

The Company has adopted the following principal documents regulating internal audit performance:

- Amended and Restated Internal Audit Policy and Internal Auditor Ethics Code
- Regulations on the Internal Audit Department
- Amended and Restated Guarantee and Enhanced Quality of Internal Audit Program
- Internal audit standards and standards of practical application, developed in compliance with the International Professional Internal Audit Standards

Pursuant to the Regulations on the Board of Directors' Audit Committee⁵⁷ arrangement, efficiency evaluation and enforcement of independency and neutrality of internal audit fall within the remit of the Board of Directors' Audit Committee. The Audit Committee's feedback is delivered to the head of the internal audit unit through the head's interaction with the Committee, incl. analysis of resolutions/

recommendations of the Committee on matters falling under the competence of the internal audit unit and questionnaire survey of the Committee members. Satisfaction of the Audit Committee with the performance of the internal audit unit (average weighted total points from the questionnaires / quantity of votes of the Committee members) in 2024 corresponds with "full compliance" estimation value in line with the Guarantee and Enhanced Quality of Internal Audit Program.

Pursuant to the Guarantee and Enhanced Quality of Internal Audit Program, the quality of the Company's internal audit is evaluated by independent external expert at least once in 5 years. External independent evaluation of the IA's performance was carried out by OOO B1-Consult in 2024. After the evaluation, OOO B1-Consult presented a report, certifying general compliance of the Company's internal audit performance with the International Professional Internal Audit Standards and Ethics Code and issued recommendations regarding improvements of internal audit practices.

BOARD OF INTERNAL AUDITORS

Financial and economic performance of the Company is overseen by the Board of Internal Auditors, as stated by the Charter⁷⁰. The competence of the Board, as envisaged by the Charter⁷¹ includes:

- Validation of data presented in the Company's annual report, annual financial statements, profit and loss account
- Analysis of Company's financial position, detection of reserves to improve Company's financial position and preparation of recommendations to Company's management bodies
- Arrangement and conduct of the audit, namely:
 - Audit of financial, accounting, payment and other documents with regard to Company's financial and economic operations to evaluate compliance with laws of Russia, Company's charter, bylaws and other documents

- Oversight whether property, plant and equipment are protected and used in a proper manner
- Oversight whether bad debt writing-offs comply with the established procedure
- Oversight whether Company's monetary resources are spent in a manner compliant with the approved business plan and budget of the Company
- Oversight how Company's reserve fund and other funds are generated and used
- Oversight whether dividends, bond interest, yield on other securities are calculated and paid in a proper manner
- Oversight whether orders, issued earlier to eliminate exposed violations and problems, are executed
- Other audit-related activities

Pursuant the Regulations on the Board of Internal Auditors⁷² the Board's functionality is:

- 1) Oversight of financial and economic performance of the Company;
- 2) Independent evaluation of authenticity of data presented in the Company's annual report and annual financial statements;
- 3) Approval of authenticity of data presented 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 2024.

The present composition of the Board was elected by the Annual General Meeting⁵⁶:

Anton Sergeyevich Ulyanov

Born in 1979.

Educational background: GOUVPO Moscow State Law Academy (2004), OOO Educational Center IVA (professional retraining, 2021), OOO KUMTs APR (professional retraining, 2021), Institute of Internal Auditors Association (professional retraining, 2024).

Working experience:

2022 – present day: PAO Rosseti's Internal Audit Director – Head of Internal Audit Department.

2021 – 2022: PAO FSK UES' Internal Control and Risk Management Director – Head of Internal Control and Risk Management Department.

2021 – 2022: PAO Rosseti's Internal Control and Risk Management Director – Head of Internal Control and Risk Management Department (as a second job).

2021-2021: PAO Rosseti's Chief Advisor in the Office of the General Director.

2017-2021: Deputy Head of Directorate – Head of Section, Office of the Prosecutor General of the Russian Federation.

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), Institute of Internal Auditors Association (2023).

Working experience:

2017 – present day: PAO Rosseti's First Deputy Head of Internal Audit (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's First Deputy Head of Internal Audit (as a second job).

Svetlana Mikhailovna Trishina

Born in 1979.

Educational background: Amur State University (2001), International Academy of Expertise and Appraisal (professional retraining, 2018), International Academy of Expertise and Appraisal (skills upgrade, 2021), OOO Enterprise Reform Center (2024).

Working experience:

2017 – present day: PAO 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 (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's Deputy Head of Internal Audit Department – Head of Corporate Audit and Control in SACs Section (as a second job).

Gayane Rovertovna Andriasova

Born in 1977.

Educational background: Rostov State Academy of Economics (1997), Institute of Internal Auditors Association (2022).

Working experience:

2020 – present day: Deputy Head of Corporate Audit and Control in SACs Directorate of Internal Audit Department (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's Deputy Head of Corporate Audit and Control in SACs Directorate of Internal Audit Department (as a second job).

Lyudmila Stanislavovna Skrynnikova

Born in 1979.

Educational background: Kyrgyz National University named after J. Balasagyn (2000), Kyrgyz National University named after J. Balasagyn (2022), Qualification Evaluation Center of Institute of Internal Auditors Association (2022).

