T A B L E

of amendments to the Regulations on Audit Commission of Rosneft Oil Company

Item ##	Amendments to the Regulations on Audit Commission of Rosneft Oil Company		
	Current edition	**Proposed edition**	**Comment**
1.	2.1. Members of the Audit Commission of the Company shall be elected by the General Shareholders Meeting of the Company for the term until the next Annual General Shareholders Meeting of the Company by the majority vote of the shareholders participating in the General Shareholders Meeting of the Company from among the candidates proposed in accordance with the procedure established by the legislation of the Russian Federation, the Charter of the Company and other relevant internal documents. The term of office of the Audit Commission shall expire on the day of the Annual General Shareholders Meeting of the Company.	2.1. Members of the Audit Commission ~~of the Company~~ shall be elected by the General Shareholders Meeting ~~of the Company~~ for the term until the next ~~Annual~~ **annual meeting of the** General Shareholders Meeting ~~of the Company~~ by the majority vote of the shareholders **holding voting shares of the Company and** participating in the **meeting of the** General Shareholders Meeting ~~of the Company~~ from among the candidates proposed in accordance with the procedure established by the legislation of the Russian Federation, the Charter ~~of~~**and** the ~~Company and other relevant~~ internal documents~~.~~ **of the Company.** The term of ~~office~~**powers** of the Audit Commission shall expire on the day of the ~~Annual~~ **next annual meeting of the** General Shareholders Meeting of the Company.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.
2.	2.2. Candidates who have gained the majority vote from the shareholders participating in the General Shareholders Meeting of the Company shall be considered elected to the Audit Commission. Persons elected to the Audit Commission of the Company may be re-elected an unlimited number of times.	2.2. Candidates who have gained the majority vote from the shareholders **holding voting shares of the Company and** participating in the **meeting of the** General Shareholders Meeting ~~of the Company~~ shall be considered elected to the Audit Commission. Persons elected to the Audit Commission of the Company may be re-elected an unlimited number of times.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.
3.	2.7. In case if the number of members of the Audit Commission becomes less than three (3), the Board of Directors of the Company shall convene the extraordinary General Shareholders Meeting of the Company to elect the Audit Commission. The remaining members of the Audit Commission shall perform their duties till the new members of the Audit Commission are elected.	2.7. In case if the number of members of the Audit Commission becomes less than three (3), the Board of Directors **shall adopt resolution on holding** of the ~~Company shall convene the~~ extraordinary **meeting of the** General Shareholders Meeting ~~of the Company~~ to elect the Audit Commission. The remaining members of the Audit Commission shall perform their duties ~~till~~**until** the new members of the Audit Commission are elected.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.
4.	3.3. The Chairman of the Audit Commission shall: - formulate the agenda of meetings of the Audit Commission; - convene and conduct meetings of the Audit Commission; - organize day-to-day activities of the Audit Commission; - represent the Audit Commission at the General Shareholders Meeting of the Company, at meetings of the	3.3. The Chairman of the Audit Commission shall: – formulate the agenda of meetings **and absentee votings** of the Audit Commission; – ~~convene and conduct~~**adopt resolutions on holding** meetings **and absentee votings** of the Audit Commission;	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024 and establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and absentee voting.

	Board of Directors of the Company and the Management Board of the Company; - sign documents of the Audit Commission.	– organize day-to-day activities of the Audit Commission; – represent the Audit Commission at the **meetings of** General Shareholders Meeting~~ of the Company, at meetings of ~~**,** the Board of Directors ~~of the Company~~ and the Management Board of the Company; – sign documents of the Audit Commission.	
