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Independent practitioner’s assurance report

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To the Board of Directors of
PJSC Gazprom

Subject matter

We have been engaged by PJSC Gazprom (hereinafter “the Company”) to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements, to report on the greenhouse gas emissions Indicators (hereinafter “the Indicators”), included in the Gazprom Group's Social Impact Report 2025 (hereinafter “the Report”) and identified there by the symbol, as of for 2025 (hereinafter “the reporting period”):

- Direct greenhouse gas emissions (Scope 1) of PJSC Gazprom by types of activities, 2025, mln tons CO_2e, page 226:

Production	14.53 mln tons CO_2e
Transmission	64.73 mln tons CO_2e
Processing	7.04 mln tons CO_2e
Underground storage	1.32 mln tons CO_2e
Other	1.60 mln tons CO_2e

- Direct greenhouse gas emissions (Scope 1) of PJSC Gazprom by emission source categories, 2025, mln tons CO_2e, page 227:

Stationary fuel combustion	58.10 mln tons CO_2e
Flaring	2.69 mln tons CO_2e
Performance of technological operations involved in the exploration, extraction, processing, treatment, transportation, and storage of oil and gas	27.65 mln tons CO_2e
Other industrial processes	0.00 mln tons CO_2e
Fuel combustion by transport	0.69 mln tons CO_2e
Processing, incineration, and burial of solid waste	0.09 mln tons CO_2e

- Indirect energy greenhouse gas emissions (Scope 2) of PJSC Gazprom by types of mainstream activities, 2025, mln tons of CO_2e, page 228:

Production	0.4 mln tons CO_2e
Transmission	1.91 mln tons CO_2e
Processing	1.93 mln tons CO_2e
Underground storage	0.04 mln tons CO_2e

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- Methane emissions of PJSC Gazprom by types of activities, 2025, thousand tons of CH_4, page 230:

Production	62.36 thousand tons CH_4
Transmission	780.61 thousand tons CH_4
Processing	10.64 thousand tons CH_4
Underground storage	17.39 thousand tons CH_4
Other	7.74 thousand tons CH_4

Except as described in the preceding paragraph, which defines the scope of our engagement, we have not performed procedures with respect to the remaining information included in the Report and, accordingly, we do not express a conclusion with respect to that information.

As part of this engagement, we did not perform any assurance procedures with respect to the following matters:

- Statements regarding future events and the Company's perfomance;
- Provisions regarding other indirect (Scope 3) greenhouse gas (GHG) emissions, offsets, and removals;
- Third-party statements included in the Report.

Applicable criteria

When preparing the Indicators, the Company applied the methodology for quantitative determination of greenhouse gas emissions approved by Order of the Russian Ministry of Natural Resources No. 371 dated 27 May 2022, the methodology for quantitative determination of indirect energy emissions of greenhouse gases, approved by Order No.330 of the Russian Ministry of Natural Resources dated 29 June 2017, International standard ISO 14064-1:2018 "Greenhouse gases. Part 1. Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals", International standard ISO 14064-3:2019 "Greenhouse gases. Part 3. Specification with guidance for the verification and validation of greenhouse gas statements" (hereinafter "the Criteria").

The Company's management responsibilities

The Company's management is responsible for selecting the Criteria and for preparation of the Indicators in accordance with the Criteria.

In particular, the Company's management is responsible for internal controls being designed and implemented to prevent material misstatement of information related to the Indicators.

In addition, the Company's management is responsible for ensuring that the documentation provided to the practitioner is complete and accurate.

Practitioner's responsibilities

We conducted our assurance engagement in accordance with International Standard for Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements* (hereinafter "ISAE 3410").

ISAE 3410 requires that we comply with ethical standards, plan and perform our assurance engagement to obtain limited assurance about the Indicators.

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Our independence and quality management

We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, which requires our firm to develop, implement and ensure operation of quality management system that includes policies or procedures with regard to compliance with ethical requirements, professional standards and applicable laws and regulations.

We comply with the professional ethical and independence requirements of the Code of professional ethics for auditors and the Independence rules of auditors and audit organizations and also the IESBA Code of Ethics for Professional Accountants (including international independence standards), which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Summary of work performed

The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within information technology systems.

The GHG quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the Indicators and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Inquiries of the representatives of the Company management and specialists responsible for its GHG emissions, GHG emission reduction and energy consumption policies, activities, performance and relevant reporting;
- Analysis of key documents related to the Company GHG emissions, GHG emission reduction and energy consumption policies, activities, performance and relevant reporting;
- Obtaining understanding of the process used to prepare the information on GHG emissions of the Company;
- Review of data samples regarding key GHG emissions indicators for the reporting period, period in order to ensure that at the Company level the data were collected, prepared, combined and included in the Report in an appropriate manner.

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The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Indicators are not prepared properly, in all material respects, according to the Criteria.

LEZHANKOVA ELENA NIKOLAEVNA
Partner
acting on behalf of B1 – Audit Limited Liability Company
based on a power of attorney no. 1 dated 19 January 2026,
managing the assignment, based on which the report was prepared
(ORNZ 22006021318)

29 May 2026

Details of the independent practitioner

Name: Limited Liability Company "B1 – Audit"
Record made in the State Register of Legal Entities on 5 December 2002, State Registration Number 1027739707203.
Address: 75 Sadovnicheskaya Embankment, Moscow, 115035, Russia.
Limited Liability Company "B1 – Audit" is a member of Self-regulatory organization of auditors Association "Sodruzhestvo".
Limited Liability Company "B1 – Audit" is included in the control copy of the register of auditors and audit organizations, main registration number 12006020327.

Details of the entity

Name: PJSC Gazprom
Record made in the State Register of Legal Entities on 2 August 2002, State Registration Number 1027700070518.
Address: 2 Lakhtinsky Prospekt, Bldg. 3, p. 1, St. Petersburg, 197229, Russia.