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### Appendix | 8 Basic principles of accounting policies

### **GENERAL PROVISIONS**

Accounting policies as a set of principles, rules of the organization and technology of implementation of the methods for conducting accounting are developed for the purpose of formation of the most complete, objective and authentic reporting, and also financial and management information, taking into account organizational and branch features of Lenenergo.

Ways of maintaining accounting and tax accounts are applied by Lenenergo consistently, all new elements and aspects are included in the Accounting policies as modification in the operating policies, approved in past years. At formation of the present amendments of the Accounting policies all amendments have been consistently applied since 1 January 2014.

Lenenergo organizes, conducts accounting and prepares accounting reporting according pursuant to the Federal law # 402-FZ of 6 December 2011 "About accounting", relevant regulations on accounting (RAS), the Working Book of accounts developed on the basis of standard book of accounts of accounting of financial and business activity and the Instruction on its application, approved by Order of the Ministry of Finance of the Russian Federation # 94n of 31.10.2000 in the last operating edition.

Lenenergo applies the Working Book of accounts of accounting including synthetic and analytical accounts which is developed on the basis of standard book of accounts.

The Working Book of accounts of accounting allows implementing the scheme of registration and group of data on the facts of economic activity for formation of necessary forms of the reporting (financial, statistical, tax) and is intended for unification of accounting of Lenenergo.

Lenenergo calculates and pays taxes centrally, according to the legislation of the Russian Federation on taxes and fees, the legislation of subjects of the Russian Federation on taxes and fees, regulatory legal acts of local governments on taxes and fees, taking into account the software used for maintaining the account in Lenenergo.

The branches of Lenenergo make the intermediate reporting in the order established by accounting policies, bear responsibility for the account organization on the allocated property, and are guided by basic provisions of the Accounting policies of Lenenergo.

### ORGANIZATIONAL ASPECTS OF THE ACCOUNTING POLICIES

The structure of Lenenergo as at 31.12.2013 includes the Executive office and 9 branches. Allocation of branches is carried out in connection with location of production, commercial and business processes.

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Heads of branches are appointed by the Director General of Lenenergo and act under power of attorney.

The Chief Accountant of Lenenergo is held responsible for accounting policies formation, maintaining accounting and tax accounts, timely submission of full and authentic accounting and tax reporting, and financial statements under the International Financial Reporting Standards (IFRS). Chief Accountant ensures the formation of revenues and expenditures, capital preservation and performance of the Company's liabilities.

Requirements of the Chief Accountant for documentary registration of business operations and submission of necessary documents and data in accounting services are obligatory for all employees of the Executive office and branches of Lenenergo.

The Chief Accountant is subordinated to the Director General.

### ACCOUNT ORGANIZATION

Department of accounting and tax accounting and reporting of the Executive office is directly subordinated to the Chief Accountant, and Divisions of accounting and tax accounting and reporting of branches are operatively and methodologically subordinated to the Chief Accountant.

Divisions of accounting and tax accounting and reporting of branches headed by chief accountants, together with Department of accounting and tax accounting and reporting of the Executive office comprise the accounting service of Lenenergo which basic functions are maintaining accounting and tax accounts, and formation of accounting and tax reporting.

The structure and subordination, separation of powers and responsibilities, structure, distribution of accounting functions (including their centralization), and formation of the list of objects of the account within the Company's accounting service is carried out at direct coordination with the Company's Chief Accountant depending on production functions of branches and business processes occurring in them.

Maintaining accounting under IFRS standards and preparation of international financial statements are carried out by the Division of preparation of IFRS statements of the Executive office, which is a part of Department of accounting and tax accounting and reporting.

Division of tax accounting and reporting of the executive office carries out control of tax payments, formation of taxable base and tax declarations, and consolidation of registers (forms) of tax accounting.

Division of tax accounting and reporting of the Executive office carries out control of tax payments, formation of taxable base and tax declarations, and consolidation of registers (forms) of tax accounting.

#### TECHNICAL ASPECTS OF THE ACCOUNTING POLICIES

Documents that register business transactions with cash (over bank accounts, by cash documents, under contracts changing financial liabilities of Lenenergo) are signed by the Director General of Lenenergo and the Chief Accountant or by authorized persons.

The right to sign primary registration documents is established by the Lenenergo Order. Besides, heads of divisions (chiefs of managements, departments, services etc.) have the right of the signature of documents according to their official and functional duties under the power of attorney issued by the Director General of the Company.

The procedure for using digital signature, in order to ensure confidentiality, is approved by the individual administrative documents of Lenenergo, depending on the directions of use.

When using the electronic signature in bank calculations, formation of primary accounting documents is required.

When using electronic document for the basis of accounting, it is obligatory to have a paper copy of the primary accounting document for any accounting entries made.

For registration of financial and economic activities, needs of tax accounting and RAS 18/02 requirements on which standard forms of primary registration documents are not provided, forms of tax registers and documents on the basis of RAS, methodical instructions and instructions on accounting and operating forms of primary registration documentation, taking into account requirements of the power supply system and the separate branch features accepted and reflected in accounting policies are developed in Lenenergo.

Primary documents used by Lenenergo in registration of standard economic operations of the Company are developed taking into account specifics of activity and by the accepted ways of maintaining accounting are given in Application 2 to the present Regulation.

Due to use in the Company of the automated system of the account it is possible to maintain primary accounting documents and other used forms of periodic reporting in electronic form, with listing according to requirements of auditor and tax authorities.

Movement of primary documents in Lenenergo (creation or receiving from other enterprises, establishments or the organizations, movement between branches, acceptance to the account, processing, written off and transfer to archive) is regulated by the schedule of documents flow, which is in Application 3 to the present Regulation on Accounting policies.

Copies of the documents confirming an expense of financial funds, forming for calculations with the various organizations according to Lenenergo liabilities (including branches), are transferred in Treasury of the Executive office with the filled form "Payment order" and the put-down stamp "accepted to the account" and the signature of the responsible person of that accounting service which is registered in the given flow rate.

Copies of contracts, originals of acts and invoices according to liabilities are transferred in that accounting service which is authorized on maintaining this expense.

Accounting and tax accounting of property (including, fixed assets), liabilities and business transactions is conducted in rubles and kopeks. The accounting reporting is made in thousand rubles.

Property (materials, fixed assets, etc.) are transferred from branch to branch according to the indication of the management as redistribution of property of the uniform legal entity on the corresponding accounts of intra-economic calculations of the Working Book of accounts.

Objects, taxation on which is made proceeding from a place of their location (real estate, vehicles etc.) are considered in tax accounting in the context of territorial accessory.

The accounting reporting of Lenenergo is formed by Accounting Department of the Executive office on the basis of consolidated information on objects of the Company's accounting as an economic entity:

- » facts of economic life;
- » assets;
- » liabilities;

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- » activity financing sources;
- » income;
- » expenditures;
- » other objects, in the case where it is established by federal standards

Preparation of reporting on taxes and fees in relation to taxes and fees paid centrally is carried out by Department of tax accounting and reporting of the Executive office on the basis of data provided by departments of accounting and tax accounting and reporting of branches, other services of Lenenergo.

Disclosure (allocation in separate article) of reporting indicator is carried out provided that its size is essential.

The indicator is considered essential if failure to disclose it may influence business decisions of stakeholders made on the basis of reporting information. The level of severity is set at a rate of 5 % to a grand total of the appropriate section of accounting forms.

An error in accounting and reporting pursuant to item 3 RAS 22/2010 is admitted essential if it alone or in aggregate with other errors for the same reporting period distorts an indicator of the reporting article for more than 10 %.

Lenenergo represents annual reports according to the addresses and in terms stipulated by the current legislation, and publishes annual reports no later than 1 June of the year following the reporting period.

Inventory of assets and liabilities for accounting and tax accounts is carried out pursuant to Methodical instructions on inventory of assets and financial liabilities approved by Order # 49 of the Ministry of Finance of the Russian Federation of 13.06.1995.

Carrying out inventory is obligatory:

- » before drawing up of the annual accounting reporting (except for the property which inventory was carried out not earlier than 1 November of fiscal year);
- $\boldsymbol{\textit{>}}$  of fixed assets and intangible assets once a year as of 1 November;
- » of inventory items once a year as of 1 November;
- » of assets and liabilities accounted on off-balance accounts once a year as of 1 November;

- » of financial liabilities once a year as of 1 January;
- » of cash accounts monthly as of the last working day of month;
- » at transfer of assets in rent, repayment, sale;
- » at change of materially responsible persons;
- » at identification of plunder, abuse or damage to property;
- » in case of natural disaster, fire or other emergency situations caused by extreme conditions;
- » in other cases set forth by the legislation of the Russian Federation.

