

Appendix 2. Opinion of Internal Control and Audit Service

CONCLUSION

of JSC ASE EC Internal Control and Audit Service based on the results of internal audit of the public annual reporting generation process in Rosatom State Corporation Engineering Division for 2018

The internal audit of the public annual reporting generation process in the Engineering Division of Rosatom State Corporation (hereinafter – Rosatom) for 2018 was conducted by JSC ASE EC Internal Control and Audit Service based on the CA plan of IC&A for the first half of 2019 and a detailed schedule for preparation and promotion of the Annual Report of Rosatom State Corporation Engineering Division for 2018, approved by JSC ASE EC order No. 40/352-P dd. 14.03.2019 “On Arrangement of Work for Preparation of the Integrated Public Annual Report of Rosatom State Corporation Engineering Division for 2018”.

In the auditors’ opinion, the process of generation of the Public Annual Report of Rosatom Engineering Division for 2018 complies with the valid legislation, the reporting Guideline in the field of sustainable development GRI SRS, international standards regarding the interaction with stakeholders AA1000, Rosatom State Corporation Policy in the field of public reporting and internal regulatory requirements of JSC ASE EC , which regulate the business process of the public reporting generation.

Simultaneously, the auditors defined a possibility of taking measures to improve the process, issued recommendations on the quality improvement for the process of preparation of the Public Annual Report of Rosatom Engineering Division. Some of them have been implemented, the others are accepted to be worked out within the established time period.

The audit conducted allows making the conclusion that the system of internal control of public reporting generation process of the Engineering Division basically complies with the requirements for efficiency and reliability, ensuring completeness and trustworthiness of information presented in the Report.