ROSNEFT

RESPONSIBLE LEADERSHIP

SUSTAINABLE RESULTS

2024
SUSTAINABLE DEVELOPMENT REPORT

ROSNEFT

CONTENTS

Rosneft presents its 19th Sustainability Report for 2024 (the Report) as part of its ongoing annual corporate non-financial disclosure. The Report details the Company's environmental, social, and economic performance in 2024 with account of industry-specific considerations. It is addressed to a wide range of stakeholders. For more details on the Report, materiality principles, and independent external assessment, see Appendix 1.

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www.rosneft.com

MESSAGE FROM THE CEO, CHAIRMAN OF THE MANAGEMENT BOARD, AND DEPUTY CHAIRMAN OF THE BOARD OF DIRECTORS

GRI 2-22

Igor Sechin
Chief Executive Officer, Chairman of the Management Board, and Deputy Chairman of the Board of Directors

In 2024, Rosneft continued advancing the core objectives outlined in the Rosneft-2030 Strategy, focused on enhancing operational efficiency, caring for people, and protecting the environment. The Company's strategy takes into account national priorities that President of the Russian Federation outlined in the Address to the Federal Assembly and the Executive Order "On the Development Goals of the Russian Federation through 2030 and for the Future until 2036". The Company is committed to the highest standards of social responsibility.

Rosneft is Russia's largest taxpayer. In 2024, our total taxes and other payments to the national consolidated budget exceeded RUB 6.1 trln – a record high in the history of the Russian market.

The Company has been consistently paying dividends for over a quarter of a century and enjoys strong investor confidence. In 2024 alone, the number of Company shareholders grew by nearly a third, reaching 1.5 million people.

Rosneft ranks among Russia's largest employers, with a total headcount exceeding 330 thousand people. The Company gives priority to improvement of occupational health and safety standards, development of human capital, incremental professional growth opportunities and better living standards for employees and their families. Our social initiatives span a broad spectrum – from establishing comfortable working environments to creating regional social infrastructure.

In 2024, Rosneft continued creating comfortable and safe conditions for employees, including those working in remote areas and harsh climates. One key initiative involved developing the "smart settlement" concept – modern rotation camp infrastructure featuring digital services, mobile applications, and automated household systems. This approach creates a comfortable, high-tech and human-oriented environment.

Highly qualified and motivated employees are the foundation for achieving technological sovereignty essential to maintaining strong operating and financial results while carrying out social programmes at the same time.

Investing in the future, Rosneft has been promoting the corporate continuous education framework "School – college/university – employment". The Company supports 35 dedicated academic departments at Russia's leading universities and provides vocational training for high-demand professions at 65 colleges.

Continuous adoption of modern technologies is a key growth driver for Rosneft. In 2024, our portfolio of registered patents included over 1,100 innovations. This achievement results from implementation of the Innovation Development Programme aimed at strengthening the Company's technological sovereignty. Additionally, Rosneft completed development of proprietary gas to liquids (GTL) technologies to produce synthetic crude oil composed of ultra-pure hydrocarbon molecules with zero sulphur content.

Environmental responsibility remains crucial for Rosneft. The Company has been increasing its green investments, which reached 74 billion rubles in 2024, and amounted to almost 200 billion rubles in 2022-2024. The funds have been allocated to programmes for improving pipeline reliability, developing infrastructure for associated petroleum gas utilisation, reducing emissions, and many more.

The Company proceeded with land remediation, with over 280 ha restored since 2022, including 45 ha restored last year. A number of major Company facilities completed legacy remediation. Rosneft's tree planting efforts make a significant contribution to preserving the country's environmental balance – in 2024, over 11 million trees of various species were planted nationwide. Over the past three years, Rosneft has planted approximately 37 million seedlings, with the total planting area now comparable to Paris.

Rosneft continues its biodiversity research and conservation project. In 2024, we launched Tamura, a unique programme designed to collect data on key Arctic animal species. The Company's scientific centre organised five expeditions studying the Kara subpopulation of polar bears, wild reindeer, and rare bird species. Their total aviation and water route length reached nearly 20,000 km, comparable to half the Earth's equator.

In the regions of Company operations, we actively engage in developing infrastructure and implementing social projects across such areas as healthcare, education, culture, and environmental protection.

The Company promotes its Good Deeds Platform volunteer movement. In 2024, Rosneft conducted nearly two thousand volunteer initiatives and projects across its operations, engaging 106 thousand Company employees. Corporate volunteering plays a major role in addressing vital social and environmental issues in the regions of Rosneft operations.

The Company continues comprehensive support for Russian professional sports. Rosneft owns the CSKA hockey club, supports the LADA Sport ROSNEFT racing team, Russian sambo athletes, and the Arsenal Tula football club.

The Energy of Life corporate sports and fitness movement is an important part of the Company's social efforts, as it encourages employees to regularly train and compete in various sports. The movement grows annually, uniting nearly 128 thousand workers by end-2024 – almost 40% of the total headcount.

Operating the largest filling station network in Russia, Rosneft makes a significant contribution to the Tourism and Hospitality Industry national project. In cooperation with Russian regions, the Company actively develops auto tourism routes connected to its fuelling infrastructure. These projects enhance regional tourism appeal, improve traveller comfort, create jobs, and support small businesses – demonstrating Rosneft's comprehensive approach to developing Russia's tourism infrastructure.

A highlight of 2024 was the international RUSSIA EXPO exhibition and forum. Rosneft's pavilion became a major attraction for Moscow visitors during this nationwide event, drawing over 1.02 million guests between 4 November 2023 and 8 July 2024. It hosted approximately two thousand activities, including daily workshops, quizzes, cultural and entertainment programmes, lectures, seminars, film screenings, presentations, and much more.

Rosneft supports Russia's major cultural projects. The most notable initiatives backed by the Company in 2024 included a permanent China exhibition at the Hermitage Museum, the White Ship music festival for children, the Sretensky Monastery Choir tour, and Tatyana Navka's ice shows.

As an industry leader, the Company adheres to principles of sustainable development, balancing economic efficiency with responsibility to society and future generations. Rosneft's approach ensures both long-term business sustainability and contribution to achieving Russia's national priorities.

1

SUSTAINABLE DEVELOPMENT AND CORPORATE GOVERNANCE

CONTRIBUTING TO IMPLEMENTATION OF RUSSIA'S NATIONAL GOALS AND PROJECTS, AND ACHIEVEMENT OF UN SUSTAINABLE DEVELOPMENT GOALS

Rosneft's contribution to the accomplishment of Russian national goals and projects in 2024

GRI 3-3 GRI 2-23 TCFD|Metrics and targets (C)

Rosneft takes an active part in attaining national goals and projects aimed at improving the quality of life and ensuring sustainable development of Russia.

ЭКОЛОГИЧЕСКОЕ БЛАГОПОЛУЧИЕ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

Company initiatives

- Introduction of circular economy principles
- Conservation of biodiversity at the greenfield and brownfield projects (observing the principle of a net positive impact on biodiversity)
- Participation in the Clean Air federal project
- Creation of automated emission control systems
- Implementation of projects to support the Water of Russia federal programme
- Forest conservation

Company contribution in 2024

- Operating environmental protection expenditures amounted to RUB 44.2 bln
- Air protection expenditures amounted to RUB 4 bln
- Reduction in emissions as part of the energy saving programme amounted to 1.1 mln tones of CO_2.
- Wastewater treatment expenditures amounted to RUB 12 bln
- 93.7% the share of recycled and reused water in the total water volume used for operational needs
- Almost 11 mln tree seedlings of various species were planted
- Expenditures on protection and rehabilitation of land, protection of surface and ground waters amounted to RUB 7.2 bln
- Expenditures on conservation of biodiversity and protection of natural areas amounted to RUB 245.5 mln
- In the course of 12 years, the Company has held more than 50 expeditions, with the country's leading scientists researching key species that indicate the resilience of Arctic ecosystems
- Around 24 mln fingerlings of valuable and commercial fish species were released into Russian water bodies
- Waste management expenditures amounted to RUB 10.8 bln

СЕМЬЯ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

ИНФРАСТРУКТУРА НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

Company initiatives

- Supporting family and maternity
- Supporting family values
- Adjusting salaries for inflation
- Affordable Housing programme: measures to increase affordability of housing for employees
- Participation in projects to build comfortable and modern residential housing for people to move to from dilapidated and substandard housing in the regions of operation

Company contribution in 2024

- 856 employees took part in the mortgage programme
- Employee salaries were adjusted by 5.73%
- Resort treatment and rehabilitation was organised for over 76,000 employees of Group Subsidiaries, their families and retirees. Over 36,000 out of them were entitled to the Company's resorts, recreation centres and children's health camps
- Over 4,000 thematic family contests, quizzes and events were held, in which employees' family members participated, to support family values
- Two residential houses were built in the settlement of Karaul in relation to the Far North conditions, with further donation to the administration of the Taimyrsky Dolgano-Nenetsky Municipal District

АКТИВНАЯ ЖИЗНЬ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

ТЕХНОЛОГИИ ЗДОРОВЬЯ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

Company initiatives

- Employee insurance programmes
- Advanced Medicine programme
- Genetic Technologies Development Federal Scientific and Technical Programme
- Construction of sports facilities
- Mass corporate sports events, organisation of sports events
- Support of sports teams and clubs
- Equipment of highway filling stations with outdoor sports grounds

Over 300 thousand

employees were insured under voluntary health insurance policies

68.9 thousand

of the Company's retirees received a corporate pension

ca. 128 thousand

of employees joined the Energy of Life sports movement created and actively supported by Rosneft

Company contribution in 2024

- Over 300,000 employees were insured under voluntary health insurance policies
- A pilot project was launched for employee cancer insurance, with plans to scale across Group Subsidiaries
- All holders of the Company's voluntary health insurance policies are able to use the Telemedicine option to consult various medical experts, including psychologists
- Corporate medical check-ups were completed by over 40,000 employees from 96 Group Subsidiaries and over 3,200 employees from the Company's Head Office
- Corporate pensions were received by 68,900 Company's retirees
- Over 1,300 pregnant women took part in non-invasive prenatal testing (genetic screening) under the corporate voluntary health insurance programme
- Over 1,800 sports and wellness activities were organised
- 92,000 employees participated in internal, inter-corporate, city and national competitions
- Rosneft actively promotes sports via its Energy of Life initiative, joined by nearly 128,000 employees
- Bashkortostan: Bashneft supported the building and reconstruction of a number of large modern sports facilities, including ice stadiums in Kumertau and Oktyabrsky, the second construction stage of the multi-use ice sports complex and the Spartak stadium in Tuymazy which takes 3,000 spectators, an ice arena in Chekmagush, a world-class skate park in Dyurtyuli and a state-of-the-art recreation centre Zhemchuzhina in Bulgakovo
- Samara: Samaraneftegaz supported the opening of a new swimming pool and an ice stadium, which takes 5,000 spectators, with a curling centre
- Syzran: the Syzran Refinery financially supported the operation of Rosneft Arena ice stadium
- Novokuibyshevsk: the Novokuibyshevsk Refinery supported the opening of an ice stadium
- Achinsk, the Krasnoyarsk Territory: the Achinsk Refinery supported the construction of an open sports ground for exercise and testing for GTO standards, the reconstruction of the Neftyanik stadium as well as an advanced furnishing of a futsal pitch, volleyball and basketball courts, race tracks and other track-and-field athletics facilities
- Izluchinsk, the Nizhnevartovsk District: Samotlorneftegaz financially supported the construction of the first local indoor hockey pitch with synthetic ice
- Uvat, the Tyumen Region: RN-Uvatneftegaz financially supported the construction of a modern skate park
- Mezhdurechensky, the Kondinsky District, the Khanty-Mansi Autonomous Area – Yugra: RN-Yuganskneftegaz financially supported the construction of a Sports School of the Olympic Reserve ski centre

МОЛОДЁЖЬ И ДЕТИ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

КАДРЫ НАЦИОНАЛЬНЫЕ ПРОЕКТЫ РОССИИ

Company initiatives

- Participation in regional projects to construct, overhaul and furnish kindergartens and schools
- The Rosneft Classes project in the regions of the Company's operation
- Systemic work with young white and blue collars, including the development and implementation of systemic support measures
- Promoting cooperation with vocational colleges and schools aligned with the Company's business needs
- Joint programmes with universities
- Adaptation of veterans
- Development and support of volunteering

Company contribution in 2024

Khanty-Mansi Autonomous Area

- Construction of a modern school and kindergarten for 120 children in Ushia
- Construction of a new kindergarten with a total area of 7,500 sq m designed to accommodate 320 children in Nizhnevartovsk
- Furnishing of an art studio in Nizhnevartovsk
- Providing the Yugra Sports Boarding School of the Olympic Reserve with modern equipment

Republic of Bashkortostan

- Opening of a multi-functional educational centre with a total area exceeding 2,000 sq m in Yelan-Chishma
- Reconstruction of a children's art centre with a total area of 800 sq m in Verkhneyarkeevo
- Reconstruction of a social and cultural centre with a total area of 1,000 sq m in Kamenka
- Overhaul of the school building, equipment upgrade and improvement of the surrounding grounds in Stary Kurdym

Samara Region

- Reconstruction of two general education schools in Syzran
- Reconstruction of an educational centre with a total area of 4,500 sq m in Otradny

Republic of Sakha (Yakutia)

- Construction of a multi-functional cultural centre in Taas-Yuryakh

Yamal-Nenets Autonomous Area

- Construction of a school for 800 students in Gubkinsky

Tyumen Region

- Equipment of a digital public space for teaching graphic design to children in the regional academic library named after D. Mendeleev in Tyumen
- Opening of a biotechnology and genetic diagnostics laboratory at a physics and mathematics school in Tyumen

- Rosneft facilities hosted more than 1,900 volunteer events and projects engaging 106,000 Company employees
- There are Rosneft Classes in 20 Russian regions. The total audience comprises 2,700 students from 56 schools in 47 cities and settlements

Partnerships

- 65 colleges training workers in high-demand professions
- 82 Russian and foreign universities, 30 of them Rosneft's partners
- establishment of Rosneft's Competence Centre for shipbuilding at the Far Eastern Federal University
- Establishment of Rosneft's Competence Centre for onshore drilling at Tyumen Industrial University
- Establishment of a Corporate Training Centre in Krasnoyarsk
- Implementation of a programme to prepare IT experts for Company needs to interact with Russia's leading IT educational institutions, including hands-on training at Rosneft's inner IT integrator

- Rosneft's subsidiaries acted as industrial partners of six training and industrial clusters of the Professionalitet Federal Project
- Rosneft delivered more than 1.3 million man-courses in mandatory vocational and management training and has internship and experience exchange programmes with international partners
- The training participants' satisfaction scored 94% (out of 100%)
- The appointments from the talent pool within the Company amounted to 56%
- The Company has approved over 900 talent pool candidates for senior executive positions, with 355 employees out of them classified as high-potential ones
- The number of university graduates employed by the Company with the Young Professional status was 1,337 people

- The Company has developed, approved and is implementing an adaptation plan for employees returning to work from the Special Military Operation (SMO), which includes methodological, organisational, social, corporate, training, recreational and other measures with a view to creating comfortable conditions for them to resume work successfully
- The Company offers advanced training and professional retraining for the SMO returnees

