

JSC Moldovagaz
Strada Puşkin 64
MD-2005
Chişinău
Republic of Moldova

Oslo and London, 6 January 2023

By e-mail to Vadim.Ceban@moldovagaz.md

Dear Mr Ceban,

Moldovagaz debt audit: Fifth Request for Documents

We refer to the meeting on Monday 15 August 2022 between Wikborg Rein Advokatfirma AS ("WR"), Forensic Risk Alliance Limited ("FRA"), the Public Property Agency of the Government of the Republic of Moldova ("PPA") and JSC Moldovagaz ("Moldovagaz") and item 5 of the 29 October 2021 Negotiation protocol concerning settlement of problematic issues in the gas sector of the Republic of Moldova (the "Protocol"), which provides that before the conclusion of a debt settlement agreement between Moldovagaz and PJSC Gazprom ("Gazprom"), the Moldovan side (the Republic of Moldova) shall perform an independent audit of Moldovagaz's debts to Gazprom and LLC Faktoring-Finans ("Faktoring-Finans") for gas delivered to consumers on the right bank of the Nistru (the "Debts").

We further refer to our Request for Documents to Moldovagaz of 17 August 2022 (the "First Request"), our Second Request for Documents to Moldovagaz of 15 September 2022 (the "Second Request"), our Third Request for Documents to Moldovagaz of 6 October 2022 (the "Third Request"), our meetings with Moldovagaz's management in Chisinau on 18, 19 and 20 October 2022 (the "Chisinau Meetings") and our Fourth Request for Documents to Moldovagaz of 7 November 2022 (the "Fourth Request").

Following the First and Second Request, FRA and WR received files from Moldovagaz in three batches, on 2, 7 and 28 September 2022. Further clarifications regarding the files available were provided during the Chisinau Meetings. In the Chisinau Meetings, Moldovagaz also agreed to provide all outstanding files to the extent these are available to Moldovagaz. In the event that the files requested are not available to Moldovagaz, a written explanation should be provided. Moldovagaz agreed to send the files directly to WR and FRA, provided that the PPA was copied in on the request.

Moldovagaz only provided a new batch with some of the outstanding files, as well as written explanations concerning the files that are unavailable, to the PPA on 9 December 2022, i.e. more than a month after WR and FRA had made the Fourth Request for Documents, and only after FRA and WR had sent two reminders to Mr Ceban by e-mail on 25 November and 6 December 2022. An additional batch was provided on 30 December 2022.

Having reviewed the latest batches, we note that some of our requests remain unanswered. We also have some additional requests in light of our review of the latest file batches. Thus, please find an updated and complete overview of the documents in the table below.

As in the previous requests, we have marked the various Requests below in different colours depending on whether they have been met, for ease of reference. The Requests marked in green have been provided in full. The Requests marked in orange have been met only in part, as we still lack some specific documents or clarifications which are listed under these requests. The Requests

marked in red have not been met at all. The Requests marked in grey have been covered by other Requests. Additional Requests are unmarked. In case the requested files for various reasons are unavailable to Moldovagaz – please set out in writing why the requested files are unavailable. As previously explained, you may provide such explanations in Russian, if that is more convenient.

With respect to the practical facilitation of the document production, we recall that we have previously sent you an invite to our data sharing site at WR Collab, as well as provided you with a link to a secure dropbox at WR Filemail. We recommend that you provide the files through the secure dropbox at WR Filemail, as this presumably is the most practical method for all parties involved. Please use the following link: <https://www.filemail.com/filerequest/oLdGW07d4MN4RQRh5kqY> for the uploads. If you should experience any difficulties in uploading the files, please do not hesitate to reach out to WR's Associate, Mr Øystein R. Stikbakke (ors@wr.no). If you maintain your position that the files only may be provided directly to the PPA, we kindly ask that you also copy in Ms Carolina Novac (carolina.novac@gov.md), Energy Advisor to the Prime Minister of the Republic of Moldova, if and when you send the files to the PPA.

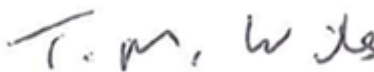
Given the utmost importance of accomplishing the audit as soon as possible and reaching an agreement with Gazprom on the alleged debts, cf. items 4 and 5 of the Protocol and Article 10 of Addendum No. 19 to Contract No. 1GM-07-11, we kindly ask that you provide the requested information and confirmations no later than 13 January 2023. In that context, we also recall that on 12 December 2022, Deputy Prime Minister and Minister for Infrastructure and Regional Development of the Republic of Moldova, Mr Andrei Spinu, requested Moldovagaz to take steps to ensure that all the documents requested by the auditors are handed over.

