

Independent practitioner's assurance report

To the Management of JSC Uztransgaz

Scope

We have been engaged by JSC Uztransgaz (the "Company") to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, (the "Engagement"), to report on the sustainability information prepared by the Company (the "Subject Matter") for the periods from January 1 to December 31, 2024, and from January 1 to December 31, 2025 (the "Reporting Periods").

The Subject Matter is presented in Appendix 1. The information in Appendix 1 has been provided to us by management of the Company.

Criteria applied by the Uztransgaz JSC

In preparing the Subject Matter, Uztransgaz JSC applied the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition 2016) (the "Criteria"). The Criteria can be accessed publicly at GHG Protocol webpage www.ghgprotocol.org/standards.

Company's responsibilities

The Company's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our limited assurance Engagement in accordance with the International Standard on Assurance Engagements on Greenhouse Gas Statements (ISAE) 3410, and the terms of reference for this engagement as agreed with Uztransgaz JSC on 14 August 2026. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. 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.

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

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance Engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

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 a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

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 IT systems. The Green House Gas 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 enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Our procedures included the following:

- ▶ Interviews with managers and specialists of the Company responsible for the GHG emissions related policies, activities and performance, accounting of material flows and consumption of energy resources, as well as for preparation of relevant internal reports;
- ▶ Reconciliation of data on consumption of fuel and energy resources for the Reporting Periods.
- ▶ Checking that the GHG emissions factors and calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria.
- ▶ Analytical procedures of the data on completeness and accuracy, and inquiries of management to obtain explanations for any significant differences identified.

- ▶ Testing, on a sample basis, underlying source information to check the accuracy of the data.
- ▶ Analysis of the correctness of GHG emissions from the Company's GHG emissions registry for the Reporting Period.

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the period from January 1 to December 31, 2024, and for the period from January 1 to December 31, 2025, in order for it to be in accordance with the Criteria.

"Ernst and Young Advisory"
JV LLC

16.09.2026

Tashkent, Uzbekistan

Enclosures

- Appendix 1: Greenhouse Gas Indicators Subject to Assurance

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Indicators	Reported Value
<i>Direct (Scope 1) GHG emissions for the period from 1 January to 31 December 2024, tons CO₂-eq.</i>	3,829,636.75
<i>Energy indirect (Scope 2) GHG emissions for the period from 1 January to 31 December 2024, tons CO₂-eq.</i>	336,697.60
<i>Direct (Scope 1) GHG emissions for the period from 1 January to 31 December 2025, tons CO₂-eq.</i>	3,486,070.18
<i>Energy indirect (Scope 2) GHG emissions for the period from 1 January to 31 December 2025, tons CO₂-eq.</i>	359,929.51