Besides inventories provided with a view of drawing up of accounting reporting, Lenenergo carries out inventories necessary for confirmation of the data of operative accounting and for other managerial purposes of the Company.

The schedule of inventories is approved by the Director General of Lenenergo or by heads of branches authorized by him on the branches entrusted to them.

Inventory commissions which structure is approved by heads of branches, and in the provided cases — by the Director General of Lenenergo are established to carry out inventories. At large volume of work working inventory commissions are established to carry out simultaneous inventories.

The differences revealed at inventory level between the actual existence of property and data of accounting are reflected in the accounts of accounting report, within the reporting period of which the inventory results were summed up belongs.

## Appendix | 9 List of related party transactions in 2014

#	Contractor	Subject	Amount of transaction, RUB	Minutes of the Board of Directors	Related party
1	JSC IDGC of the North- West	<ul> <li>&gt;&gt; organization of interaction of the parties with government supervisory authorities and departmental controlling organizations on the principle of "one window";</li> <li>&gt;&gt; association and increase of efficiency of processes of purchasing activity, logistics and logistics support of the parties;</li> <li>&gt;&gt; formation and maintenance of a unified emergency supply of materials for the elimination of consequences of natural disasters and technological failures in the work of power network facilities of the parties;</li> <li>&gt;&gt; optimization of use of personnel resources of the parties.</li> </ul>	-	# 32 of 25.04.2014	JSC Rosseti
2	LLC the Center for Work with Clients and connection and JSC Energy Service Company Lenenergo	Acceptance of JSC Energy Service Company Lenenergo in full rights and duties of the agent on the agency contract #11-14438 of 12.12.2011.	175,000	# 34 of 30.04.2014	A.V. Sorochinskiy
3	LLC the Center for Work with Clients and connection and JSC Energy Service Company Lenenergo	Acceptance of JSC Energy Service Company Lenenergo in full rights and duties of the agent on the agency contract # 12-11871 of 01.12.2012.	45,167.50	# 34 of 30.04.2014	A.V. Sorochinskiy
4	JSC Energy Service Company Lenenergo	Complex of legal and other actions for the correspondence of consumer services through contact center, to address informing consumers of services.	97,014,931.55 (with VAT 18 %)	# 34 of 30.04.2014	A.V. Sorochinskiy
5	JSC Energy Service Company Lenenergo	Lease of ten (10) parking spaces for placement of vehicles.	44,000 (with VAT 18 %) / month	# 34 of 30.04.2014	A.V. Sorochinskiy
6	IDGC of Volga	Provision of services for organizing and conducting activities on the educational and training ground of JSC IDGC of Volga branch - Penzaenergo in Penza from 4 August 2014 to 10 August 2014.	2,400,000 (with VAT 18 %)	# 39 of 16.06.2014	JSC Rosseti
7	JSC Rosseti	Acquisition of additional ordinary shares of JSC Lenenergo, placed through the open subscription.	173,831,802.96	# 2 of 09.07.2014	JSC Rosseti , A.V. Sorochinskiy
8	JSC Energy Service Company Lenenergo	Lease of non-residential premises of 7-th floor of the building located at: St. Petersburg, Sinopskaya Emb. 60-62, lit. A.	1,196,342 (with VAT 18 %)/month	#4 of 13.08.2014	A.V. Sorochinskiy
9	JSC FGC UES	Lease of premise in the area of 592.3 sq.m	331,567,02 pyб. (with VAT 18 %)/ quarter	# 4 of 13.08.2014	JSC Rosseti
10	JSC IDGC of the North- West	Non-disclosure of confidential information concerning the specified information of special measures of protection.	-	#4 of 13.08.2014	JSC Rosseti
11	CJSC TSEC	Movable property lease.	3,374,123 (with VAT 18 %)/month	# 4 of 13.08.2014	A.V. Sorochinskiy
12	CJSC TSEC	Movable property lease.	917,356 (with VAT 18 %)/month	# 4 of 13.08.2014	A.V. Sorochinskiy
13	JSC Energy Service Company Lenenergo	Movable property lease for the organization of office space and completion of workplaces.	165,915,23 (with VAT 18 %)/month	# 4 of 13.08.2014	A.V. Sorochinskiy

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#	Contractor	Subject	Amount of transaction, RUB	Minutes of the Board of Directors	Related party
14	JSC FGC UES	Provision of services for maintenance services of power supply networks	no more than 3,034,586.73 (with VAT 18 %)	#5of 22.08.2014	JSC Rosseti
15	JSC Kubanenergo	Work on technical and operative service and repair of facilities of JSC Kubanenergo	-	# 6 of 09.09.2014	JSC Rosseti
16	JSC Energy Service Company Lenenergo	Implementation of a full complex of design, construction-assemblage works (with supply of materials and the equipment) and commissioning works on creation/modernization of ASUE on border of differentiation of networks of JSC Lenenergo and subjects of the electric power markets at the level of voltage 0,4-0,2 kV the Leningrad region.	no more than 553,623,700 (with VAT 18 %)	# 8 of 06.10.2014	A.V. Sorochinskiy
17	JSC Energy Service Company Lenenergo	Implementation of a full complex of design, construction-assemblage works (with supply of materials and the equipment) and commissioning works on creation/modernization of ASUE on border of differentiation of networks of JSC Lenenergo and subjects of the electric power markets at the level of voltage 0,4-0,2 kV the Leningrad region.	no more than 409,973,800 (with VAT 18 %)	# 8 of 06.10.2014	A.V. Sorochinskiy
18	JSC Energy Service Company Lenenergo	The organization and implementation of work for carrying out inspections of power installations of consumers.	no more than 93,460,500 (without VAT); 28 % (with VAT) of the amount of collected funds	# 8 of 06.10.2014	A.V. Sorochinskiy
19	JSC NIC UES	Establishment of Public Joint Stock Company Federal Test Center.	-	# 11 of 06.11.2014	JSC Rosseti
20	JSC Management of FOCN-OPL	Provision of services to find and attract potential users of electric power facilities; delivery to users of power facilities specifications.	in accordance with the contract	# 12 of 24.11.2014	JSC Rosseti
21	JSC Rosseti	Provision of services in the organization of functioning and development of power network complex.	8,380,923.33 (without VAT 18 %)/month	# 12 of 24.11.2014	JSC Rosseti , A.V. Sorochinskiy
22	JSC IDGC of the North- West	Organization and carrying out of procurement procedures in order to conclude the contracts by customer following the results of purchasing procedures. JSC Lenenergo – Provider.	400,000 (with VAT 18 %)	# 13 of 04.12.2014	JSC Rosseti
23	JSC IDGC of the North- West	Organization and carrying out of procurement procedures in order to conclude the contracts by customer following the results of purchasing procedures. JSC Lenenergo – Customer.	400,000 (with VAT 18 %)	# 13 of 04.12.2014	JSC Rosseti
24	JSC Energy Service Company Lenenergo	Lease of non-residential premises of 7-th floor of the building located at: St. Petersburg, Sinopskaya Emb. 60-62, lit. A.	1,196,342 (with VAT)/ month	#13 of 04.12.2014	A.V. Sorochinskiy
25	JSC Kurortenergo	Movable property lease.	4,226,765 (with VAT 18 %)/month	# 15 of 09.12.2014	A.V. Sorochinskiy
26	JSC Kurortenergo	Movable property lease.	1,889,607 (with VAT 18 %)/month	# 15 of 09.12.2014	A.V. Sorochinskiy
27	JSC Rosseti	Control of implementation of the program of renovation of cable network 6-110 kV in the city of St. Petersburg in 2011-2013.	-	# 18 of 12.01.2015	JSC Rosseti, A.V. Sorochinskiy

## Appendix | 10 Data on approved electricity transmission tariffs for 2014–2015

Electricity transmission tariffs approved for 2014 over St. Petersburg:

1. Single (joint-operations) double-rate and single-rate tariffs with differentiation on voltage levels and allocation of tariffs for the group "population" (Order # 600-r of 25.12.2013, as amended by Order #97-r of 27.06.2014):