Yours sincerely,

WIKBORG REIN ADVOKATFIRMA AS and FORENSIC RISK ALLIANCE LIMITED



Aadne M. Haga
Partner WR



Trevor Wiles
Partner FRA

No.	Documents or Category of Documents Requested	Date of Request for Document(s)	Date of Receipt of Document(s)	Documents Received	Confirmation of Completeness	Second/Third/Fourth/Fifth Request for Documents to Moldovagaz
1.	Corporate documents of "Moldovatrangaz", "Gazsnabtransit", state-concern "Moldova-gaz" and Tiraspoltrangaz, including shareholders' agreements	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 19/12/2022	Incorporation documents (founding agreements and charters) for Moldovatrangaz and, Gazsnabtransit, Charter of Tiraspoltrangaz and government decisions on the establishment of the state concern Moldovagaz	Assumed complete	
2.	Founding agreement of "Gazsnabtransit"	17/08/2022	02/09/2022	Founding agreement of "Gazsnabtransit"	Complete	
3.	Verification acts from Gazprom confirming that Moldovan government bonds were used to pay off the 1994-1999 gas debt to Gazprom	17/08/2022 15/09/2022 06/10/2022 07/11/2022			Not provided	Moldovagaz informed us that they do not have documents related to pre-1999 period
4.	All gas agreements between Moldovagaz's predecessor(s) and Gazprom in the period 1991 to 1993	17/08/2022 15/09/2022 06/10/2022 07/11/2022			Not provided	Moldovagaz informed us that they do not have documents related to pre-1999 period

5.	Contract No. 1-Gaz of 9 December 1993	17/08/2022 15/09/2022 06/10/2022 07/11/2022			Not provided	Moldovagaz informed us that they do not have documents related to pre-1999 period
6.	Other gas sales contracts concluded between 1994 and 2006, if any	17/08/2022 15/09/2022 06/10/2022 07/11/2022 06/01/2023	07/09/2022 19/12/2022	Gas sales contracts between Moldovagaz and Gazprom covering the period 1999 to 2007: <i>Contract No. 2GM-99; Contract No. 1GM-2000; Contract No. 1GM-2001; Contract No. 1GM-2002; Contract No. 1GM-03; Contract No. 1GM-04; Contract No. 1GM-05; Contract No. 1GM-06; Contract No. 3GM-06; Contract No. 5GM-06; Contract No. 1GM-07-11</i>	Partially complete; we have not received contracts from the period prior to 1999	We understand that Moldovagaz does not have any contracts from the pre-1999 period. Please confirm that this is correct in writing

7.	Additional Agreements Nos. 1 to 4 to Contract No. 1GM-07-11, dated 29 December 2006	17/08/2022	07/09/2022 19/12/2022	Additional Agreements Nos. 1-5 to Contract No. 1GM-07-11	Complete	Moldovagaz informed us that there are no further Additional Agreements to Contract No. 1GM-07-11
8.	Addenda Nos. 1 to 15 to Contract No. 1GM-07-11	17/08/2022	07/09/2022 19/12/2022	Addenda Nos. 1-19 to Contract No. 1GM-07-11	Complete	Moldovagaz informed us that there are no further addenda to Contract No. 1GM-07-11
9.	All arbitration awards from the International Commercial Arbitration Court of the Moscow Chamber of Commerce ("ICAC") under Contract No. 1GM-07-11 and under any of the previous gas sales contracts (if applicable) concerning Moldovagaz's debt to Gazprom and Faktoring Finance	17/08/2022	02/09/2022 19/12/2022	We have received 17 Awards for the period from 2008 to 2021 dated: <i>03 July 2008;</i> <i>28 July 2008;</i> <i>22 December 2008;</i> <i>28 April 2009;</i> <i>11 June 2010;</i> <i>27 September 2010;</i> <i>17 February 2012;</i> <i>11 November 2013;</i> <i>31 October 2014;</i> <i>30 October 2015;</i> <i>02 September 2015;</i> <i>25 August 2017;</i> <i>24 August 2017;</i> <i>05 August 2018;</i> <i>17 September 2019;</i>	Complete	Moldovagaz has confirmed that there are no additional arbitral awards

