

Rationale for the proposed amount of dividends of Fix Price PJSC (hereinafter – the Company) and assessment of its compliance with the Company’s Dividend Policy

For the purposes of enhancing investment attractiveness, transparency and predictability of dividend amounts, the Board of Directors of the Company by its resolution approved the Dividend Policy of Fix Price PJSC (Minutes No. 3 dated May 15, 2025) (hereinafter – the Dividend Policy).

The source of dividend payments shall be the Company’s profit after taxation (net profit) for the relevant reporting period following the results of which a resolution on dividend payment is adopted, as well as retained earnings of prior years (Clause 3.1 of the Dividend Policy). The Company’s net profit shall be determined on the basis of its accounting (financial) statements (Clause 2 of Article 42 of Federal Law on Joint Stock Companies No. 208-FZ dated December 26, 1995).

The Dividend Policy establishes a base level for calculating the amount of dividends of not less than 50% of the Company’s net profit. For the purposes of preparing recommendations of the Board of Directors when determining the amount of dividends, the Company’s net profit shall be determined on the basis of the Company’s consolidated financial statements prepared in accordance with International Financial Reporting Standards (IFRS) (Clause 3.2 of the Dividend Policy).

Based on the results of 2025, the net profit reflected in the Company’s consolidated financial statements for 2025 prepared in accordance with IFRS amounted to RUB 11,123 million. Based on the results of the first quarter of 2026, the Company’s net profit determined in its accounting (financial) statements amounted to RUB 11,052,737 thousand.

On April 3, 2026, the Board of Directors of the Company recommended to the General Meeting of Shareholders of the Company to pay dividends on the Company’s ordinary shares following the results of the first quarter of 2026 in the amount of RUB 11,000,000 thousand, at a rate of RUB 0.11 per one ordinary share in the Company (Minutes No. 10 dated April 3, 2026).

Thus, the proposed amount of dividend payments complies with the Dividend Policy, as it exceeds 50% of the Company’s net profit (almost 100%) as determined in the consolidated financial statements for 2025 prepared in accordance with IFRS.

