

8. REQUIREMENTS AND GUIDELINES USED TO PREPARE THE REPORT

The Company's annual report is based on the consolidated financial statements of the Group prepared observing IFRS, in accordance with the following regulatory requirements and recommendations in the area of financial markets regulation:

- Federal Law No. 208-FZ of December 26, 1995 On Joint-Stock Companies (as amended on December 31, 2017)
- Regulation on the disclosure of information by issuers of equity securities (approved by the Bank of Russia on December 30, 2014 No. 454-P) (as amended on September 27, 2017)
- Decree of the Government of the Russian Federation No. 1214 of December 31, 2010 On Improving the Management of Joint-Stock Companies with Shares in Federal Ownership, and Federal State Unitary Enterprises (as amended on July 19, 2017) _ Corporate Governance Code of Bank of Russia
- Directive of the Government of the Russian Federation No. 5024 p-P13 of July 31, 2015
- Directive of the Ministry of Economic Development No. 6362 p-P13 of October 24, 2013
- Directive of the Federal Agency for State Property Management No. DP-11/17668 of May 5, 2016
- Recommendations on the disclosure of information on the remuneration of members of the Board of Directors (supervisory board), members of the executive bodies and other key managers of the PJSC in the annual report of the public joint-stock company (Letter of Bank of Russia No. IN-06-28/57 of December 11, 2017)

Annual report of PJSC Inter RAO was developed in accordance with the Global Reporting Initiative Sustainability Reporting Guidelines and Electric Utilities Sector Supplement. The disclosure is performed at the core level.

Preparation of the Annual Report of Inter RAO is carried out in accordance with the Business Process Regulation for the preparation of the annual report approved by the order of PJSC Inter RAO No. IRAO/4 of January 14, 2016. In addition, all applicable internal policies and procedures of the Company are taken into account (for more details about the Company's local regulatory acts see Appendix 12. Internal Regulation Effective in the Company)