#### FROM 01.01.2014 TO 30.06.2014

#	Voltage level	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of electric power losses in networks, RUB/MWh	Single-rate tariff, RUB/ MWh
	Other consumers			
	HV (110 kV and above)	189,206.52	76.39	588.90
	MV1 (35 kV)	360,175.98	141.52	1,367.64
	MV2 (20-1 kV)	427,657.62	258.11	1,946.64
	LV (0.4 kV)	474,132.49	438.38	2,149.32
	Population			773.29
	Population and other eligible categories of consumers, except as described in item 2.2			1,154.66
	Population and other eligible categories of consumers living in urban settlements in houses equipped in accordance with established procedure with stationary electric ovens and (or) electrical heating installations.			300.98

#### FROM 01.07.2014 TO 31.12.2014

#	Voltage level	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of electric power losses in networks, RUB/MWh	Single-rate tariff, RUB/ MWh
11.	Other consumers			
	HV (110 kV and above)	189,206.52	76.39	588.90
	MV1 (35 kV)	360,175.98	141.52	1,367.64
	MV2 (20-1 kV)	427,657.62	258.11	1,946.64
	LV (0.4 kV)	474,132.49	438.38	2,149.32
22.	Population			804.51
22.1.	Population and other eligible categories of consumers, except as described in item 2.2			1,296.34
22.2.	Population and other eligible categories of consumers living in urban settlements in houses equipped in accordance with established procedure with stationary electric ovens and (or) electrical heating installations			244.30

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 Individual double-rate tariffs applied to calculations of JSC Lenenergo with third-party grid organizations (for rendering of services in electric power transmission on their networks) without any differentiation on voltage levels (Order # 601-r of 25.12.2013, as amended by Order #196-r of 22.08.2014);

#### FROM 01.01.2014 TO 30.06.2014

Third- party grid organization	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of technological consumption (losses) in networks, RUB/MWh	Single- rate tariff, RUB/MWh
CJSC KirovTEK	228,179.27	223.30	726.53

 For CJSC KirovTEK an individual double-rate tariff by a principle "cost minus" (pays to JSC Lenenergo of services in electric power transmission) (Order # 601-r of 25.12.2013, as amended by Order #196-r of 22.08.2014)

#### FROM 01.07.2014 TO 31.12.2014

Third- party grid organization	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of technological consumption (losses) in networks, RUB/ MWh	Single- rate tariff, RUB/MWh
CJSC KirovTEK	228,179.27	223.30	726.53

- » Over the Leningrad Region:
- Single (joint-operations) double-rate tariffs with differentiation on voltage levels and allocation of tariffs for the group "population" (Order # 249-p of 30.12.2013, as amended by Order # 90-p of 30.06.2014):

### FROM 01.01.2014 TO 30.06.2014

#	Voltage level	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of electric power losses in networks, RUB/MWh	Single- rate tariff, RUB/ MWh
11.	Other consumers			
	HV (110 kV and above)	947,076.71	106.26	1,014.48
	MV1 (35 kV)	1,136 250.68	154.47	1,598.72
	MV2 (20-1 kV)	889,954.80	332.98	1,645.80
	LV (0.4 kV)	1,320,531.75	752.38	3,070.73
22.	Population			967.41
22.1.	Population and other eligible categories of consumers, except as described in item 2.2			1,099.55
22.2.	Population and other eligible categories of consumers living in urban settlements in houses equipped in accordance with established procedure with stationary electric ovens and (or) electrical heating installations			769.69

#### FROM 01.07.2014 TO 30.12.2014

#	Voltage level	Rate for maintenance of electrical networks, RUB/MW per month	Rate for payment of electric power losses in networks, RUB/MWh	Single- rate tariff, RUB/ MWh
11.	Other consumers			
	HV (110 kV and above)	947,076.57	106.26	1,014.48
	MV1 (35 kV)	1,136,250.00	154.47	1,598.72
	MV2 (20-1 kV)	889,953.23	332.98	1,645.80
	LV (0.4 KV)	1,318,306.27	752.38	3,070.73
22.	Population			967.73
22.1.	Population and other eligible categories of consumers, except as described in item 2.2			1,099.55
22.2.	Population and other eligible categories of consumers living in urban settlements in houses equipped in accordance with established procedure with stationary electric ovens and (or) electrical heating installations			769.69

2. Individual double-rate tariffs applied to calculations of JSC Lenenergo with third-party grid organizations (for rendering of services in electric power transmission on their networks) without any differentiation on voltage levels.

## Appendix | 11 Data on approved technological connection tariffs for 2014-2015

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Connection category Power range, kW	Voltage level in the connection	Unit of measurement	Payment rate	Connection category Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate										
1	point, kV 2	3	4	1	2	3	4										
JSC Lenenergo St. Petersburg Territorial zone #1	L	0	-	over 50 kW and up to 150 kW (inclusively)		RUB/kW	15,816.00										
Rates TTC per unit of maximum power				over 150 kW and up to 670 kW		RUB/kW	15,807.00										
Standardized tariff rate on	0.4	RUB/kW	853.00	670 kW and above		RUB/kW	14,888.00										
technological connection of power accepting devices of consumers, not including				construction of cable lines (attachment point is installed on TC/ DTS)		RUB/kW	x										
construction of power network objects, counting per 1 kW of maximum capacity,				over 50 kW and up to 150 kW (inclusively)		RUB/kW	12,807.00										
including:			507.00	over 150 kW and up to 670 kW		RUB/kW	12,807.00										
Preparation and issue by the network organization of		RUB/kW	007.00	670 kW and above		RUB/kW	11,956.00										
specifications to the applicant Development by the network		RUB/							RUB/kW			construction of sectionalizing points		RUB/kW	Х		
organization of design documentation on "the last mile" construction			RUB/KW	х	construction of DP - distribution points		RUB/kW	Х									
Network organization control of implementation of specification by the applicant		RUB/kW163.00transformer substations (CTS), distributive trans substations (DTS) of vo level up to 35 kVRUB/kW65.00	construction of complete transformer substations (CTS), distributive transformer substations (DTS) of voltage		RUB/kW	X											
Participation of an official from the Rostekhnadzor in			65.00	below 50 kW (inclusively)		RUB/kW	Х										
the survey of the applicant's connected devices														over 50 kW and up to 150 kW (inclusively)		RUB/kW	3,847.00
Actual actions for connection and ensuring work of devices in electric networks							RUB/kW 118.00 over 150 kW and up to 670 kW		RUB/kW	3,693.00							
Implementation by the		RUB/kW	х	670 kW and above		RUB/kW	4 649,00										
network organization of activities related to "the last mile" construction		RUB/kW	~	C1 Standardized tariff rate on technological connection of power accepting devices	6—20	RUB/kW	853.00										
construction of overhead lines		RUB/kW	х	of consumers, not including construction of power network objects, counting per													
construction of cable lines (attachment point is installed on the main switchboard)		RUB/kW	х	1 kW of maximum capacity, including: Preparation and issue by		RUB/kW	507.00										
below 50 kW (inclusively)		RUB/kW	9,458.00	the network organization of specifications to the applicant			001.00										

