

6 Functions in the field of ICS

Name of the participant	Main functions in the field of ICS
Group for Internal Revision	monitors over the Company's financial and economic activities, on the basis of which prepares proposals/recommendations for improving the ICS; carries out an independent assessment of reliability of the data contained in the annual report of the Company and in the annual financial statements of the Company
Board of Directors	determines the principles and approaches to the organisation of the Company's internal control system, approves the Company's internal documents defining the ICS development and improvement organisation and strategy, approves the Company's Internal Control Policy; monitors the activities of executive bodies of the Company in the main (priority) areas; considers the report of the Board of Directors on organisation and functioning of the Company's internal control system; annually reviews reports of internal auditor on the effectiveness of internal control system; considers the results of external independent assessment of the effectiveness of internal control system.
Board Audit Committee of the Board of Directors	conducts preliminary review, prior to approval by the Board of Directors, of the Company's internal documents defining the organisation and strategy for developing and improving the Company's internal control system, the Internal Control Policy and subsequent amendments thereto; conducts preliminary review, prior to review of the Board of Directors, the results of evaluating the effectiveness of internal control system according to the report of the internal auditor on the effectiveness of internal control system, as well as information on the results of external independent assessment of internal control system, prepares proposals/recommendations for improving the internal control system of the Company ; monitors the internal control system in terms of consideration of issues related to control over the accuracy of the Company's accounting (financial) statements, selection of external auditor and conducting external audit, ensuring compliance with regulatory legal requirements, in terms of reviewing the Board's report on the organisation and functioning of internal control, as well as in consideration of issues related to the analysis and evaluation of implementation of ICS.
Other committees of the Board of Directors	monitor compliance with the established financial and operational indicators, oversee compliance with applicable laws, established rules and procedures of local regulatory acts, as well as oversee the accuracy and timeliness of reports generated by the Company.
Executive bodies of the Company (Management Board, Single Executive Body)	ensures the creation and effective functioning of ICS; responsible for the implementation of decisions of the Board of Directors in ICS.
Management Board	builds directions and plans for the development and improvement of ICS; provides reports on financial and economic activities of the Company, on organisation and functioning of the Company's internal control system; considers the results of external independent assessment of the effectiveness of ICS, develops measures for the development and improvement of ICS.
Single Executive Body	approves the regulatory and methodological documents of the Company on the organisation and functioning of ICS, with the exception of documents which approval falls within the competence of the Board of Directors of the Company; ensures the implementation of the Company's activities plans necessary to solve its tasks; organises the maintenance of accounting and management accounting, preparation of accounting (financial) statements and other statements; submits to the Board of Directors of the Company reports on financial and economic activities of the Company, on the organisation and functioning of the Company's internal control system.
Collective working bodies established by the executive bodies of the Company to perform specific functions (commissions, working groups, etc.)	conduct control procedures and/or develop recommendations to improve control procedures, individual internal control components (elements) and internal control system.