5.	4.2. For the purpose of exercising its powers provided for by the applicable legislation of the Russian Federation, the Charter of the Company and these Regulations, the Audit Commission shall have the right to: - request from the governing bodies of the Company, heads of subdivisions of the Company, heads of its branches and representative offices any information (documents and materials) required for conduct inspections/audits; - request from the Chief Executive Officer of the Company, members of the Board of Directors and the Management Board of the Company, other executive bodies, heads of organization departments of the Company, heads of its branches and representative offices, materially-responsible persons verbal and written clarifications in respect of questions arising in the course of inspections/audits; - propose to managerial bodies of the Company to bring employees of the Company, including officials, to financial and disciplinary liability if any facts of their non-compliance with the Articles of Association, internal documents of the Company, position description or abuse/fraud are revealed; - request the convocation of meetings of the Board of Directors or the extraordinary General Shareholders Meeting of the Company in accordance with the procedure established by the applicable legislation, the Charter of the Company and respective internal documents; - notify the Board of Directors and/or executive management of the Company of any non-compliance of the Company employees, including any persons exercising managerial functions, with requirements of the Audit Commission concerning presentation of documents required or refusal to answer any questions of the Audit Commission; - make proposals to the Board of Directors and executive management of the Company with respect to measures and deadlines for the elimination of any violations found by the Audit Commission.	4.2. For the purpose of exercising its powers provided for by the ~~applicable~~**effective** legislation of the Russian Federation, the Charter of the Company and these Regulations, the Audit Commission shall have the right to: -- request from the governing bodies of the Company, heads of ~~subdivisions~~**organization departments** of the Company, heads of its branches and representative offices any information (documents and materials) required for conduct inspections/audits; -- request from the Chief Executive Officer~~ of the Company~~, members of the Board of Directors and the Management Board~~ of the Company~~, other executive bodies, heads of organization departments of the Company, heads of its branches and representative offices, materially-responsible persons **of the Company** verbal and written clarifications in respect of questions arising in the course of inspections/audits; -- propose to ~~managerial~~**governing** bodies of the Company to bring employees of the Company, including officials, to financial and disciplinary liability if any facts of their non-compliance with the ~~Articles of Association~~**Charter**, internal documents of the Company, position description or abuse/fraud are revealed; -- request ~~the convocation of meetings of the ~~**holding a meeting or absentee voting for decision-making by the** Board of Directors or **holding** the extraordinary **meeting of the** General Shareholders Meeting ~~of the Company~~**or absentee voting** in accordance with the procedure established by the ~~applicable~~**effective legislation of the Russian Federation** legislation, the Charter ~~of the Company ~~and ~~respective ~~internal documents **of the Company**; -- notify the Board of Directors and/or executive ~~management~~**bodies** of the Company of any non- compliance of the Company employees, including any persons	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.

		exercising managerial functions, with requirements of the Audit Commission concerning presentation of documents required or refusal to answer any questions of the Audit Commission; -- make proposals to the Board of Directors and executive ~~management~~**bodies** of the Company with respect to measures and deadlines for the elimination of any violations found by the Audit Commission.	
