

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.