				17 September 2020; 29 September 2021		
10.	Transit contracts between Moldovagaz (including its predecessors) and Gazprom from 1991 to 2022, including Contract No 2GM-07 of 2006	17/08/2022 15/09/2022 06/10/2022 07/11/2022 06/01/2023	07/09/2022 19/12/2022	Transit contracts between Moldovagaz and Gazprom covering the period 1999 – 2005 and 2007 – 2022: <i>Contract No. 2GM-99; Contract No. 1GM-2000; Contract No. 1GM-2001; Contract No. 1GM-2002; Contract No. 1GM-03; Contract No. 1GM-04; Contract No. 2GM-07; Contract No. 2GM-08; Contract No. 2GM-09; Contract No. 2GM-10; Addenda Nos. 1-2 to Contract No. 2GM-10; Contract No. 2GM-11; Addenda Nos. 1-20 to Contract No. 2GM-11; Contract No. 2GM-22</i>	Partially complete: we have not received transit contracts for the period prior to 1999. Moldovagaz has informed that there were no transit contracts between Gazprom and Moldovagaz in 2005 and 2006	We understand that Moldovagaz does not have any contracts from the pre-1999 period. Please confirm that this is correct in writing We also ask Moldovagaz to obtain gas transit agreements from their subsidiaries for the period 2003 – 2022, cf. request No. 38 below. Please also provide evidence of the receipt of payments for transit services from Gazprom and their use: e.g., maintenance of network, admin costs, etc, cf. Request No. 64 below

11.	Details of price changes and relevant penalty clauses including date changes made (in a structured data format)	17/08/2022 15/09/2022 06/10/2022 07/11/2022	28/09/2022 30/12/2022	<p>Excel overview of gas delivered to the Left and Right banks and average purchase prices in the period 2006-2021 (in Romanian and Russian);</p> <p>Excel overview of the cost of gas supplied by Gazprom in the period 1999 – 2021 and the debt accumulation summary (in Russian).</p> <p>Moldovagaz provided clarifications regarding the penalty charges – confirmed these were not applied in the period 1999 – 2022.</p> <p>Moldovagaz also confirmed they do not have the Acceptance Acts for the period 1999 – 2005.</p>	Assumed complete subject to confirmed limitations on data available.	
-----	---	--	--------------------------	--	--	--

12.	Summary schedules prepared by Moldovagaz setting out gas volume usage and cost for both Left and Right banks. Include all schedules prepared on a regular basis whether daily, weekly, monthly, yearly, etc.	17/08/2022 15/09/2022 06/10/2022 07/11/2022	28/09/2022 30/12/2022	<p>Excel overview of gas delivered to the Left and Right banks and average purchase prices in the period 2006-2021 (in Romanian and Russian);</p> <p>Excel overview of the cost of gas supplied by Gazprom in the period 1999 – 2021 and the debt accumulation summary (in Russian).</p> <p>Moldovagaz confirmed they do not have the Acceptance Acts for the period 1999 – 2005.</p> <p>Moldovagaz clarified that schedules are not prepared on a regular basis, as contracts with Gazprom assume that agreed monthly volumes are supplied in equal parts on a daily basis.</p>	Assumed complete subject to confirmed limitations on data available.	
-----	--	--	--------------------------	--	--	--

13.	Data on gas volumes provided to Moldova split by volumes sent to Left and Right banks, including prices charged (in a structured data format)	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 30/12/2022	<p>Acts of Gas supplied by Gazprom and received by Moldovagaz and Tiraspoltransgaz for the period: July 1999 – May 2022 (pdf)</p> <p>Excel overview of gas delivered to the Left and Right banks with prices charged.</p> <p>Partially complete:</p> <p>Moldovagaz confirmed that data for the period prior to July 1999 is not available.</p> <p>Moldovagaz confirmed that the following Acts are not available: <i>May 2001</i> <i>June 2001</i></p>	Assumed complete subject to confirmed limitations on data available.	
-----	---	--	--------------------------	--	--	--

14.	Data on gas volumes provided to Moldovagaz by Gazprom and other suppliers including prices charged (in a structured data format)	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 30/12/2022	As No. 13 above	Assumed complete subject to confirmed limitations on data available.	
15.	Relevant gas meter readings evidencing volumes of gas recorded in #12 and #13 above	17/08/2022 15/09/2022 06/10/2022 07/11/2022 06/01/2023	30/12/2022	We have received Technical Acts for the period 2011-2021, showing, <i>inter alia</i> , gas supplied through different Entry Points. Not all of the Acts show the calorific value of the gas delivered. Please provide documents showing calorific value of the gas delivered for all periods.	Partially complete. The following Act is outstanding: 2020 – September (we cannot open the file) Moldovagaz informed us that: <ul style="list-style-type: none"> - For the period 1999 – 2011 there are no gas reading data retained; - For the period 2011 – 2016 only signed acts were retained, but not the gas reading data; - For the period 2017 – 2021 data has been provided. 	Please re-send the September 2020 Act