2.7 thousand children

from 56 schools in 47 localities across Russia are students of Rosneft Classes

Company initiatives

- R&D, digital transformation, and technological sovereignty
- Strengthening of in-house R&D capabilities
- Accelerated application of new technologies and import substitution
- Robotics and the use of UAVs
- Development of renewable energy sources
- Energy saving programme
- Implementation of low-carbon technologies
- Development of genetic technologies
- Development and launch of digital platforms and solutions
- Innovation portfolio broadening

Company contribution in 2024

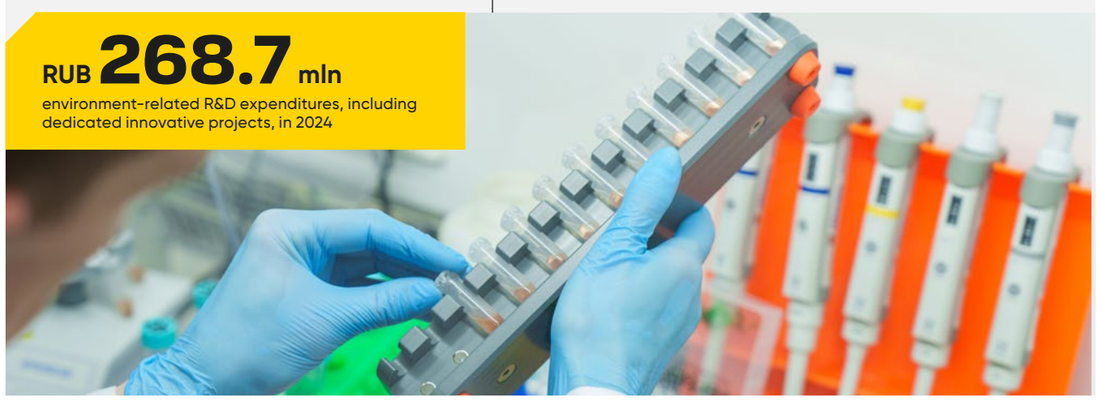
- In 2024, environment-related R&D expenditures, including dedicated innovative projects, amounted to RUB 268.7 mln
- 13 Group Subsidiaries used UAVs to survey more than 3,000 km of far-flung pipelines so that fugitive methane emission sources could be detected
- A project to build a 50 MW wind farm on the Sever Bay coast was executed.
- Energy savings equalled RUB 8.7 bln in monetary terms
- In 2024, Tyumenneftegaz managed to reduce methane emissions by 1.6 thousand tonnes of CH_4 following the development of unit GHG emissions reduction measures
- A database of 64 thousand whole genome sequences of Russian people was compiled. 26 students completed the Genomics and Human Health programme at Lomonosov Moscow State University in 2022–2024, with another 20 continuing their studies. 11 graduates of the programme were employed at the Biotech Campus Whole Genome Sequencing Centre
- Rosneft is the owner of the Smart Camp trademark, with patents granted in October 2024
- 11 Digital Facility templates were adopted for social infrastructure design and surveying
- The Smart Camp concept was implemented for a new shift camp at the Tanalau inventory base
- Mobile communication coverage was established for the Sever Bay and Tanalau shift camps and the shift camp near the Norilsk airport
- Three gyms at Vostok Oil's shift camps were integrated into a single interactive network with an option to exercise with an online coach

Cyber security

- In 2024, Rosneft experienced a total of 42 DDoS attacks, thwarted 2.5 mln network intrusions and identified and blocked over 150,000 malicious and phishing emails

RUB 8.7 bln
in energy savings secured

RUB 268.7 mln
environment-related R&D expenditures, including dedicated innovative projects, in 2024



Company initiatives

- Development and modernisation of transport infrastructure

Company contribution in 2024

- Production of bitumen with improved performance characteristics for highways construction
- Development of roadside infrastructure and creation of comfortable conditions for motorists
- Rosneft's enterprises in Siberia and the Russian Far East provide indigenous people with access to winter roads and ice crossings, which are being built for industrial needs

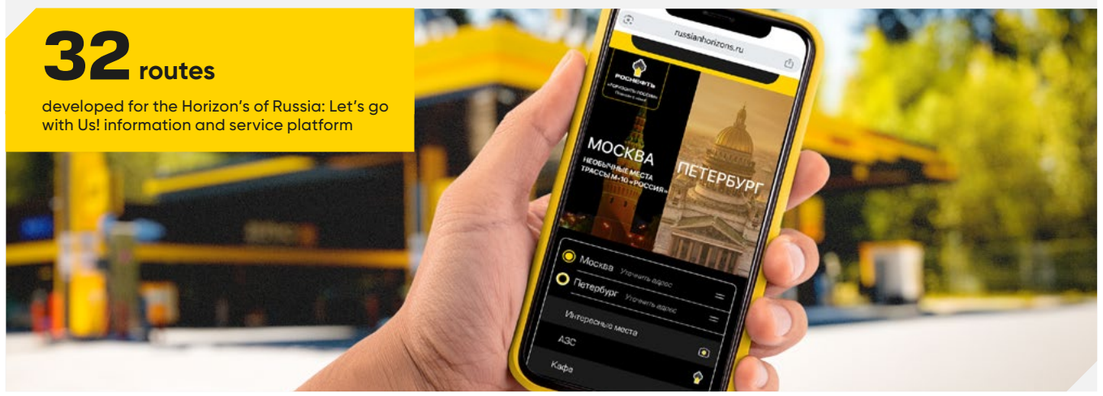
Company initiatives

- Modernisation and upgrading of the filling station network covering the key tourist destinations
- Promotion of domestic auto tourism

Company contribution in 2024

- With the help of the dedicated Horizons of Russia: Let's go with us! information and service platform, car travellers plan their routes using Rosneft's infrastructure of roadside services and filling stations, with a total of 32 routes developed to date
- At the 2024 year-end, cooperation memorandums were signed with 10 regions, including Moscow, the Archangelsk, Voronezh, Krasnoyarsk, Samara, and Ulyanovsk regions, the Altai and Stavropol territories, and the Republics of Karelia, Bashkortostan, and Udmurtia, aimed at aimed at expanding the network of tourist routes, integrating refuelling infrastructure facilities into the logistics of road trips, and increasing the level of customer service at filling stations

32 routes
developed for the Horizon's of Russia: Let's go with Us! information and service platform



Rosneft's contribution to accomplishing the UN Sustainable Development Goals in 2024

GRI 2-23 TCFD|Metrics and targets (C)

Rosneft's values, goals and strategic priorities are consistent with the 17 United Nations Sustainable Development Goals. The UN Sustainable Development Goals were relied upon during the development and approval of the Rosneft-2030 Strategy.

The Company's progress and achievements are annually reflected in the "Rosneft: Contributing to Implementation of the UN Sustainable Development Goals" public statement. This document complements Rosneft's Policy on Sustainable Development and complies with the principles of openness, transparency and information disclosure to shareholders, investors and other stakeholders.

In 2024, the following public statements were published on the Company's website:

Rosneft: Contributing to Implementation of the UN Sustainable Development Goals public statement

Sustainable Technological Development. A Comprehensive Approach to Reducing Methane Emissions public statement

Rosneft: A Sustainable Contribution to the Energy, Food, and Water Security public statement

Rosneft's Board of Directors approved the UN Sustainable Development Goals of strategic priority for the Company's core operations

3 GOOD HEALTH AND WELL-BEING

- The Company's green investments in 2024 amounted to approximately RUB 74 bln.
- In 2024, the Company allocated more than RUB 65 bln for ensuring occupational health and safety.
- The HSE IMS certification process includes more than 100 companies, which account for 80% of total headcount in the Group Subsidiaries covered by the management accounting procedures.
- In 2024, Rosneft held over 706,000 man-courses of mandatory HSE training. More than 213,000 man-courses in HSE were delivered using multimedia interactive formats.
- Over 300,000 employees were covered by voluntary health insurance and voluntary accident insurance policies.

7 AFFORDABLE AND CLEAN ENERGY

- Rosneft is one of Russia's major consumers of fuel and energy. In 2024, its total energy consumption amounted to 18.9 mln tonnes of reference fuel.
- The actual fuel and energy savings under Rosneft's Energy Saving Programme in 2024 constituted 363,000 tonnes of reference fuel.
- In 2024, the expenditures on measures within the Energy Saving Programme totalled RUB 2 bln.

8 DECENT WORK AND ECONOMIC GROWTH

- Rosneft is among Russia's largest employers. In 2024, its average headcount reached 320,000 people.
- Around 70% of the Company's employees were covered by collective bargaining agreements.
- In 2024, the Company's total taxes and other payments to Russia's consolidated budget exceeded RUB 6.1 trln. This represents an all-time high not only for the Company, but also for the Russian market overall.

13 CLIMATE ACTION

- In 2024, measures within the fugitive hydrocarbon (including methane) emissions detection and elimination programme were taken in 26 production Subsidiaries of the Group, with surface inspections carried out at more than 800 facilities of production sites. Additionally, the Company deployed unmanned aerial vehicles (drones) to conduct monitoring across 13 Group Subsidiaries, having inspected more than 3,000 km of pipelines in total.
- The Company and Group Subsidiaries planted almost 11 mln tree seedlings of various species.
- In 2024, almost 60,000 people, including shift workers, attended a course in carbon management.

17 PARTNERSHIPS FOR THE GOALS

- Igor Sechin, Chief Executive Officer of Rosneft, was the key speaker on the Energy Panel of the St Petersburg International Economic Forum.
- The Company keeps expanding international relations in education.
- In 2024, Rosneft entered into an agreement with Cuba Petróleo Union (CUPET), Cuba's largest state-owned oil company, on cooperation in education and talent training.
- As part of the existing agreements, the Company is developing cooperation with leading universities of friendly countries, such as China, Qatar, Azerbaijan and Indonesia.

ROSNEFT-2030 STRATEGY

GRI 3-3 GRI 2-23 TCFD | Governance (A) TCFD | Metrics and targets (A)
SASB EM-EP-110a.3 SASB EM-MD-110a.2 SASB EM-RM-110a.2

The Rosneft-2030 Strategy was approved by the Board of Directors in 2021. In December 2024, in response to the changing market environment, the Board of Directors approved an update of certain metrics and initiatives of the Strategy, placing a stronger emphasis on leadership and efficiency.

The Rosneft-2030 Strategy takes into account national priorities defined by the Russian President in his Address to the Federal Assembly and the Presidential Decree on National Development Goals of the Russian Federation to 2030, for further extension to 2036, as regards economic indicators, the development of science and technological sovereignty, transport infrastructure, social initiatives and environment.

The implementation of the Company's strategy contributes to the goals set by Russia's Long-Term Development Strategy with Low Greenhouse Gas Emissions to 2050 and Paris Agreement, as well as the UN Sustainable Development Goals.

For further details on the Rosneft-2030 Strategy, see the 2024 Annual Report

Integrating sustainability metrics into investment decision-making

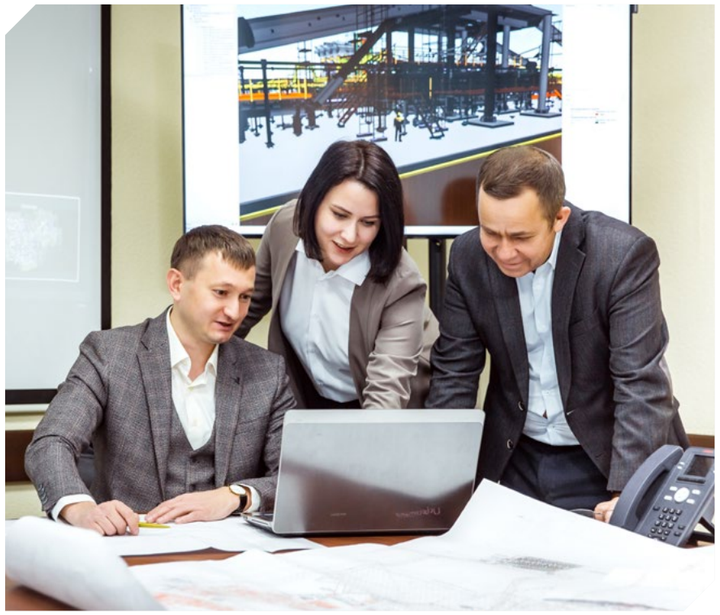
GRI 2-23

In its operations, Rosneft is committed to high standards of sustainable development, confirmed by positive assessments from the investment community.

Investor relations play an important role in building trust and strengthening the Company's investment case. To reinforce relationships with the investment community, Rosneft focuses on sustainability transparency aligned with current trends. The Company relies on sustainability disclosure recommendations of the Moscow Exchange, the Bank of Russia and the Ministry of Economic Development.

Rosneft engages with investors on an ongoing basis to keep them abreast of sustainability matters. In 2024, the Company took part in approximately 50 sustainability events and meetings.

The Company publicly declares its commitment to the UN Global Compact and its principles for responsible business, annually reaffirming its commitment to the 17 UN Sustainable Development Goals.



Recognition of Rosneft's sustainability performance

In 2024, Rosneft maintained its sustainability leadership. The Company was included in the MOEX-RAEX ESG Balanced Index, which comprises shares of 15 issuers with the highest ESG rankings assigned by RAEX Analytics, Russia's largest non-credit rating agency. RAEX awarded Rosneft an AA (very high) ESG rating while the managerial component received the highest AAA rating. In RAEX's ESG ranking of Russian companies as of the end of 2024, Rosneft ranked first among all oil companies of Russia.

Rosneft topped the waste management ranking of 160 Russian companies compiled by RAEX, Russia's largest non-credit rating agency.

In the reporting period, the Company was included in the first quartile of the ESG transparency ranking compiled by the Expert RA credit rating agency. This ranking analysed public information about sustainability activities of 124 Russian companies in four major areas: environment, social, governance and non-financial reporting standards.

The Company also received the highest, 1st level in the Russian Business ESG Index of 117 Russian companies complied by RBC analysts and the NCR rating agency, demonstrating Rosneft's adherence to best ESG practices.

Rosneft was assigned the highest rating (A+) in Corporate ESG Practice Leadership in the ESG ranking of sustainable corporate development by the Yes-Strategy Corporate Development Agency.

Rosneft belongs to the international group of companies with strong performance in the S (Social) and E (Environment) areas (Top 3) of an ESG assessment by ISS, a leading international provider of sustainability and responsible investment services.

SUSTAINABLE CORPORATE GOVERNANCE

Sustainability policy

GRI 2-23

Rosneft has a Sustainable Development Policy in place. The Company's goals and objectives, as outlined in the document, include advancing its strategy, ensuring industry leadership, facilitating professional and personal growth of employees, using natural resources sustainably, establishing effective and transparent communication with stakeholders and more.

Rosneft's Policy on Sustainable Development is available on the Company's official website

Corporate governance

GRI 2-9 GRI 2-13

The Company's corporate governance framework is designed to match the scale of its operations and to help realise the rights of shareholders and investors, improve the investment case, effectively use and safeguard the funds provided by shareholders (investors) and create efficient risk assessment mechanisms.

In 2024, Rosneft was enhancing the corporate governance framework to meet the needs of our shareholders and other stakeholders and ensure ongoing sustainability management.

For further details on the corporate governance framework, see the Corporate Governance section of the 2024 Annual Report, page and the Company's official website

TCFD|Governance (A)

→ Appointment
⇢ Election
⋯→ Reporting

General Shareholders Meeting

- Rosneft's supreme governing body responsible for decision-making on key matters of the Company's business.
- It creates a strong Board of Directors.

