



**Evaluation**  
**by the Audit and Corporate Governance Committee of the Board of Directors of PJSC Enel Russia**  
**of the Auditor's reports on accounting (financial) statements of PJSC Enel Russia**  
**prepared on the basis of 2020 business activity results.**

Pursuant to p. 177 of the Code of Corporate Governance recommended by Central Bank of the Russian Federation (Letter of the Central bank dated 10.04.2014 No. 06-52/2463) the Audit and Corporate Governance Committee of the Board of Directors shall provide evaluation of Auditor's reports on accounting (financial) statements prepared in accordance with International Financial Reporting Standards (hereinafter – «IFRS») and Russian Accounting Standards (hereinafter – «Russian GAAP») – to be further submitted as materials to the Annual General Meeting.

JSC KPMG, located at Presnenskaya Naberezhnaya, 10, Block C, Naberezhnaya Tower Complex, Moscow, 123112, Russia, appointed as the Auditor of PJSC Enel Russia to provide audit and issue Auditor's reports to express an opinion on accounting (financial) statements of PJSC Enel Russia prepared in accordance with IFRS and Russian GAAP. JSC KPMG is a member of the Self-regulatory organization of auditors "Sodruzhestvo" (Association).

Based on the results of compulsory audit of accounting (financial) reporting of PJSC Enel Russia for 2020 JSC KPMG drew up the Auditor's reports.

Upon examining the Auditor's reports issued by JSC KPMG, the Audit and Corporate Governance Committee of the Board of Directors has resolved:

1. The audit was conducted in compliance with the terms and conditions of the contract concluded between JSC KPMG and PJSC Enel Russia, in adherence to the agreed schedule and audit procedures.

2. The Auditor's reports presented are in compliance with the requirements of the Federal Law "On audit activities" No. 307-FZ dated 30.12.2008; with the International Standards of Auditing approved by the RF Government Decree No. 576 dated 11.06.2015; with internal regulations (standards) of audit activities of the Self-regulatory organization of auditors.

3. To note that JSC KPMG issued the unqualified opinion which contains the positive notion that the accounting (financial) reporting statements of PJSC Enel Russia reflects accurately and in all material aspects the financial standing of PJSC Enel Russia as of December 31, 2020, the results of the economic and financial activity of the Company, as well as the cash flows in 2020 in compliance with the requirements of the legislation of the Russian Federation, Russian GAAP and IFRS regarding the preparation of accounting (financial) statements.

**Chairman of the Audit and  
Corporate Governance Committee  
of PJSC Enel Russia Board of Directors**

**Andrea Palazzolo**  
