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## Independent practitioner's assurance report

### Translation of the original Russian version

To the Board of Directors of JSC "Russian Railways"

#### Subject matter information

We have been engaged by JSC "Russian Railways" (hereinafter, "the Company") to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements (hereinafter, "the Engagement"), to report on the sustainability performance indicators (hereinafter, "the Indicators") included in the Sustainability Report of JSC "Russian Railways" (hereinafter, "the Report") as of 31 December 2023 or for 2023 (hereinafter, "the reporting period"):

- ▶ Volume of production and consumption waste generation, thousand tons;
- ▶ Share of waste disposed at waste disposal sites, %;
- ▶ Electrical energy of everything, million kWh;
- ▶ Diesel fuel total, thousand tons;
- ▶ Coal, thousand tons;
- ▶ Fuel oil, thousand tons;
- ▶ Natural gas, million m3;
- ▶ Energy intensity of production activities, kJ / prev. tkm net;
- ▶ Number of people injured at work due to the fault of workers and the employer, people;
- ▶ Frequency rate of general industrial injuries with the fault of employees and the employer (the number of injured per 1 thousand workers);
- ▶ Frequency rate of fatal industrial injuries (the number of fatal injuries per 1 thousand workers);
- ▶ Expenses on measures to improve working conditions and labor protection, million rubles;
- ▶ Number of jobs where working conditions have been improved, thousand jobs;
- ▶ Composite passenger satisfaction index in the long distance (IV quarter), points;
- ▶ Composite passenger satisfaction index in the suburban traffic (IV quarter), points;
- ▶ Number of employees who completed training, thousand people;
- ▶ Average number of training hours per employee per year, broken down by category, ac. h/person;
- ▶ Share of employees, covered by Collective Agreement, %;
- ▶ Water use, million m3;
- ▶ Emissions of pollutants into the atmospheric air from stationary sources, broken down by type of substance, thousand tons;
- ▶ Total direct and indirect energy emissions, million tons of CO<sub>2</sub>;
- ▶ Comprehensive projects for the development of the main infrastructure, million rubles;
- ▶ Total share of purchases from SMEs, %;

- ▶ Volumes of energy consumption by heat generating installations (Coal, Natural gas, Fuel oil, Diesel fuel, Electrical energy), GJ.

Other than as described in the preceding paragraph, which sets out the scope of our Engagement, we did not perform procedures on the remaining information included in the Report, and, accordingly, we do not express a conclusion on this information.

#### Applicable criteria

In preparing the Indicators, the Company applied the Global Reporting Initiative's sustainability reporting standards system (hereinafter "GRI Standards") and criteria defined in the Section "Independently Audited Sustainability Indicators" of the Report (hereinafter, "the Criteria").

#### Responsibilities of the Company's management

The Company's management is responsible for selecting the Criteria and preparing the Indicators in accordance with them 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 Indicators, such that these are free from material misstatement, whether due to fraud or error. 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 on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (hereinafter, "ISAE 3000") and International Standard on Assurance Engagements 3410, *Assurance Engagements about Greenhouse Gas Emissions Reporting* (hereinafter "ISAE 3410").

ISAE 3000 and ISAE 3410 requires that we plan and perform our Engagement to obtain limited assurance about whether, in all material respects, the Indicators are prepared in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our professional 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 conclusion.

#### Independence and quality management

We apply International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, which requires that we design, implement and maintain a quality control system, including policies or procedures relating to compliance with ethical requirements, professional standards and applicable 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.

#### Procedures

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement are less than in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

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.

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 the following:

- ▶ Inquiries of the representatives of the Company's management and specialists responsible for its sustainability policies, activities, performance and relevant reporting;
- ▶ Analysis of key documents related to the Company's sustainability policies, activities, performance and relevant reporting;
- ▶ Obtaining understanding of the process used to prepare the information on the Indicators;
- ▶ Review of data samples regarding the Indicators for the reporting period to assess whether this data has been collected, prepared, collated and reported appropriately.

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

#### Practitioner's 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 fairly, in all material respects, in accordance with the Criteria.

I. Moskalenko  
Partner  
TSATR – Audit Services Limited Liability Company

30 August 2024

#### Details of the independent practitioner

Name: TSATR – Audit Services Limited Liability Company  
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TSATR – Audit Services Limited Liability Company is a member of Self-regulatory Organization of Auditors Association "Sodruzhestvo." TSATR – Audit Services Limited Liability Company is included in the control copy of the register of auditors and audit organizations, main registration number 12006020327.

#### Details of the entity

Name: JSC Russian Railways  
Record made in the State Register of Legal Entities on 23 September 2003, State Registration Number 1037739877295.  
Address: Russia 107174 Moscow, Building 1, Novaya Basmannaya Street 2/1, Inner-city territory, Basmanny Municipal District.