

Information on a candidate of the Auditor of Gazprom Neft PJSC for 2018.

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)	PricewaterhouseCoopers Audit
2. Legal form of the auditing organisation (abbreviated, for example, ZAO, OOO)	AO
3. Year of foundation of the auditing organisation	1992
4. Previous names	<ul style="list-style-type: none">• Date of registration: 28 February 1992 - Closed-type joint stock company PRICE WATERHOUSE (AOZT PRICE WATERHOUSE);• Date of registration: 6 May 1994 - Closed-type joint stock company PRICE WATERHOUSE A.O. (AOZT PRICE WATERHOUSE A.O.);• Date of registration: 20 March 1997 - Closed Joint Stock Company PRICE WATERHOUSE A.O.;• Date of registration: 2 December 1998 - Closed Joint Stock Company PricewaterhouseCoopers Audit (ZAO PwC Audit);• Date of registration: 23 July 2015 - Joint Stock Company PricewaterhouseCoopers Audit (AO PwC Audit)
5. Information on current licenses	<ul style="list-style-type: none">• 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. 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.• AO PwC Audit is a member of the Non-Commercial Partnership Russian Audit Chamber (the “Association”) (NP RAC) with the primary registration entry number (ORNZ): 11603050547.• License for handling information classified as state secret GT NO.0069293 reg. no. 4721 of 11.10.2013.

6. Total headcount (as at 3 April 2018), of which:	1,959
- specialists holding a unified Russian qualification certification	266
7. Name of the insurance company providing the indemnity insurance of an auditing organisation (if applicable)	Joint Stock Company Insurance Company Allianz
8. Amount of insurance premium, in USD (if applicable)	Over 15 (fifteen) million US dollars
9. Participation in professional associations, unions etc., (Yes/No)	Yes <ul style="list-style-type: none"> Self-regulated organisation of auditors The Russian Auditor Chamber; Russian Union of Industrialists and Entrepreneurs (RSPP); Non-profit organisation The Association of European Businesses (AEB); Independent public organisation The Association of Managers of Russia (AMR).
10. Participation in foreign professional associations, unions etc., (Yes/No)	Yes <ul style="list-style-type: none"> PwC Audit JSC is registered with the US Public Company Accounting Oversight Board – PCAOB. PwC Audit JSC is registered with the relevant professional oversight bodies in the UK and Luxembourg as a third-country auditor organization pursuant to the resolution of the Commission of the European Union dated 29 July 2008 on the provisions for transition period to comply with article 46(2) of Directive 2006/43/EC dated 17 May 2006.
11. Title, surname, first name and patronymic of the executive officer of the auditing organisation	Director General, Filippova Elizaveta Vladimirovna
12. Postal address of the head office of the auditing organisation	125047, Moscow, ul. Butyrskiy Val, 10
13. Website	www.pwc.ru
14. E-mail	business.development@ru.pwc.com
15. Telephone	+7 (495) 967-6000
16. Fax	+7 (495) 967-6001

II. Information on branch offices of the auditing organisation

<i>Name of the branch office</i>	<i>Location</i>
The St Petersburg branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 190000, Russia, St Petersburg, per. Gritsova, 4, lit. A.
The Ekaterinburg branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 620142, Russia, Sverdlovsk Oblast, Ekaterinburg, ul. 8 Marta, d. 51.
The Kazan branch of the joint stock company	Mailing address: 420111, Russia, Republic

PricewaterhouseCoopers Audit	Tatarstan, Kazan, ul. Pravo-Bulachnaya, d. 35/2
The Novosibirsk branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 630099, Russia, Novosibirsk Oblast, Novosibirsk, ul. Kamenskaya, d. 7
The Krasnodar branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 350000, Russia, Krasnodarski Krai, Krasnodar, ul. Yankovskogo, d. 169
The Voronezh branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 394016, Russia, Voronezh Oblast, Voronezh, prosp. Moskovskiy, d. 19B
The Rostov-on-Don branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 344018, Russia, Rostov Oblast, Rostov-on-Don, ul. Tekucheva, d. 139/94
The Ufa branch of the joint stock company PricewaterhouseCoopers Audit	Mailing address: 450078, Russia, Bashkortostan Republic, Ufa, prospekt Salavata Yulaeva, d. 49.

III. Information on revenue received by the auditing organisation in 2015 and 2016 (RUB)

	<i>2015</i>	<i>2016</i>
Total	5,485,632,474	5,505,799,000
Including the following services:		
Audit under IFRS	777,841,528	781,823,458
Audit under RAS	1,806,499,298	1,816,913,670
Auditor's opinions for 3, 6 and 9 months, and other audit-related services	2,658,926,854	2,664,806,716
Other –consulting services	242,364,794	242,255,156

IV. In-house specialists' base per-hour rates

<i>Position</i>	<i>Rate RUB/hour (net)</i>	<i>VAT</i>	<i>Rate RUB/hour (gross)</i>
Partner	29,300	5,274	34,574
Director	25,100	4,518	29,618
Senior Manager	21,400	3,852	25,252
Manager	19,100	3,438	22,538
Junior Manager	12,800	2,304	15,104
Senior Consultant	10,800	1,944	12,744
Consultant	7,400	1,332	8,732

V. Information on competitive tenders, bids etc. awarded to the auditing organisation

AO PwC Audit conducts numerous audits of accounting statements of Russian companies every year, including those under obligatory annual audit. Every year we take part in over a 100 competitive tenders. Below is the list of competitive tenders by which results AO PwC Audit was appointed an auditor of financial reports in indicated years among the company's key clients.

Competitive tenders

<i>Tender name</i>	<i>Client</i>	<i>Year</i>
Audit of accounting statements under RAS and audit of consolidated financial statements under GAAP USA	Novolipetsk Steel PJSC	2003 – 2017
Audit of consolidated financial statements under IFRS	AK ALROSA (PJSC)	1997-2016
Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	NOVATEK PJSC	2002 – 2017
Audit of consolidated financial statements under IFRS	Aeroflot PJSC	2013 - 2017
Audit of consolidated financial statements under IFRS	Vympelcom PJSC	2014 - 2017
Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	RusGidro PJSC	2006 – 2017
Audit of consolidated financial statements under IFRS	JSC Setevaya kompania	2012 - 2017
Audit of accounting statement under RAS	JSC The Far East Development Corporation	2017 - 2019

VI. Information on the auditing organisation's key clients

Client	Types of services provided*	Revenue received from the client in 2016 (RUB) **
1. Gazprom Neft PJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	Revenue received from each organisation was in excess of RUB20 million
2. Novolipetsk Steel PJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under GAAP USA	
3. NOVATEK PJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
4. Aeroflot PJSC	Audit of consolidated financial statements under IFRS	
5. AO HK METALLOINVEST	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
6. RusGidro PJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
7. AO MHK Eurohim	Audit of consolidated financial statements under IFRS	
8. AK ALROSA (PJSC)	Audit of consolidated financial statements under IFRS	
9. OJSC NGK Slavneft	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
10. SIBUR Holding PJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
11. Vympelcom PJSC	Audit of consolidated financial statements under IFRS	
12. Magnitogorsk Steel Plant OJSC	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
13. The Nizhnekamskneftehim Group	Audit of accounting statements under RAS and audit of consolidated financial statements under IFRS	
14. APH Miratorg	Audit of consolidated financial statements under IFRS	
15. Sollers Group	Audit of consolidated financial statements under IFRS	

* - Disclosure of the fact of provision of non-audit services to a client is subject to a written consent from the client.

** - This information is confidential and cannot be disclosed.