6.	4.3.2. Members of the Audit Commission shall have the following rights: - to request convocation of meetings of the Audit Commission when discovering any cases of violation of the applicable legislation of the Russian Federation, the Charter of the Company and internal documents in the activities of the Company, its bodies and officers; - to submit to the Audit Commission proposals to conduct extraordinary inspections/audits of business activities of the Company, actions and resolutions of the Company, its governing bodies or officers; - to express a dissenting opinion on items on agendas of meetings of the Audit Commission, to request that their dissenting opinion be recorded in the minutes of meetings of the Audit Commission and communicated to the Company governing bodies; - to issue a dissenting opinion in case of disagreement with the Audit Commission opinion/report, and to request it to be attached to the opinion/report of the Audit Commission.	4.3.2. Members of the Audit Commission shall have the following rights: -- to request ~~convocation of meetings~~**holding a meeting or absentee voting** of the Audit Commission when discovering any cases of violation of the ~~applicable~~**effective** legislation of the Russian Federation, the Charter ~~of~~**and** the ~~Company and~~ internal documents **of the Company** in the activities of the Company, its bodies and officers; -- to submit to the Audit Commission proposals to conduct extraordinary inspections/audits of business activities of the Company, actions and resolutions of the Company, its governing bodies or officers; -- to express a dissenting opinion on **agenda** items ~~on agendas~~ of **the** meetings **or absentee voting** of the Audit Commission, to request that their dissenting opinion be recorded in the minutes of ~~meetings~~**the meeting or absentee voting** of the Audit Commission and communicated to the Company ~~governing~~ bodies; -- to issue a dissenting opinion in case of disagreement with the Audit Commission opinion/report, and to request it to be attached to the opinion/report of the Audit Commission.	Establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and absentee voting
7.	4.5.2. Payment of remuneration and compensation of expenses to members of the Audit Commission for performance of their duties shall be considered by the General Shareholders Meeting of the Company as a separate agenda item of the General Shareholders Meeting of the Company.	4.5.2. Payment of remuneration and compensation of expenses to members of the Audit Commission for performance of their duties shall be considered by the General Shareholders Meeting ~~of the Company~~ as a separate agenda item of the **meeting or absentee voting of the** General Shareholders Meeting~~ of the Company~~.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.
8.	5.3.3. The General Shareholders Meeting of the Company or the Board of Directors of the Company initiating an inspection/audit of business activities shall communicate to the Audit Commission their resolution to conduct/initiate an inspection/audit. The resolution shall be in the form of minutes (copy of the minutes, statement from the minutes)	5.3.3. The General Shareholders Meeting ~~of the Company~~ or the Board of Directors~~ of the Company~~ initiating an inspection/audit of business activities shall communicate to the Audit Commission their resolution to conduct~~/~~ **(**initiate**)** an inspection/audit~~. The resolution shall be~~ in the form of minutes (copy of the minutes, ~~statement~~**extract** from the	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.

	from the respective governing body. The minutes (copy of the minutes, statement from the minutes) shall be submitted to the Chairman of the Audit Commission. Within 5 business days from the date the Chairman of the Audit Commission receives a respective resolution to conduct/initiate an inspection/audit of business activities, the Audit Commission shall make a decision on conducting an inspection/audit of Company' business activities.	minutes) from the respective ~~governing~~ body. The minutes (copy of the minutes, ~~statement~~**extract** from the minutes) shall be submitted to the Chairman of the Audit Commission. Within 5 business days from the date the Chairman of the Audit Commission receives a respective resolution to conduct/initiate an inspection/audit of business activities, the Audit Commission shall make a decision on conducting an inspection/audit of ~~Company'~~ business activities **carried out by the Company**.	
9.	5.3.5. The request shall be signed by the shareholder or their authorized representative. If the request is signed by such an authorized representative, it shall have attached to it a power of attorney (or a notarized copy thereof) duly issued in compliance with the legislative requirements, or other documents certifying the right of the representative to act on behalf of the shareholder.	5.3.5. The request shall be signed by the shareholder or ~~their authorized~~**his/her** representative. If the request is signed by such ~~an authorized~~**a** representative, it shall have attached to it a power of attorney (or a notarized copy thereof) duly issued in compliance with the legislative requirements, or other documents certifying the right of the representative to act on behalf of the shareholder.	Legal and technical update of the Regulations with due account for Chapter 10 of the Civil Code of the Russian Federation
10.	5.3.6. If the initiative belongs to shareholders, which are legal entities, the signature of the representative of the legal entity acting pursuant to its charter without a power of attorney shall be certified by the seal of the legal entity. If the request is signed by a representative of the legal entity acting on its behalf by a power of attorney, the request shall have attached to it the power of attorney (or a notarized copy thereof) duly issued in compliance with the legislative requirements, and copies of documents certifying the authority of the person issuing the power of attorney.	5.3.6. If the initiative belongs to shareholders~~,~~ which are legal entities, the ~~signature of the~~ **shareholder's request is to be signed by the legal entity** representative ~~of the legal entity~~ acting pursuant to its charter without a power of attorney ~~shall be certified by~~**, and is submitted with** the seal of the legal entity~~.~~ **(if any).** If the request is signed by a representative of the legal entity acting on its behalf by a power of attorney, the request shall have attached to it the power of attorney (or a notarized copy thereof) duly issued in compliance with the legislative requirements, and copies of documents certifying the authority of the person issuing the power of attorney.	Legal and technical amendments with due account for the Federal Law No. 82-FZ dated 04/06/2015 "On Amendments to Certain Legislative Acts of the Russian Federation on cancelling the mandatory seal of business entities".