16.	Invoices and credit notes for gas deliveries and transit services in the period 1991 to 2022	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 19/12/2022	See No. 13 above	See No. 13 above	
17.	Commercial, legal and technical acts for gas deliveries and transit services in the period 1991 to 2022	17/08/2022 15/09/2022 06/10/2022 07/11/2022 06/01/2023	02/09/2022 30/12/2022	For gas deliveries, we have only received commercial acts for the period 2006 to 2022, and technical acts for the period 2011-2021. Please provide for the years 2004 and 2005 in particular, and also the period 1991 to 2003. For transit services, we have received acts for the period 2009-2021. Please provide for the period 1991-2009.	Partially complete. See No. 15 above. Moldovagaz confirmed that no further data is available in relation to this request.	Please re-send the September 2020 Act
18.	Mutual settlement reconciliation statements (Акты сверки взаимных расчетов) between Gazprom and Moldovagaz in the period 1991 to 2022	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 19/12/2022	Reconciliation statements dated: <i>1 July 1999 (Gazsnabtransit);</i> <i>1 January 2000;</i> <i>1 January 2001;</i>	Assumed complete. We understand that no mutual settlement reconciliation statements were signed for the years 2006-2007 and 2009-2013.	

				<p><i>1 January 2002;</i> <i>1 January 2003;</i> <i>1 January 2004;</i> <i>30 June 2005;</i> <i>30 September 2005;</i> <i>31 December 2008;</i> <i>31 December 2014;</i> <i>31 December 2015;</i> <i>31 December 2016;</i> <i>31 December 2017;</i> <i>31 December 2018;</i> <i>31 December 2019;</i> <i>31 December 2020;</i> <i>31 December 2021;</i> <i>31 March 2022</i></p> <p>We have also received the following documents:</p> <p><i>Clarifications and notes to Mutual settlement reconciliation statements for 2005-2014 and 2014 (separately);</i></p> <p><i>Minutes of Meetings between the Moldovan Government and</i></p>		
--	--	--	--	---	--	--

				<i>Gazprom dated 26 October 2006</i>		
19.	Documentation that provides insight in which ERP system is currently in use and how the periodic back-up of this system is being performed	17/08/2022 15/09/2022 06/10/2022			Not provided	Not available, ERP will only be implemented in 2023 Moldovagaz to confirm the absence of ERP data
20.	Based on the assessment of the above; a full back-up copy of the actual Moldovagaz ERP system	17/08/2022 15/09/2022 06/10/2022			Not provided	Not available, ERP will only be implemented in 2023 Moldovagaz to confirm the absence of ERP data.
21.	If transactional data is stored outside of the ERP system, transaction data to support gas and transit amounts invoiced (in a structured data format)	17/08/2022 15/09/2022 06/10/2022			Not provided	
22.	Accounts receivable ledger for Moldova (one for Left bank and one for Right bank) recording all transactions undertaken, together with a running balance. To include any reconciliations with debts recorded in Moldovagaz monthly management accounts and annual financial statements.	17/08/2022 15/09/2022 06/10/2022 07/11/2022 06/01/2023	28/09/2022 19/12/2022	Extracts from accounting system for accounts 221 (Accounts receivable) and 223 (Accounts receivable – related parties) for the periods: <i>2003 – 2013;</i> <i>2018 – 2022.</i>	Partially complete	Please provide data for the period 2014 – 2017. This period seems to have been omitted from the bundle provided on 28 September 2022, in which all the other periods were included.

				Moldovagaz has confirmed that data for the period pre-2003 is not available.		
23.	Annual balance sheet from the financial system for reconciliation with the data provided in the back-ups	17/08/2022 15/09/2022 06/10/2022 07/11/2022	07/09/2022 19/12/2022	Financial statements for the period 1999– 2021 (pdf) in Moldovan language. Also refer to Request No. 52 – editable copies for the period 2006 - 2021	Assumed complete	
24.	If available, any Audit report(s) that have been issued relating to the working of the (financial) IT systems and focussed on the integrity of data	17/08/2022 15/09/2022 06/10/2022 07/11/2022			Not provided	Please confirm that these do not exist.
25.	Data on payments received from Right and Left banks (in a structured data format), including copy bank account information	17/08/2022 15/09/2022 06/10/2022 07/11/2022	07/09/2022 19/12/2022	We have been provided with: Payment orders from Moldovagaz to Gazprom for the period 2007 – June 2022 (pdf); Extracts from the accounting system for account 5222 – Payables to related parties	Assumed complete	

