



E.ON Russia JSC, 123317, Moscow, 10 Block B
Presnenskaya Naberezhnaya

Company name: **MAYKOR-GMCS**

Attention Of: **Ekaterina Voropaeva, President**

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The present letter confirms that GMCS (a subsidiary of MAYKOR) performed for E.ON Russia on development and launch into commercial operation the following functionality of a unified automated system of financial and economic activity:

1. Microsoft Dynamics AX, as a unified accounting system of E.ON Russia:
 - 1.1. Bookkeeping accounting, including:
 - Fixed assets and intangible assets;
 - Prepaid expenses;
 - Payments to suppliers;
 - Transactions with customers;
 - Inventory count;
 - Banking and Cash Operations;
 - Provision for decline in value of inventories;
 - Calculations of taxes and duties;
 - Calculations with accountable persons;
 - Monetary instruments;
 - Credits\loans;
 - Bills\deposits;
 - Transport: waybills, fuel consumption, reporting;
 - Internal economic settlements;
 - Currency accounting and accounting for exchange rate differences;
 - Formation of the production cost, the closure period and the financial result;
 - Formation of regulatory reporting.
 - 1.2. Tax accounting, including:
 - 49 registers;
 - Formation of declarations of income tax, property tax, transport tax, VAT;
 - Control procedures for tax registers;
 - Formation of the tax value of capital investments;
 - Admission \ transfer of turnovers AR 18 between the branches, etc.

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1.3. Treasury and formation of the actual performance of the cash flows budget, including:

- Import of payment limits of the budget system;
- Registration and approval of applications for payment;
- Formation of payment calendar;
- Formation of payment orders;
- Integration with client-bank for outgoing and incoming payments;
- Automated analysis of account statements, including the data on sales of electricity, received from the administrator of sales systems;
- Unloading fact of CFB in the budget system.

1.4. Formation of the actual performance of the budget expenditure and revenue:

- Formation of incomes\expenditure by items of the income and expense budget based on RAS data;
- Formation of fact for capital construction in the context of objects and articles of the income and expense budget on the basis of RAS;
- Formation of fact on payments to contractors in the context of models of the income and expense budget;
- Formation of fact on write-off of prepaid expenses in the context of capital construction and articles of the income and expense budget based on data from RAS;
- Unloading of evidence to the budget system.

1.5. Procurement procedures, including:

- Database of suppliers;
- Register of applications for purchase, coordination of applications, registration of the procurement procedure outcome and offers the consumer.

1.6. Maintenance and repairs, including:

- Maintenance and centralized administration with reference applications: equipment (equipment certificates), technical space, operations and so on.
- Formation and approval process of maps and estimates;
- Formation of calculations of non-typical work;
- Electronic journal of defects;
- Formation of work orders;
- Registration of other events with equipment (application for repair, fault detection instruments, etc.);
- Registration of actual costs of repair work in relation to units of equipment;
- Write-off of materials for repairs;
- Introduction and use of correction factors to the volume of work;



- Formation of acts of performed works, automatic generation of services procurement from contractors;
- Formation of planned works and materials on the basis of estimates and maps.

1.7. Sales in the calculation of the markets, power, pool;

1.8. Accounting for the actual fuel consumption, formation of internal and regulatory reporting.

Accounting system of E.ON Russia is into operation from 01.01.2008.

In 2010 the accounting system was migrated to Microsoft Dynamics AX 2009 - a system is into operation from 01.01.2011. In addition, in 2013 MAYKOR-GMCS completed the automation of IFRS reporting and transferred management reporting in IFRS. Automation of IFRS reporting allowed to reduce the time of closing of non-current assets in reporting in 7 - 10 days, reduce labor costs, increase the effectiveness of the audit process.

Currently, the number of the system users based on Microsoft Dynamics AX is more than 1,600 people, and concurrent users - about 500.

From 2008 to the present MAYKOR-GMCS provides technical support services of the accounting system of E.ON Russia.

2. IBM Cognos TM1 as a unified system of medium-term and operational budgeting:

2.1. Medium-term planning, including:

- Collection and coordination of the three-year business plan;
- Collection of consolidated statement;
- Automation of restatements on planned and actual data in the format of IFRS, adjustments entry;
- Import of evidence on revenues and expenditures from the company's accounting system.

2.2. Operational planning, including:

- Collection of budgets and coordination of the annual plan;
- Payment limits export to the accounting system (Contractors);
- Collection of consolidated statements;
- Import of Cash Flow Budget actual data from the accounting system;



- Import of actual information on the incomes and expenses incurred with regard to the models from the accounting system.

From 2011 to the present MAYKOR-GMCS provides technical support services of the budgeting system of E.ON Russia.

Quality of services provided MAYKOR-GMCS, is at a high level, we are satisfied with the cooperation.

Sincerely,

Tatyana Pobedinskaya

CIO E. ON Russia

A handwritten signature in blue ink, appearing to read 'Tatyana', followed by a horizontal line.