

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 key indicators of sustainable development disclosed in the attached Gazprom Group's Social Impact Report 2022 (hereinafter referred to as the Report), namely, in relation to the following indicators disclosed in the Report (hereinafter referred to as Selected Indicators):

1. Energy intensity indicators of core operations
2. Fuel and energy savings as a result of relevant savings programs
3. Volume of air pollutant emissions
4. Volume of waste generated, waste handed over for recycling, neutralization, storage or otherwise treated
5. Water consumption structure
6. Area of disturbed and remediated lands
7. For employees: number of fatalities as a result of work-related injuries
8. Number of fatalities related to the activities of third-party contractors at the Company's facilities

Responsibility of Public Joint-Stock Company "GAZPROM"

Public Joint-Stock Company "GAZPROM" (hereinafter referred to as PJSC "GAZPROM") is responsible for preparation of the Selected Indicators in accordance with the methods based on the provisions of the Recommendations on Disclosure by Joint Stock Companies of Non-Financial Information Pertaining to Their Activities (Letter of the Bank of Russia No. IN-06-28/49 dated July 12, 2021), described in the table "Key indicators reviewed independently and disclosed in the Report based on the Recommendations on Disclosure by Joint Stock Companies of Non-Financial Information Pertaining to Their Activities (Letter of the Bank of Russia No. IN-06-28/49 dated July 12, 2021)" in the section of the Report "About the Report" (hereinafter referred to as Applicable criteria).

PJSC "GAZPROM" is also responsible for the choice of calculation methodologies for the Selected Indicators, their observance and disclosure in the preparation of the Report. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Selected Indicators that are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

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

Our firm applies International Standard on Quality Management 1, which requires our firm to design, implement and operate a system of quality management, which is supported by policy or 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 compliance of the Selected Indicators with the Applicable criteria 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 Selected Indicators are free from material misstatement.

A limited assurance engagement undertaken in accordance with this standard involves assessing the suitability in the circumstances of PJSC "GAZPROM" use of applicable criteria as the basis for the preparation of the Selected Indicators, assessing the risks of material misstatement of the Selected Indicators whether due to fraud or error, responding to assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Selected Indicators.

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 companies within the Gazprom Group related to Selected Indicators.
- Study of public statements of third parties concerning key indicators of sustainable development of companies within the Gazprom Group, in order to check the validity of the declarations made in the Report and related to Selected Indicators.
- Analysis of non-financial reports of comparable companies for benchmarking purposes.
- Study of the existing processes of collection, processing, documenting, verification, analysis and selection of data related to the Selected Indicators and to be included into the Report.
- Selective review of documents and data on the efficiency of management systems existing in the companies of the Gazprom Group and related to the Selected Indicators.
- Assessment of conformity of the Selected Indicators which are referenced in the table "Key indicators reviewed independently and disclosed in the Report based on the Recommendations on Disclosure by Joint Stock Companies of Non-Financial Information Pertaining to Their Activities (Letter of the Bank of Russia No. IN-06-28/49 dated July 12, 2021)" in the section of the Report "About the Report" to the documents provided to us, including external and internal reporting documents.
- Analysis of the Selected Indicators for compliance with the Applicable criteria.

The procedures were undertaken exclusively in relation to the Selected Indicators for the year ended 31 December 2022.

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, which includes information to be published.

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 Selected Indicators, in all material respects, with the Applicable criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained nothing has come to our attention that causes us to believe that the Selected Indicators are not prepared, in all material respects, in accordance with the Applicable criteria.

FBK, LLC

Practitioner
Partner

acting under Power of Attorney No. 130/21 of September 09, 2021

The Russian Federation, Moscow
May 22, 2023

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number