11.	5.4.3. An extraordinary inspection/audit of business activities carried out by the Company conducted pursuant to a resolution of the General Shareholders Meeting of the Company or of the Board of Directors of the Company, shall commence not later than 30 days from the date of the respective minutes (copy of the minutes, statement from the minutes) of the General Shareholders Meeting of the Company or of the Board of Directors of the Company having been submitted to the Chairman of the Audit Commission.	5.4.3. An extraordinary inspection/audit of business activities carried out by the Company conducted pursuant to a resolution of the General Shareholders Meeting ~~of the Company~~ or of the Board of Directors ~~of the Company~~, shall commence not later than 30 days from the date of the respective minutes (copy of the minutes, ~~statement~~**extract** from the minutes) of the General Shareholders Meeting ~~of the Company~~ or of the Board of Directors ~~of the Company~~ having been submitted to the Chairman of the Audit Commission.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024.
12.	5.4.6. The duration of an extraordinary inspection/audit of business activities, as a general rule, shall not exceed 90 days. The duration of an extraordinary inspection/audit of	5.4.6. The duration of an extraordinary inspection/audit of business activities, as a general rule, shall not exceed 90 days. The duration of an extraordinary inspection/audit of	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit

	business activities may be extended based on a justified resolution of the Audit Commission adopted by the majority vote of members of the Audit Commission participating in the meeting of the Audit Commission, but not more than by 60 days.	business activities may be extended based on a justified resolution of the Audit Commission ~~adopted by the majority vote of members of the Audit Commission participating in the meeting of the Audit Commission~~, but not more than by 60 days.	Commission at a meeting combined with absentee voting, and by absentee voting
13.	Article 6. Meetings of the Audit Commission, procedures for the Audit Commission to adopt resolutions and to interact with the Internal Audit Subdivision of the Company	Article 6. ~~Meetings of the Audit Commission, procedures~~**Procedures** for the Audit Commission to adopt resolutions and to interact with the Internal Audit Subdivision of the Company	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
14.	6.1. Meetings of the Audit Commission	6.1. ~~Meetings of~~**Procedure for decision-making by** the Audit Commission	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
15.	6.1.1. Organisational issues of conducting inspections (audits) of financial and economic operations shall be resolved at meetings of the Audit Commission. Meetings of the Audit Commission shall be held prior to the commencement of inspection (audit) of financial and economic operations, after conducting thereof and in other cases that require a joint decision of the Audit Commission. Notice of a meeting of the Audit Commission shall be sent by the Chairman of the Audit Commission to each member of the Commission in writing at least 5 days prior to the date of such meeting. Such notice shall specify: - the time and venue of the meeting; - issues to be discussed. Such notice shall be accompanied by all necessary materials associated with the items on the agenda of the meeting. The first meeting of the Audit Commission shall be held within one month after the General Shareholders Meeting electing members of the Audit Commission on the basis of the Company notice to be given at least 5 days prior to the meeting and state the venue and time of the meeting.	