ESSEL PROPACK

ООО Эссел Пропак
140032, Московская обл, Люберецкий р-н,
пос Малаховка, ул Шоссейная , дом 40
Тел. 660-94-84

16.03.16

To Worm it my concern:
This is confirm that Anatoly Ryabukha has been engaged as a BSA/Senior FI consultant during functionality enhancement (RAP PBU3 activation) for Essel ProPack in 2014 in follows works:

- ✓ Specification development and testing support: special currency code for C.U., SAP note 1256465 activation, Cost accounts enhancement: released and unreleased exchange rate difference, account assignment changing for revaluation and clearing (customizing for new currency code)
- ✓ Development: adoption invoice facture layout for C.U. (after signature: Total in RUB, Total in C.U., comment: only for VAT accounting, not for payment purposes), new valuation area and valuation method – Ledger approach adoption (posting for each document only in RAS ledger)
- ✓ Customer down payment invoice facture print out activation + layout adoption for C.U.
- ✓ SO number keeping (invoice on the payment) in assignment field
- ✓ Delta posting activation – only for RAS ledger
- ✓ Creation additional corrected sub accounts for RAS BS (customers and vendors), account assignment customizing for these sub accounts
- ✓ Development: downgrade from EHP6 RU Add On program for print out invoice on the payment + necessary SD/FI customizing (FI: for prepayment case, SD: for non-prepayment case)
- ✓ Development: Reconciliation act adoption and OI reports for customers and vendors – including unreleased exchange rates and amount differences
- ✓ FDE3/FKE3 – including unreleased exchange rates and amount differences

Anatoly was responsible for management conceptual design and integration subjects for functionality mentioned above and he performed well in this responsibility. He is strong individual with excellent functional understanding of business as well as SAP. He cooperated well with management of Essel ProPark in order to understand project scope. He was able to prioritize needs and communicate them effectively to the technical staff and Global team.
Anatoly is a committed professional who understands that the demand of business often takes priority over other tasks. He put most emphasis on meeting our demands and deadlines. Anatoly's engagement was of highly satisfactory standard and we have never had any reason to doubt his technical competence, integrity or objectivity. In accordance with our usual policy this information is given in strict confidence and without assuming financial or any other liability.

OOO ESSEL PROPACK
Signature
Name Mamykova Elizaveta
Designation The Chief Accountant

---

25 March 2016

Moscow, Russia

To Worm it my concern

Letter of Recommendation

This is confirm that Anatoly Ryabukha has been engaged as a BSA/Senior FI consultant for IFRS Trial balance reconciliation and high-level improvement list development:

- Reconciliation, mistakes correction, clearing for customer and vendors debt and down payment accounts
- Reconciliation and correction open balances (all balance accounts)
- Development intermediate solution for amount difference
- Preparation and reconciliation Trial balance reports (data from SAP and 1C)
- Development presentation for system modernization for meeting with Head office representatives

Anatoly was responsible for management conceptual design and integration subjects for functionality mentioned above and he performed well in this responsibility. He is strong individual with excellent functional understanding of business as well as SAP. He cooperated well with our management in order to understand project scope. He was able to prioritize needs and communicate them effectively to the technical staff and Global team.

Anatoly is a committed professional who understands that the demand of business often takes priority over other tasks. He put most emphasis on meeting our demands and deadlines. Anatoly's engagement was of highly satisfactory standard and we have never had any reason to doubt his technical competence, integrity or objectivity. In accordance with our usual policy this information is given in strict confidence and without assuming financial or any other liability.

Yours sincerely,