

## INFORMATION ABOUT THE AUDITOR OF ZARUBEZHNEFT'S ACCOUNTING STATEMENTS FOR THE REPORTING YEAR

Zarubezhneft annually engages external auditors to audit its accounting (financial) statements prepared in accordance with Russian Accounting Standards.

The audit organization was selected for the mandatory audit of Zarubezhneft's RAS accounting (financial) statements for 2020–2021 through an open tender in accordance with the requirements of Federal Law No. 44-FZ dated April 5, 2013 "On the Contract System for the Procurement of Goods, Work, and Services to Meet State and Municipal Needs".

In 2020, Crowe Expertiza won the competition and was hired as the auditor of the RAS statements. The cost of Crowe Expertiza's services for auditing the accounting (financial) statements for 2020 amounted to RUB 844,800.

The Federal Treasury and the Self-Regulatory Organization of Auditors, in which the auditor is a member, regularly monitor the auditor's activities.



## EXTRACT FROM ZARUBEZHNEFT GROUP'S CONSOLIDATED FINANCIAL STATEMENTS AND INFORMATION ABOUT THE AUDITOR FOR THE REPORTING YEAR

Zarubezhneft annually engages external auditors to audit its consolidated financial statements prepared in accordance with IFRS. The audit organization was selected to audit ZARUBEZHNEFT GROUP's consolidated financial statements for 2019–2020 by conducting an open request for proposals in accordance with the requirements of Federal Law No. 223-FZ dated July 18, 2011 "On the Procurement of Goods, Work, and Services by Separate Types of Legal Entities".

Deloitte & Touche CIS won the tender and was hired as the auditor of ZARUBEZHNEFT GROUP's consolidated financial statements for 2019–2020. Deloitte & Touche CIS

conducts quality control of audit assignments as of the date of issuance of the audit opinion and prior to this, and also verifies and monitors the quality of audit documentation on audits that have been completed. The cost of services of Deloitte & Touche CIS for the audit of the consolidated financial statements for 2020 amounted to RUB 11,159,000.

The Federal Treasury and the Self-Regulatory Organization of Auditors, in which the auditor is a member, regularly confirm the auditor's independence.