The Company offers its shareholders equal and fair opportunities to exercise their legal rights[1] and ensures sustainable dividend growth

Executive governing bodies

- Manage day-to-day operations and report to the Board of Directors and the General Shareholders Meeting

Management Board is a collective executive body responsible for decision-making on key matters of the Company's business, which:

- defines key strategic areas;
- drafts and submits proposals on strategic priorities to the Board of Directors;
- makes arrangements to deliver on key priorities.

Chief Executive Officer is a sole executive body which:

- acts as the Chairman of the Management Board;
- provides for the implementation and the oversight of the collective governing bodies' decisions, including those related to sustainable development.

Board of Directors

The Board of Directors performs the following key functions:

- strategic governance of the Company's business for the benefit of all shareholders;
- oversight of the executive bodies.

Committees of the Board of Directors

Strategy and Sustainable Development Committee

(two members are independent directors)

- Takes part in developing corporate and business line strategies and oversees their implementation;
- Reviews the Company's sustainability reports and other ESG-related public reports;
- Analyses and informs the Board of Directors on the risks and opportunities related to climate change, environment (including water resource management) and Rosneft's social responsibility (including respect for human rights).

HR and Remuneration Committee

(two thirds of the members are independent directors)

- Ensures succession in the governing bodies and management by analysing the Company's current and anticipated needs with respect to the qualifications of governing body members and top managers taking into account its interests and strategic goals;
- Considers matters and works on detailed decisions pertaining to the development of effective and transparent remuneration practices for the Company's Board of Directors, executive bodies and top management;
- Reviews drafts of the Company's Code of Business and Corporate Ethics and internal regulations (policy level) on HR and social matters, including human rights.

Audit Committee

(two thirds of the members are independent directors)

- Reviews the management's proposals on improving the Risk Management and Internal Control System and an acceptable risk appetite;
- Reviews independence and impartiality of external audit, ensures independent and impartial internal audit, and considers insider information matters;
- Checks accuracy and completeness of financial statements and other reports, and ensures reliability and effectiveness of the Risk Management and Internal Control System.

[1] For details on shareholder engagement, see the 2024 Annual Report.

Performance in 2024

General Shareholders Meeting

A decision to pay dividends is made by Rosneft's General Shareholders Meeting upon recommendation of the Board of Directors. The Dividend Policy aims to balance the interests of the Company and its shareholders, seeking to boost the Company's investment appeal and shareholder value. The target payout ratio is at least 50% of Rosneft IFRS net income.

In June 2024, the General Shareholders Meeting approved dividends payable on Rosneft's ordinary shares for 2023 in the amount of RUB 29.01 per share which makes up a total of RUB 275.6 bln (excluding dividends attributable to own shares).

The interim and annual dividends for 2023 paid by the Company in 2024 total RUB 633.4 bln.

In December 2024, an Extraordinary General Shareholders Meeting approved the payment of interim dividends of RUB 36.47 per share, or a total of RUB 346 bln (excluding dividends attributable to own shares)

RUB 29.01
dividend on Rosneft's ordinary shares for 2023

In the reporting year, the number of shareholders increased to 1.5 mln, up more than 32% year-on-year, which serves as further evidence of trust put in the Company. In addition to that, over the past three years, the number of shareholders has grown more than six-fold.

In 2024, Rosneft paid RUB 633.4 bln as interim and year-end dividends for 2023. The Company has been paying dividends without interruption since 1999.

Board of Directors

UNCTAD D.1.1

The Board of Directors plays a key role in determining the Company's strategic goals. It consists of 11 members nominated by the Company's shareholders, including five independent directors, which ensures effective balance of interests and solid decision-making.

In 2024, the Board of Directors held
21 meetings
and reviewed 94 items.

Strategy and Sustainable Development Committee

GRI 2-12 GRI 2-24

TCFD| Governance (B)

The Strategy and Sustainable Development Committee consists of five members of the Company's Board of Directors. The Committee assists the Board of Directors in providing strategic management of the Company's activities and protecting shareholders' interests by overseeing Rosneft's strategy and sustainable development

In 2024, the Strategy and Sustainable Development Committee held
9 meetings
via absentee voting and reviewed 14 items.

Sustainability agenda

Amidst the rapidly changing geopolitical environment, in 2024 the Company's governing bodies paid due attention to its sustainable development, having reviewed, among other things, the matters related to HSE, innovative advancement, energy saving, retail sales of compressed natural gas and the identification of financial and operational risks. Additionally, in 2024, the Board of Directors reviewed the report on the Carbon Management Committee's activities and decided to do so on a regular basis.

In the reporting year, one in four matters considered by the Board of Directors, its committees or the Management Board was related to the Company's sustainable development. The share of the Board committees' recommendations on sustainable development reached approximately 30%.

57 (or 24.3%) out of 235 items reviewed by the Board of Directors, its committees and the Management Board in 2024 pertained to sustainable development

Number of items reviewed by the Board of Directors (including its committees) and the Management Board

Key sustainability performance indicators

To ensure successful implementation of the Rosneft-2030: Strategy, its sustainability targets are linked to the key performance indicators (KPIs) and remuneration of the members of the Management Board and senior executives. A considerable part of the Strategy's targets and respective KPIs of the management are related to sustainability, including:

- implementing strategic objectives and initiatives;
- achieving environmental targets, including reduction of emissions and discharges, waste and the area of contaminated lands;
- reducing injury rates for the Company and contractors and subcontractors;
- reducing equipment accident rates;
- saving fuel and energy;
- making innovative activities more effective;
- enhancing labour productivity.

For further details on the Company's sustainability KPIs guiding the implementation of the Rosneft-2030: Strategy, see the Personnel section of this Report.

RISK MANAGEMENT AND SUSTAINABILITY RISKS

Risk Management and Internal Control System

SASB EM-EP-530a.1 SASB EM-RM-530a.1 SASB EM-SV-530a.1 SASB EM-EP-540a.2 SASB EM-SV-540a.1

Rosneft has established and is continuously improving its Risk Management and Internal Control System (RM&ICS) aimed at the proactive identification and analysis of risks, including those related to the Company's sustainable development.

Risk management is governed by the Company's Policy on the Risk Management and Internal Control System and the Standard on Risk Management and Internal Controls. These documents standardise requirements for the functioning and development of the RM&ICS.

The Company's RM&ICS is integrated into strategic and business planning processes in line with the recommendations of the Bank of Russia. Rosneft identifies and assesses risks that may affect the Company's mid- and long-term targets (strategic risks) and risks affecting targets outlined in the Company's business plan (corporate financial and operational risks).

Main risk types	Key target categories
Strategic risks and threats	Targets outlined in the Strategy (mid- and long-term targets)
Current financial and operational risks	First-year targets outlined in the Company's business plan (short-term targets)

Read more about the Risk Management and Internal Control System in the 2024 Annual Report

Sustainability risks affecting the Company's mid- and long-term targets

TCFD|Governance (B) TCFD|Risk Management (A), (B), (C) TCFD|Strategy (A), (B) SASB EM-SV-160a.2

The annual process of strategic risks identification relies on the analysis of strategic goals and targets formalised in the Company's documents, as well as analysis of news and other sources that forecast the development of the oil and gas industry.

Based on the outcomes, a list of strategic threats (that is, possible events bearing negative implications for the achievement of the Company's mid- and long-term goals) is compiled. The list also includes other sustainability threats and is aligned with the TCFD and TNFD recommendations[1].

The Company's top management evaluates the impact of strategic threats on the Company's strategic targets. The assessment horizon and the metrics used depend on the way specific aims are set out in Rosneft's strategy. The procedure involves both expert analysis and approaches based on statistics and development scenarios.

Following the identification and assessment of strategic risks and threats, responsible officers produce risk reports, which are then submitted to the Risk Management Committee, Chief Executive Officer and the Audit Committee of the Board of Directors.

[1] Task Force on Climate-related Financial Disclosures, TCFD. In 2023, the IFRS Foundation took over the oversight of corporate climate-related disclosures.
[2] Taskforce on Nature-related Financial Disclosures, TNFD.

Strategic threats related to sustainable development[1]

No.	Strategic threat	Description
Environmental		
1	**Advance of alternative technologies (energy, green, etc. technologies), and improvements in energy efficiency** (TCFD/TNFD: Transition Risks. Technology)	▶ **Accelerated development of alternative energy, including renewables;** ▶ **ramped-up construction of renewable energy capacities;** ▶ **accelerated development of power storage technologies;** ▶ **technology and efficiency improvements in the use of renewables in the transportation sector (EVs, hydrogen fuel, LNG, etc.);** ▶ **higher efficiency in the use of motor fuel;** ▶ **energy saving and energy efficiency improvements;** ▶ **technological gap in the development of green technologies;** ▶ **expenses associated with transition to low-carbon technologies;** ▶ **increase in expenditures on R&D and the search for new and alternative technologies mitigating impacts on climate, environment and nature, etc.**
2	Changes in the structure of energy consumption and consumer preferences (TCFD/TNFD: Transition Risks. Market)	▶ Shift towards consumption of greener fuel; ▶ quantitative change in the nature of global and local energy systems; ▶ demographic changes; ▶ shift of the demand focal point to developing countries; ▶ products getting squeezed out by cheaper or better quality alternatives; ▶ increased share of alternative energy sources in countries' energy mix; ▶ adoption of plans for accelerated transition to renewable energy.
3	Natural disasters (TCFD/TNFD: Physical Risks. Acute)	▶ Unfavourable and dangerous (extreme) natural phenomena; ▶ large-scale geophysical disasters, earthquakes, landslides, geomagnetic storms, tsunamis, volcanic activity, etc. ▶ increased danger of extreme natural phenomena such as cyclones and floods; ▶ lower reliability of the existing infrastructure; ▶ expenses associated with safeguards against extreme natural phenomena; ▶ restrictions/disruptions in production and supplies, access to assets, etc.; ▶ increased insurance scope and costs; ▶ maintenance expenses, income lost due to downtimes.
4	Climate change in the regions where the Company operates. Deteriorating condition of the environment (TCFD/TNFD: Physical Risks. Chronic)	▶ Changes in the type of precipitation and extreme volatility of weather conditions; ▶ rising average temperature and sea level, permafrost thawing, etc.; ▶ increased frequency and scale of adverse weather events that may affect the output and supply of oil and petroleum products; ▶ shorter delivery windows, logistical challenges in remote northern projects (ice bridges, etc.); ▶ expenses associated with the redesign and enforcement of facilities and elimination of climate change consequences across the regions, etc.; ▶ decline in equipment efficiency and lifetime; ▶ changes in ecosystems.
5	Stricter regulation and requirements related to climate change. New climate initiatives (TCFD: Transition Risks. Policy and Legal. TNFD: Transition Risks. Policy, Transition Risks. Liability)	▶ Review and expansion of requirements for corporate governance and reporting standards (financial, ESG, climate-related, etc.); ▶ changes in responsible investment principles and sustainable development goals; ▶ lawsuits over the effects of hydrocarbon production on climate change and impact on the environment and nature; ▶ growth in expenses (for example, expenses associated with regulatory compliance, higher insurance contributions, fines, court rulings, etc.); ▶ write-off, depreciation and retirement of assets due to alterations in climate change, environmental protection regulation and associated spheres; ▶ carbon taxes and charges; ▶ transnational carbon regulation; ▶ regulation (standardisation, restriction) of f high-carbon goods sales; ▶ tighter government regulation of business sectors contributing to GHG emissions, climate change, etc.; ▶ quota trading and emission restrictions.
6	**Accidents and environmental damage**	▶ **Anthropogenic environmental damage, etc.;** ▶ **damage and destruction caused to the Company's properties or assets;** ▶ **increase in injuries, including fatalities;** ▶ **significant damage to the environment;** ▶ **man-induced environmental factors;** ▶ **losses resulting from uninsured risks or risks where insurance does not cover the full scale of loss;** ▶ **limitations in insurance contracts.**
Social		
1	**Epidemics and diseases**	▶ **Epidemics, pandemics, diseases, etc.;** ▶ **epidemic-related restrictions.**
2	**HR and social risks**	▶ **Challenges of recruiting and retaining unique professionals or personnel of designated qualifications;** ▶ **growing competition in the labour market and turnover rates;** ▶ **demographic transition (personnel ageing, changing lifestyle, labour force decline, etc.);** ▶ **absence or inadequate personnel education and training system, lack of necessary qualifications or skills among personnel;** ▶ **downscaling of social projects and corporate support and education programmes for employees;** ▶ **decreasing interaction with the regions of operation and local communities.**
Corporate governance		
1	**Cyber security**	▶ **Lack of IT reliability and security, cyber security;** ▶ **obsolete cyber security infrastructure or measures.**
2	Reputation and less appealing investment case (TCFD/TNFD: Transition Risks. Reputation)	▶ **Pivot of investors, financial organisations, etc., towards responsible investments (mandatory consideration of environmental, social and corporate governance indicators alongside production and financial indicators);** ▶ **negative public perception;** ▶ **stigmatisation of the oil and gas industry;** ▶ **failure to meet stakeholder expectations in terms of energy transition pace and scope.**

[1] The Top 5 strategic sustainability threats determined as a result of identification and assessment of strategic risks and threats are additionally highlighted in bold font.

Sustainability risks affecting the Company's short-term targets

TCFD|Strategy (A), (B) TCFD|Risk Management (A), (B)

On the operational level, the mid- and long-term targets outlined in the strategy are reflected in the Company's business plan and key performance indicators for the management.

In the framework of the Company's business plan development, responsible officers identify corporate financial and operational risks which may affect short-term targets and certain management KPIs in the calendar year. They are updated on a quarterly basis.

Pursuant to the Company's internal documents, reports on risks of current financial and operating activities are submitted to the Risk Management Committee, Chief Executive Officer, the Board of Directors and its Audit Committee.

Risk assessment (prioritisation) is linked to the impact that the risks may have on the Company's business plan and provides for a wide range of tools (statistical analysis, simulation modelling, expert assessment of the Company's management, etc.) to be used in the process. Based on the results obtained, response measures are developed.

For further details on climate risks, see the Strategic Climate Action Framework section of this Report

SASB EM-EP-210b.1

Corporate financial and operational risks related to sustainable development

Sustainability aspect	Risk[1]
Environmental	1. **Risk of accidents** 2. **Risk of environmental damages resulting from accidents** 3. Risk of oil-contaminated waste accumulation
Social	1. **Risk of fatal injuries**
Corporate governance	1. **Risk of breach of competition laws** 2. Risk of corporate fraud and corruption 3. Information security risks 4. Risks of disruptions, unavailability and losses with regard to data stored in systems, applications and infrastructure IT services 5. Risk of inaccuracies in financial reports prepared in line with the applicable accounting standards and/or untimely submission of such reports

[1] The most significant current financial and operational risks included in the relevant reports on the identification of company-wide risks are additionally highlighted in bold font.

Enhancing the Risk Management and Internal Control System

The Company creates an RM&ICS Enhancement Plan covering the current and two subsequent years. The Enhancement Plan incorporates measures developed based on proposals by Rosneft management and the Internal Audit Service to improve risk management and internal control processes.

Areas for enhancement:

- improvement of RM&ICS guidelines;
- training Company employees;
- development of the Company's risk management and internal control infrastructure and procedures;
- maintaining internal control system operations;
- improvement of risk management and internal control processes across Group Subsidiaries;
- improvement of information resources to support and maintain the RM&ICS.

Based on reporting year results, the Company prepares a report on the implementation of the RM&ICS Enhancement Plan.

Both the Enhancement Plan and its implementation report are submitted to the Board of Directors of Rosneft for consideration.