Working experience:

2023 – present date: PAO Rosseti's chief expert of Corporate Audit and Control in SACs Directorate of Internal Audit Department;

2020 – 2022: PAO FSK UES' chief expert of Corporate Audit and Control in SACs Directorate of Internal Audit Department (after 12.10.2022 – PAO Rosseti) (as a second job).

2019 – 2023: PAO Rosseti's chief expert of Corporate Audit and Control in SACs Directorate of Internal Audit Department.

The Board of Internal Auditors, serving between 09.06.2023 and 31.05.2024, was elected by the General Meeting of Stockholders⁷³:

Anton Sergeyevich Ulyanov

Born in 1979.

Educational background: GOUVPO Moscow State Law Academy (2004), OOO Educational Center IVA (professional retraining, 2021), OOO KUMTs APR (professional retraining, 2021), Institute of Internal Auditors Association (professional retraining, 2021).

Working experience:

2022 – present day: PAO Rosseti's Internal Audit Director – Head of Internal Audit Department.

2021 – 2022: PAO FSK UES' Internal Control and Risk Management Director – Head of Internal Control and Risk Management Department.

2021 – 2022: PAO Rosseti's Internal Control and Risk Management Director – Head of Internal Control and Risk Management Department (as a second job).

2021–2021: PAO Rosseti's Chief Advisor in the Office of the General Director.

2017–2021: Deputy Head of Directorate – Head of Section, Office of the Prosecutor General of the Russian Federation.

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-Intellect (2017), Institute of Internal Auditors Association (2023).

Working experience:

2017 – present day: PAO Rosseti's First Deputy Head of Internal Audit (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's First Deputy Head of Internal Audit (as a second job).

Svetlana Mikhailovna Trishina

Born in 1979.

Educational background: Amur State University (2001), International Academy of Expertise and Appraisal (professional retraining, 2018), International Academy of Expertise and Appraisal (skills upgrade, 2021), OOO Enterprise Reform Center (2021).

Working experience:

2017 – present day: PAO 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 (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's Deputy Head of Internal Audit Department – Head of Corporate Audit and Control in SACs Section (as a second job).

Gayane Rovertovna Andriasova

Born in 1977.

Educational background: Rostov State Academy of Economics (1997), Institute of Internal Auditors Association (2022).

Working experience:

2020 – present day: Deputy Head of Corporate Audit and Control in SACs Directorate of Internal Audit Department (prior to 12.10.2022: PAO FSK UES).

2020 – 2022: PAO Rosseti's Deputy Head of Corporate Audit and Control in SACs Directorate of Internal Audit Department (as a second job).

Olga Viktorovna Ostroukhova

Born in 1975.

Educational background: Moscow State Mining University (1996), Moscow State Mining University (1998), Moscow State University of Economics, Statistics and Computer Science (2001), Institute of Internal Auditors Association (2022).

Working experience:

2023 – present day: PAO Rosseti's Chief expert of Corporate Audit and Control in SACs Section of Internal Audit Department.

2020 – 2022: PAO FSK UES' Chief expert of Corporate Audit and Control in SACs Section of Internal Audit Department (since 12.10.2022: PAO Rosseti) (as a second job).

2019 – 2023: PAO Rosseti's Chief expert of Internal Audit Department, Chief expert of Corporate Audit and Control in SACs Directorate of Internal Audit Department.

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 2024. 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 legislation⁷⁴.

2024 PROGRESS REPORT OF THE BOARD OF INTERNAL AUDITORS

In 2024, the Board of Internal Auditors has conducted the audit of the Company's 2023 performance. The audit included: evaluation of authenticity of the accounting (financial) statements prepared as of 31.12.2023, analysis of the Company's financial condition and status as of 31.12.2023, evaluation of authenticity of the FY2023 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.

The BoIA's report, approved by the Company's Board of Internal Auditors⁷⁵, expressed opinion on the authenticity of information contained in the FY2023 annual report, FY2023 accounting (financial) statements in all material respects. No evidence of misrepresentation of information contained in the 2023 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 2024.

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 Auditors⁷⁶. 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 2024, the Board of Internal Auditors received RUB 794 thousand (incl. taxes) as remunerations and compensations.

AUDITOR

In 2024, the Company's auditor was the alliance of auditors (joint tenderer), comprised of OOO CATR – auditor services (lead joint tenderer) and OOO Interkom-audit (member of joint tenderer). PAO Rosseti has conducted an open tender for the right to conclude a contract on a mandatory annual audit of the FY2024–2026 RAS and IFRS statements⁷⁷. The auditor candidate for 2024 was assigned by the general meeting of stockholders⁵⁶. In 2024, the Company has paid a RUB 4,147 thousand remuneration to OOO TsATR – Auditor Services under the contract on the audit of the FY2024 statements. OOO TsATR – Auditor Services rendered no non-auditor services to the Company during 2024.

MANAGEMENT OF SUBSIDIARIES AND AFFILIATES

As of 31.12.2024, PAO Rosseti Ural has invested in 5 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;
- OOO ATEK74 (Interest: 100%), core lines of activities: lease of property.

The Company also participates in 2 non-commercial organizations:

- NChOU DPO Training Center of IDGC of Urals (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 (approved by the Board of Directors in 2009). 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 2024, the Board of Directors examined 18 agenda items (11% of total agenda items) related to specification of its position with regard to the agenda items of SACs' GM and Board of Directors meetings.