

## **Details of a candidate for the appointment as the Moscow Exchange’s auditor)**

Full business name of the company:

TSATR – Audit Services Limited Liability Company

Abbreviated name:

TSATR – Audit Services LLC

Individual Taxpayer’s Number (INN): 7709383532

Principle state registration number (OGRN): 1027739707203

Principal Number of Registration Entry (ORNZ): 12006020327.

Address: Russian Federation, 115035, Moscow, 77 Sadovnicheskaya nab., building 1.

The auditor is a member of Self-Regulatory Organisation of Auditors, Association “Sodruzhestvo”.

Address of the self-regulatory organisation: Russian Federation, 119192, Moscow, 21 Michurinskiy prospekt, building 4.

Team:

- Gennady Shinin, Audit Engagement Partner;
- Dmitriy Vainstein, Quality Control Partner;
- Anastasia Erokhina, Senior Audit Manager;
- Elina Bakieva, Audit Manager;
- Irina Zlobich, Business Evaluation Partner;
- Nikolay Samodaev, IT & IT Risks Partner;
- Roman Moraru, IT & IT Risks Senior Manager;
- Alyona Gikalova, Business Evaluation Manager;
- Oleg Chernyshev, Finance Risks Director;
- Ivan Sychev, Tax Audit Partner;
- Svetlana Berleeva, Tax Audit Director.

### **Auditor Selection Procedure**

In accordance with the Regulations on the Tender Committee for Selecting the Moscow Exchange’s Auditor, Moscow Exchange shall select an auditor from the company every three years. At the same time, the number of consecutive audit years by one organisation may not exceed six years, or two auditor selection periods. In 2020 the auditor selection tender was held for 2021-2023. The contract was awarded to Ernst & Young LLC (from April 12, 2022 renamed as TSATR – AUDIT SERVICES LLC).

The best candidate is selected by the Tender Committee for Selecting the Company’s Auditor in line with the Regulations on Evaluation of Proposals for the Selection of the Auditor and the Audit Engagement Requirements that should be approved by the Audit Committee.

The Audit Engagement Requirements specify the scope of audit procedures and set Moscow Exchange’s requirements to an audit firm participating in the tender.

Before assessing bidding proposals for performing an audit of Moscow Exchange and the companies within the Moscow Exchange Group, an opinion shall be issued concerning

compliance of tender participants with the requirements of the Russian legislation, in particular the absence of factors that might affect auditor's independent and fair opinion delivery. Only those candidates that meet the requirements for independence of audit organisations set out in Article 8 of Federal Law No 307-FZ "On Auditing" are invited to participate in the competition.

The audit organisation is selected by evaluating the technical and price parameters of bids to determine those offering the best terms and conditions for auditing the financial (accounting) statements and consolidated financial statements of Moscow Exchange and Moscow Exchange Group companies.

The Tender Committee for Selecting the Company's Auditor first assesses technical parameters of bidding proposals. Then price parameters of bidding proposals are evaluated, and the winner is selected.

Technical parameters assessment scope covers the audit methodology, the quality of the report on the internal control system submitted to Moscow Exchange's governing bodies, an evaluation of the competence of a tender participant's team (professionals), the draft audit contract for Moscow Exchange and the companies within the Moscow Exchange Group.

Price parameters assessment involves evaluation of the total size of the fee for performing an audit of Moscow Exchange and the companies within the Moscow Exchange Group for the current accounting period and for the subsequent two accounting periods, as well as assessment of the fee payment schedule for performing an audit.

Following the assessment of bidding proposals, the Tender Committee for Selecting the Company's Auditor decides the winner and proposes that the Audit Committee consider the winning candidate. Following that, the Audit Committee recommends the Supervisory Board proposing that the annual General Meeting of Shareholders approve the winning audit firm as the company's auditor.

The final decision shall be adopted by the annual General Meeting of Shareholders.