

# Annex No. 5

## Auditor's Report Confirming Authenticity of Annual Financial Statements



• RUS • KONGRESS • SPAS •

Audit Report



Accountants &  
business advisers

To shareholders of  
Joint Stock Company  
NIZHNY NOVGOROD ENGINEERING  
COMPANY "ATOMENERGOPROEKT"

### Auditee

#### Name:

Open Joint Stock Company NIZHNY NOVGOROD ENGINEERING COMPANY  
"ATOMENERGOPROEKT" (further in the text, JSC NIAEP).

#### Place of location:

603006, Russian Federation, Nizhny Novgorod, pl. Svobody, 3.

#### State registration:

Registered by Nizhny Novgorod Inspection of Federal Tax Service of Russia (Nizhny Novgorod, 18, December 2007),  
registration certificate: series 52 No. 003548218 and included into Unified State Register of Legal Entities  
on 18 December, 2007 under principal number of registration entry 1075260029240.

### Auditor

#### Name:

Limited liability company "Financial and bookkeeping advisor" (FBK LLC)

#### Place of location:

101990, Moscow, ul. Myasnitskaya, 44/1, bld. 2A5.

#### State registration:

Registered by Moscow Chamber of Registration on 5 November, 1993, registration certificate:  
series YuZ 3 No. 484.583 RP and included into Unified State Register of Legal Entities on 24 July, 2002  
under principal number of registration entry 1027700058286.

#### Information about self-regulatory organization of auditors:

Non-profit partnership "Moscow Audit Chamber".

#### Number in the register of self-regulatory organizations of auditors:

Certificate of membership in non-profit partnership "Moscow Audit Chamber" No. 5353, ORNZ- 10201039470.

**ФБК**

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**PKF**Accountants &  
business advisers

We audited the attached accounting statements of JSC NIAEP consisting of balance sheet as of 31 December, 2012, Profit and Loss Statement, statement of changes in equity, and cash flow statement for 2012, as well as explanatory notes to accounting statements for 2012.

### Responsibility of auditee for accounting statements

Management of auditee is responsible for execution and accuracy of the above accounting statements in accordance with the Russian accounting principles and for internal control system required for preparation of accounting statements without any material misstatements due to frauds and mistakes.

### Responsibility of auditor

Our responsibility is related to expression of opinion about accounting statements accuracy based on audit performed by our company. We audited in accordance with federal standards of audit activities. These standards require compliance with the applied bona mores, as well as planning and audit in such manner as to be sure that there are no material misstatements in the accounting statements.

The audit included the holding of audit procedures directed to obtain audit evidences confirming accounting statements indexes and information disclosure. The audit procedures are selected according to our opinion based on estimation of material misstatements risk occurred as a result of frauds or mistakes. In the course of assessment of this risk we considered internal quality system providing execution and accuracy of accounting statements in order to select proper audit procedures (not to express an opinion about efficiency of internal control system). The audit also included an assessment of the applied accounting policy and soundness of estimated figures received by the auditee's management, as well as estimation of the accounting statements representation as a whole.

We suppose that the audit evidences obtained in the course of the audit ensure good reason for expression of opinion about accounting statements accuracy.

### Opinion

According to our opinion the accounting statement represent (in all material respects) true financial position of JSC NIAEP as of 31 December, 2012, results of its financial and economic activity and cash flow within 2012 in accordance with Russian Rules of Accounting Statements Preparation.

Vice-president of FBK LLC

Date of auditor report

27 February, 2013

A.V. Tikhonovsky  
pursuant to power of attorney  
d/d 15.01.2013 No. 4/13JSC NIAEP  
Auditor Report

2 of 2