				<p>(Overseas) for the period 2003 – 2022;</p> <p>Schedule of TTG to MG payments in December of 2021;</p> <p>Respective Invoice-Facturas (pdf);</p> <p>Clarification notes from Moldovagaz;</p> <p>List of bank accounts of Moldovagaz (Excel file) (undated).</p>		
26.	Debt settlement arrangements including details of any asset swaps, including relevant valuations	17/08/2022 15/09/2022 06/10/2022 07/11/2022	19/12/2022	Debt settlement agreements between the Republic of Moldova and Gazprom, dated 18 July 1996 and 9 February 2000 and information on the debt/assets swap in connection with the establishment of Gazsnabtransit and Moldovagaz, cf. also Requests No. 43-46 below.	Assumed complete	.

27.	Annual audited financial statements of Moldovagaz	17/08/2022 15/09/2022 06/10/2022 07/11/2022	02/09/2022 19/12/2022	We have been provided with: 1. Audit reports for the period 2001-2002 and 2008 – 2021 (without financial statements); 2. Financial Statements (pdf) 3. Explanatory note from Moldovagaz, cf. also Request No. 52.	Assumed complete	
28.	Monthly management accounts of Moldovagaz	17/08/2022 15/09/2022 06/10/2022			Not provided	Covered in other requests
29.	Audit reports related to Moldovagaz financials or debt owed by Moldovagaz	17/08/2022 15/09/2022 06/10/2022			Not provided	Covered in other requests
30.	All contracts between Moldovagaz and Tiraspoltransgaz (and its predecessors) for deliveries to the Left bank of Nistru from 1991 to 2021	15/09/2022 15/09/2022 06/10/2022 07/11/2022	19/12/2022	Gas delivery and transportation contracts between Moldovagaz and Tiraspoltransgaz for the period 2008 to 2022.	Assumed complete	

				Moldovagaz has informed that there were no contracts until 2008, and that there never has been any transit contracts with Tiraspoltransgaz.		
31.	Agreement(s) between the Republic of Moldova, Turkmenistan and Gazprom on the acquittal of mutual debts for 1992-1993	15/09/2022 15/09/2022 06/10/2022 07/11/2022			Assumed complete considering Moldovagaz's confirmation that they do not have this agreement.	Moldovagaz has confirmed that it does not have any knowledge of this agreement.
32	Vendor master file (including brief information on each vendor – country of registration / nature of the relationship with Moldovagaz / average annual amounts received from Moldovagaz)	06/10/2022 07/11/2022 06/01/2023	30/12/2022	We have been provided with information in relation to one vendor only – Gazprom.	Partially complete	Please confirm that Gazprom is the only vendor in the Moldovagaz system.
33	Customer master file (including brief information on each vendor – country of registration / nature of the relationship with Moldovagaz / average annual amounts paid to Moldovagaz)	06/10/2022 07/11/2022	19/12/2022	Internal Schedule "Information on Gas from Gazprom 1999-2021". Incorrect information provided.	Incorrect information provided	Request outstanding – please provide information
34	Detailed transactions from the accounting system for the accounts payable to Gazprom (and Gazprom's subsidiaries) and to Factoring Finance (Presumably accounts 521, 522, 523)	06/10/2022 07/11/2022	19/12/2022	Details of Account 522.2 for 2021 and 9 months 2022; Details of Account 522.2.1 for 2014-2020;	Assumed complete, subject to more detailed review of the information provided	

				<p>Details of Account 522.3 for 2003-2013;</p> <p>Factoring Finance accounts:</p> <ul style="list-style-type: none"> - 5224 details for 2006-2013 - 52222 details for 2014-2021 - 53922 details for 2006-2013 - 54414 details for 2014-2021; <p>Gazprom account 53921 details penalties for 2003-2013;</p> <p>Gazexport account 521.2 details penalties for 2003-2013.</p>		
35	Detailed transactions from the accounting system for the accounts 919 (Bad debts written off), 920 and 921	06/10/2022 07/11/2022 06/01/2023	19/12/2022	<p>Details of account 920 for 2014-2022;</p> <p>Details of account 946 for 2003-2013;</p>	Partially complete	Outstanding information regarding account 919