6.1.1. Organisational issues of conducting inspections (audits) of financial and economic operations shall be resolved ~~at meetings~~**by resolutions** of the Audit Commission. **Resolutions of the Audit Commission of the Company may be adopted at meetings or by absentee voting. Voting at a meeting of the Audit Commission may be combined with absentee voting. Participation in the meeting of the Audit Commission may, by decision of the Chairman of the Audit Commission, be carried out remotely using electronic or other technical means in cases and in accordance with the procedure provided for by the internal documents of the Company. A meeting of the Audit Commission with remote participation may be held with the option of attending the venue or without determining the venue.** Meetings **or absentee votings** of the Audit Commission shall be held prior to the commencement of inspection (audit) of financial and economic operations, after conducting thereof and in other cases that require a joint decision of the Audit Commission. ~~Notice of a meeting of the Audit Commission shall be sent by the Chairman of the Audit Commission to each member of the Commission in writing at least 5 days prior to the date of such meeting.~~ ~~Such notice shall specify:~~ ~~- the time and venue of the meeting;~~ ~~- issues to be discussed.~~ ~~Such notice shall be accompanied by all necessary materials associated with the items on the agenda of the meeting.~~	The current edition of the Charter and the Regulations on the Audit Commission stipulate that Audit Commission meetings must be held in person. In order to expand the Audit Commission's decision-making options, including prompt decision-making at the request of the Company's Internal Audit Unit or the Audit Committee, it is proposed to provide for the possibility of holding meetings where voting is combined with absentee voting, as well as the possibility of the Audit Commission adopting decisions by absentee voting. Furthermore, the Regulations on the Audit Commission provide for the possibility of remote participation of its members in meetings, provided that information security and requirements for the protection of confidential information are ensured.

		~~The first meeting of the Audit Commission shall be held within one month after the General Shareholders Meeting electing members of the Audit Commission on the basis of the Company notice to be given at least 5 days prior to the meeting and state the venue and time of the meeting.~~	
16.	6.1.2. The Audit Commission shall only meet “in presentio” for members of the Audit Commission to jointly review agenda items and adopt resolutions on issues put to vote.	6.1.2. ~~The~~**Notice of a meeting or absentee voting of the** Audit Commission shall ~~only meet “in presentio”~~ **be sent by the Chairman of the Audit Commission to each member of the Audit Commission in writing at least 5 days prior to the date of such meeting or absentee voting.** Such notice shall specify: – **the full official name of the Company;** – **the method of decision-making (meeting or absentee voting);** – **the agenda items;** – **the date and time of the meeting, and if voting at the meeting is combined with absentee voting, also the closing date and time** for **acceptance of voting ballots;** – **the venue of the meeting or information that a meeting with remote participation is held without determining its venue;** – **the final date and time for acceptance of voting ballots if decisions are made by absentee voting without holding a meeting;** – **the address for acceptance of voting ballots (the mailing address for accepting ballots, or, if provided for by the decision of the Chairman of the Audit Commission, an e-mail address or website address, or information on the possibility of transmitting ballots using the information systems of the Company);** – **indication of the initiator of the meeting or absentee voting of the Audit Commission.** **Such notice shall be accompanied by all necessary materials associated with the items on the agenda of the meeting or absentee voting.** **The first meeting or absentee voting of the Audit Commission shall be held within one month after the General Shareholders Meeting electing** members of the Audit Commission ~~to jointly review agenda items and adopt resolutions on issues put to vote~~**on the basis of the**	

		Company notice to be given at least 5 days prior to the meeting or absentee voting.	
