

The department responsible for performing the internal audit function within the Company is the Internal Audit Department. Pursuant to the Internal Audit Policy of PAO Rosseti Ural, the Internal Audit Department is functionally subordinate to the Board of Directors, which oversees and coordinates its activities. The purpose of internal audit is to strengthen the Company's capability to create, protect, and preserve Company value by providing the Board of Directors and executive bodies of the Company with independent, risk-based, objective assurances, opinions, recommendations, and forecasts. As of 31 December 2025, the headcount of employees performing the internal audit function comprises 8 full-time positions.

**The principal internal documents regulating internal audit activities include:**

- the Company's Internal Audit Policy
- Standards of Ethics and Professionalism for Internal Auditors of the Company
- Regulation on the Company's Internal Audit Department
- Program for Ensuring and Enhancing the Quality of the Company's Internal Audit
- internal standards of internal audit activities and practical application standards developed in accordance with the recommendations of the Bank of Russia and International Standards for the Professional Practice of Internal Auditing

The Head of the Internal Audit Department receives feedback from the sole executive body, the Audit Committee of the Board of Directors, and the Board of Directors through various forms of interaction with the sole executive body and the Audit Committee, including analysis of the Audit Committee and Board of Directors decisions/recommendations on matters within the competence of internal audit, as well as through surveys of the sole executive body and Audit Committee members. The Audit Committee satisfaction rating with the Internal Audit Department performance (weighted average score from surveys of participating Audit Committee members divided by the number of participating members) for 2025 corresponds to the "Fully Compliant" rating.

Following the external independent assessment conducted in 2024, in the opinion of OOO B1-Consult, the internal audit of PAO Rosseti Ural received the highest rating, indicating that the Company's internal audit "generally conforms" to the International Standards for the Professional Practice of Internal Auditing, the Code of Ethics, and the Internal Audit Policy, specifically: it has an internal audit regulation, policies, and procedures, the execution and results of which are assessed as conforming to the International Standards for the Professional Practice of Internal Auditing.

## BOARD OF INTERNAL AUDITORS

For the purpose of exercising control over financial and economic activities, the Board of Internal Auditors is elected at the annual General Shareholders' Meeting for a term extending until the next annual General Shareholders' Meeting. The Board of Internal Auditors conducts its activities pursuant to the Company's Charter and the Regulation on the Board of Internal Auditors.

**The competence of the Board, as envisaged by the Charter includes:**

- Examination (audit) of the Company's financial, accounting, payment, settlement, and other documentation related to the conduct of the Company's financial and economic activities for compliance with the legislation of the Russian Federation, Charter, and bylaws of the Company
- Verification of the accuracy of the data contained in the annual report and the Company's annual accounting (financial) statements
- Inspection and analysis of the Company's financial condition, solvency, the functioning of its risk management and internal control systems, asset liquidity, the ratio of own and borrowed funds, the accuracy and timeliness of interest accrual and payment on bonds, and income on other securities
- Control over the expenditure of the Company's funds in accordance with the approved business plan and budget of the Company
- Oversight of the formation and use of the Company's reserve fund and other funds
- Verification of the timeliness and correctness in conducting settlement operations with counterparties and the budget, as well as settlement operations related to payroll, social insurance, accrual and payment of dividends, and other settlement operations
- Control over adherence to the established procedure for writing off losses on the Company's receivables from insolvent debtors
- Examination of the Company's business transactions executed pursuant to concluded contracts
- Verification of compliance, in the use of material, labor, and financial resources in financial-economic activities, with valid contracts, norms and standards, approved budgets, and other documents regulating the Company's activities
- Control over the safekeeping and utilization of fixed assets
- Confirmation of the accuracy of the data contained in the report on related-party transactions concluded by the Company
- Inspection of the Company's cash and property, assessment of the efficiency of asset and other resource use, identification of causes of non-operating losses and expenses, and identification of reserves for improving the Company's financial condition
- Verification of the implementation of directives regarding the elimination of violations and deficiencies previously identified by the Board of Internal Auditors
- Formulation of recommendations for the Company's governing bodies
- Performance of other actions (measures) related to the audit of the Company's financial and economic activities

**The Board's objectives are:**

- Oversight of financial and business operations of the Company;
- Independent evaluation of authenticity of information disclosed in the Company's annual report and financial statements;
- Validation of data disclosed in the Company's report on related-party transactions.