				Details of account 921 for 2014-2022.		
36	Detailed transactions from the accounting system for the account 222 (Provision for bad debts)	06/10/2022 07/11/2022	19/12/2022	Details of account 222 for 2014-2021; Explanatory note from MG – no information available for the period pre-2014, as not required by the accounting policy at that time.	Assumed complete, subject to more detailed review of the information provided	
37	Off – balance sheet accounts for debtors/creditors (1999-2022)	06/10/2022 07/11/2022	19/12/2022	See Request No. 35 above	Assumed complete, subject to more detailed review of the information provided	
38	All gas sales, transit and transportation contracts concluded between Moldovagaz and Moldovagaz's subsidiaries from 1999 to 2022	06/10/2022 07/11/2022	19/12/2022 30/12/2022	1. Gas transportation and transit contracts between Moldovagaz and Moldovatransgaz for the period 2008 to 2022; 2. Gas delivery and transportation contracts between Moldovagaz and Tiraspoltransgaz for the	Assumed complete	

				<p>period 2008 to 2022, cf. request No. 39 below;</p> <p>3. Interconnection agreement between Moldovatrangaz, Moldovagaz and Tiraspoltrangaz;</p> <p>4. Distribution contracts between Moldovagaz and Chisinau-Gas and other subsidiaries of Moldovagaz for the period 2013-2022;</p> <p>5. Information sheet on the operations of the Department of distribution of natural gas under regulated tariffs in 2013 and 2016.</p>		
39	All gas sales, transportation and transit contracts concluded between Moldovagaz and Tiraspoltrangaz from 1999 to 2022	06/10/2022 07/11/2022		<p>Gas delivery and transportation contracts for the period 2008 to 2022.</p> <p>Moldovagaz has informed that there were no</p>	Complete	

				contracts with Tiraspoltransgaz until 2008, and that there never has been any transit contracts.		
40	Decision of the United States Court of Appeal in relation to debts of Gazsnabtransit dated June 2021	20/10/2022	20/10/2022		Complete	
41	Analysis of the key factors contributing to accumulation of debt to Gazprom in the period 2010 – 2021 performed by Moldovagaz	20/10/2022	20/10/2022		Complete	
42	Spreadsheet comprising annual debt balance and payments for the period 1999 - 2021	20/10/2022	20/10/2022 19/12/2022		Complete	
43	Information regarding 1995 restructuring of Gazsnabtransit and the assets transferred to Gazprom by the government and later committed into the capital of the newly established entity in exchange for % of capital	07/11/2022	19/12/2022	Founding Agreement and Charter of Gazsnabtransit, which we have been provided with earlier	Assumed complete	

44	Information regarding the amount of debt settled as part of 1995 restructuring and its allocation between the Right and the Left banks.	07/11/2022	19/12/2022	See No. 43 above		
45	Information regarding 1999 restructuring of Moldovagaz and the assets transferred to Gazprom by the government and later committed into the capital of the newly established entity in exchange for % of capital	07/11/2022	19/12/2022	Shareholders' Agreement and Charter of Moldovagaz, which we have been provided with earlier	Assumed complete	
46	Information regarding the amount of debt settled as part of 1999 restructuring and its allocation between the Right and the Left banks.	07/11/2022	19/12/2022	See No. 45 above		
47	Communications between Moldovagaz and Moldovan Court of Accounts (2002) regarding the non-performance of the revaluation of assets transferred as part of 1999 restructuring.	07/11/2022	19/12/2022	Moldovagaz has provided the following documents in response to this request, neither of which responds to the request: 1. Government decisions from 1993 to 1998 on the establishment of Gazsnabtransit and Moldovagaz and	Not provided	Please confirm that Moldovagaz has not had any communication with the Moldovan Court of Accounts regarding the non-performance of the revaluation transferred as part of the 1999 restructuring.

				<p>corresponding asset valuation;</p> <p>2. Shareholders' Agreement and charter of Moldovagaz;</p> <p>3. 2002 Court of Accounts decision;</p> <p>4. Report on the financial situation of Moldovagaz in 2008;</p> <p>5. Report by the Management Board of Moldovagaz for 2008;</p> <p>6. Voting protocol from the general meeting of Moldovagaz on 28 May 2009;</p> <p>7. Decisions by the Management Board of Moldovagaz, dated 14 January 2003 and 1 April 2003;</p>		
--	--	--	--	---	--	--