Assessing the effectiveness of the Risk Management and Internal Control System

To assess RM&ICS effectiveness on an annual basis at Rosneft:

- the Internal Audit Service conducts independent assessments of RM&ICS reliability and effectiveness. At least once a year, Rosneft's Board of Directors reviews matters related to the System's structure, functioning and effectiveness, proposing improvements where necessary. Information on the review results is provided to the Company's shareholders in the Annual Report;
- Rosneft's Risk Management Committee reviews the report on RM&ICS effectiveness assessment[1].

[1] Based on risk management and internal control self-assessment reports completed by Rosneft management and analysis of Rosneft's risk management and internal control compliance with Bank of Russia requirements (Bank of Russia Information Letter No. IN-06-28/143 On Recommendations for Public Joint-Stock Companies to Organise Risk Management, Internal Controls, Internal Auditing, and the Work of Auditing Committees under Boards of Directors (Supervisory Boards) dated 1 October 2020).

ANTI-CORRUPTION EFFORTS. BUSINESS ETHICS

Anti-fraud and anti-corruption efforts and conflict of interest management

GRI 3-3 GRI 2-15 SASB EM-EP 510a.2 EM-SV-510a.2

The Company has been implementing a system of preventive actions and proactive measures to ensure there are no violations of applicable laws, industry legislation, and corporate regulations with a view to setting high professional and ethical standards, minimising compliance risks and avoiding financial losses or reputational damage.

The Company's anti-corruption procedures are aligned with relevant laws and regulations, including:

- Federal Law No. 273-FZ On Combating Corruption dated 25 December 2008;
- the National Anti-Corruption Plan for 2021–2024 approved by Decree of the President of the Russian Federation No. 478 dated 16 August 2021;
- Order of the Federal Agency for State Property Management No. 80 On Approval of Guidelines for Organising Risk Management and Internal Control in Corruption Prevention and Anti-Corruption dated 2 March 2016;
- Guidelines of the Ministry of Labour of Russia for the Development and Implementation of Corruption Prevention and Anti-Corruption Measures by Organisations (approved on 8 November 2013).

The Company's principles and approaches in the field are defined in the following documents:

- Policy on Combating Corporate Fraud and Involvement in Corruption Activities;
- Rosneft's Code of Business and Corporate Ethics;
- Standard on Internal Control Rules for the Prevention, Detection and Suppression of Illegal Use of Insider Information in Rosneft and/or Market Manipulation;
- Regulations on Implementing Measures to Comply with the Russian Federation Legislation on Countering the Illegal Use of Insider Information and Market Manipulation;
- Guidelines on Handling Insider Information in Rosneft's Information Systems and Resources;
- Standard on Organising Corporate Fraud and Corruption Prevention Processes;
- Regulations on Managing Conflicts of Interest;
- Regulations on the Procedure for Charitable Activities in Rosneft and Group Subsidiaries;
- Regulations on Sponsorship Activities in Rosneft and Group Subsidiaries;
- Regulations on Exchange of Corporate Gifts and Hospitality, etc.

Rosneft's Security Service is responsible for coordinating efforts to combat corporate fraud and corruption, including by:

- overseeing risk assessment on the corporate and business unit levels;
- developing a comprehensive programme for countering corporate fraud and corruption;
- operating the Security Hotline;
- monitoring outcomes of conflicts of interest on a selective basis, etc.

GRI 2-23

Rosneft has zero tolerance for any form or manifestation of corporate fraud and corruption.

Powers of governing bodies in Rosneft

Governing bodies	Role
Board of Directors	Approval of strategic documents and guiding principles in anti-fraud and anti-corruption, regular performance assessment; consideration and approval of the results of a review of the anti-corruption risk management and internal control process.
Audit Committee of the Board of Directors	Monitoring the effectiveness of the whistleblowing system for reporting potential misconduct by employees of the Company and third parties, through oversight of special audits (investigations) and control over implementation of measures adopted by corporate executive bodies within this system.
Chief Executive Officer	Ensuring the implementation of the Company's Policy on Combating Corporate Fraud and Involvement in Corruption Activities and approval of relevant internal documents.

Rosneft adheres to the UN Global Compact responsible business conduct principles and has publicly declared its commitment to the principles stated in the Social Charter of Russian Business. Since 2013, the Company has also been supporting the Anti-Corruption Charter of the Russian Business.

The Company approved a Comprehensive Anti-Fraud and Anti-Corruption Programme for 2021–2024, fully aligned with Russia's National Anti-Corruption Plan for the same period[1].

On a regular basis, the Company takes the following steps as part of the Programme:

- conducts anti-corruption audits of draft internal regulations;
- collects declarations on income, property, and property-related obligations of employees, their spouses and minor children included in the list of persons required to submit such declarations;
- collects ethical declarations of the Company's employees in order to monitor their compliance with restrictions, prohibitions and requirements of anti-corruption laws;
- requires that employees sign an anti-corruption clause which is part of employment contracts, including upon their appointment to new positions. The clause specifies limitations, prohibitions and requirements aimed at preventing conflicts of interest;
- screens job applicants for potential conflicts of interest, including affiliation.

[1] Decree of the President No. 478 On the National Anti-Corruption Plan for 2021–2024 dated 16 August 2021 and Instruction of the Russian Government No. MM-P17-12165 dated 6 September 2021.

In the reporting period, the following measures were implemented:

- employees were updated on typical violations of corporate anti-fraud and anti-corruption rules and measures taken to prevent such violations;
- corporate fraud and corruption risk was assessed on a quarterly basis;
- Regulations on Verifying Information Received Through the Security Hotline were drafted and approved.

The Company has a system in place to control the contracting, pricing, and discounting procedures used in interactions with suppliers and contractors. This ensures efficiency in identifying signs and facts of affiliation, personal interest or potential corruption schemes.

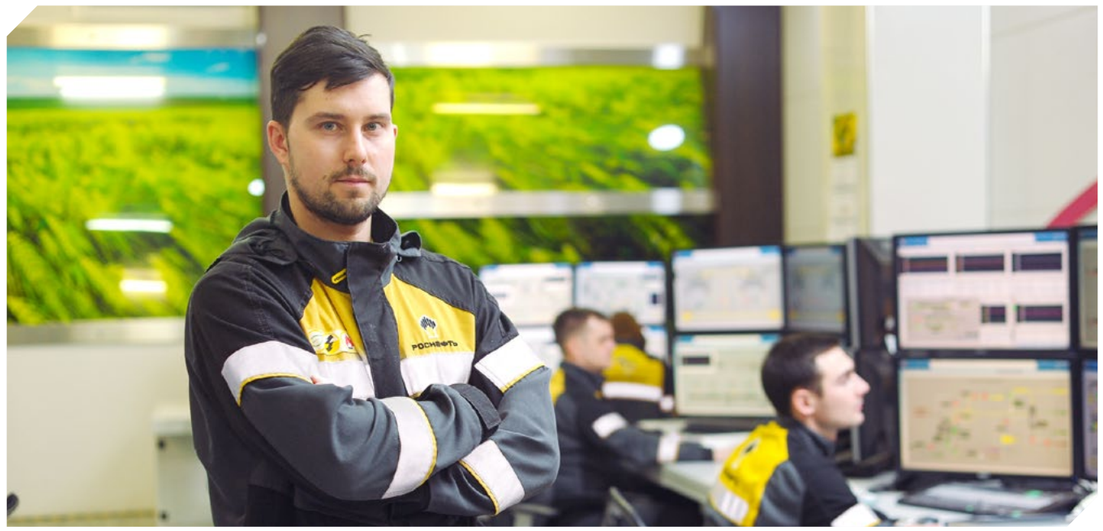
Anti-corruption provisions are part of the Code of Suppliers, which was brought to attention of all counterparties when entering into contractual relationships in the reporting year. All contracts with suppliers include anti-corruption clauses.

In accordance with the cooperation agreement between Rosneft and the Russian Ministry of Internal Affairs[1], joint efforts are undertaken as part of prospective five-year plans to reduce crime rates in the Company's regions of operation and to enhance the effectiveness of measures for detecting, preventing, solving and investigating crimes in the fuel and energy sector.

In 2024, Rosneft trained its managers and white-collar employees in business ethics, corporate fraud prevention and anti-corruption, with training volumes exceeding 34,000 man-courses.

2,485

prospective bidders vetted in 2024, with 262 of them assigned high and medium risk levels following due diligence



[1] The agreement was signed in 2013.

Performance assessment

GRI 3-3

SASB EM-EP 510a.2

SASB EM-SV-510a.2

On an annual basis, Rosneft's Internal Audit Service carries out an independent and unbiased review of the risk management and internal control performance in the area of anti-corruption efforts.

304

of all Security Hotline submissions were referred for review in 2024

GRI 2-16 GRI 2-26

The Company operates a 24/7 Security Hotline to report on suspected, proven, and potential cases of corporate fraud, corruption and conflict of interest. Members of the Board of Directors' Audit Committee are updated on the Security Hotline performance on a quarterly basis. The Company also provides regular updates on the Security Hotline performance and identified corporate fraud and corruption cases to its employees as part of fraud and corruption prevention.

The Company rewards whistleblowers for providing valuable information that helped prevent corporate fraud and corruption. Rosneft guarantees confidentiality of all whistleblowers, whether or not they are employees, and their protection from any reprisal, retaliation or discrimination.

A total of 304 audits were initiated following the processing of the Security Hotline submissions in 2024 (compared with 421 audits in 2023), with 213 violations identified (compared with 244 violations in 2023).

GRI 205-3 UNCTAD D.2.1

Violations identified as a result of reviewing Security Hotline submissions in 2024, %

- 44.6 Fraud and corruption
- 16.0 Ethics compliance
- 9.9 Procurement
- 9.9 Contractor violations
- 1.9 Petroleum products sales
- 17.7 Other violations

Business ethics

Adherence to corporate business ethics helps build stakeholder trust in the Company and contributes to robust development and increased shareholder value in the long run.

The Company has a strong focus on developing its business and corporate ethics. The adherence to business ethics rules and principles promotes effective working processes, mutual respect and support and collaborative teamwork. Rosneft's subsidiaries hold various events and training sessions to promote Rosneft's Code of Business and Corporate Ethics and its corporate values.

All Company employees have familiarised themselves with the Code. All new hires receive printed and electronic copies of the Code brochure. Its e-version is available on the Company's internal portal, all subsidiary portals and Rosneft's official website.

GRI 205-2 GRI 410-1

The Company monitors compliance with rules of business ethics and standards on business conduct, regularly reminds its employees that the Code is an internal document to be followed at all times and conducts surveys and polls to analyse compliance with and the application of the Code by employees.

To ensure effective promotion of corporate values and their understanding by all employees of the Company, business ethics matters and items related to the Code are included in the agendas of meetings with subsidiary employees.

GRI 2-23

The Company has key documents governing business and corporate ethics:

Rosneft's Code of Business and Corporate Ethics[1];

Guidelines on Employee Interaction in Implementing Rosneft's Code of Business and Corporate Ethics[2].

The Code of Business and Corporate Ethics is posted on the Company's official website

The Company's main objectives and values:

- leadership
- safety
- effectiveness
- integrity

The Company takes steps to identify and manage any ethical conflicts. The Code of Business and Corporate Ethics implementation system relies on ethics champions whose duties include:

- explaining the requirements of business ethics documents, principles, policies and procedures to employees;
- providing employees with advisory support on the implementation and application of the Code;
- resolving ethical conflicts;
- arranging for handling of employees' queries relating to business ethics and developing feedback mechanisms;
- informing employees about business ethics decisions made.

Corporate Culture Day

In 2024, Rosneft's subsidiaries held the traditional Corporate Culture Day. Employees took active part in creative contests, business games and workshops on business ethics, and there were experts on ethics present to answer any questions that arose. In the reporting year, more than 115,000 employees of the Company and their family members participated in the activities.

Building an ethical environment together

The Saratov Refinery consistently reminds employees about the importance of complying with the Code of Business and Corporate Ethics through multiple channels. These include the recurring Our Values segment on corporate radio, ethics-focused articles in the corporate newspaper, and a business ethics film and related content displayed on site information screens. All employees complete regular Code knowledge assessments. In 2024, over 500 staff members participated in team-building activities that reinforced the Company's core values.

[1] As amended by Rosneft Order No. 179 dated 13 April 2022. Russian Railways maintains an active Compliance Committee that supports all business units and Group Subsidiaries in implementing and observing the Company's Code of Business and Corporate Ethics.
[2] As amended by Rosneft Order No. 195 dated 13 April 2022.

Approaches to promoting human rights

GRI 3-3 SASB EM-EP-210a.3

Rosneft upholds high human rights standards and acknowledges their importance for sustainable social development. We respect fundamental human rights and freedoms, strictly observing them in all operations in compliance with the Universal Declaration of Human Rights, the Social Charter of the Russian Business, relevant generally accepted standards, and applicable laws.

The Company's human rights protection principles are stipulated in:

- Rosneft's Code of Business and Corporate Ethics
- the Code of Suppliers of Goods, Works and Services in the Area of Human Rights Observance
- the Company's Policy on Sustainable Development
- the Company's Public Position in the Field of Human Rights
- the Declaration on Human Rights for Interacting with Suppliers of Goods, Works and Services

GRI 2-24

All employees of the Company and its subsidiaries have been briefed on the Code of Business and Corporate Ethics, including its provisions on respecting human rights.

In addition, Rosneft expects all of its business partners, suppliers and contractors to recognise the fundamental human rights and freedoms and adhere to the basic human rights principles in their operations.

Personnel training on human rights matters is integrated into various training courses offered by the Company.

GRI 2-26

The Company has the necessary procedures in place to promptly address complaints and claims relating to human rights. Key relevant tools include the Security Hotline and the Ethics Hotline.

In 2024, Rosneft trained its managers and white-collar employees in business ethics, corporate fraud prevention, and anti-corruption, with training volumes exceeding

34,000 man-courses

Matters concerning human rights can also be raised by the Company's employees directly with their immediate superior and ethics champions available in most of the subsidiaries.

The Company's Public Position in the Field of Human Rights is posted on its official website

The Declaration on Human Rights for Interacting with Suppliers of Goods, Works and Services is posted on the Company's website

The Code of Suppliers of Goods, Works and Services in the Area of Human Rights Observance is posted on the Company's website

Approach to taxation

The Company complies with Rosneft Key Tax Principles, a public document reflecting the long-term tax policy of Rosneft.

Rosneft Key Tax Principles are posted on the Company's website

Rosneft's key tax principles:

- strict and timely compliance with applicable tax laws;
- tax computation and payment in accordance with the actual economic substance of relevant business transactions and activities.

The Company's tax function provides for the development of centralised approaches to all elements of taxation and their implementation at subsidiaries. The function is led by the First Vice President for Economics and Finance.

Tax risk management and internal controls are conducted at all levels and stages of the tax function and supervised as part of the company-wide risk management and internal control system.

The Company continuously monitors the efficiency of the tax function, develops and streamlines control mechanisms and has engaged independent auditors to confirm the accuracy, in all material respects, of Rosneft's IFRS consolidated financial statements, in particular, of the reported tax amounts and other tax data.

The Company performs its tax activities in accordance with the principle of strict and timely compliance with applicable tax laws, including the cooperation with relevant tax authorities with respect to tax control procedures.

A key tax objective of the Company is to ensure the transition of Rosneft and the largest Group Subsidiaries to tax monitoring, a new type of tax control based on enhanced communication between taxpayers and tax authorities in the real-time mode.