As stated by the Charter, the Board of Internal Auditors consists of 5 members.  
There were 2 compositions of the Board of Internal Auditors during 2025.

#### The present composition of the Board was elected by the Annual General Meeting<sup>48</sup>

No.	Name	BoIA members' background
1	Anton Sergeevich Ulyanov	Born in 1979 Educational background: GOUVPO Moscow State Law Academy (2004), Institute of Internal Auditors Association (2024), OOO Educational Center IVA (2021), OOO KUMTs APR (2025) Working experience: 2021 — present day; PAO Rosseti's Internal Control and Risk Management Director — Head of Internal Control and Risk Management Department, since 12.2022 Internal Audit Director — Head of Internal Audit Department
2	Viktor Vladimirovich Tsarkov	Born in 1977 Educational background: Moscow Institute of Economics, Management and Law (2005), Russian Academy of State Service at the President of the Russian Federation (2007), Self-regulated Auditor Organization Russian Auditors Union (Association), Educational and Methodological Center of Russian Auditor Union Intrekon-Intellekt (2017), OOO Educational Center IVA (2023) Working experience: 2020 — 2023: PAO Rosseti's First Deputy Head of Internal Audit Department (as a second job) 2017 — present day: Public Joint-Stock Company Federal Grid Company — Rosseti's First Deputy Head of Internal Audit (prior to 12.10.2022: PAO FSK UES)
3	Svetlana Mikhailovna Trishina	Born in 1979 Educational background: Amur State University (2001), International Academy of Expertise and Appraisal (2018, 2021), OOO Enterprise Reform Center (2024) Working experience: 2017 — present day: Public Joint-Stock Company Federal Grid Company — Rosseti's Head of Financial Audit Section; Head of Financial Audit, Methodology and Reporting Section; Head of Corporate Audit and Control in SACs Section; Deputy Head of Internal Audit Department — Head of Corporate Audit and Control in SACs Section
4	Maksim Gennadyevich Kormiltsev	Born in 1988 Educational background Moscow State Industrial University (2010), The Institute of Professional Financial Managers (2019), Institute of Internal Auditors Association (2025) Working experience: 2016 — present day: PAO Rosseti's chief expert of Corporate Audit and Control in SACs Section of Internal Audit Department
5	Elena Mikhailovna Roptanova	Born in 1974 Educational background: Samara State Academy of Economics (1996), Auditor qualification certificate No.K027540, Qualification Assessment Center of Institute of Internal Auditors Association (2025) Working experience: 2020 — present day: PAO Rosseti's chief expert of Corporate Audit and Control in SACs Section of Internal Audit Department

Biographies of the Board of Internal Auditors members, serving between 31.05.2024 and 22.06.2025, are disclosed in the Company's FY2024 annual report .

Members of the Board of Internal Auditors do not have shares of PAO Rosseti Ural or its affiliates. There were no transactions between the Company and Board's members in 2025. The Company has not brought civil actions against Board's members. Based on the analysis of questionnaires completed by the Board's members, the Company deems that:

- Members of the Board of Internal Auditors do not have close family ties (spouses, parents, children, adoptive parents, adoptees, siblings, grandparents, grandchildren) with members of the Board of Directors, members of the collegiate executive body or entity serving (functioning) as the sole executive body of PAO Rosseti Ural
- Members of the Board of Internal Auditors were not held administratively liable for infringements in finance, taxes and levies, insurance and securities market or criminally liable (or had previous criminal records) for economic crimes or crimes against state
- Members of the Board of Internal Auditors have not occupied positions in the management bodies of commercial companies going bankrupt and/or undergoing one of bankruptcy proceedings stated by the Russian bankruptcy legislation<sup>59</sup>