				<p>8. Protocol from the general meeting of Moldovagaz on 24 May 2002;</p> <p>9. Decision by the Management Board of Moldovagaz, dated 18 June 2004.</p>		
48	2008 report by independent consultants revaluing the assets of Moldovagaz.	07/11/2022	19/12/2022	Report by "Ecofin-Audit Service S.R.L.", dated 30 September 2008 (three separate files).	Assumed complete	
49	Extracts from the accounting system of Moldovagaz demonstrating the revaluation of assets in 2008, and how the revalued assets were recognised in the corporate accounting system.	07/11/2022	19/12/2022	<p>1. Revaluation Acts of Long-term Assets of Subsidiaries of Moldovagaz (14 separate files)</p> <p>2. Valuation results of Long-term Assets of SRL IALG as of 30.09.2008</p> <p>3. Valuation results of Long-term Assets of Flacara-Alabastra as of 30.09.2008</p>	Assumed complete, subject to more detailed review of the information provided	

				4.Details of account 133.1 for 2008 5.Details of account 341.3 for 2008		
50	In 2019, Moldovagaz engaged a consulting firm [FBK-Consult] to investigate the activities of Tiraspoltransgaz and Tiraspoltransgaz-Pridnestrovie – please provide the report prepared by the consulting firm.	07/11/2022	19/12/2022	1.Presentation of FBK Grant Thornton “On provision of independence of operators of gas transit system of Transdnistria” dated 14 May 2019; 2. FBK Analysis paragraphs 1 and 2; 3.Action plan paragraph 1; 4.Action plan paragraph 2.	Assumed complete	
51	Communications between Moldovagaz and the regulator (ANRE and its predecessors) in relation to tariff setting methodologies, tariff deviations, and costs included and excluded from the tariffs. Historical gas tariffs and tariff methodologies for the period 1999 – 2021.	07/11/2022	19/12/2022	1.Tarif deviation correspondence 2011-2019 with ANRE (6 letters); 2.Decisions regarding the approval of tariffs and prices (8 links); 3.Methodologies (355,443,535,678); 4.Approved tariff structure 7 files (2011,July 2015,	Assumed complete, subject to more detailed review of the information provided	

				<p>Nov 2015-2016, 2018, 2020 and 01.11.2021);</p> <p>5.E&Y Report “The Calculation Of The Final Rate For Natural Gas Supplied By The Natural Gas Supplier At Regulated Rates For The Year 2015”;</p> <p>6.Moore Stephens Report “On The Agreed Procedures Regarding The Calculation Of The Financial Deviations Of The Tariffs”;</p> <p>7.Correspondence with ANRE (pdf).</p>		
52	Copies of the quarterly financial reports sent to Gazprom by Moldovagaz for the period 1999 – 2021.	07/11/2022	19/12/2022	<p>Annual Financial Statements of Moldovagaz sent to Gazprom for 2006-2021 (Word, Excel files in Russian);</p> <p>Explanatory Note from Moldovagaz;</p>	Assumed complete, subject to more detailed review of the information provided	

53	Investment programs and budgets (quarterly / yearly) and forecast vs actual analysis / reporting of Moldovagaz for the period 2010 – 2021.	07/11/2022	19/12/2022	<p>- Decisions of the Board “On the Draft of the Budget of AO Moldovagaz and its subsidiaries situated on the Right Bank” for: 2016 dated 20.02.2016, 2017 dated 28.02.2017, 2018 dated 2018, 2019 dated 11.12.2018, 2020 dated 22.05.2020, 2021 dated 2021;</p> <p>- Decision of the Supervisory Board “On Correction of the Budget of AO Moldovagaz and its subsidiaries situated on the Right Bank” for 2016 dated 2016, 2019 dated 2019, 2020 dated 23.04.2021, 2021;</p> <p>- Decisions of the Board “On Execution of the Budget of AO Moldovagaz and its subsidiaries situated on</p>		
----	--	------------	------------	--	--	--

				<p>the Right Bank” for: 2016 dated 28.03.2017, 2017 dated 26.04.2018, 2018 dated 25.04.2019, 2019 dated 15.06.2020, 2020 dated 23.04.2021, 2021 dated 26.04.2022;</p> <p>- Decisions of the Board “On the Draft of the Investment Program of AO Moldovagaz and its subsidiaries” for: 2016 dated 20.02.2016; 2017 dated 28.02.2017; 2018 dated 17.11.2017(No.68 and No.69); 2019 dated 11.12.2018(No. 84); 2020 dated 23.12.2019(No.90 and No.91)); 2021 dated 26.11.2020 (No.125);</p> <p>- Decisions of the Board “On the Approval of the Investment Program of AO Moldovagaz and its subsidiaries” for: 2016 dated 03.03.2016; 2017 dated 21.03.2017; 2018</p>		
--	--	--	--	---	--	--