Following steps taken in the reporting year, 2025 will see a total of 44 Group Subsidiaries participate in tax monitoring, including Rosneft.

The share of tax payments of the monitoring participants in the Group's total tax payments to the Russian budget is 79%.

As the largest Russian taxpayer for many years running, Rosneft makes a significant contribution to budget revenues and social and economic development of Russia.

The Company's total taxes and other payments to Russia's consolidated budget exceeded

RUB 6.1 trln in 2024[1].

This represents an all-time high not only for the Company, but also for the Russian market overall

[1] Excluding crude oil excise duty refunds, which compensate oil companies for losses related to domestic motor fuel price caps and costs to upgrade refineries.

STAKEHOLDER ENGAGEMENT

GRI 2-29

Rosneft interacts with a wide range of stakeholders aiming to build a productive and mutually beneficial partnership that serves as the basis for accomplishing strategic goals and growing business.

In its relations with stakeholders, the Company is firmly committed to applicable laws and regulations and high business ethics standards and relies on various forms and mechanisms of interaction[1].

Rosneft has the Policy on Sustainable Development and the Code of Business and Corporate Ethics, which serve as the reference point for the Company's multi-faceted operations and underscore the importance of responsible and ethical treatment of all stakeholders across the Company's businesses.

Stakeholders

- Shareholders and investors
- Government agencies
- Government organisations and NGOs
- Suppliers and contractors
- ROSNEFT
- Employees
- Mass media
- Regions of Company operations and local communities
- Customers

Key stakeholders and interaction highlights in 2024

Shareholders and investors

Interaction

- CEO's speeches at major international investment forums;
- ongoing interaction with the investment community, including on sustainability matters;
- conference calls involving heads of finance, economics and operations;
- publication of press releases, presentations, reports and material facts on resolutions of the Company's Board of Directors and General Shareholders Meeting;
- engagement with rating agencies on sustainable development.

Stakeholder interests

- Increase in capitalisation;
- growth and sustainable development of Rosneft;
- transparency of operations.

Achievements in 2024

- RUB 633.4 bln worth of interim and FY2023 dividends paid by the Company in 2024 to its shareholders;
- the number of shareholders up to 1.5 mln

Government agencies

Interaction

- Payment of taxes and other levies to the budget system;
- cooperation with regional authorities;
- legislative improvement efforts.

Stakeholder interests

- Compliance with laws;
- timely tax payments;
- investments in regional development;
- sustainable regional employment levels;
- development of urban infrastructure.

Achievements in 2024

- Timely payment of taxes and other levies to the budget system of Russia;
- contribution to Russia's national projects.

Government organisations and NGOs

Interaction

- Stewardship support of educational organisations and cultural and sports institutions;
- partnership with the Leaders of Russia competition;
- cooperation with associations of indigenous peoples of the North;
- membership in professional associations and unions.

Stakeholder interests

- Attention to socially important issues, including sustainable use of natural resources, support of the social and cultural spheres of the public interest;
- corporate social responsibility.

Achievements in 2024

- Rosneft became a leader of the RSPP Responsibility and Transparency index for the ninth time in a row.

[1] According to GRI SRS 2021, stakeholders mean "individuals or groups that have interests that are affected or could be affected by an organisation's activities". However, the Company continues to use the definition of stakeholders as interpreted by the AA1000 Stakeholder Engagement Standard (AccountAbility) and keeps in mind those stakeholders that are affected by the Company while also affecting the Company.

Key stakeholders and interaction highlights in 2024

Retail chain customers

Interaction

- Sales of petroleum products and associated goods through filling stations and wholesale distribution from oil depots;
- loyalty programme.

Stakeholder interests

- Uninterrupted product supplies;
- ensuring safety for employees, clients, and suppliers;
- fuel supplies to hard-to-reach and remote regions;
- guaranteed control of petroleum products quality;
- customer proposition development.

Achievements in 2024

- A total of 82 EV charging points installed at the Company's filling stations;
- contactless payment for fuel via the Yandex.Fuel platform made available at more than 2.7 thousand Rosneft's filling stations;
- Rosneft Magnum Maxtec 5W-30 и Rosneft M-10DM motor oils, and petroleum benzene produced by the Angarsk Polymer Plant received the golden logo of the Top 100 Best Russian Goods contest.

Suppliers and contractors

Interaction

- Procurement of goods, works and services, including from small and medium enterprises (SMEs);
- swift response to changes in the competitive environment and supply chains;
- improvement of contractors' competencies, including in terms of occupational health and safety;
- organising workshops and round tables for suppliers and contractors.

Stakeholder interests

- Responsible business practice;
- competitiveness and effectiveness;
- proper performance under agreements;
- compliance with ethical standards and non-discrimination.

Achievements in 2024

- Supplier Days held for local manufacturers and contractors, including in Voronezh;
- Five information workshops held to attract new domestic market participants in the Orengburg Region, Voronezh Region, Kranoyarsk Territory, Tyumen Region, and the Republic of Mordovia.

Employees

Interaction

- Ensuring occupational safety;
- providing remuneration;
- talent management;
- social policy implementation: establishing optimal workplace conditions, voluntary insurance, development of the health protection system and a pension plan.

Stakeholder interests

- Stable and competitive salary, professional growth, social protection;
- safe working environment.

Achievements in 2024

- Training provided to employees (1.3 mln man-courses);
- over 56% of the Company's vacant management positions filled by talent pool members;
- around 70% of employees received additional social protection under collective bargaining agreements;
- more than 300,000 employees of Rosneft and Group Subsidiaries covered by personal insurance programmes;
- more than 76,300 employees, members of their families and retirees received treatment in Russia's health resorts;
- four residential facilities at shift camps commissioned.

Regions of Company operations and local communities

Interaction

- development of infrastructure across the regions of Company operations;
- round tables and public discussions;
- charity and sponsorship programmes;
- support of environmental campaigns and initiatives.

Stakeholder interests

- Jobs;
- development of local communities;
- social support.

Achievements in 2024

- Agreements signed with 38 Russian regions on implementing social and infrastructure projects;
- 86 public hearings and meetings run;
- network of 82 Russian and international partner universities built;
- 7th EcoArtctic environmental forum held in Taimyr and the Nenets Autonomous Area;
- employees of Rosneft subsidiaries took part in nationwide environmental and social campaigns, including Green Spring, Garden of Memory, Water of Russia, Let's Get a Child Ready for School, and Wishing Tree.

Media

Interaction

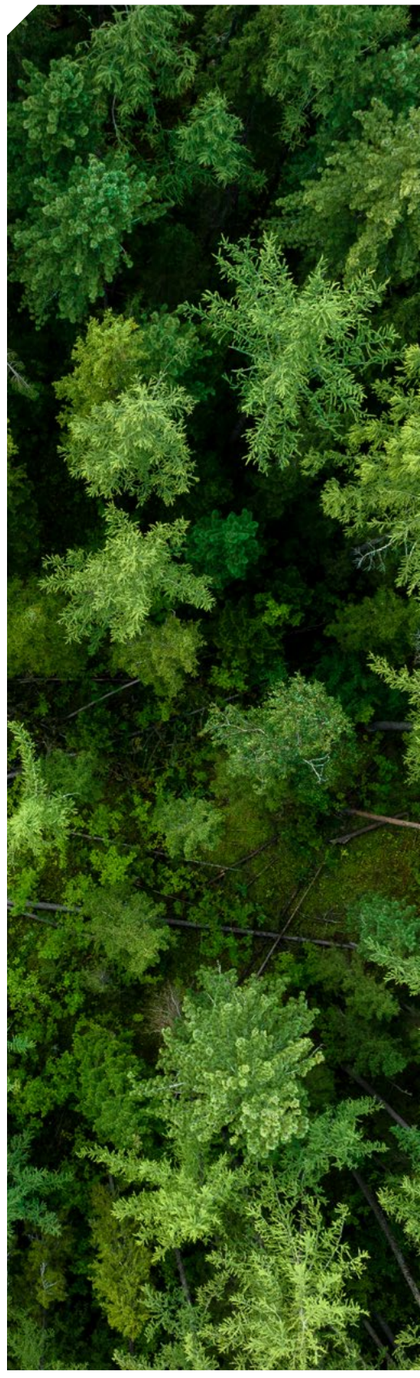
- Discussions at public events (conferences, forums);
- publications on the website and official social media accounts;
- the Company's statements in response to media publications;
- website posts containing official reports and the Company's position on various issues.

Stakeholder interests

- Regular updates with reliable, relevant and complete information.

Achievements in 2024

- Around 500 news items and press releases published on the Company's website;
- Annual Report and Sustainability Report published;
- Rosneft: Contributing to Implementation of UN Sustainable Development Goals public statement updated.
- "Sustainable Technological Development of Rosneft. A Comprehensive Approach to Reducing Methane Emissions" and "Rosneft: A Sustainable Contribution to the Energy, Food, and Water Security" public statements released.



2

HIGH BUSINESS STANDARDS

Rosneft remains committed to responsible business practices and seeks to provide superior customer experience, building relationships with suppliers and contractors based on trust, mutual interest, and transparency.

CUSTOMER ENGAGEMENT

GRI 3-3

Quality management system

To meet customers' high requirements for products and to live up to its reputation of a reliable and responsible company, Rosneft has introduced its corporate system of quality management for petroleum products, guaranteeing stability of fuel characteristics all the way through from the refinery to the car tank.

Using unified controls is essential for ensuring the quality of petroleum products during acceptance, storage, transportation, and dispensing in oil depots, loading stations, and filling stations.

> 4,800
checks of petroleum product quality every day

69
stationary
and 15 mobile laboratories employed for petroleum product quality control

Product quality control laboratories confirm compliance with national standard

The Company makes a special focus on further improving the quality of its products and boosting their competitiveness. In 2024, central laboratories of the Kuibyshev and Syzran Refineries were certified for compliance with GOST ISO/IEC 17025-2019, a national standard for the competence of laboratories.

The audit included assessing the laboratories' equipment and personnel competencies, and inspecting laboratory regulations. The results confirmed that the laboratories meet today's oil and gas industry requirements and standards.

The confirmation of compliance with the national standard and modernisation of production capacities are an important step in ensuring reliability and safety of Rosneft's products, which in turn helps build customer and partner trust.

Fuel quality control procedure comprises seven stages:

1. finished product control as part of fuel certification at the refinery;
2. control during shipment from the refinery;
3. control of the petroleum product quality during acceptance at a marketing and distribution (M&D) oil depot;
4. control of the petroleum product quality during storage at an M&D oil depot;
5. satellite monitoring of the loaded tank truck movement from an M&D oil depot to a filling station;
6. quality control during the unloading of a tank truck coming from an oil depot to a filling station;
7. quality control during sales from fuel dispensers at filling stations.

As part of meeting standards of organisation (STO) regarding the requirements to premium products, the Group Subsidiaries' M&D oil depots organised production of the Pulsar and Atum gasoline brands and the Pulsar diesel fuel brand. Domestic multifunctional additives are used to make branded fuels.

Using branded fuels reduces deposit formation and keeps the fuel system clean, contributing to higher performance of the engine and longer useful life of the car. At 32 oil depots, doses of multifunctional additives are determined in a fully automated mode.

Top 100 Best Russian Goods

Rosneft subsidiaries attested to the high standard of their products, with a wide range of goods from the Company's assortment receiving prizes of the Top 100 Best Russian Goods national contest 2024.

Ten products of Bashneft won prizes of the Best Products of Bashkortostan, a regional stage of the national contest. At the final stage of the contest, all of them received awards, including polyethylene for cable industry, which was awarded the 100 Golden Goods diploma. Industrial isopropylbenzene received an award as well.

The Komsomolsk Refinery was given the Golden Mark of Quality for its AI-95 and AI-92 gasolines. Angarsk Petrochemical Company and Angarsk Polymer Plant were recognised for 11 products, with the highest results for Rosneft Magnum Maxtec 5W-30 and Rosneft M-10DM motor oils, and for petroleum benzene.

The Company's research institutes in Samara and Novokuibyshevsk became winners with their innovations, such as a methodology for assessing the quality of reagents, the GDMView software package for hydrodynamic modelling, and AG-4I and AG-5I sealants. The Novokuibyshevsk institute also won a diploma for testing petroleum bitumen materials to ensure their compliance with current state standards (GOST R 58400.1 and GOST 33133).

Product safety

The Company's policy to control petroleum product safety provides for approaches which guarantee protection of the health and lives of people, and environment, and prevent actions that may mislead consumers as regards the purpose, safety, and energy efficiency of petroleum products.

Each delivery of petroleum products comes with a quality certificate and a declaration of conformity to the technical regulations CU TR 030/2012 or CU TR 013/2011. These documents are provided to customers at their request. Information on the declaration of fuel conformity to the technical regulation CU TR 013/2011 can be found in quality certificates for each delivery of fuel from M&D oil depots.

8 inspections of test labs at 7 M&D subsidiaries
held in the reporting year, with positive opinions issued in each of them

206
independent fuel quality checks
performed by the Federal Agency for Technical Regulation and Metrology (Rosstandart) at 25 M&D units

63 M&D test labs[1]
operate within the corporate certification system

[1] As at June 2025.

Retail network development

The Company's retail network is among the largest in Russia, with leading positions in the retail market in most of the regions of its operation.

As at the end of 2024, Rosneft's retail sales covered 61 Russian regions. The Company's filling stations operate under the Rosneft and Bashneft brands. In the reporting year, the Company continued to ensure uninterrupted operation of its filling stations and maintained high customer service standards.

Rosneft annually implements a wide range of corporate programmes designed to develop the retail network and points of sale, expand the Company's market presence, and improve standards across the retail network.

Customers of Rosneft's retail network can be grouped into two segments:

- retail (B2C) – individuals;
- corporate (B2B) – legal entities, individual entrepreneurs, and organisations.

The development of a network of multifunctional filling facilities is focused on key federal highways in the central and southern regions of Russia.

Highway network programme

Rosneft is expanding its presence in the highway segment of the market, implementing projects along new and existing federal highways.

In 2024, two filling stations were launched along R255 Siberia Highway in the Krasnoyarsk Territory, and one filling station along M3 Highway in the Kaluga Region.

In the reporting year, we also went on building four filling facilities along M11 Neva Highway, six filling facilities along M12 Vostok Highway, two filling facilities along A289 Krasnodar – Kerch Highway, and two filling facilities along the Central Ring Road around Moscow. In addition, new visual and design solutions were developed for filling facilities on key federal highways.

Private labels development

In 2024, Rosneft launched a number of products as part of its private labels line development. The development of private labels, such as Zerno, Pulsar, and Family Team has a strategic objective to enhance profitability of the retail network in the non-fuel business segment.

Non-fuel business development

In 2024, the Company continued its efforts to expand the programme of additional services at filling facilities/stations:

- food trucks operation at Group Subsidiaries organised;
- AdBlue sales modules installed;
- outdoor recreation areas arranged;
- parcel lockers installed;
- indoor children's areas arranged;
- flower shops opened.

By the end of 2024, most of the Moscow Region's filling stations started offering coffee drinks made from Venezuelan coffee beans supplied directly and roasted on order of RN-Moscow.

EV charging infrastructure development

Rosneft is developing EV charging infrastructure at its filling stations in line with demand and forecasts for the EV market.

As at the end of 2024, 82 fast-charging EV points were installed at filling stations. Rosneft expanded the geography of its EV infrastructure even further by furnishing filling stations in the Trans-Baikal Territory and Moscow with EV charging points.