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Connection category	Voltage	L loit of	Deurseent	Connection category	Voltage	L loit of	Day was a set
Power range, kW	level in the connection point, kV	Unit of measurement	Payment rate	Power range, kW	level in the connection point, kV	Unit of measurement	Payment rate
1	2	3	4	1	2	3	4
Development by the network organization of design documentation on "the last mile" construction		RUB/kW	X	Participation of an official from the Rostekhnadzor in the survey of the applicant's connected devices		RUB/kW	65.00
Network organization control of implementation of specification by the applicant		RUB/kW	163.00	Actual actions for connection and ensuring work of devices in electric networks		RUB/kW	118.00
Participation of an official from the Rostekhnadzor in the survey of the applicant's connected devices		RUB/kW	65.00	C2i Standardized tariff rate to cover losses on construction of overhead transmission lines counting		RUB/km	x
Actual actions for connection		RUB/kW	118.00	per 1 km of line			
and ensuring work of devices in electric networks				including:			Х
Implementation by the		RUB/kW	X	SIW 2 3 x70+1x70			144,921.00
network organization of		HOD/KW	~	SIW 2 3 x 95+1 x 95			176,846.00
activities related to "the last				SIW 3 x 120+1x95			196,152.00
mile" construction construction of overhead lines		RUB/kW	Х	C3i Standardized tariff rate to cover losses on construction of cable		RUB/km	X
construction of cable lines		RUB/kW	Х	transmission lines counting			
below 50 kW (inclusively)		RUB/kW	Х	per 1 km of line			
over 50 kW and up to 150 kW		, RUB/kW	13,961.00	Including: APvBbShp 4X120			x 726,469.00
(inclusively)				(one cable in the trench)			720,409.00
over 150 kW and up to 670 kW		RUB/kW	13,961.00	APvBbShp 4X120 (two cables in the trench)			1,017 057.00
670 kW and above		RUB/kW	13,038.00	APvBbShp 4X150			748,704.00
construction of sectionalizing		RUB/kW	х	(one cable in the trench)			
points construction of DP -		RUB/kW	x	APvBbShp 4X150 (two cables in the trench)			1,048 187.00
distribution points construction of complete		RUB/kW	x	APvBbShp 4X240 (one cable in the trench)			1,292 641.00
transformer substations (CTS), distributive		, ,		APvBbShp 4X240 (two cables in the trench)			1,809 698.00
transformer substations (DTS) of voltage level up to 35 kV				ASB2I 4X120 (one cable in the trench)			626,266.00
STANDARDIZED TARIFF RAT			ΓΙΟΝ	ASB2I 4X120			876,773.00
C1 Standardized tariff rate	0.4	RUB/kW	853.00	(two cables in the trench)			
on technological connection of power accepting devices	0.7	100/100	000.00	ASB2I 4X150 (one cable in the trench)			1,127 335.00
of consumers, not including construction of power				ASB2I 4X150 (two cables in the trench)			1,578 269.00
network objects, counting per 1 kW of maximum capacity, including:				ASB2I 4X240 (one cable in the trench)			826,831.00
Preparation and issue by the network organization of		RUB/kW	507.00	ASB2I 4X240 (two cables in the trench)			1,157,563.00
specifications to the applicant				C4 Standardized tariff rate to		RUB/kW	х
Network organization control of implementation of specification by the applicant		RUB/kW	163.00	cover losses on construction transformer substations			

Payment rate

4

507.00

163.00

65.00

118.00

x 270,029.00 274,589.00 285,598.00 299,355.00 310,298.00

х

х

x 524,380.00

839,008.00

813,815.00

1,302,104

2,192,674

2,348,443

2,594,592

1,370,421.00

1,467,777.00

1,621, 620.00

Unit of measurement

3

RUB/km

Connection category	Voltage level in the	Unit of	Payment	Connection category	Voltage level in the
Power range, kW	connection point, kV	measurement	rate	Power range, kW	connection point, kV
1	2	3	4	1	2
Including:			х	Including:	
KTP 1X63 stub types			2,812.00	Preparation and issue by	
KTP 1X100 stub types			1,470.00	the network organization of	
KTP 1X160 stub types			1,174.00	specifications to the applicant	
KTP 1X250 stub types			809.00	Network organization control of implementation of	
KTP 1X400 stub types			1,124.00	specification by the applicant	
KTP 1X630 stub types			655.00	Participation of an official	
KTP 1X1000 stub types			487.00	from the Rostekhnadzor in	
KTP 1X63 pass types			5,018.00	the survey of the applicant's connected devices	
KTP 1X100 pass types			3,233.00	Actual actions for connection	
KTP 1X160 pass types			2,110.00	and ensuring work of devices	
KTP 1X250 pass types			1,464.00	in electric networks	
KTP 1X400 pass types			1,551.00	C2i Standardized tariff rate to	
KTP 1X630 pass types			1,083.00	cover losses on construction of overhead transmission	
KTP 1X1000 pass types			830.00	lines counting per 1 km of line	
2KTP 2X63			3,671.00	Including:	
2KTP 2X100			2,367.00	SIW 3 1x35	
2KTP 2X160			1,548.00	SIW 3 1x50	
2KTP 2X250			1,107.00	SIW 3 1x70	
2KTP 2X400			589.00	SIW 3 1x 95	
2KTP 2X630			750.00	SIW 3 1x120	
2KTP 2X1000			586.00	C3i Standardized tariff rate to	
BKTR 1X100			3,267.00	cover losses	
BKTR 1X160			5,086.00	on construction of cable transmission lines counting	
BKTR 1X250			2,205.00	per 1 km of line	
BKTP 1X400			3,111.00	Including:	
BKTP 1X630			2,045.00	ASB2I 3X120	
BKTP 1X1000			1,314.00	(one cable in the trench)	
BKTP 2X100			3,792.00	ASB2I 3X120	
BKTP 2X160			2,439.00	(two cables in the trench)	
BKTP 2X250			1,649.00	ASB2I 3X240 (one cable in the trench)	
BKTP 2X400			1,495.00	ASB2I 3X240	
BKTP 2X630			982.00	(two cables in the trench)	
BKTP 2X1000			742.00	APvPu2g 3(1X120/70)	
BKTP 2X1250			753.00	(one cable in the trench)	
BKTP 2X1600			602.00	APvPu2g 3(1X120/70) (two cables in the trench)	
BKRTP 2X1250			2,241.00	APvPu2g 3(1X185/50)	
RTP 4X1250			1,288.00	(one cable in the trench)	
C1 Standardized tariff rate on technological connection	6—20	RUB/kW	853.00	APvPu2g 3(1X185/50) (two cables in the trench)	
of power accepting devices of consumers, not including construction of power				APvPu2g 3(1X240/70) (one cable in the trench)	
network objects, counting per 1 kW of maximum capacity				APvPu2g 3(1X240/70) (two cables in the trench)	

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PERFORMANCE RESULTS CORPORATE GOVERNANCE SUSTAINABLE DEVELOPMENT

SECURITITES

Connection category	Voltage level in the	Unit of	Payment	Connection category	Voltage level in the	Unit of	Paymen
Power range, kW	connection point, kV	measurement	rate	Power range, kW	connection point, kV	measurement	rate
1	2	3	4	1	2	3	4
APvBbShp 4X120			726,470.00	JSC LENENERGO, ST. PETE	RSBURG, A TERF	RITORIAL ZONE #	2
(one cable in the trench)				C1 Standardized tariff rate	0.4	RUB/kW	853.00
C4 Standardized tariff rate to cover losses		RUB/kW	Х	on technological connection of power accepting devices			
on construction transformer				of consumers, not including			
substations				construction of power			
Including:			Х	network objects, counting per 1 kW of maximum capacity			
KTP 1X63 stub types			2,812.00	Preparation and issue by		RUB/kW	507.00
KTP 1X100 stub types			1,470.00	the network organization of			
KTP 1X160 stub types			1,174.00	specifications to the applicant			
KTP 1X250 stub types			809.00	Development by the network		RUB/kW	Х
KTP 1X400 stub types			1,124.00	organization of design documentation on			
KTP 1X630 stub types			655.00	"the last mile" construction			
KTP 1X1000 stub types			487.00	Network organization		RUB/kW	163.00
KTP 1X63 pass types			5,018.00	control of implementation of			
KTP 1X100 pass types			3,233.00	specification by the applicant Participation of an official		RUB/kW	65.00
KTP 1X160 pass types			2,110.00	from the Rostekhnadzor in		nud/kw	05.00
KTP 1X250 pass types			1,464.00	the survey of the applicant's			
KTP 1X400 pass types			1,551.00	connected devices			
KTP 1X630 pass types			1,083.00	Actual actions for connection and ensuring work of devices		RUB/kW	118.00
KTP 1X1000 pass types			830.00	in electric networks			
2KTP 2X63			3,671.00	Implementation by the		RUB/kW	х
2KTP 2X100			2,367.00	network organization of			
2KTP 2X160			1,548,00	activities related to "the last mile" construction			
2KTP 2X250			1,107.00	construction of overhead		RUB/kW	x
2KTP 2X400			589.00	lines		- /	
2KTP 2X630			750.00	construction of cable lines		RUB/kW	х
2KTP 2X1000			586.00	(attachment point is installed on the main switchboard)			
BKTP 1X100			3,267.00	below 50 kW inclusively			0 625 00
BKTP 1X160			5,086.00	over 50 kW and up to 150 kW		RUB/kW RUB/kW	8,635.00 14,518.00
BKTP 1X250			2,205.00	inclusively			17,010.00
BKTP 1X400 BKTP 1X630			3,111.00	over 150 kW and up to 670		RUB/kW	14,509.00
			2,045.00	kW			
BKTP 1X1000 BKTP 2X100			1,314.00	670 kW and above		RUB/kW	13,661.00
BKTP 2X100 BKTP 2X160			3,792.00 2,439.00	construction of cable lines		RUB/kW	х
BKTP 2X160 BKTP 2X250			1,649.00	(attachment point is installed on TC/ DTS)			
BKTP 2X400			1,495.00	over 50 kW and up to 150 kW		RUB/kW	12,807.00
BKTP 2X630			982.00	inclusively		,	,
BKTP 2X030 BKTP 2X1000			742.00	over 150 kW and up to 670		RUB/kW	12,807.00
BKTP 2X1000 BKTP 2X1250			742.00	kW			
BKTP 2X1250 BKTP 2X1600			602.00	670 kW and above		RUB/kW	11,956.00
BKRTP 2X1250			2,241,00	construction of sectionalizing		RUB/kW	х
RTP 4X1250			1,288,00	points			

