

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 Auditors⁶⁰, 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 Auditors⁴⁸. 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 2024–2026⁶¹. By resolution of the Company's General Shareholders' Meeting⁴⁸ 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 Directors⁶² 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.