

To the shareholders and the Board of Directors
"Surgutneftegas" Public Joint Stock Company

REPORT ON THE REVIEW OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of "Surgutneftegas" Public Joint Stock Company and its subsidiaries (hereinafter – the "Group"), which comprise the interim condensed consolidated statement of financial position as of 30 June 2021, the interim condensed consolidated statement of profit and loss and other comprehensive income, the interim condensed consolidated statement of changes in equity and the interim condensed consolidated statement of cash flows for the six months ended 30 June 2021, and notes to the interim condensed consolidated financial statements comprising a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and presentation of these interim condensed consolidated financial statements in accordance with IAS 34 "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim condensed consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of interim financial information performed by the independent auditor of the entity". A review of interim financial statements consists of making inquiries, primarily to persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements do not give a true and fair view, in all material respects, of the consolidated financial position of the

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Group as of 30 June 2021, and its consolidated financial performance and consolidated cash flows for the six months ended at the said date in accordance with IFRSs, including IAS 34 "Interim financial reporting" requirements.

"Crowe Expertiza" LLC
16 August 2021

Director General

General audit qualification certificate
No. K008734 issued as per Resolution No. 9
of the Ministry of Finance of Russia dated 24.10.1994
for an unlimited period.



A.V.Kozlov

Main registration number in the Register
of Auditors and Audit Organizations 22006023186,
a member of Self-regulatory Auditor Organization
of Auditors Association "Sodruzhestvo".
Resolution on admission as a member of Self-regulatory
Auditor Organization No. 430 dated 31.01.2020.



V.N.Chernyakov

Deputy Director General

Auditor qualification certificate
No. 05-000192 issued as per Resolution No. 39
of Self-regulatory Auditor Organization "NP "Russian Collegium
of Auditors" dated 05.10.2012

Main registration number in the Register
of Auditors and Audit Organizations 22006014930,
a member of Self-regulatory Auditor Organization
of Auditors Association "Sodruzhestvo". Resolution on
admission as a member of Self-regulatory
Auditor Organization No. 428 dated 24.01.2020.

Details of the Company under review

Name: "Surgutneftegas" Public Joint Stock Company.

Main state registration number: 1028600584540.

Location: ul.Grigoriya Kukuyevitskogo, 1, building 1, Surgut, Khanty-Mansiysky Autonomous Okrug –
Yugra, Tyumenskaya Oblast, 628415, Russian Federation.

Details of the auditor

"Crowe Expertiza" Limited Liability Company,

Main state registration number: 1027739273946,

Legal address: Tikhvinsky Lane, 7, bld. 3, office 20, Moscow, 127055.

A member of Self-regulatory Auditor Organization of Auditors Association "Sodruzhestvo", Registration
number of record of self-regulatory organizations of auditors entered
into the Auditors and Auditing Firms Register: 12006033851.