

Opinion of the Internal Audit Center
of Fix Price PJSC

Based on the Results of the Assessment of Reliability and Effectiveness of the Internal Control and Risk
Management System of Fix Price PJSC for 2025

This opinion has been prepared in accordance with the requirements of the Federal Law on Joint Stock Companies No. 208-FZ dated December 26, 1995, the Regulations on Internal Audit of Fix Price PJSC approved by the Resolution of the Board of Directors (Minutes No. 3 dated May 15, 2025), the Risk Management and Internal Control Policy of Fix Price PJSC, and is provided to the Company's shareholders as part of the materials for the Annual General Meeting of Shareholders.

General Conclusion:

Due to the establishment of the Internal Audit Center (hereinafter – the IAC) in May 2025, there were no completed audit projects in the reporting period. An independent assessment of the effectiveness of the internal control and risk management system for 2025 was conducted on the basis of an analysis of key business processes and risk areas performed in the second half of 2025 within the framework of preparation of the risk-oriented plan for 2026.

Based on the results of the said analysis, we can conclude that, in general, the internal control, risk management, and corporate governance systems of Fix Price PJSC are adequate in relation to the nature and scale of the operations performed, as well as the level and combination of risks assumed. No violations, errors, or deficiencies in the Company's activities that could pose a threat to the interests of its shareholders or affect its financial stability have been identified.

Please note that due to the absence of completed audit projects in 2025, this assessment is of a preliminary nature and will be updated based on the results of the 2026 audit reviews in accordance with the approved plan.

Corporate Governance Assessment

The organizational structure, regulations for the interaction of management bodies, and information disclosure practices in the Company, in general, comply with the statutory requirements and the requirements of the Articles of Association. No systemic violations affecting the rights of the shareholders have been identified. Recommendations for improving corporate governance will be presented in 2026 based on the results of the planned audit reviews.

Independence of the Internal Audit Center:

The independence of the IAC is ensured by its functional accountability to the Board of Directors of the Company, its administrative subordination to the General Director, as well as the prohibitions on holding concurrent positions and participating in the audit of areas of personal responsibility for the preceding year, as provided in the Regulations on Internal Audit.

No limitations on authority in the implementation of the internal audit function that could adversely affect the effective performance of such function in 2025 were identified.

Head of the Internal Audit Center

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