INDEPENDENT Audit

The Auditor, which has conducted an independent audit of the issuer's accounting (financial) statements for year 2018 and the consolidated financial statements for the first six months of year 2018 and for reporting year 2018, is as described hereby.

Full company name: Limited Liability Company Accountants and Business Advisors.

Short company name: LLC Accountants and Business Advisors.

Address: 44/1, 2AB, Myasnitskaya St., Moscow, 101990.

TIN: 7701017140

Primary state registration number: 1027700058286

Phone: +7 (495) 737-53-53

Fax: +7(495)737-5347

E-mail: fbk@fbk.ru

The Auditor is a member of Self-Regulating Auditors' Organisation

Full name: Self-Regulatory Organisation of Auditors Association "Sodruzhestvo" Address: 21 Michurinskiy Pr., building 4, Moscow, 119192.

An Auditor is selected by the General Meeting of Shareholders basing on proposals from the Board of Directors. No tendering procedures shall be applied.

The Auditor's remuneration amount shall be determined by the issuer's Board of Directors in compliance with subpara 10, para 1, Clause 65 of Federal Law No. 208-FZ "On Joint-Stock Companies" dated December 26, 1995.

Actual remuneration for the Auditor by the results of the past reporting year, which was a subject of independent audit of accounting (financial) statements, amounted to RUB 947,000 (incl. VAT RUB 150,000), among them:

RUB 120,000 – remuneration for audit of accounting (financial) statements for year 2018 under Russian Accounting Standards (RAS);

RUB 827,000 – remuneration for audit of consolidated financial statements for year 2018 under International Financial Reporting Standards (IFRS).