In addition, the Company procured ten new high-power charging points to replace the outdated ones with in the Tver Region and Krasnodar Territory. We also started monetising the service via our partner Yandex.Fuel.

Cooperation to develop EV charging infrastructure

At the 9th Eastern Economic Forum, Rosneft signed cooperation agreements with RusHydro and Rosseti to develop EV charging infrastructure at the Company's filling stations. The agreements provide for arranging fast-charging EV points at Rosneft's filling stations across Russia. On top of that, the agreement with RusHydro envisages cooperation in building filling stations and charging facilities as part of multifunctional roadside service areas along toll motorways.

Fuels with improved environmental performance

As an environmentally responsible company, Rosneft is consistently improving the development and output of high-tech petroleum products and fuels with enhanced environmental performance.

The Company offers consumers AI-100, a high-octane gasoline, and AI-95-K5 Euro 6, a gasoline with enhanced environmental and performance properties, as well as compressed natural gas and Pulsar branded fuel.

Euro 6 gasoline

Euro-6 fuel contains less sulphur, benzene and aromatic hydrocarbons, resulting in lower corrosiveness and toxicity of exhaust gases. The use of Euro 6 gasoline helps to reduce car exhausts by decreasing total hydrocarbon emissions by up to 24%, non-methane hydrocarbon emissions by up to 27%, and particulate emissions by up to 64%.

AI-100-K5

AI-100 gasoline of the Euro 5 emission standard is one of the most eco-friendly fuels: it significantly reduces the content of sulphur oxide, carbon and nitrogen compounds in car exhausts. The fuel boasts a number of other advantages: it increases vehicle acceleration by up to 9%, reduces vibration and noise, and the low sulphur and benzene content slows down carbon depositing on engine parts. The efficiency of AI-100-K5 has been confirmed by comprehensive tests.

Compressed natural gas

Gas motor fuel is a more environmentally friendly and efficient type of fuel that allows car owners not only to considerably cut costs, but also benefit from a more efficient car while also reducing their environmental impact.

Pulsar branded fuels
Pulsar fuels, which contain detergents, keep the engine fuel system clean. They effectively eliminate deposits from fuel cells, helping the system operate smoothly and reliably while at the same time supporting the car's basic operating characteristics.

Contribution to the gas motor fuel market

Rosneft takes part in implementing the governmental programme focused on developing the gas motor fuel market and continues to open new gas filling stations in Russian regions, enabling drivers to fill their car tanks with compressed natural gas (CNG). The stations are furnished with advanced equipment.

The use of CNG as motor fuel allows consumers to benefit from more efficient vehicle operation by cutting transportation costs significantly and to reduce the environmental footprint of road transport.

In 2024, the Company received permits for commissioning ten facilities of gas transportation infrastructure.

In 2024, the Company's gas transportation facilities across 13 Russian regions totalled 35, including: 12 CNG filling stations and 23 modular CNG filling stations at the existing filling stations. CNG sales totalled 21.1 mcm.

The Company continues supporting the Clean Energy, Ecopolis2024 and Energy Service Contract incentive programmes aimed at conversion of vehicles belonging to corporates and SMEs, and measures to increase its own CNG-consuming fleet.

In 2024, 83 vehicles were converted for using CNG as motor fuel:

62 vehicles
belonging to corporates and SMEs were converted as part of the incentive programmes

21 vehicles
of the Company's own fleet were converted.

The total number of vehicles converted is 306, including 259 vehicles converted as part of the incentive programmes.

Improvement of energy efficiency and energy saving in retail

In 2024, M&D units continued efforts to reduce energy consumption by delivering on the following initiatives.

1

Lighting

- Replacement of mercury and halogen lamps with energy-efficient LED fixtures (cutting energy consumption by 20–30%);
- installation of automated outdoor lighting control systems;
- installation of energy-saving devices at filling stations.

2

Equipment

- Use of commercial and industrial equipment that meets high energy efficiency standards.

3

Heating

- Use of energy-efficient heating systems with automated weather-based control;
- adjustment of boiler operations for optimal performance.

In 2024, the Company fully met all energy saving targets set for its filling stations and oil depots.

M&D units will keep implementing energy saving measures under the Energy Saving Programme for 2025–2029, while also continuing to connect filling stations powered by diesel generators to permanent energy sources.

Bashneft's filling station named the best roadside service facility in the Urals region

Bashneft's filling station in the Ufa District, Republic of Bashkortostan, won the annual competition held by the Federal Road Agency for the best roadside service facility in the Urals region. The filling station features 22 fuelling points, a 24/7 café, a mini market and amenities for visitors with limited mobility, while also supporting contactless payments through the Yandex.Fuel mobile app.

The competition evaluated roadside service facilities located along federal highways in Bashkortostan, Tatarstan, and the Orenburg Region, checking them for compliance with sanitation, fire safety, road and environmental standards, and making sure there were no complaints or negative feedback.

Customer focus

Fostering customer focus, delivering in-demand services at filling stations, and maintaining service excellence are key priorities for Rosneft's retail business. High quality service and continuous improvements lay the groundwork for the Company's long-term partnership with loyal customers.

Hotline

To streamline collection of feedback from customers of Rosneft's filling stations, the Company operates a 24/7 Single Hotline, which handles all queries related to services of filling stations and to the Family Team loyalty programme.

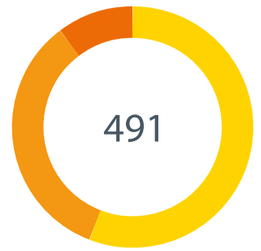
Customer satisfaction

In 2024, the Company continued to assess customer satisfaction among visitors of Rosneft's filling stations who participate in the Family Team loyalty programme. After making a purchase with their loyalty card, customers could provide feedback through a short survey in the mobile app.

In October 2024, we launched monitoring of customer reviews via the leading mapping services – Yandex.Maps and 2GIS. The Company also plans to add Google Maps to the monitoring system.

In 2024, customers submitted over 3.1 million satisfaction ratings. The survey confirmed high service quality, with 90.9% of visitors giving our facilities the maximum score of 5.

Queries received through the Single Hotline of Rosneft's filling stations, thousand

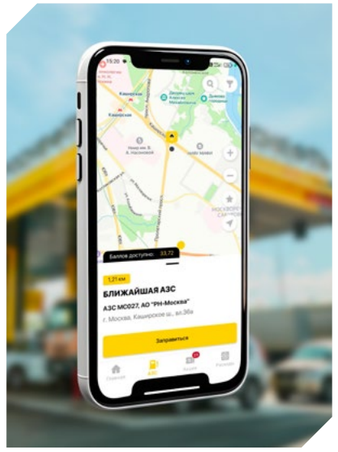


- 275 Queries under the Family Team programme
- 166 Queries related to marketing and distribution
- 50 Queries under Bashneft programme

Assessment of the retail network's competitiveness

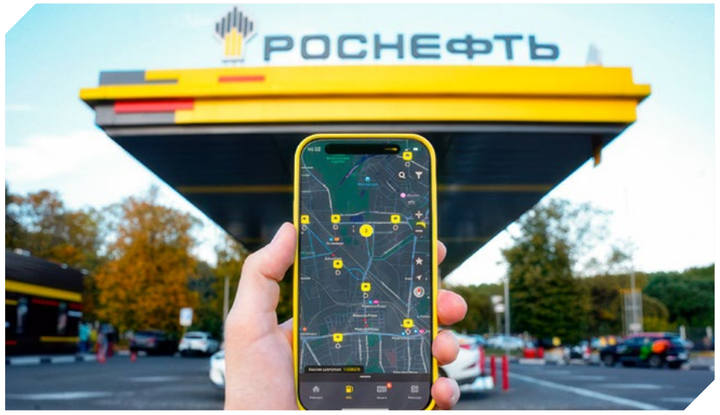
To improve customer service for individuals, in 2024 we developed and implemented a rapid assessment methodology focusing on three key criteria: product offering, technical condition, and service standards. This evaluation enabled us to rank filling stations by priority and allocate resources accordingly. The methodology for assessing the retail network's competitiveness was implemented across all M&D units.

The Company plans to apply this assessment methodology annually as an effective analytical tool for measuring the competitiveness of each filling station.



Mapping services

In 2024, Rosneft updated the location data of its filling stations across major mapping platforms. As part of these efforts, the Company adopted a centralised approach to geodata management and introduced a new tool to streamline processing of user feedback on the maps and provide prompt responses to customer reviews about service quality at Rosneft's filling stations.



Update of mobile apps for customers

The Company seeks to maintain a high-quality mobile app experience for its filling station customers by regularly introducing new features and improving usability.

In 2024, we continued the comprehensive upgrade of the Rosneft Filling Stations mobile app to enhance user experience, embed new communication tools and improve functionality. A key upgrade involved expanding the in-app payment service, allowing Rosneft customers to pay for fuel directly via the app. These updates helped expand the user base, with the average monthly number of devices with app installs rising by 26.4% year-on-year in 2024.

In 2024, Bashneft improved the customer loyalty programme for its retail network of filling stations. The updated mobile app introduced a virtual loyalty card that customers can use directly from their phone screen. The interactive user account now provides bonus point balances, transaction history, special offers, promotions, and chatbot support. With the integrated station map, users can plan routes to the nearest Bashneft filling station and add their favourite locations to a personalised list.

Development of self-service systems

The installation of graphical self-service checkouts helped increase the throughput of filling facilities and improve customer satisfaction. The checkouts are powered by domestically produced digital platforms, which enhances the security of their operation.

In 2025, we will continue to expand the functionality of self-service checkouts, and launch a pilot project to install outdoor checkout units. We expect to install up to 1,700 graphical self-service checkouts across our filling stations in 2025.

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graphical self-service checkouts across our filling stations in 2025

In 2024, the Company expanded the functionality of self-service checkouts by:

- integrating checkout software suites with new Castles payment terminals;
- enabling sales of labelled products, and payments via QR codes, the Faster Payments System, and virtual fuel cards.

Installation of graphical self-service checkouts

In 2024, self-service checkouts were installed at filling stations in Moscow, Western and Eastern Siberia, and, for the first time, at Bashneft stations in the Republic of Bashkortostan.

Checkouts have an intuitive user interface and are integrated with payment services and the Family Team corporate loyalty programme.

SUPPLIER AND CONTRACTOR ENGAGEMENT

In its procurement activities, the Company adheres to the principles of effectiveness, reasonableness, and competitiveness. It is especially important for suppliers/contractors to have relevant experience and required personnel, financial, and other resources. The Company seeks to build long-term integrated relations with its partners based on honouring existing agreements, supplying equipment, and ensuring a high level of production localisation. By meeting the above criteria and subject to providing a competitive quote, suppliers can bid for new contracts to be signed.

In the reporting year, the Company continued building relations with its suppliers as part of the Supply Policy[1]. The Policy sets out the key goals, objectives, and guiding principles of the Company's supplier relations, as well as procurement management priorities for Rosneft and its subsidiaries. One of the Supply Policy's priorities is to develop category management[2], which will help unlock additional value in the Company's procurement activities.

In 2024, the Company continued to develop new strategies and update the existing ones. These strategies cover the entire range of key works, services, materials and equipment purchased in a centralised manner (in cases where strategy development is appropriate). Plans include updating existing strategies and focusing on category management through long-term/integrated cooperation with strategic partners/suppliers/manufacturers.

In its procurement activities, the Company uses a single system for controlling compliance of suppliers and contractors with mandatory and special requirements. Suppliers/contractors are assessed to make sure they meet the applicable due diligence, and financial stability requirements. In 2024, we developed a tool for automated screening of counterparties to identify relevant cooperation risks (such as suppliers being liquidated, declared bankrupt, pending exclusion from the Unified State Register of Legal Entities, having assets under arrest, possessing significant arrears in payables, or being involved in legal proceedings with the Company). The cooperation model used by the Company complies with the applicable international supply arrangement and efficiency standards.

The Company's principles in selecting suppliers and contractors

- Competitiveness
- Reasonableness
- Effectiveness
- Non-discrimination

Responsible relationships with suppliers

Contractor compliance with the Company's HSE requirements

The Company assesses potential suppliers' compliance with HSE qualification requirements for works that may be associated with a high risk of incidents.

Also, in line with global best practices, the following is assessed:

- availability of a health and safety management system;
- availability of relevant services/divisions;
- provision of personal protective equipment to contracted personnel.

Responsible procurement of goods and services

As part of its procurement activities, the Company assures product quality by leveraging incoming control tools, including testing, research and chemical analysis of goods.

Additionally, the Company communicates to suppliers and contractors the requirements imposed on materials used in their products. These materials must not contain potentially toxic chemicals or substances that could affect the oil refining process or cause equipment damage.

To enhance the effectiveness of supplier relations, the Company approved a special clause to be included in protective clothing supply contracts. According to this clause, suppliers are allowed to implement innovative solutions to improve the quality of supplied products and ensure timely delivery of items to workers.

In Rosneft's section on the TEK-Torg electronic trading platform, there is a dedicated page ensuring communication in the one-stop-shop format. In 2024, the Company received a total of 102 queries, including messages on social and environmental issues.

102 queries
submitted through a dedicated unified communication page in Rosneft's section of the TEK-Torg electronic trading platform, with all queries processed

As Rosneft realises the importance of achieving carbon neutrality in line with the national goals, instructions of the President of Russia, and Russian legislation, the Company developed standard carbon management provisions added to the contracts with contractors

[1] Approved in 2020.
[2] Category management helps consolidate fragmented demand within a category to enable centralised procurement. This process involves formalising categories, developing category or procurement strategies as the primary methodological tool for category management, implementing planned strategic initiatives, and capturing the benefits achieved from strategy execution.

Contractor human rights compliance

The Company continues its efforts to employ its approaches to human rights in any interaction with suppliers and contractors.

Existing internal regulations require that all suppliers/contractors participating in procurement confirm their commitment to Rosneft's Declaration on Human Rights for Interacting with Suppliers of Goods, Works and Services as part of their contractual obligations, and cascade the Declaration's principles to all their contractors and subcontractors across the supply chain.

Rosneft has developed and put in place the Code of Suppliers of Goods, Works and Services in the Area of Human Rights Observance in order to involve them in working out comprehensive position on unconditional observance of fundamental human rights and freedoms in their business operations. The Code was circulated to all companies and entrepreneurs registered on the TEK-Torg electronic trading platform in Rosneft's section, and posted on the websites of TEK-Torg and the Company.

Rosneft's Declaration on Human Rights for Interacting with Suppliers of Goods, Works and Services is available on the Company's website

The Company expects its suppliers and contractors to implement a similar document and adhere to it in their operations. The Company also expects suppliers to ensure compliance with laws and regulations on environmental protection and avoid any action or omission that may result in an adverse impact on the environment.

Key principles of human rights observance

- Ensuring safe, secure, and healthy work environment
- Ensuring conditions for fair treatment and non-discrimination
- Prevention of child labour and protection of young talent
- Prohibition of slavery and forced labour
- Respect for freedom of association, assembly, and the right to collective bargaining
- Fair remuneration and work environment
- Respect for the human rights of community members affected by the Company's operations
- Environmental responsibility
- Combating corruption
- Provision of access to remedies

To read our Code of Suppliers of Goods, Works and Services in the Area of Human Rights Observance, see the official website:

Expansion of cooperation with businesses in regions of operation

UNCTAD A.4.1

The Company joins forces with regional authorities to raise the awareness of domestic suppliers and contractors, including small and medium enterprises (SMEs). To that end, Rosneft develops roadmaps for interaction with regional authorities[1], envisaging implementation of the following initiatives:

- expanding the list of local suppliers and contractors invited to participate in the Company's competitive procurement procedures;
- considering cooperation proposals from regional (local) companies, including proposals on the implementation of domestic innovative products;
- holding awareness workshops for local producers and contractors jointly with the TEK-Torg electronic trading platform and SME Corporation.