Connection category	Voltage			Connection category	Voltage		
Power range, kW	level in the connection point, kV	Unit of measurement	Payment rate	Power range, kW	level in the connection point, kV	Unit of measurement	Payment rate
1	2	3	4	1	2	3	4
construction of DP - distribution points		RUB/kW	х	construction of DP - distribution points		RUB/kW	х
construction of complete transformer substations (CTS), distributive transformer substations (DTS) of voltage level up to 35 kV		RUB/kW	x	construction of complete transformer substations (CTS), distributive transformer substations (DTS) of voltage level up to 35 kV		RUB/kW	x
below 50 kW inclusively		RUB/kW	х	STANDARDIZED TARIFF RAT	E ON TECHNOLO	GICAL CONNECT	ΓΙΟΝ
over 50 kW and up to 150 kW inclusively		RUB/kW	3,550.00	C1 Standardized tariff rate on technological connection	0.4	RUB/kW	853.00
over 150 kW and up to 670 kW		RUB/kW	3,403.00	of power accepting devices of consumers, not including construction of power			
670 kW and above		RUB/kW	4,285.00	network objects, counting per			
C1 Standardized tariff rate	6-20	RUB/kW	853.00	1 kW of maximum capacity			
on technological connection of power accepting devices				Including:			
of consumers, not including construction of power network objects, counting per				Preparation and issue by the network organization of specifications to the applicant	anization of		507.00
1 kW of maximum capacity				Network organization		RUB/kW	163.00
Preparation and issue by the network organization of specifications to the applicant		RUB/kW	507.00	control of implementation of specification by the applicant Participation of an official		RUB/kW	65.00
Development by the network organization of design documentation on		RUB/kW	x	from the Rostekhnadzor in the survey of the applicant's connected devices			03.00
"the last mile" construction Network organization		RUB/kW	163.00	Actual actions for connection and ensuring work of devices in electric networks		RUB/kW	118.00
control of implementation of specification by the applicant				C2i Standardized tariff rate to cover losses on construction		RUB/km	x
Participation of an official from the Rostekhnadzor in the survey of the applicant's		RUB/kW	65.00	of overhead transmission lines counting per 1 km of line			
connected devices				Including:			х
Actual actions for connection		RUB/kW	118.00	SIW 2 3x70+1x70			133,327.00
and ensuring work of devices				SIW 2 3x95+1 x 95			162,698.00
in electric networks Implementation by the			Y	SIW 2 3x120+1x95			180,460.00
network organization of activities related to "the last mile" construction		RUB/kW	X	C3i Standardized tariff rate to cover losses on construction of cable transmission lines		RUB/km	x
construction of overhead lines		RUB/kW	х	counting per 1 km of line Including:			x
construction of cable lines		RUB/kW	х	APvBbShp 4X120			668,326
below 50 kW inclusively		RUB/kW	х	(one cable in the trench)			
over 50 kW and up to 150 kW inclusively		RUB/kW	12,807.00	APvBbShp 4X120 (two cables in the trench)			935,656
over 150 kW and up to 670 kW		RUB/kW	12,807.00	APvBbShp 4X150 (one cable in the trench)			688,781
670 kW and above		RUB/kW	11,956.00	APvBbShp 4X150 (two cables in the trench)			964,293
construction of sectionalizing points		RUB/kW	х	APvBbShp 4X240 (one cable in the trench)			1,189,224

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CORPORATE GOVERNANCE SECURITITES

SUSTAINABLE DEVELOPMENT

Connection category	Voltage level in the connection	Unit of measurement	Payment rate	Connection category	Voltage level in the connection	Unit of	Payment rate
Power range, kW	point, kV	measurement	Tale	Power range, kW	point, kV	measurement	Tale
1	2	3	4	1	2	3	4
APvBbShp 4X240			1,664,914	BKTP 1X1000			1,209.00
(two cables in the trench)				BKTP 2X100			3,489.00
ASB2I 4X120 (one cable in the trench)			576,143.00	BKTP 2X160			2,244.00
ASB2I 4X120			806,600.00	BKTP 2X250			1,517.00
(two cables in the trench)			000,000.00	BKTP 2X400			1,375.00
ASB2I 4X150			1,037,149.00	BKTP 2X630			903.00
(one cable in the trench)				BKTP 2X1000			683.00
ASB2I 4X150 (two cables in the trench)			1 452,009.00	BKTP 2X1250			693.00
ASB2I 4X240			760,654.00	BKTP 2X1600			554.00
(one cable in the trench)			700,004.00	BKRTP 2X1250			2,062.00
ASB2I 4X240			1,064,915.00	RTP 4X1250			1,185.00
(two cables in the trench)				C1 Standardized tariff rate on technological connection	6–20	RUB/kW	853.00
C4 Standardized tariff rate to cover losses on construction transformer substations		RUB/kW	х	of power accepting devices of consumers, not including construction of power			
Including:			х	network objects, counting per			
KTP 1X63 stub types			2,812.00	1 kW of maximum capacity			
KTP 1X100 stub types			1,352.00	Including:			
KTP 1X160 stub types			1,080.00	Preparation and issue by			507.00
KTP 1X250 stub types			744,00	the network organization of specifications to the applicant			
KTP 1X400 stub types			1,034,00	Network organization			163.00
KTP 1X630 stub types			603,00	control of implementation of			
KTP 1X1000 stub types			448,00	specification by the applicant			
KTP 1X63 pass types			4,617.00	Participation of an official from the Rostekhnadzor in			65.00
KTP 1X100 pass types			2,974.00	the survey of the applicant's			
KTP 1X160 pass types			1,941.00	connected devices			
KTP 1X250 pass types			1,347.00	Actual actions for connection			118.00
KTP 1X400 pass types			1,427.00	and ensuring work of devices in electric networks			
KTP 1X630 pass types			996,00	C2i Standardized tariff rate to		RUB/km	x
KTP 1X1000 pass types			764,00	cover losses on construction		,	
2KTP 2X63			3,377.00	of overhead transmission			
2KTP 2X100			2,178.00	lines counting per 1 km of line Including:			х
2KTP 2X160			1,424.00	SIW 3 1x35			x 248,427.00
2KTP 2X250			1,018.00	SIW 3 1x50			248,427.00
2KTP 2X400			542,00	SIW 3 1x70			262,750.00
2KTP 2X630			690,00	SIW 3 1x 95			202,750.00
2KTP 2X1000			539,00	SIW 3 1x120			285,474.00
BKTP 1X100			3,006.00	C3i Standardized tariff rate to			X
BKTP 1X160			4,679.00	cover losses on construction			
BKTP 1X250			2,029.00	of cable transmission lines			
BKTP 1X400			2,862.00	counting per 1 km of line			
BKTP 1X630			1,881.00	Including:			Х

