Audit Department is functionally accountable to the Board of Directors and administratively subordinated to the General Director of Unipro PJSC.

There are no restrictions on the powers in the implementation of the internal audit function that can negatively affect the effective implementation of this function in 2021.

Internal Control and Risk Management System

The internal control system of Unipro PJSC is based on the Three Lines of Defence Model distributing the responsibilities for risk management and internal control among governing bodies, control and coordination functions and the Internal Audit Department.

The Internal Audit Department, acting as the third line of defence, gives an independent assessment of the reliability, efficiency and performance of the corporate governance, business processes, internal control, as well as the risk management system and applied methods of protecting the assets of Unipro PJSC.

Performance to Plan and Review of Audit Results

As part of its activities, the Internal Audit Department audits all business lines of Unipro PJSC, including those of any business units.

According to 2021 Plan of Actions, the Internal Audit Department has performed audits aimed at assessing the efficiency and performance of financial and business operations,

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KPP (Tax Registration Reason
Code) 860201001

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BIK (Bank Identification Code)
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including procurement activities, the risk management and internal control systems, health and safety, IT license management processes and information security.

Following the year-end 2021 audits, the Internal Audit Department has provided a number of recommendations aimed at improving the processes of Unipro PJSC.

The Internal Audit Department ensures follow-up of carrying out the recommendations. As evident from the follow-up audits, the Management Board and the functions of Unipro PJSC responsible for carrying out the recommendations provided by the Internal Audit Department have demonstrated a high level of carrying out thereof.

All reports made on the audits of the Internal Audit Department have been sent to the General Director of Unipro PJSC for review. Significant audit results were sent for approval to the Chairman of the Audit Committee, where they were reviewed in person, on a quarterly basis. Based on the review results, the relevance and significance of all the opinions and recommendations of the Internal Audit Department have been noted.

Best regards,

V.N. Semenova,
Head of the Internal Audit Department,
Unipro PJSC