

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

| Auditors                                 | Fee structure     |                       |
|--|-------------------|-----------------------|
|  | Audit services, % | Non-audit services, % |
| CJSC BDO for RAS                         | 21.02             | 78.98 *               |
| CJSC Deloitte and Touche CIS for US GAAP | 100               | -                     |

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