Conclusion
of the Auditing Committee of “Surgutneftegas” PJSC based on the audit of the financial and business activities for 2025

Surgut 17 April 2026

The Auditing Committee elected by the general shareholders’ meeting of “Surgutneftegas” PJSC (hereinafter – the Company) for 2025-2026 in accordance with minutes No. 36 dated 28.06.2025, acting under the Regulations on the Auditing Committee of the Company in accordance with the work plan, verified the results of the financial and business activities of the Company for 2025.

The executive body of the Company is responsible for arrangement, quality and accuracy of accounting in the Company, timely preparation and submission of the annual report and annual financial (accounting) statements to the relevant bodies.

In the course of the sampling audit, the Auditing Committee reviewed the following: the annual report of the Company for 2025, the Company’s annual accounting (financial) statements for 2025, financial and business performance data, accounting registers, spread sheets, primary accounting documents on separate material transactions, and also took into account the opinion of auditor “Audex” LLC stated in audit report No. n/a dated 30.03.2026. We verified the data from the annual accounting (financial) statements of the Company and assessed compliance with the principles and rules of accounting for the preparation of annual accounting (financial) statements.

In the course of the audit, the Auditing Committee determined that the annual report of the Company for 2025 and the annual accounting (financial) statements of the Company for 2025 were prepared in compliance with the rules for the preparation of accounting (financial) statements under the current legislation of the Russian Federation.

Based on its findings on the financial and business activities of the Company for 2025, the Auditing Committee confirms that:

- financial and business activities, as well as accounting practices, are performed in compliance with federal standards and other regulations in force within corporate accounting and reporting regulation system in the Russian Federation. No violations that could substantially affect the financial performance of the Company were identified;
- the annual report of the Company and the Company’s accounting (financial) statements give a true and fair view in all material respects of the financial state, financial performance of the Company’s activities, and flow of funds.