## 2025 progress report of the Board of Internal Auditors

In 2025, the Board of Internal Auditors has conducted the audit of the Company's 2024 performance. The audit included: evaluation of authenticity of the accounting (financial) statements prepared as of 31.12.2024, analysis of the Company's financial condition and status as of 31.12.2024, evaluation of authenticity of the FY2024 annual report, inspection whether related-party transaction procedures comply with the Russian laws, scrutiny of the Company's activities related to the arrangement of technological and price audits of investment program progress reports and measures to eliminate violations and weaknesses exposed in experts' reports that came out of the technological and price audits of investment program progress reports, other items, analysis of the KPIs, their formation and assessment of execution.

The BoIA's report, approved by the Company's Board of Internal Auditors<sup>60</sup>, expressed opinion on the authenticity of information contained in the FY2024 annual report, FY2024 accounting (financial) statements in all material respects. No evidence of misrepresentation of information contained in the 2024 report on related-party transactions has been found. The report was included into the list of materials to be disseminated among Company's shareholders during preparation of the Annual General Meeting in 2025.

## Remuneration of the Board of Internal Auditors

The amount of remuneration due to the Board of Internal Auditors and payout procedure is stipulated by the Regulations on remunerations and compensations due to the Board of Internal Auditors<sup>48</sup>. Remuneration is charged for a member's corporate year service, depending upon the degree of member's involvement in the Board's activities. Member's remuneration is based on the fixed component, set upon the annual RAS revenues. In 2025, the Board of Internal Auditors received RUB 792 thousand (incl. taxes) as remunerations and compensations.

## AUDITOR

The auditing entity for 2025 was a collective participant comprising 000 TsATR-Audit Services (lead collective participant) and 000 Interkom-Audit (collective participant member). PAO Rosseti conducted an open tender for subsidiaries to select an auditor for concluding a contract for mandatory annual audit of RAS and IFRS financial statements for 2024–2026<sup>61</sup>. By resolution of the Company's General Shareholders' Meeting<sup>48</sup> 000 TsATR-Audit Services (lead collective participant, INN 7709383532) and 000 Interkom-Audit (collective participant member, INN 7729744770) were appointed as the Company's auditing entity.

The name of 000 TsATR-Audit Services was changed to 000 B1-Audit on 14 January 2026. The amount payable for mandatory annual audit services of PAO Rosseti Ural's accounting (financial) statements for 2025 was determined by resolution of the Board of Directors<sup>62</sup> and amounts to RUB 7,609,824.84, inclusive of 20% VAT. In 2025, remuneration under the audit contract for 2025 financial statements in the amount of RUB 4,680,042.28, inclusive of VAT, was paid. In 2025, B1-Audit (formerly 000 TsATR-Audit Services) did not provide any non-audit services to the Company.

## MANAGEMENT OF SUBSIDIARIES AND AFFILIATES

As of 31.12.2025, PAO Rosseti Ural has invested in 4 firms operating in various industries, incl. grid management:

### Stakes of 50%+:

- AO Yekaterinburg Electric Grid Company (Interest: 91.04%), core lines of activities: electricity transmission and connection
- 000 ATEK74 (Interest: 100%), core lines of activities: lease of property

### The Company also participates in 2 non-commercial organizations:

- NChOU DPO Training Center of Rosseti Ural (Interest: 100%), core lines of activities: educational services
- NDOU Ryzhiki (Interest: 100%), core lines of activities: educational services

The Company interacts with the controlled companies in line with the Russian Civil Code, Federal Joint-Stock Companies' Law, Charter and Procedure for Interaction with the Companies owned by PAO Rosseti Ural.

The principal mechanism for interaction between the Company and its subsidiaries and affiliates is specification of the Company's voting position (<100% interest) or sole shareholder decision-taking (100% interest). These tools enable the Company to oversee the decision-taking by the SACs' governing bodies on their key activities. The list of items is stipulated by the charters of the Company and its SACs.

In 2025, the Board of Directors examined 12 agenda items (7.4% of total agenda items) related to specification of its position with regard to the agenda items of SACs' GM and Board of Directors meetings.