In 2024, to attract new suppliers and contractors Rosneft held five awareness workshops in the Orenburg, Voronezh and Tyumen regions, the Republic of Mordovia, and the Krasnoyarsk Territory.

In the reporting year, representatives of the Company's subsidiaries also took part in 18 training workshops organised by SME Corporation for small and medium enterprises and self-employed individuals. During the workshops, the Company's experts spoke about procurement procedures and answered relevant questions.

Group Subsidiaries[2] annually achieve their targets for procurement from SMEs.

Additionally, as a result of the Company's efforts to attract new domestic suppliers and contractors, the share of imports in total supplies of materials/equipment amounted to 4% and continues to decrease.

For procurement worth below RUB 5 mln, Rosneft's subsidiaries use the Corporate Online Shop

Use of the TEK-Torg electronic trading platform ensures broader competition and equal access of market players to procurement. To support low-cost procurement, Rosneft operates the Corporate Online Store powered by the TEK-Torg platform Currently, there are 246 Group Subsidiaries registered in the Corporate Online Store, with over 43 thousand suppliers participating in the Company's procurement procedures via this platform. In 2024, Rosneft signed over 11.5 thousand electronic contracts using the Corporate Online Shop on the TEK-Torg platform. This approach helps simplify and speed up the contracting process and reduce paper flow.

For regional suppliers and contractors, Rosneft held

5 Supplier Days

in 2024 in the format of awareness workshops

Supplier Day in Voronezh

In June 2024, Rosneft signed a roadmap to expand cooperation with production facilities in the Voronezh Region. The document aims to promote the participation of local companies in the procurement processes of Group Subsidiaries and to further tap into the region's industrial potential amid current external challenges.

As part of the roadmap, in September 2024 the Company and the Government of the Voronezh Region held the Supplier Day awareness workshop for regional manufacturers and contractors.

During the event, local production facilities were provided with training materials on participating in the Company's procurement processes, and offered information on the needs of Voronezhnefteprodukt and the factoring services of VBRR-Factoring.

[1] Primarily in the regions of operation.

[2] Subsidiaries whose activities are regulated by Russian Government's Resolution No. 1352 On Special Aspects of Participation of Small and Medium Enterprises in Procurement of Goods, Works and Services for Certain Types of Legal Entities dated 11 December 2014.

3

RESEARCH AND INNOVATION DEVELOPMENT AND CONTRIBUTION TO RUSSIA'S TECHNOLOGICAL SOVEREIGNTY

Scientific, technological, and innovative development is key to achieving Rosneft's strategic objectives, including production growth, operational efficiency improvements, and environmental impact reduction.

INNOVATION MANAGEMENT

GRI 3-3

Rosneft has in place its Innovation Development Programme (the Programme). The Programme aims to achieve the Company's priority goals and to address efficiency, sustainable growth, transparency, social responsibility, and innovations issues.

Objectives of the Innovation Development Programme

- Development and deployment of new technologies
- Development, production, and launch of new world-class innovative products
- Enhancement of the Company's shareholder value and competitive edge in the global market
- Support to the Company's modernisation and technological advancement through high-impact improvements in key performance indicators for business processes

The Company uses the Innovation Development Programme to build a portfolio of innovative projects, with every new technology developed under a separately financed target innovative project (TIP). TIP is the main tool used by the Company to deliver on its innovation strategy.

UNCTAD A.3.3

In 2024, Rosneft continued consistent efforts to implement its R&D results, while also working to obtain state registration of intellectual property rights. During the year, the Company submitted 71 intellectual property applications and obtained 74 patents.

74 patents
obtained in 2024

71 applications
for patents and software certificates submitted

1,101 patents
held by Rosneft in 2024

Successful technology application

Each year, Rosneft develops and implements new technologies in various areas across Group Subsidiaries, aiming to reduce its environmental impact and enhance process safety.

In 2024, our environmental R&D expenditures amounted to RUB 268.7 mln.

In the reporting period, 277 technologies were put to test by 20 Group Subsidiaries. A total of 432 tests were conducted as part of pilots in 2024, resulting in 49.1 thousand tonnes of incremental oil production. The Company reviewed the results, assessed the economic viability of implementing proposed solutions, and prepared plans for their roll-out and implementation.

Consistent efforts are underway to implement successful pilots and leverage them to devise efficiency improvement projects.

As part of the programme implementation in 2024, the Company introduced and rolled out 113 new technologies which proved their viability following prior tests. We signed over 100 licence and sublicence agreements for the transfer of our software solutions, including those used to provide training to students at the industry-related departments of the leading Russian universities.

In 2024, our environmental R&D expenditures amounted to
RUB 268.7 mln

Rosneft teams develop lean manufacturing projects

In 2024, employees of Slavneft-Krasnoyarskneftegaz presented a digital integrated production model using domestic software. These solutions will enable real-time analysis of well performance and highly accurate oil production forecasting. The innovation is expected to increase oil output and deliver an economic benefit of RUB 4 bln. The team behind this project took first place in the CIS Young Professionals League at the CASE-IN International Engineering Championship, which focuses on lean manufacturing.

Another Rosneft team of young talents from the Company's research institute in Krasnoyarsk reached the finals of the Student League of the CASE-IN International Engineering Championship in the Petrochemicals category. They presented a project combining an alternative sevilen[1] production process, feedstock supply planning, and enhancements to enterprise digitalisation systems, earning them a place in the finals of the Student League's Petrochemicals stream.

Improving operating and production efficiency

The Company has a mechanism in place for enhancing efficiency through efficiency improvement proposals. Employees across our enterprises submit their suggestions to the idea bank, with a focus on streamlining technological processes and rational use of resources.

Russian Railways has deployed RN-BIT, an integrated idea and initiative management system. It serves as a unified platform for submitting, storing, and tracking employee improvement proposals.

RUB 3 bln
economic benefit from Rosneft's efficiency improvement efforts in 2024

Improving operating and production efficiency

In 2024, Rosneft's oil refining and petrochemical companies implemented over 170 initiatives under the operational efficiency improvement programme. The resulting benefits exceeded RUB 12 bln.

These strong results were achieved through the introduction of the Integrated Efficiency System across oil refining and petrochemical companies, designed to identify potential process efficiency improvements. As part of this initiative, in 2024, Company experts conducted rapid efficiency diagnostics at key production facilities, benchmarked production units at refineries, and identified best practices for replication across subsidiaries.

[1] Sevilen is a polymer that offers enhanced transparency, elasticity, strength and resistance to external factors compared to polyethylene.

DIGITAL TRANSFORMATION. INFORMATION SECURITY

Unified Digital Platform

Technological advances are crucial for the Company's strong operational performance.

GRI 3-3

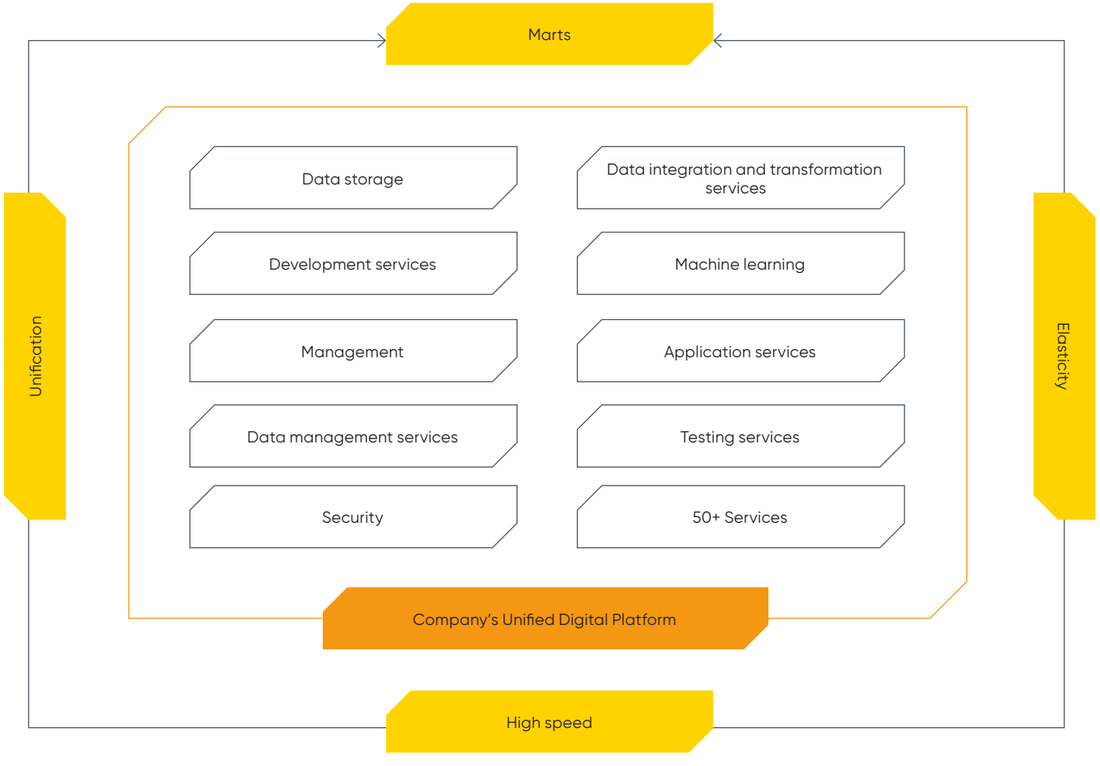
In 2024, as part of the approved Rosneft-2030 Strategy, the Company continued to implement its proprietary information system – Unified Digital Platform (UDP).

Rosneft's innovative developments contribute to strengthening Russia's technological sovereignty in line with the national Concept of Technological Development until 2030.

Proprietary solutions provide the Company with competitive advantages aligned with market trends. Today's environment demands innovative approaches to IT projects with due consideration of external and internal factors. The creation of a Unified Digital Platform is in tune with the current trends of moving from monolithic frameworks towards more flexible microservice systems.

By 2026, the Company plans to deploy an entirely domestically-designed Unified Digital Platform.

Conceptual framework of the Unified Digital Platform (UDP)



The Company's Unified Digital Platform (UDP) consists of a set of popular digital services underpinned by modern infrastructure and cloud-based tools.

The Unified Digital Platform balances the load of computing infrastructure between projects, helps introduce uniform approaches to component development and unification, and avoids duplication of costs associated with the technology component. The effects are achieved by using single data management infrastructure, unifying IT technologies based on the IT integrator's proprietary developments and open source software.

The UDP develops in line with the needs of all businesses and functions of the Company. The platform will build an effective system of interconnections between all of Rosneft's digital platforms and services.

Services are ready-to-use components that perform a useful technical or business function with a minimum array of settings available to platform users, such as Databases, Data Visualisation, and more.

The platform has the following main functions:

- rapid process automation in a single information system
- analytics based on a common data source for all management levels
- ensuring a high level of control over the Company's material and cash flows

The UDP incorporates managed services that replace imported components, such as databases, data quality management controls, visual and process analytics tools, and big data processing solutions.

UDP marts are a set of linked objects and tables in a database that are combined into a data model to solve a business problem. This model enables users to amend, update, and collect necessary information using modern tools developed in Russia.

In the reporting year, the following milestones were achieved as part our proprietary digital platform's roll-out:

- the UDP was launched into commercial operation by Executive Order of Rosneft's Chief Executive Officer;
- the first phase laid the architectural and functional foundation, enabling the delivery of most corporate IT projects and achievement of expected benefits;
- over 20 platform components were deployed, including data centre computing capacity modules, secure rapid development environments for IT systems, comprehensive data management solutions (collection, storage, processing, transformation, quality control), business intelligence systems, and more;
- 31 solution prototypes were implemented out of 43 submitted initiatives, with an additional 12 IT projects currently in the implementation stage and 61 initiatives under development;
- the corporate UDP portal was launched, serving as a UDP knowledge hub for both business and IT teams as well as a single access point to all UDP services.

The project's second phase will focus on developing IT tools and components to enhance infrastructure utilisation, advance software import substitution, strengthen self-service and secure development capabilities, implement AI services, and ensure Company-wide UDP deployment.

A key element of technological sovereignty is empowering business users to independently process data from spreadsheets and internal sources using advanced domestic IT solutions. The UDP creates an environment that fosters self-service capabilities and helps significantly enhance data skills among Company employees.

Contribution of digital transformation to UN SDGs

Rosneft develops and implements digital solutions designed to make a meaningful contribution to the UN Sustainable Development Goals. The Unified Digital Platform will be highly instrumental in achieving the Company's sustainability goals.

Key projects of 2024 contributing to UN SDGs

Economic impact	▸ Bashneft established a Unified Transport Management Centre to boost fleet utilisation efficiency, reduce time losses and streamline production processes. ▸ Rosneft implemented an AI-powered geoinformation module that accelerates design work by 16 times, enhancing accuracy and efficiency of engineering and construction activities. ▸ Rosneft introduced self-service checkouts at filling stations across several Russian regions, improving service quality, boosting filling station efficiency, and simplifying payment processes for users. ▸ Rosneft developed the RN-AKZT digital assistant, enabling optimal material selection for pipes and corrosion prediction, significantly extending their durability. ▸ The Company continues to roll out optimised process control systems and global dynamic optimisation systems to improve plant efficiency by maintaining optimum process conditions, reducing energy consumption and increasing the output of the most valuable products. Five optimised process control systems and five global dynamic optimisation systems have been commissioned across Bashneft's branches: Bashneft-UNPZ, Bashneft-Ufaneftekhim, and Bashneft-Novoil.
Social impact	▸ Rosneft equipped the digital oil and gas field research laboratory at the North-Eastern Federal University with a comprehensive twin of a real digital field, enabling monitoring and modelling of production processes. ▸ RN-Vankor commissioned three shift camps featuring the Smart Camp concept equipped with digital solutions, including high-speed Wi-Fi and contactless payment systems for employee convenience. ▸ We enhanced the Rosneft Filling Stations and Bashneft Filling Stations mobile apps, adding new functions to improve customer service convenience. ▸ The Komsomolsk Refinery installed domestically produced VR simulators for training personnel in the electrical equipment operation section.
Environmental impact and carbon management	▸ At 26 production facilities, efforts continued to implement a comprehensive programme to detect and eliminate sources of fugitive methane emissions using drones (UAVs) and portable surface inspection devices.

Digital twin

In 2024, specialists from Rosneft's Research Institute in Ufa created a digital twin of the preliminary gas treatment unit at RN-Purneftegaz's Barsukovskoye field. This interactive three-dimensional model covering 270 thousand sq m contains comprehensive information about facilities at all design stages: dimensions, materials, and design features. The site structures encompass extensive multi-tier racks, technologically complex platforms, and more than 90 units of process equipment. This digital model optimises design solutions from construction's initial stages, enhances production facility management efficiency during operation, and serves as a simulator for practising emergency response actions.