17.	6.1.3. The Audit Commission shall be considered quorate if not less than a half of the elected members of the Audit Commission are present except for those members who are no longer serving on the Audit Commission.	6.1.3. The **quorum for resolutions adoption by the** Audit Commission shall be ~~considered quorate if not~~**no** less than a half of the elected **of** members of the Audit Commission ~~are present~~**determined in accordance with the Charter of the Company,** except for those members who are no longer serving on the Audit Commission.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
18.	6.1.4. Meetings of the Audit Commission held before commencement of an inspection/audit of business activities shall determine: - all organizational issues related to conducting an inspection/audit of business activities; - persons in charge of conducting an inspection/audit of business activities.	6.1.4. ~~Meetings of the Audit Commission held before~~**Before** commencement of an inspection~~/~~ **(**audit**)** of business activities**, the following** shall ~~determine~~**be determined by a decision taken at a meeting or by absentee voting of the Audit Commission**: -- all organizational issues related to conducting an inspection/audit of business activities; -- persons in charge of conducting an inspection/audit of business activities.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
19.	6.1.5. Any meeting of the Audit Commission may be attended by persons who are not members of the Audit Commission: members of the Board of Directors, Chief Executive Officer, members of the Management Board, officials and heads of structural units of the Company, including employees of the Internal Audit Service and business units responsible for risk management and internal control of the Company, representatives of the Company auditor, experts and advisers as well as other persons invited by the Chairman of the Audit Commission.	6.1.5. Any meeting of the Audit Commission may be attended by persons who are not members of the Audit Commission: members of the Board of Directors, Chief Executive Officer, members of the Management Board, officials and heads of ~~structural units~~**organization departments** of the Company, including employees of the Internal Audit Service and business units responsible for risk management and internal control of the Company, representatives of the Company ~~auditor~~**audit organization**, experts and advisers as well as other persons invited by the Chairman of the Audit Commission.	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024 and Federal Law No. 114-FZ of April 16, 2022
20.	Sub-clause 6.1.8. is not available in the current edition	**6.1.8. A voting ballot for decision-making by the Audit Commission at a meeting where voting is combined with absentee voting, or for adoption of resolution by the Audit Commission by means of absentee voting, shall contain the following:** **– the official name of the Company;** **– the method of decision-making (meeting or absentee voting);** **– the closing date and time for acceptance of voting ballots;** **– the ballot acceptance address (the mailing address for ballot acceptance, or, if so provided by the decision of the Chairman of the Audit Commission, an e-mail address or website address, or information on the**	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting

		possibility of transmitting ballots using the information systems of the Company); **–the wording of each agenda item put to the vote and the voting options expressed as "for," "against," or "abstained";** **–an indication that the ballot shall be signed by a member of the Audit Commission;** **–an indication of the type of electronic signature that may be used to sign the ballot, if the option of submitting the ballot for voting in the form of an electronic document or electronic image of the ballot is provided.**	
21.	Sub-clause 6.1.9. is not available in the current edition	**6.1.9. A written justification and/or a dissenting opinion of a member of the Audit Commission, reflecting his position on the issue put to the vote and the reasons for the decisions taken may be attached to the voting ballot.**	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
22.	Sub-clause 6.1.10. is not available in the current edition	**6.1.10. When submitting voting ballots in electronic form using electronic or other technical means and electronic images of completed voting ballots, if such an opportunity is provided for by the decision of the Chairman of the Audit Commission in accordance with the internal documents of the Company, the date and time of their submission shall be recorded.**	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
23.	6.2. Procedure for the Audit Commission to adopt resolutions	6.2. ~~Procedure for~~**Resolutions of** the Audit Commission ~~to adopt resolutions~~	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
24.	6.2.1. Resolutions by the Audit Commission shall be adopted and opinions and reports shall be approved by the majority vote of the members of the Audit Commission participating in the meeting. When voting on issues to be resolved at a meeting of the Audit Commission, each member of the Audit Commission shall have one vote. No member of the Audit Commission may delegate his/her vote to any other person, including another member of the Audit Commission. In the event of a tied vote, the Chairman of the Audit Commission shall have the casting vote.	6.2.1. Resolutions ~~by~~**of** the Audit Commission ~~shall be~~**are** adopted ~~and opinions and reports shall be approved by the~~ **by** majority ~~vote~~**votes** of the members of the Audit Commission participating in the meeting~~.~~ **or absentee voting, unless otherwise provided by the Charter of the Company or these Regulations.** When ~~voting on issues to be resolved at a meeting of~~**making decision by** the Audit Commission, each member of the Audit Commission shall have one vote. No member of the Audit Commission may delegate his/her vote to any other person, including another member of the Audit Commission. In the event of a tied vote, the Chairman of the Audit Commission shall have the casting vote.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting

25.	6.2.2. In case members of the Audit Commission disagree with the resolution of the Audit Commission they shall have the right to request that their dissenting opinion be recorded in the minutes of the meeting and communicated to the governing bodies and/or to shareholders of the Company.	6.2.2. In case members of the Audit Commission disagree with the resolution of the Audit Commission**,** they shall have the right to request that their dissenting opinion be recorded in the minutes of the meeting and communicated to the ~~governing~~ bodies ~~and/or to shareholders~~ of the Company.	