				<p>dated 27.12.2017 (No.62 and No.63); 2019 dated 26.12.2018 (No.54 and No.55), dated 11.12.2018 (No.85); 2020 dated 22.05.2020 (No.7); 2020 dated 22.05.2020(No.8); 2021 dated 14.05.2021(No.6);</p> <p>- Decisions of the Board "On the Execution/Correction of the Investment Program of AO Moldovagaz and its subsidiaries" for: 2016: dated 19.04.2017(No.25 and No.26) and dated 10.05.2017 (No.31 and No.32), 1st half of 2017 dated 08.09.2017 (No.53 and No.54); 2017: dated 27.12.2017 (No.55 and No.56), dated 13.04.2018 (No.25 and No.26)), dated 21.06.2018 (No.26 and No.27); 2018: dated 15.08.2018 (No.46 and No.47), dated 25.09.2019</p>		
--	--	--	--	---	--	--

				(No.40 and No.41), dated 29.03.2019 (No.18 and No.19), dated 15.05.2019 (No.22 and No.23); 2019 dated 27.09.2019 (No.56 and No.57), dated 27.11.2019 (No.46 and No.47).		
54	Budget management methodology of Moldovagaz as implemented in 2017 («Нормативно-методологическая документация»).	07/11/2022	19/12/2022	Budget management methodology of Moldovagaz as implemented in 2018 as approved by the Board of Moldovagaz dated 26 October 2018.	Complete	
55	Historical USD to MLD exchange rates used by Moldovagaz for payments to Gazprom.	07/11/2022	19/12/2022	Explanatory note from Moldovagaz	Complete	
56	Internal rules, guidelines and regulations relating to Moldovagaz Financial and Economic Department («Положение о департаменте»).	07/11/2022	19/12/2022	Regulation related to Financial and Economic Department of Moldovagaz dated 1 August 2022.	Complete	
57	Records of VAT payable and receivable by Moldovagaz on gas imported and gas supplied to customers with supporting tax declarations submitted to the Tax	07/11/2022	19/12/2022	Monthly VAT statements 2013-2021;	Assumed complete, subject to more detailed review of the information provided	

	Authorities for the period 1999 – 2021.			Analysis of account 534.4 2014-2021; Analysis of account 534.2 2003-2013; Explanatory note from Moldovagaz.		
58	Total gas volumes invoiced to customers and a reconciliation to gas volumes supplied by Gazprom, e.g., technical losses being one reconciling item (in cubic metres)	07/11/2022	30/12/2022	Information on gas volumes supplied and invoiced to customers for the period 2006 - 2021	Assumed complete	
59	Total per year of customer debt write-offs	07/11/2022	19/12/2022	Accounting entries details for debt write-offs 2015-2022; Accounting entries (Account 712.6) for 2003-2013; Accounting entries (Account 714.9) for 2003-2013.	Assumed complete, subject to more detailed review of the information provided	
60	Notification sent to Moldovagaz by Gazprom regarding the transfer of debt to Factoring Finance	07/11/2022	19/12/2022	1. Notification on assignment of debt to Faktoring-Finans, dated 2 December 2005;	Assumed complete	

				<p>2. Negotiation protocol between the Moldovan Government and Gazprom, dated 26 October 2006;</p> <p>3. Reconciliation Statements between Faktoring-Finans and Moldovagaz, dated:</p> <p><i>15 November 2006;</i> <i>1 October 2009;</i> <i>1 July 2012;</i> <i>22 June 2015;</i> <i>31 December 2017;</i> <i>31 December 2018;</i> <i>31 December 2019;</i> <i>31 December 2020;</i> <i>31 December 2021.</i></p>		
61	Moldovagaz yearly cashflow statements	07/11/2022	19/12/2022	Explanatory note from Moldovagaz, cf. Request No. 52 above.	Assumed complete, subject to more detailed review of the information provided	
62	Draft agreement between Moldovagaz and Gazprom on settlement of debts, with Moldovagaz's comments, from March 2022	07/11/2022	19/12/2022	Letter from Moldovagaz to Gazprom with attached draft settlement	Complete	

				agreement, dated 13 April 2022.		
63	Assignment agreement between Gazprom and Faktoring-Finans, dated 1 December 2005 (Договору цессии №8ФФ-2005)	06/01/2023				
64	Evidence of receipt of transit services payments from Gazprom and their use: e.g., maintenance of network, admin costs, etc.	06/01/2023				
65	Further information in writing on the contractual and/or practical relationship between ООО "Tiraspoltransgaz" and ООО "Tiraspoltransgaz-Pridnestrovie"	06/01/2023				