

Information on a candidate of the Auditor of Gazprom Neft PJSC for 2019

I. General information on the auditing organisation

1.	Name of the auditing organisation (full name pursuant to incorporating documents, without quotation marks and legal form)	Financial and accounting consultants (FBK)
2.	Legal form of the auditing organisation (abbreviated, for example, ZAO, OOO)	LLC
3.	Year of foundation of the auditing organisation	1990
4.	Previous names	<ul style="list-style-type: none"> From 12.09.1990 to 14.11.1995 r.: Limited Liability Company (Partnership) Contact From 14.11.1995 – to date: Limited Liability Company Financial and accounting consultants (FBK)
5.	Main areas of professional services	<ul style="list-style-type: none"> audit services; audit-related services; other services related to audit activities, including: <ul style="list-style-type: none"> – services for the establishment, restoration and maintenance of accounting and tax accounting; – preparation of accounting (financial) statements; – consulting in the areas of accounting, taxes and law; – legal assistance in areas relating to audit activities; – executive consulting; – IT consulting; – support of investment activities; – business planning; – evaluation activities.
6.	Information on current licenses	<p>Due to the Federal Law “On auditing activities” of 30 December 2008 no. 307-FZ taking effect, starting 1 January 2010 the licensing of auditor activities is discontinued.</p> <p>Effective 1 January 2010, carrying out of auditing activities is permitted if organisation complies with the following requirements: the organisation is a member of a self-regulated organisation of auditors; information of such organisation is filed into the register of auditors and auditing organisations of a self-regulated organisation of auditors (“the register of auditors and auditing organisations”) of which such organisation is a member.</p> <ul style="list-style-type: none"> FBK LLC is a member of a Self-regulatory Organization of Auditors Association “Sodruzhestvo” with the primary registration entry number (ORNZ): 11506030481; A license of the FSS of Russia for the city of Moscow

		<p>and the Moscow Oblast, registration number 28396 of 20 June 2016 for works relating to the use of information constituting state secret, valid until 20 June 2021. Level of sensitivity: "Top secret";</p> <ul style="list-style-type: none"> • A license of FSTEC of Russia for technical protection of confidential information No. 2896 of 24.05.2016 • A license of the Ministry of Defence of the Russian Federation to carry out works relating to the creation of means of information protection No. 1682 of 16.10.2018; • The Gazprom Quality Management System Certificate of Compliance (STO Gazprom 9001-2012), no. GO00.RU.1415.K00407 no. GR.OS.0004.01-000100, valid from 07.02.2018 to 06.02.2021; • Certificate of the quality management system compliance with GOST R ISO 9001-2015 (ISO 9001:2015) ST/SMK/OC01 RU standards no. 02/19-00599, valid from 12.02.2019 to 12.02.2022.
7.	Total headcount (as at 15 May 2019), of which:	345
	are specialists holding a unified Russian qualification certification	49
8.	Name of the insurance company providing the indemnity insurance of an auditing organisation	INGOSSTRAKH SPAO
9.	Amount of insurance premium for all insurance events	RUB1,000,000,000.00 (one billion)
10.	Participation in professional associations, unions etc., (Yes/No)	<p>Yes</p> <ul style="list-style-type: none"> • Self-regulatory Organization of Auditors Association "Sodruzhestvo" • Russian Union of Industrialists and Entrepreneurs (RSPP); • Moscow Chamber of Commerce and Industry; • Association of Russian Banks (ARB); • Association of Russian Regional Banks (Association "Russia"); • Independent public organisation The Association of Managers of Russia (AMR); • Non-profit partnership "Partnership ROO".
11.	Participation in foreign professional associations, unions etc., (Yes/No)	<p>Yes</p> <ul style="list-style-type: none"> • FBK LLC is registered with the US Public Company Accounting Oversight Board – PCAOB. • BDO Unicon JSC is registered with the relevant professional oversight bodies in the UK (FRC) as a third-country audit organization pursuant to the resolution of the Commission of the European Union dated 19 January 2011 (2011/30/EU).

12.	Title, surname, first name and patronymic of the executive officer of the auditing organisation	President Sergey Mikhailovich Shapiguzov
13.	Postal address of the head office of the auditing organisation	101990, Moscow, ul. Myasnitskaya, 44/1, str. 2AB
14.	Website	www.fbk.ru
15.	E-mail	fbk@fbk.ru
16.	Telephone	+7 (495) 737-53-53
17.	Fax	+7 (495) 737-53-47

II. Information on branch offices of the auditing organisation

Name of the branch office	Location
FBK Nizhny Novgorod branch	603003, Nizhny Novgorod Oblast, Nizhny Novgorod, ul. Svobody, d. 15
FBK St Petersburg branch	191124, St Petersburg, ul. Novgorodskaya, d. 23, lit. A, pom. 166N

III. Information on revenue received by the auditing organisation in 2018 (RUB)

TOTAL	1,199,580,000
Including the following services:	
Audit under IFRS	380,187,080
Audit under RAS	350,941,920
Auditor's opinions for 3, 6 and 9 months, and other audit-related services	37,561,023
Other – consulting services	430,889,977

IV. Information on the auditing organisation's experience

In over 28 years of cooperation between FBC and Russian business leaders in all key sectors of the economy, the company has accumulated a unique practical experience in implementing major projects, in particular, for the fuel and energy sector.

Ongoing collaboration with representatives of the oil and gas industry allows the company specialists to provide a deep understanding of current industry problems and challenges.

FBK has been cooperating with Gazprom PJSC since 1996. The company is the auditor of the Gazprom PJSC long-term development programme implementation for 2015, 2016 and 2017, as well as the auditor of Gazprom Group's Sustainability Report for 2017 and 2018.

As part of the consultancy services provided to Gazprom Group, FBK specialists have completed over 250 major projects and provided a large number of consultations. More than 85 projects on preparation of feasibility studies, evaluation of economic efficiency of investment projects, development of financial models of enterprises, business plans and development strategies have been implemented.

Major clients in audit services:

Gazprom PJSC	Evrz Holding LLC
OOO Gazprom transgaz Yugorsk	EVRAZ West Siberian Iron and Steel Works JSC
OOO Gazprom transgaz Ukhta	EVRAZ Kachkanarsky GOK JSC
OOO Gazprom transgaz Ukhta	EVRAZ Nizhny Tagil Iron and Steel Works
OOO Gazprom transgaz St Petersburg	Rosatom Group
OOO Gazprom transgaz Moscow	JSC Atomenergoprom
OOO Gazprom dobycha Yamburg	JSC Concern Rosenergoatom
OOO Gazprom dobycha Urengoy	JSC Atomenergomash
OOO Gazprom dobycha Nadym	TVEL
OOO Gazprom dobycha Astrakhan	Alfa Bank JSC
OOO Gazprom dobycha Orenburg	PJSC MMC Norilsk Nickel
OOO Gazprom pererabotka	AO MHK Eurohim
OOO Gazprom neftekhim Salavat	AK ALROSA (PJSC)
PJSC Mosenergo	State Corporation "Deposit Insurance Agency"
PJSC MOEK	Apatit JSC
Vostokgazprom JSC	CJSC CB Protek
JSC ROSNEFTEGAZ	NAK Azot
JSC Transnefteproduct	Nevinnomysskiy Azot
OAO FGC UES	JSC "Concern" Morinformsystem-Agat"