26.	7.1. Documents of the Audit Commission shall include: - Minutes of meetings of the Audit Commission; - reports of the Audit Commission containing findings of inspections/audits of business activities; - opinions of the Audit Commission; - other documents associated with the activities of the Audit Commission.	7.1.- Documents of the Audit Commission shall include: -– Minutes of meetings **or absentee voting** of the Audit Commission~~;~~ **(hereinafter referred to collectively as the minutes of the Audit Commission);** -– reports of the Audit Commission containing findings of inspections/audits of business activities; -– opinions of the Audit Commission; -– other documents associated with the activities of the Audit Commission.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
27.	7.3. Minutes of the meetings of the Audit Commission	7.3. Minutes of the ~~meetings of the~~ Audit Commission	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
28.	7.3.1. Minutes of a meeting of the Audit Commission shall be drawn up within three days after the meeting was held.	7.3.1. Minutes of ~~a meeting of~~ the Audit Commission shall be drawn up within three days after the ~~meeting was held~~**closing of the meeting or the end date for accepting voting ballots in the event that the Audit Commission adopts resolutions by absentee voting**.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
29.	7.3.2. Minutes of a meeting of the Audit Commission shall indicate: - the official name of the Company; - the time and place of the meeting; - persons participating in the meeting; - the agenda of the meeting; - items put to vote, and the voting results on each of them; - resolutions adopted; - members of the Audit Commission who expressed a dissenting opinion with regard to resolutions on agenda items and the essence of the Audit Commission member's dissenting opinion.	7.3.2. Minutes of ~~a meeting of~~ the Audit Commission shall indicate: –the official name of the Company; –the **method of decision-making (meeting or absentee voting);** –~~time and place of the meeting~~**the date and time of the meeting of the Audit Commission and the final date for acceptance of voting ballots, if voting at the meeting was combined with absentee voting, or the final date for acceptance of voting ballots in the event when resolutions were made by the Audit Commission by absentee voting**; –**venue of the meeting or information that the meeting with remote participation was held without determining the venue of its holding;** –persons ~~participating~~**participated** in the meeting **or absentee voting**; –-the agenda~~ of the meeting~~;	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting

		–-items put to vote, and the voting results on each of them**, indicating the voting option of each member of the Audit Commission or information that he did not take part in the voting**; –resolutions adopted; –members of the Audit Commission who expressed a dissenting opinion with regard to resolutions on agenda items and the essence of the Audit Commission member's dissenting opinion~~.~~**;** **–if more than one copy of the minutes is drawn up, there shall be an indication of the number of drawn up and signed copies of the minutes of the meeting of the Audit Commission;** –**information about the person(s) who signed the minutes of the Audit Commission.**	
30.	7.3.3. Minutes of a meeting of the Audit Commission shall be signed by the Chairman of the Audit Commission.	7.3.3. Minutes of ~~a meeting of~~ the Audit Commission shall be signed by the Chairman of the Audit Commission.	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting
31.	7.4.4. The inspection/audit report shall generally contain the following main sections: - short description and analysis of how the Company's activities are organized, including the composition and activities of its governing bodies; - a short description and analysis of how the Company's internal control system is performing; - analysis of specific features of accounting and planning used by the Company, a financial analysis; - analysis of the Company's operations and the procedure of accounting for respective operations; - analysis of the Company's key financials and specific features of accounting therefor; - analysis of other aspects of the Company's activities (equipment status, information security, tax risks, organization of key documents storage, etc.); - description and analysis of the most material risks associated with the Company's activities identified by the Company's control functions, the Company auditor, and external regulatory and supervisory authorities; - conclusions and recommendations based on the inspection/audit findings.	