Connection category	Voltage level in the	Unit of	Payment	Connection category	Voltage level in the	Unit of	Paym
Power range, kW	connection point, kV	measurement	rate	Power range, kW	connection point, kV	measurement	ra
1	2	3	4	1	2	3	4
ASB2I 3X120			482,410.00	2KTP 2X630			690.00
(one cable in the trench)				2KTP 2X1000			539.00
ASB2I 3X120			771,856.00	BKTP 1X100			3,006.00
(two cables in the trench) ASB2I 3X240			748,680.00	BKTP 1X160			4,679.00
(one cable in the trench)			740,000.00	BKTP 1X250			2,029.00
ASB2I 3X240			1,197,888.00	BKTP 1X400			2,862.00
(two cables in the trench)				BKTP 1X630			1,881.00
APvPu2g 3(1X120/70)			1,260,737.00	BKTP 1X1000			1,209.00
(one cable in the trench)				BKTP 2X100			3,489.00
APvPu2g 3(1X120/70)			2,017,179.00	BKTP 2X160			2,244.00
(two cables in the trench) APvPu2g 3(1X185/50)			1,350,301.00	BKTP 2X250			1,517.00
(one cable in the trench)			1,000,001.00	BKTP 2X400			1,375.00
APvPu2g 3(1X185/50)			2,160,482.00	BKTP 2X630			903.00
(two cables in the trench)				BKTP 2X1000			683.00
APvPu2g 3(1X240/70)			1,494,890.00	BKTP 2X1250			693.00
(one cable in the trench)				BKTP 2X1600			554.00
APvPu2g 3(1X240/70) (two cables in the trench)			2,387,024.00	BKRTP 2X1250			2,062.00
C4 Standardized tariff rate to		RUB/kW	x	RTP 4X1250			1,185.00
cover losses on construction		NOD/KW	~				
transformer substations							
Including:			х				
KTP 1X63 stub types			2,812.00				
KTP 1X100 stub types			1,352.00				
KTP 1X160 stub types			1,080.00				
KTP 1X250 stub types			744.00				
KTP 1X400 stub types			1,034.00				
KTP 1X630 stub types			603.00				
KTP 1X1000 stub types			448.00				
KTP 1X63 pass types			4,617.00				
KTP 1X100 pass types			2,974.00				
KTP 1X160 pass types			1,941.00				
KTP 1X250 pass types			1,347.00				
KTP 1X400 pass types			1,427.00				
KTP 1X630 pass types			996,00				
KTP 1X1000 pass types			764,00				
2KTP 2X63			3,377.00				
2KTP 2X100			2,178.00				
2KTP 2X160			1,424.00				
2KTP 2X250			1,018.00				
2KTP 2X400			542.00				

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CORPORATE SECURITITES GOVERNANCE SUSTAINABLE DEVELOPMENT APPENDICES

### LENINGRAD REGION

Connection act	2000			Connection cat	egory		
Connection cate Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate	Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate
1	2	3	4	1	2	3	4
RATES TTC PER UNIT OF MA	XIMUM POWER			construction of complete		RUB/kW	3,987.00
C1 Standardized tariff rate on technological connection of power accepting devices of consumers, not including construction of power	0.4 F	RUB/kW	RUB/kW 550.00	transformer substations (CTS), distributive transformer substations (DTS) of voltage level up to 35 kV above 150 kV			
network objects, counting per 1 kW of maximum capacity, including				C1 Standardized tariff rate on technological connection of power accepting devices of consumers, not including	6–20	RUB/kW	550.00
Preparation and issue by the network organization of specifications to the applicant		RUB/kW	289.00	construction of power network objects, counting per 1 kW of maximum capacity including:			
Development by the network organization of design documentation on "the last mile" construction		RUB/kW	Х	Preparation and issue by the network organization of specifications to the applicant		RUB/kW	289.00
Network organization control of implementation of specification by the applicant		RUB/kW	82.00	Development by the network organization of design documentation on "the last		RUB/kW	Х
Participation of an official from the Rostekhnadzor in the survey of the applicant's connected devices		RUB/kW	52.00	mile" construction Network organization control of implementation of specification by the applicant		RUB/kW	82.00
Actual actions for connection and ensuring work of devices in electric networks		RUB/kW	127.00	Participation of an official from the Rostekhnadzor in the survey of the applicant's		RUB/kW	52.00
Implementation by the network organization of activities related to "the last mile" construction		RUB/kW		connected devices Actual actions for connection and ensuring work of devices in electric networks		RUB/kW	127.00
construction of overhead lines		RUB/kW	11,943.00	Implementation by the network organization of		RUB/kW	
construction of cable lines		RUB/kW	4,932.00	activities related to "the last			
construction of sectionalizing points		RUB/kW	х	mile" construction construction of overhead		RUB/kW	11,344.00
construction of DP - distribution points		RUB/kW	Х	lines construction of cable lines		RUB/kW	3,551.00
construction of complete transformer substations				construction of sectionalizing points		RUB/kW	X
(CTS), distributive transformer substations (DTS) of voltage level up to				construction of DP - distribution points		RUB/kW	х
35 kV				construction of complete transformer substations		RUB/kW	Х
up to 150 kV (inclusively)		RUB/kW	4,125.00	(CTS), distributive transformer			
				substations (DTS) of voltage level up to 35 kV			

Standardized tariff rate on technological connection

Connection cat	egory			Connection cat	egory		
Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate	Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate
1	2	3	4	1	2	3	4
C1 Standardized tariff rate	0.4	RUB/kW	550.00	KTP 1x63 kVA stub types			1,964.00
on technological connection of power accepting devices				KTP 1x100 kVA stub types			1,271.00
of consumers, not including				KTP 1x160 kVA stub types			1,206.00
construction of power				KTP 1x250 kVA stub types			653
network objects, counting per 1 kW of maximum				KTP 1x400 kVA stub types			421
capacity				KTP 1x630 kVA stub types			299
Including:				KTP 1x1000 kVA stub types			385
C1 below 150 kW inclusively		RUB/kW	550.00	KTP 2x63 kVA stub types			1,393.00
C1 over 150 kW and up to		RUB/kW	550.00	KTP 2x100 kVA stub types			907
670 kW				KTP 2x160 kVA stub types			595
C1 670 kW and above		RUB/kW	550.00	KTP 2x250 kVA stub types			452
C2i Standardized tariff rate to		RUB/km		KTP 2x400 kVA stub types			333
cover losses on construction of overhead transmission				KTP 2x630 kVA stub types			226
lines counting per 1 km of				KTP 2x1000 kVA stub types			327
line				BKTP 1x250 kVA			2,779.00
Including:				BKTP 1x400 kVA			1,742.00
SIW-2A 3x95+1x95+1x16			382,663.00	BKTP 1x630 kVA			1, 240.00
SIW-2A 3x35+1x50			241,015.00	BKTP 1x1000 kVA			741
SIW-2A 3x50+1x70			241,646.00	BKTP 1x1250 kVA			616
SIW-2A 3x70+1x70			244,843.00	BKTP 2x250 kVA			2,263.00
SIW-2A 3x70+1x95			246,255.00	BKTP 2x400 kVA			1,444.00
C3i Standardized tariff rate to		RUB/km		BKTP 2x630 kVA			990
cover losses on construction of cable transmission lines				BKTP 2x1000 kVA			854
counting per 1 km of line				BKTP 2x1250 kVA			760
Including:				BKTP 2x1600 kVA			602
AAB2I -1 (3x185) two cables			738,909.00	C1 Standardized tariff rate	6–20	RUB/kW	550.00
ASB 4x185			377,953.00	on technological connection of power accepting devices			
ASB 4x185 two cables			692,635.00	of consumers, not including			
AAB-2I-1(3x185) four cables			1,259,709.00	construction of power			
C4 Standardized tariff rate to		RUB/kW		network objects, counting per 1 kW of maximum			
cover losses on construction				capacity			
transformer substations				Including:		RUB/kW	550.00
MTP 1x100 kVA			711	C1 below 150 kW inclusively		RUB/kW	550.00
MTP 1x160 kVA			474	C1 over 150 kW and up to		RUB/kW	550.00
MTP 1x250 kVA			332	670 kW			
STP 1x25 kVA			1,830.00	C1 670 kW and above			
STP 1x40 kVA			1,483.00	C2i Standardized tariff rate to cover losses on construction		RUB/km	
STP 1x63 kVA			1,442.00	of overhead transmission			
STP 1x100 kVA			1,407.00	lines counting per 1 km of			
STP 1x160 kVA			989	line			
			000				

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CORPORATE GOVERNANCE SECURITITES

