

# APPENDICES

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## STATEMENT OF THE AUDIT COMMITTEE

### **REGARDING THE ASSESSMENT OF THE COMPANY'S AUDITOR PERFORMANCE AND CONCLUSIONS DRAWN FROM THE AUDITS OF ACCOUNTING (FINANCIAL) STATEMENTS AND CONSOLIDATED FINANCIAL STATEMENTS UNDER THE INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)**

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**The Audit Committee of PJSC TransContainer is confident that PwC, the auditor of the accounting (financial) statements prepared under the Russian Laws and the consolidated financial statements prepared under the International Financial Reporting Standards of PJSC TransContainer (hereinafter referred to as the Company) for 2020 acted independently, professionally and objectively, based on the following:**

- The Audit Committee was directly involved in tender procedures for selecting the Auditor.
- When selecting the Auditor, all the procedures provided in the Company's internal documents were followed.
- The amount of remuneration paid to the Auditor corresponded to the volume of services provided and current market rates.
- The Audit Committee monitored the audit with a view to early identification and prevention of problems in the relationship between the parties to the audit process. The relationship between the Auditor and the Company's

management was very constructive. The Audit Committee did not identify any facts, which might have affected the Auditor's objectivity.

- The audit was conducted under the terms and conditions of the audit services contracts and complied with the agreed schedules and audit procedures.
- In the course of the audit, the Audit Committee received from the Company's auditor in a timely manner all necessary information, clarifications and answers to its questions.
- The auditor promptly informed the Audit Committee of its opinion on any risks that the Company might face in connection with its financial and economic activities.
- The Audit Committee believes that the audit was conducted under the Russian laws on auditing and the International Standards on Auditing.

Having examined the conclusions of the Company's Auditor, the Audit Committee believes the audit provides a reasonable basis for the auditor's opinion that the Company's accounting (financial) and consolidated financial statements under IFRS are an accurate reflection, in all material respects, of the Company's financial position as at 31 December 2020, and the results of its financial and economic activities in 2020.

**Audit Committee,  
PJSC TransContainer**