

Fee structure and the share of non-audit services in the external auditors' fee for H1 2012

Auditors	Fee structure	
	Audit services, %	Non-audit services, %
CJSC BDO for RAS	34,49	65,51 *
CJSC Deloitte and Touche CIS for IFRS	100	-

* One-off fee for non-audit services consisting in stock-taking of the assets and liabilities of Sistema's subsidiary