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Connection cate	egory			Connection cat	tegory		
Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate	Power range, kW	Voltage level in the connection point, kV	Unit of measurement	Payment rate
1	2	3	4	1	2	3	4
Including:		RUB/km		KTP 2x100 kVA stub types			907
SIW-3 1x95 (joint			458, 165.00	KTP 2x160 kVA stub types			595
suspension)				KTP 2x250 kVA stub types			452
SIW-3 1x50			333,734.00	KTP 2x400 kVA stub types			333
SIW-3 1x70			360,561.00	KTP 2x630 kVA stub types			226
SIW-3 1x95			387,635.00	KTP 2x1000 kVA stub types			327
SIW-3 1x120			408,978.00	BKTP 1x250 kVA			2,779
C3i Standardized tariff rate to		RUB/km		BKTP 1x400 kVA			1,742.00
cover losses on construction of cable transmission lines				BKTP 1x630 kVA			1,240.00
counting per 1 km of line				BKTP 1x1000 kVA			741
Including:				BKTP 1x1250 kVA			616
APvPG-103x(1x240/50)			524,783.00	BKTP 2x250 kVA			2,263.00
ASB-10 (3x240)			419,044.00	BKTP 2x400 kVA			1,444.00
APvPG-10 3(1x240/50) two			1,040,984.00	BKTP 2x630 kVA			990
cables				BKTP 2x1000 kVA			854
ASB-10 (3x240) two cables			787,931.00	BKTP 2x1250 kVA			760
3x225 mm2 by the method of horizontal directional drilling			3,167,244.00	BKTP 2x1600 kVA			602
4x225 mm2 by the method of			4,221,514.00				
horizontal directional drilling							
C4 Standardized tariff rate to cover losses on construction transformer substations		RUB/kW					
Including:							
MTP 1x100 kVA			711				
MTP 1x160 kVA			474				
MTP 1x250 kVA			332				
STP 1x25 kVA			1,830.00				
STP 1x40 kVA			1,483.00				
STP 1x63 kVA			1,442.00				
STP 1x100 kVA			1,407.00				
STP 1x160 kVA			989				
KTP 1x63 kVA stub types			1,964,00				
KTP 1x100 kVA stub types			1,271,00				
KTP 1x160 kVA stub types			1,206,00				
KTP 1x250 kVA stub types			653				
KTP 1x400 kVA stub types			421				
KTP 1x630 kVA stub types			299				
KTP 1x1000 kVA stub types			385				
KTP 2x63 kVA stub types			1,393.00				

## Appendix | 12 Data on approved technological connection tariffs for 2014–2015

	Name	Physical quantities: on OTL, cable networks - length of circuit (km); on substations, other assets - amount (pcs)	Book (residual) value as of 01.01.2014, RUB thousand	Received from 01.01.2014 to 31.12.2014 RUB thousand	Disposals from 01.01.2014 to 31.12.2014 RUB thousand	Accrued depreciation from 01.01.2014 to 31.12.2014 RUB thousand	Book (residual) value as of 31.12.2014 RUB thousand
1	2	3	4	5	6	7	8
1.	Assets related to electricity facilities, including:		109,190,457	23,424,134	100,917	9,026,779	123,486,895
1.1.	OTL 220 kV and above						
1.2.	OTL 110 kV	7,260.3	8,597,700	1,551,863		814,156	9,335,408
1.3.	OTL 35 kV	3,674.9	7,054,079	953,238	7,448	899,711	7,100,158
1.4.	OTL 10 kV and below	30,896.4	2,979,113	1,121,026	3	464,692	3,635,444
1.5.	SS 220 kV and above						
1.6.	SS 110 kV	210	12,718,626	3,216,803	27,772	1,460,918	14,446,740
1.7.	SS 35 kV	169	16,703,627	5,813,775	8,636	1,425,864	21,082,902
1.8.	SS 10 kV and below	16,233	70,597	2,469		8,338	64,728
1.9.	Cable networks (all voltage classes)	21,566.7	49,084,854	7,953,825	37,415	2,462,595	54,538,669
1.10.	Other assets held for maintenance of electrical connections		11,981,861	2,811,135	19,643	1,490,506	13,282,847
2.	Non-core assets brought in the register of non-core assets	18	372		227		144
3.	Other assets (item 3 = item 4 –		3,234,493	917,754	0	7,539	4,144,709
	item 2 - item 1), including						
3.1.	Land plots in property	49	79,465	27,951			107,416
4.	Fixed assets (line of the balance sheet)		112,425,322	24,341,888	101,144	9,034,318	127,631,748
5.	Rented assets (and also served under contracts of maintenance) related to power grid facilities, including:		680,535	63,631	24,593	depreciation is not charged for fixed assets accounted on off-balance account	719,573
5.1.	OTL 220 kV and above						
5.2.	OTL 110 KV	164.37	23,999		23,999		0
5.3.	OTL 35 kV	53.76	1,968				1,968
5.4.	OTL 10 kV and below	254.63	24,011				24,011
5.5.	SS 220 kV and above						
5.6.	SS 110 kV	14	1,697				1,697
5.7.	SS 35 kV	8	77,802				77,802
5.8.	SS 10 kV and below	1210	386,923	63,631	594		449,960
5.9.	Cable networks (all voltage classes)	1465.7	159,894				159,894

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	COMPANY	STRATEGY	PERFORMANCE	CORPORATE	SECURITITES	SUSTAINABLE	APPENDICES
	AT A GLANCE		RESULTS	GOVERNANCE		DEVELOPMENT	

	Name	Physical quantities: on OTL, cable networks - length of circuit (km); on substations, other assets - amount (pcs)	Book (residual) value as of 01.01.2014, RUB thousand	Received from 01.01.2014 to 31.12.2014 RUB thousand	Disposals from 01.01.2014 to 31.12.2014 RUB thousand	Accrued depreciation from 01.01.2014 to 31.12.2014 RUB thousand	Book (residual) value as of 31.12.2014 RUB thousand
1	2	3	4	5	6	7	8
5.10.	Other rented assets held for maintenance of electrical connections		4,241				4,241
6.	Other rented assets, including:		455,140	433,045	447,496	depreciation is not charged for fixed assets accounted on off-balance account	440,689
6.1.	Land plots	15,184 including: under area – 4,394under lines – 10,790	30,887	3,575	23,049		11,413
7.	Assets used under lease contracts related to power grid facilities, including:		353,930	0	10,515	depreciation is not charged for fixed assets accounted on off-balance account	343,415
7.1.	OTL 220 kV and above						
7.2.	OTL 110 kV						
7.3.	OTL 35 kV						
7.4.	OTL 10 kV and below						
7.5.	SS 220 kV and above						
7.6.	SS 110 kV		276,128		10,515		264,613
7.8.	SS 35 kV		77,802				77,802
7.9.	SS 10 kV and below						
7.10.	Cable networks (all voltage classes)						
8.	Other assets used under lease contracts held for maintenance of electrical connections						
9.	Other assets used under lease contracts						
10.	Total rented assets, including on leasing (item 10 = item 5 + item 6 + item 7 + item 8 + item 9)		1,489,605	496,676	482,604	depreciation is not charged for fixed assets accounted on off-balance account	1,503,677
11.	TOTAL (item 11 = item 4 + item 10)		113,914,927	24,838,564	583,748	9 34,318	129,135,425

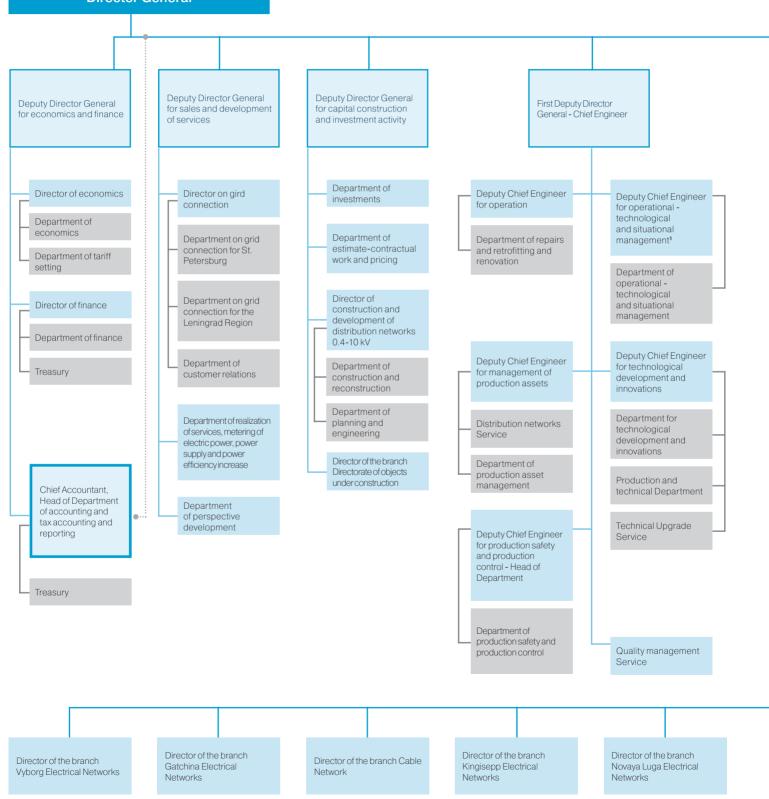
# Appendix | 13 Dynamics of CAPEX in 2012–2014

