

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT [TRANSLATION FROM RUSSIAN ORIGINAL]

To the management of Public Joint-Stock Company "GAZPROM"

We have undertaken a limited assurance engagement of the accompanying Gazprom Group's Sustainability Report 2021 (hereinafter referred to as the Report)¹.

Responsibility of Public Joint-Stock Company "GAZPROM"

Public Joint-Stock Company "GAZPROM" (hereinafter referred to as PJSC "GAZPROM") is responsible for preparation of the Report in compliance with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Rules of Independence of the Auditors and Audit Organizations and The Code of Professional Ethics of the Auditors, which are in accordance with International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The firm applies International Standard on Quality Control 1, Quality Control for Firm that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Report compliance with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Report is free from material misstatement.

A limited assurance engagement undertaken in accordance with this standard involves assessing compliance of the Report with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option (Criteria - GRI Sustainability Reporting Standards requirements).

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, inspections of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we have undertaken the following activities:

- Interviewing the management and employees of PJSC "GAZPROM" and obtaining documentary evidence.
- Study of information available on the websites of Gazprom Group's companies related to their activities in the context of sustainable development.

¹ The Report includes the information about the Gazprom Group companies in line with the scope of consolidated statements under IFRS 10 Consolidated Financial Statements, unless specified otherwise. Due to the existing differences in data gathering and consolidation, certain groups of disclosures may have their individual boundaries.

- Study of public statements of third parties concerning economic, environmental and social aspects of Gazprom Group's companies activities, in order to check the validity of the declarations made in the Report.
- Analysis of non-financial reports of companies working in the similar market segment for benchmarking purposes.
- Selective review of documents and data on the efficiency of the management systems of economic, environmental and social aspects of sustainable development in Gazprom Group's companies.
- Study of the existing processes of collection, processing, documenting, verification, analysis and selection of data to be included into the Report.
- Analysis of information in the Report for compliance with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option.

The procedures were performed only in relation to data for the year ended 31 December 2021.

The evaluation of reliability of the information on performance in the Report was conducted in relation to compliance with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option and information referred to in the GRI Content Index. With respect to this information assessment of its conformity to external and internal reporting documents provided to us was performed.

The procedures were not performed in relation to forward-looking statements; statements expressing the opinions, beliefs and intentions of PJSC "GAZPROM" as the parent company of Gazprom Group to take any action related to the future; as well as statements based on expert opinion.

The procedures were performed in relation to the Russian version of the Report subject to undergo the public consultations procedure as well as subject to be sent to Global Reporting Initiative in order to notify it of the use of the GRI Sustainability Reporting Standards in the Report preparation.

We had no chance to verify that the annual report of PJSC "GAZPROM" for 2021, which is referred to in the Report, is published due to the fact that the date of signing this Assurance Report preceded the planned date of this activity completion.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about compliance of the Report, in all material respects, with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option.

Basis for Limited Assurance Qualified Conclusion

GRI 102: General Disclosures 2016 reporting requirements to Disclosure 102-41 imply reporting the percentage of total employees covered by collective bargaining agreements. Disclosure 102-41 in the report reflects the share of the total headcount of subsidiaries of PJSC "GAZPROM" employees covered by 'General Collective Bargaining Agreement of PJSC Gazprom and its Subsidiaries' (disregarding employees covered by other collective bargaining agreements) in total headcount of Gazprom Group employees.

Limited Assurance Qualified Conclusion

Based on the procedures performed and evidence obtained, except for the effect on the matter described in the 'Basis for Limited Assurance Qualified Conclusion' section of our report, nothing has come to our attention that causes us to believe that the Report has not complied, in all material aspects, with the requirements of GRI Sustainability Reporting Standards for the report prepared in accordance with the Core option.

FBK, LLC

Practitioner
Partner
acting under Power of Attorney No. 76/18 of December 17, 2018

The Russian Federation, Moscow
May 26, 2022



V.Y. Skobarev