7.4.4. The inspection/audit report shall generally contain the following main sections: - **a** short description and analysis of how the Company's activities are organized, including the composition and activities of its ~~governing~~ bodies; -- a short description and analysis of how the ~~Company's~~ internal control system **of the Company** is performing; -- analysis of specific features of accounting and planning used by the Company, a financial analysis; -- analysis of- the Company's operations and the procedure of accounting for respective operations; -- analysis of the Company's key financials and specific features of accounting therefor; -- analysis of other aspects of the Company's activities (equipment status, information security, tax risks, organization of key documents storage, etc.); -- description and analysis of the most material risks associated with the Company's activities identified by the Company's control functions, **audit organization of** the Company~~ auditor~~, and external regulatory and supervisory authorities;	Legal and technical amendments aimed at bringing the Regulations into compliance with the terminology of the Federal Law «On Joint Stock Companies» as amended by Federal Law No. 287-FZ dated 08.08.2024 and Federal Law No. 114-FZ of April 16, 2022

		~~-~~- conclusions and recommendations based on the inspection/audit findings.	
32.	7.5.1. The opinion of the Audit Commission shall indicate: - the membership of the Audit Commission and the date of its election, regulatory and legislative ground for its activities; - the inspected/audited period; - the time and place of forming the opinion of the Audit Commission; - conclusions with regard to compliance/non-compliance with the legislation, respective regulations and legal acts, the Charter of the Company and internal documents; description of violations of laws, regulations and legislative acts, the Charter of the Company, internal regulations, rules and procedures by employees and officers of the Company; - requests to provide information (documents and materials) made during the inspection/audit to Company bodies, heads of subdivisions, branches, representative offices, and officers; - instances of refusal to provide requested information (documents and materials); - the information about requests of the Audit Commissions for meetings of the Board of Directors and the extraordinary General Shareholders Meeting of the Company to be convened; - the information about written clarifications provided by the Chief Executive Officer, members of the Board of Directors, the Management Board, employees, officers of the Company.	7.5.1. The opinion of the Audit Commission shall indicate: ~~-~~- the membership of the Audit Commission and the date of its election, regulatory and legislative ground for its activities; ~~-~~- the inspected/audited period; ~~-~~- the time and place of forming the opinion of the Audit Commission; ~~-~~- conclusions with regard to compliance/non-compliance with the legislation, ~~respective~~ regulations and legal acts, the Charter **and the internal documents** of the Company ~~and internal documents;~~**,** description of violations of laws, regulations and legislative acts, the Charter ~~of the Company~~, internal regulations, rules and procedures by employees ~~and officers~~ of the Company **and officers**; ~~-~~- requests to provide information (documents and materials) made during the inspection/audit to Company bodies, heads of subdivisions, branches, representative offices, and officers; ~~-~~- instances of refusal to provide requested information (documents and materials); ~~-~~- the information about requests of the Audit Commissions for ~~meetings~~**holding a meeting or absentee voting** of the Board of Directors and the extraordinary **meeting or absentee voting of the** General Shareholders Meeting ~~of the Company to be convened~~; ~~-~~- the information about written clarifications provided by the Chief Executive Officer, members of the Board of Directors, **members of** the Management Board, employees~~,~~ ~~officers~~ of the Company~~.~~ **including officers.**	Legal and technical amendments related to establishing the possibility of resolutions adoption by the Audit Commission at a meeting combined with absentee voting, and by absentee voting