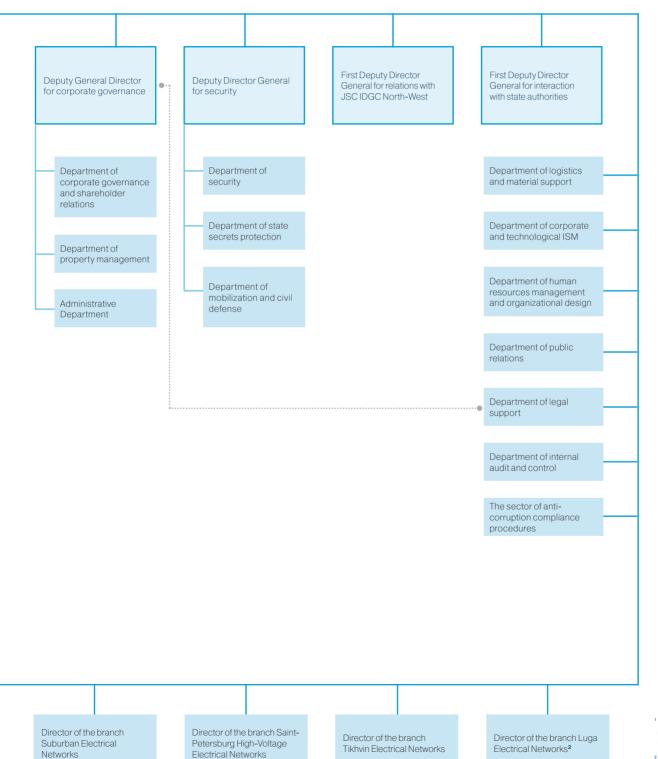
				2014	
Lenenergo	2012	2013	Plan	Fact	Deployed %
Direction of investment activity — total:	14,891.4	18,728.9	25,864.1	23,410.7	91 %
Power grid facilities, including:	13,381.0	17,614.9	23,714.2	20,619.9	<b>87</b> %
Retrofitting and renovation (R&R), including:	4,851.0	5,521.9	10,753.3	9,760.7	91 %
overhead lines, including:	1,057.3	1,683.06	2,145.9	2,547.6	119 %
OTL 110-220 kV (HV)	216.7	471.8	604.8	837.0	138 %
OTL 35 kV (MV1)	133.4	70.4	50.6	25.4	50 %
OTL 1-20 kV (MV2)	196.0	228.6	265.8	408.5	154 %
OTL 0.4 kV (LV)	511.3	912.2	1,224.6	1,276.7	104 %
cable lines, including:	1,131.0	1,548.7	3,663.4	3,016.0	82 %
CL 110 KV (HV)	50.4	142.1	1,277.0	441.6	35 %
CL 20-35 kV (MV1)	-	46.3	595.8	867.6	146 %
CL 3-10 kV (MV2)	1,073.6	1,359.7	1,778.9	1,701.8	96 %
CL 1 kV (LV)	7.0	0.5	11.7	5.0	42 %
substations, including:	2,078.6	1,580.7	3,967.1	3,682.6	93 %
Level of input voltage HV	1,708.5	1,158.9	2,868.6	2,732.0	95 %
Level of input voltage MV1	252.4	142.0	503.5	621.7	123 %
Level of input voltage MV2	117.7	279.9	595.0	328.9	55 %
Other power grid facilities (automation, communication)	584.0	709.3	976.8	514.5	53 %
New construction and expansion of operating facilities, including:	8,530.0	12,093.1	12,961.0	10,859.1	84 %
overhead lines, including:	852.0	2,344.4	2,531.1	1,993.4	79 %
OTL 110-220 kV (HV)	57.8	464.4	861.4	485.3	56 %
OTL 35 kV (MV1)	-	-	0.0	0.3	
OTL 1-20 kV (MV2)	1.9	12.1	4.9	3.4	68 %
OTL 0.4 kV (LV)	792.3	1,867.9	1,664.8	1,504.5	90 %
cable lines, including:	6,654.3	8,693.6	8,822.3	8,097.1	92 %
CL 110 kV (HV)	1,432.0	2,483.2	2,142.3	1,979.1	92 %
CL 20-35 kV (MV1)	-	-	0.0	0.0	
CL 3-10 kV (MV2)	5,222.3	6,210.5	6 679.9	6,118.0	92 %
CL 1 KV (LV)	-	-	0.0	0.0	
substations, including:	979.4	1,055.0	1,607.6	768.6	48 %
Level of input voltage HV	936.1	954.7	1,437.6	696.0	48 %
Level of input voltage MV1	0.7	5.8	80.0	5.9	7 %
Level of input voltage MV2	42.6	94.6	90.0	66.6	74 %
Other power grid facilities (automation, communication)	44.3	-	0.0	0.0	
Metering and controlling devices of electric power	69.6	262.9	1,037.2	288.5	28 %
R&R for construction of future periods	-		0,0	0.0	20 //
Other production and business facilities	229.9	597.9	836.1	1,736.4	208 %
Equipment not included into estimates of construction	173.6	205.0	138.0	680.1	493 %
Non-industrial facilities	175.0	- 205.0	0.0	0.0	430 70
Capital investments in intangible assets	7.2	9.8	49.9	78.3	157 %
Long-term financial investments	1.2	9.8	49.9	3.5	137 %
Acquisition of fixed assets	1,016.5	16.7	0.0	4.0	
		21.8	88.6	4.0	0 %
R&D	13.7	21.8	00.0	0.0	0 %

SUSTAINABLE

### Appendix | 14 Organizational structure







<sup>1</sup> With the assignment of duties of the head of Department

<sup>2</sup> The branch structure is temporarily not filled RESULTS

SUSTAINABLE DEVELOPMENT APPENDICES

### Appendix | 15 Information about instructions issued in 2014

Instructions	Prescribed actions in 2014	Performed actions in 2014	Not expired term
Issued by state supervisory authorities, including:	307	307	-
Oversight Management of the Russian Ministry for Emergency Situations	46	46	-
Federal Service for Ecological, Technological and Nuclear Supervision (Rostekhnadzor)	257	257	-
Russian Agency for Health and Consumer Rights (Rospotrebnadzor)	4	4	-

## Appendix | 16 Customer service centers in St. Petersburg and the Leningrad Region

Nº#	Contact information (telephone number with a region code)	Branch	Working hours
1	(812) 595-86-50	Customer service center in St. Petersburg	Mon – Thu: 8:30 am – 5:20 pm; Fri: 8:30 am – 4:20 pm
2	(812) 494-35-19	Customer service center in the Leningrad Region, Executive Office	Mon, Wed: 9:00 am – 12:00 pm; Tue, Thu: 13:30 am – 4:00 pm; Fri: 8:30 am – 4:20 pm
	(812) 458-36-93	Customer service center in the Leningrad Region — Gatchina office	Mon, Wed: 9:00 am – 4:00 pm; Tue, Thu: 9:00 am – 4:00 pm; Fri: 8:30 am – 4:20 pm
	(81363) 30-107	Customer service center in the Leningrad Region — Novaya Ladoga office	Mon, Tue, Wed, Thu: 8:00 am – 5:00 pm; Fri: 8:30 am – 4:20 pm
	(812) 494-32-94	Customer service center in the Leningrad Region — Suburban office	Mon, Wed: 9:00 am – 12:00 pm; Tue, Thu: 9:30 am – 4:00 pm; Fri: 8:30 am – 4:20 pm
	(81375) 20-376	Servicing center for the Leningrad region — Kingisepp office	Mon, Tue: 9:00 am – 4:00 pm; Wed, Thu: 9:00 am – 4:00 pm; Fri: 8:30 am – 4:20 pm
	(81378) 22-087	Customer service center in the Leningrad Region — Vyborg office	Mon, Wed: 8:30 am – 3:30 pm; Tue, Thu: 8:30 am –3:30 pm; Fri: 8:30 am – 4:20 pm
	(81367) 74-286	Customer service center in the Leningrad Region – Tikhvin office	Mon, Wed: 9:00 am – 12:00 pm; Tue, Thu: 13:30 pm- 4:00 pm; Fri: 8:30 am – 4:20 pm
	(81372) 24-880	Customer service center in the Leningrad Region – Luga office	Mon, Tue, Wed, Thu: 9:00 am – 4:00 pm; Friday: 8:30 am – 4:20 pm
3	(812) 595-86-62, (812) 494-31-71, 8-800-700-14-71	Hot line	24/7
4	8-800-700-14-71	Customer and grid connection center	Mon, Fri: 9:00 am - 8:00 pm; Sat: 9:00 am - 6:00 pm