Accompanying information to the disclosed and provided forms of accounting (financial) statements of “Surgutneftegas” Public Joint Stock Company for 2025

The accounting (financial) statements of “Surgutneftegas” PJSC for 2025 have been compiled in accordance with Federal Law No. 402-FZ “On Accounting” dated 06.12.2011, federal standards and other regulations in force included in corporate accounting and reporting regulation system in the Russian Federation, and on the basis of the requirements of Federal Law No. 208-FZ “On Joint Stock Companies” dated 26.12.1995.

The audit of the accounting (financial) statements of “Surgutneftegas” PJSC for 2025 was carried out by the Auditor, Audit and consulting company “Audex” Limited Liability Company, appointed by the resolution of the annual general shareholders’ meeting of “Surgutneftegas” PJSC dated 27.06.2025. The Auditor expressed an unmodified audit opinion regarding the accounting (financial) statements of “Surgutneftegas” PJSC for 2025 in the audit report dated 30.03.2026.

Based on Decree of the President of the Russian Federation No. 903 “On the temporary procedure for disclosure and provision of information by certain Russian business entities and state corporations” dated 27.11.2023, “Surgutneftegas” PJSC made a decision on limited disclosure and provision of the following reporting forms from the audited accounting (financial) statements of “Surgutneftegas” PJSC for 2025:

Balance sheet as of 31.12.2025;
Report on financial results for 2025.