

Functions of ICS participants

Participant name	Main functions in the field of ICS
Auditing Commission	<ul style="list-style-type: none"> • exercises control over the financial and economic activities of the Company, based on the results of which prepares proposals/recommendations for improving the ICS; • carries out an independent assessment of the reliability of the data contained in the annual report of the Company and in the annual financial statements of the Company
Board of Directors	<ul style="list-style-type: none"> • determines the principles and approaches to the organization of the Company's internal control system, incl. approves the internal documents of the Company that determine the organization and strategy for the development and improvement of the Internal Control System, approves the Internal Control Policy of the Company; • exercises control over the activities of the executive bodies of the Company in the main (priority) areas; • considers the report of the Management Board on the organization and functioning of the Company's internal control system; • annually reviews the reports of the internal auditor on the effectiveness of the internal control system; • reviews the results of an external independent assessment of the effectiveness of the internal control system.
Audit Committee of the Board of Directors	<ul style="list-style-type: none"> • carries out a preliminary review, before approval by the Board of Directors, of the internal documents of the Company that determine the organization and strategy for the development and improvement of the internal control system of the Company, the Internal Control Policy and subsequent changes to them; • carries out a preliminary review, before consideration by the Board of Directors, of the results of assessing the effectiveness of the internal control system based on the report of the internal auditor on the effectiveness of the internal control system, as well as information on the results of an external independent assessment of the effectiveness of the internal control system, prepares proposals/recommendations for improving the internal control system of the Company ; • exercises control over the internal control system in terms of considering issues related to control over the reliability of the accounting (financial) statements of the Company, the selection of an external auditor and the conduct of an external audit, ensuring compliance with regulatory legal requirements, in terms of reviewing the report of the Management Board on the organization and functioning of the internal control, as well as in terms of consideration of issues related to the analysis and evaluation of the implementation of the Internal Control Policy.
Other Committees of the Board of Directors	<ul style="list-style-type: none"> • exercise control over the fulfillment of established financial and operational indicators, oversee compliance with applicable laws, rules and procedures established by local regulations, as well as oversight over the reliability and timeliness of reporting generated by the Company.
Executive Bodies of the Company (Management Board, Sole Executive Body)	<ul style="list-style-type: none"> • ensure the creation and effective functioning of the ICS; • are responsible for the implementation of decisions of the Board of Directors in the field of organization of the ICS.
Management Board of the Company	<ul style="list-style-type: none"> • forms directions and plans for the development and improvement of the ICS; • prepares reports on the financial and economic activities of the Company, on the organization and functioning of the Company's internal control system;

	<ul style="list-style-type: none"> reviews the results of an external independent assessment of the effectiveness of the ICS, develops measures to develop and improve the ICS.
Sole Executive Body of the Company	<ul style="list-style-type: none"> approves the regulatory and methodological documents of the Company on the organization and functioning of the ICS, with the exception of documents the approval of which is within the competence of the Board of Directors of the Company; ensures the implementation of the Company's activity plans necessary for solving its tasks; organizes accounting and management accounting, preparation of accounting (financial) and other statements; submits for consideration by the Board of Directors of the Company reports on the financial and economic activities of the Company, on the organization and functioning of the internal control system of the Company.
Collegial working bodies created by the executive bodies of the Company to perform specific functions (commissions, working groups, etc.)	<ul style="list-style-type: none"> carry out control procedures and / or develop recommendations for improving control procedures, individual components (elements) of internal control and the internal control system.
Heads of blocks and structural divisions of the Company	<ul style="list-style-type: none"> carry out the functions of engineering, documenting, implementing, monitoring and developing the internal control system in the functional areas of the Company's activities, responsibility for the organization and coordination / implementation of which is assigned to them by the Company's regulatory documents / regulations on structural divisions, including: ensure the implementation of the internal control principles; organize the construction of effective processes (activity areas), including the development and implementation, taking into account the identified risks, new or changing existing control procedures; provide regulation of supervised processes (activity areas); organize the execution of control procedures; assess (monitor) the implementation of control procedures; evaluate supervised processes (activity areas) for the need to optimize them to improve effectiveness and compliance with changing conditions of the external and internal environment, organize the development of proposals for improving control procedures; ensure the elimination of identified deficiencies in control procedures and processes (activity areas).
Employees of the structural divisions of the Company performing control procedures by virtue of their official duties	<ul style="list-style-type: none"> perform control procedures; provide timely informing of line managers about cases when the execution of control procedures for any reason has become impossible and / or a change in the design of control procedures is required due to a change in the internal and / or external conditions for the functioning of the Company; submit proposals for the implementation of control procedures in the relevant activity areas to the line management.
2nd line of defense	
Internal Audit Division (Department of Internal Audit and Risk Management)	<ul style="list-style-type: none"> develops and ensures the implementation of the main and methodological documents for the construction and improvement of the internal control system; assists management in building an internal control system for business processes, developing recommendations for the description and implementation of control procedures in processes (activity areas) and assigning responsibility to officials; prepares information on the state of the internal control system for interested parties; interacts with state control and oversight bodies on internal control issues;

	<ul style="list-style-type: none"> • coordinates the activities of the Company in carrying out corporate compliance procedures (including counteracting the illegal use of insider information and market manipulation in the Company, ensuring compliance in the Company with the requirements of the legislation of the Russian Federation, etc.); • organizes the activities of the Company to conduct anti-corruption compliance procedures (including conflict of interest management, anti-corruption control of procurement activities, prevention, detection and suppression of corruption, etc.).
Security Department	<ul style="list-style-type: none"> • protection of the interests of the Company from illegal actions of legal entities and individuals who have intentions or cause material and / or moral damage to the Company, localization, minimization of the damage caused; • creation of conditions that ensure the information security of information subject to protection in accordance with the current legislation of the Russian Federation, identification and suppression of possible channels of information leakage; • organization and improvement of anti-terrorist and anti-sabotage protection of the Company's facilities
Legal Support Department	<ul style="list-style-type: none"> • ensuring the legality of the production and economic activities of the Branch, the Company; • providing legal means for the proper protection of the rights and legitimate interests of the Branch, the Company; • methodological support of legal protection of the interests of the Branch, the Company.
3rd line of defense	
Internal Audit Division (Internal Audit Department)	<ul style="list-style-type: none"> • develops, based on the results of the internal audit, recommendations for improving control procedures, individual components (elements) of internal control and the internal control system; • carries out an internal independent assessment of the effectiveness of the internal control system and issues recommendations to improve the efficiency and effectiveness of the internal control system.