Digital Plant

Through the Digital Plant project, Bashneft implemented intelligent advanced process control systems at three refineries – Bashneft-Novoil, Bashneft-UNPZ, and Bashneft-Ufaneftekhim. These intelligent systems automatically maintain optimal operating modes for process units at refineries, enabling increased output of high-margin products and reduced energy resource consumption, consequently improving the economic efficiency of oil refining. The Digital Plant project encompasses production process robotisation, predictive analytics of equipment in operation, and augmented virtual reality in employee activities and training. In 2024, the economic effect from implementing new software and hardware at Bashneft exceeded RUB 0.5 bln

Rosneft robotises electric submersible pump repairs

At the end of 2024, RN-Remont NPO joined forces with Rosneft's Research Institute in Ufa to design a robotised complex for electric submersible pump (ESP) repairs that replaces human labour in transportation and warehouse logistics. This innovative solution will boost productivity, efficiency, and safety of repair processes. Conveyors, automatic transfer devices, and gantry robots will enable complete automation of moving units and their parts between shop sections. Machine vision systems will be employed for the first time in ESP repair to verify equipment integrity. Warehouse robotisation will reduce occupied areas, accelerate loading and unloading processes, and simplify component accounting.

This robotised ESP service shop project using exclusively domestic equipment is planned for implementation during the upgrade of one of RN-Remont NPO's branches in the Samara Region. The economic effect from project implementation exceeds RUB 145 mln.

Bashneft implements new transport management system

Bashneft established a Unified Transport Management Centre that enhances the Company's vehicle fleet utilisation efficiency. Developed by Bashneft-Dobycha experts, the Centre coordinates technological and passenger transport operations online.

Connected to the Centre are Rosneft's oilfield services facilities in the Republic of Bashkortostan and neighbouring regions: Bashneft-Stroy, RN-Bureniye, RN-Service, RN-Remont NPO, and RN-Transport. The Centre receives information about location, order status, and driver contacts, enabling simultaneous satisfaction of transport needs across several enterprises.

The system operates on a telematic platform developed by Sibintek. Implementation of this new transport management system reduced time losses when servicing drilling crews and equipment repair, while also boosting fleet efficiency and production processes. According to preliminary estimates, the economic effect from implementation will reach up to RUB 350 mln annually.

Information security

Information security is a key factor underlying the Company's sustainable operation amid digitalisation and improvement of business management, control and industrial automation systems.

The Information Security Policy is the core document in this realm.

For the Company's Information Security Policy, see our website

To minimise possible risks and negative consequences from computer attacks on Company resources, we carry out systematic improvement of the information security function, which includes forming and implementing an extensive portfolio of IT projects for the function, improving guidelines, approaches and methods for countering computer attacks. Consistent improvement of information systems in this area, methods and means of detection, response and counteraction to computer attacks, plus gaining practical skills contributes to forming stable and effective comprehensive protection that can adapt to rapidly changing threats.

The Company regularly monitors compliance of the Group Subsidiaries with the Russian laws on the security of critical information infrastructure. In line with the Decree of the President of the Russian Federation On Additional Measures to Ensure Cybersecurity of the Russian Federation, 149 Group Subsidiaries took actions as per the relevant action plans for 2022–2024. To improve rapid response capabilities and minimise the impact of cyberattacks on critical IT infrastructure, the Company conducts training drills focused on incident management and cyberattack response. Throughout 2024, a total of 54 such training drills were conducted.

In 2024, Rosneft experienced a total of 42 DDoS[1] attacks, thwarted more than 2.5 mln network intrusions and blocked over 150 thousand malicious and phishing emails.

The Company defines its information security as a state of affairs where its information infrastructure is sufficiently protected to ensure the consistent development and growth of computing capacities, autonomous operation of the Company and its participation in import substitution programmes.

ca. 250 thousand cybersecurity incidents

within the corporate network detected and resolved

[1] DDoS (Distributed Denial of Service) means flooding an information system with too many queries to impede request processing.

CTF[1] competition in information security by Sibintek

Our internal IT integrator has been conducting the Sibintek CTF information security competition for the third consecutive year. Tasks and infrastructure improve each year considering the dynamically changing threat landscape, hacking techniques, and countermeasures.

In 2024, employees of the internal IT integrator and its subsidiaries participated in the competition, and a separate stage was conducted for Russian university teams, with participation of more than 170 teams and 650 students from 100 universities training professionals in information security.

Key practical effects delivered by the event:

- improving employee skills and competencies;
- testing and reinforcing employee response scenarios to computer attacks within main production activities;
- developing practical skills for protecting against information security threats, practising team interaction;
- revealing employee potential, identifying candidates for solving high-intellectual tasks within production activities. Employees who excelled at these events are involved (depending on required competencies) in highly specialised tasks and assignments requiring high competency levels;
- Increasing recognition and attractiveness of information security activities of Group Subsidiaries for university graduates majoring in information security.

The event concluded with final matches in the attack-defence format. The Sibintek CTF 2024 competition became not only a platform for discovering young talents but also an important step in developing expertise and exchanging experience among information security professionals. In 2025, we plan to improve the competition programme and attract relevant students and young professionals.

[1] CTF (Capture the Flag) format involves creating test IT infrastructure that mirrors key facilities of the core business, where teams work to hack competitors' infrastructure while simultaneously defending their own systems.

ENERGY SAVING AND ENERGY EFFICIENCY. GREEN ENERGY

GRI 3-3

Sustainable use of fuel and energy resources and adoption of energy saving technologies are one of the key priorities for Rosneft with respect to improving the energy efficiency of production processes.

Energy management

Rosneft's energy management system is based on the approach set forth in the Company's Energy Efficiency and Energy Saving Policy. All Group Subsidiaries operate in line with ISO 50001 (Energy Management Systems).

The Company has in place a Commission on Energy Efficiency, which implements advanced solutions and approaches to energy efficiency management and develops the energy management system.

In 2024, the Commission on Energy Efficiency monitored progress against Rosneft's Energy Efficiency and Energy Management System Roadmap for 2024–2026, in particular:

- in oil refining, we analysed the potential for energy cost reduction at the Achinsk Refinery and Bashneft's branches Bashneft-Novoil and Bashneft-UNPZ. Similar analysis is planned for 2025 at RN-Komsomolsk Refinery, Syzran Refinery, and Bashneft's branch Bashneft-Ufaneftekhim;
- 44 Group Subsidiaries accounting for 97% of Company energy consumption, previously certified according to international standard ISO 50001 (Energy Management Systems) / national standard GOST R ISO 50001, confirmed compliance of their energy management systems with requirements of these standards;
- we drafted new and updated existing internal documents on energy efficiency.

For the Company's Energy Efficiency and Energy Saving Policy, see our website

44 subsidiaries
accounting for 97% of the Company's 2024 energy consumption were certified for compliance with ISO 50001 (Energy Management Systems)

Energy consumption

GRI 302-1

SASB EM-SV-110a.1

In 2024, the Company consumed a total of 561.4 million GJ of energy. The most energy-consuming activity (122 million GJ) is oil and gas production. The major consumers of heat and fuel (298 million GJ) are oil refining and petrochemicals processes.

Energy consumption, mln GJ

Metric	2022	2023	2024
Total energy consumption, including:	**560.5**	**564.4**	**561.4**
total consumption of non-renewable and renewable energy sources (process fuel)	283.1	281.6	286.2
electricity consumption	157.9	162.3	155.9
heat consumption	119.5	120.6	119.3

Energy saving and energy efficiency

The cornerstone of the Energy Management System is Rosneft's Energy Saving Programme prepared for every five-year period and updated annually.

GRI 302-4

According to the Energy Saving Programme for 2024–2028, the five-year fuel and energy savings should total 2.5 million tonnes of reference fuel.

The actual fuel and energy savings under Rosneft's Energy Saving Programme in 2024 came in at 363 thousand tonnes of reference fuel.

There are also regular quarterly meetings that review the outcomes of the Energy Saving Programme by workstream, analyse year-end targets, and give risk mitigation instructions so that these targets could be achieved.

In 2024, the Company carried out checks of energy efficiency and progress against energy management system implementation and development in 18 Group Subsidiaries involved in exploration and production, as well as oil and gas production and oil refining, with roadmaps drafted to address the identified gaps in 2024–2025. Another assessment is scheduled for 2025.

1.1 million tonnes of CO_2-equiv.
absolute GHG emissions reduction in 2024 as part of the Energy Saving Programme

8 technical audits
of the quality of power facility management conducted

443 remedial actions completed

The Company had its own energy efficiency and energy saving divisions perform an internal energy efficiency audit of 973 production facilities and units of equipment at 43 Group Subsidiaries to identify their energy saving potential and exploit it under the Energy Saving Programme.

Developing energy management competencies

The Company conducts annual corporate training for employees in energy efficiency and energy saving. The training programmes are delivered through Rosneft-Termneft, which possesses the expertise, competencies, and practical skills in improving energy efficiency.

In 2024, employees of Group Subsidiaries were given an opportunity to pursue corporate training programmes on energy efficiency improvements at Rosneft-Termneft's training centre. A total of 379 employees completed the course in 2024.

Green Energy

Rosneft's strategic intention is to remain a reliable producer focused on minimising its climate and environmental impact. In implementing this task, we consider, among other things, use of low-carbon generation taking into account economic feasibility and environmental efficiency.

We operate 51 renewable energy source facilities at production sites in the Khanty-Mansi Autonomous Area, Yamal-Nenets Autonomous Area, Samara Region, and Krasnodar Territory.

Development of the Vostok Oil project in northern Krasnoyarsk Territory provides for construction of a wind generation facility with installed capacity of 50 MW. In 2024, wind testing was completed and facility design is underway.

DEVELOPING R&D CAPACITY

Development of the Corporate Research and Design Cluster

GRI 3-3

To secure technological self-sufficiency, sustainable development and continued technological leadership in the industry, Rosneft constantly works to improve technologies, implement innovations and roll out effective design solutions helping the Company to reduce construction and operational costs of hydrocarbon production and processing sites, while also keeping our processes safe and eco-friendly.

Our research efforts are the responsibility of corporate R&D institutes and design institutes, which serve as key participants in the Company's science and technology activities, cooperation with partners, and marketing of its proprietary technologies to third parties. The most promising activities for corporate R&D institutes now focus on digitalising our production processes, solving complex tasks involving acquisition, analysis, and mathematical processing of data from facility equipment operation, and modelling operating conditions using machine learning models, neural networks, and databases. This enables us to develop and implement world-class modern digital technologies that meet our businesses' technological needs.

Our Corporate Research and Design Cluster works with Russian innovation leaders to increase efficiency and technological safety of hydrocarbon production and processing processes – simultaneously boosting profitability, environmental performance, and safety of oil production in Russia, enhancing research and development investment attractiveness, and strengthening technological sovereignty. The scientific and technical foundation of innovations emerges through implementing annually updated planned research, R&D, and targeted innovation projects. Parties involved in scientific and R&D efforts include:

- Russian universities such as Lomonosov Moscow State University, Arctic and Antarctic Research Institute, Far Eastern Federal University, St Petersburg State University, and Gubkin Russian State University of Oil and Gas;
- R&D institutes and design bureaus: Russian Foundation for Technological Development, Foundation for Assistance to Small Innovative Enterprises in Science and Technology (FASIE), Federal Production Innovation Foundation, Russian Innovation Union, Association for Supporting Small Innovation Enterprises, Vorobyovy Gory Innovation Science and Technology Centre, Skolkovo Foundation, Kronstadt Engineering Centre, and numerous technology parks.

In 2024, the Vorobyovy Gory Innovation Science and Technology Centre at Lomonosov Moscow State University confirmed the strong scientific capabilities of Rosneft's corporate research institutes by granting them resident status. This designation will enable the institutes to develop innovations for Russia's oil industry through collaboration with other resident organisations, including leading scientific and technological institutions across Russia.

Focus on technological development

Development through implementing new equipment, technologies, and innovations creates a solid foundation for achieving our strategic goals across both medium-term and long-term perspectives. For this purpose, we have established and operate a comprehensive set of technological development tools: R&D efforts, pilot testing, pilot operation, efficiency improvement efforts, and implementation of effective technologies based on sustainable design solutions that undergo mandatory review by Rosneft's Scientific and Technical Council.

In 2024, Rosneft's Scientific and Technical Council reviewed and approved 34 effective design solutions aimed at reducing costs and/or increasing reliability of facilities in operation, as well as seven initiatives for amending Russian regulatory and technical documents and Rosneft's internal documents.

Standardisation and technical regulation

The development of standardisation and technical regulation processes strengthens Rosneft's industry leadership, as it helps to bring down capital and operating expenditures. Every year the Company approves and implements over 30 effective Group-wide design solutions.

Our experts are active members of 11 technical committees for standardisation. Every year, they review more than 100 draft industry-wide regulations. In 2024, the Company reviewed over 100 draft standardisation documents to update and develop technical standards and make its design solutions more efficient.

Over 100
draft standardisation documents reviewed by the Company in 2024

Rosneft expands capabilities for digital research of core samples

In 2024, a modernised computer tomography scanner with enhanced accuracy for rock sample research and faster data processing speed was commissioned at the sedimentology laboratory of Rosneft's Research Institute in Tomsk. This new instrument configuration will significantly increase pore space detail and enable prompt digitisation of full-size core. The improved tomography scanner characteristics will accelerate and enhance tool selection for searching and developing new deposits whilst boosting production at our operating assets.

For studying small samples, partner Tomsk Polytechnic University developed a micro-tomography device with resolution of up to 3 microns, enabling research of pore space and microcracks in rock. This equipment makes working with complex rocks such as fissured reservoirs considerably easier.

In May 2023, Rosneft's Research Institute in Tomsk, beyond leased facilities, commissioned its own core repository, boosting total core stored at Company institutes by 120 linear km and providing our Corporate Research and Design Cluster with reserve areas for at least ten years. These facilities collectively accommodate up to 260 linear km of rock.

Rosneft's IT marathon marks six years

Rosneft's IT competitions unite young talent and professionals from the oil and IT industries, tackle strategic oil and gas industry challenges, and drive education system development while opening up new focuses of interaction with universities.

In 2024, Rosneft held a large IT marathon comprising three competitions attended by more than 800 students, employees, young scientists, and new hires from 64 cities across Russia. In the reporting year, in addition to traditional student hackathons (university hackathon and hackathon for robotics programmers), Rosneft held the Geosteering League and Academic Tournament.

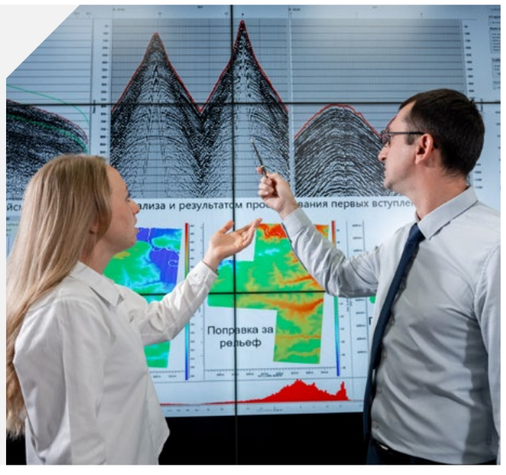
At the Academic Tournament, teams of graduate students and senior undergraduates pursuing physics, mathematics, and technical degrees developed mathematical algorithms and a software suite prototype for interpreting electrical logging data. The best competition results will be applied in the innovative RN-PetroLog software suite designed for interpreting geophysical well survey data and laboratory research of core samples.

More than 150 oil and gas industry professionals and university students participated in the Geosteering League. Participants plotted trajectories of virtual horizontal wells in the RN-HORIZON+ software simulator, evaluating risks in real time and analysing current geological situations based on incoming data to maintain borehole stability and achieve maximum drilling lengths in oil reservoirs.

At the hackathon for robotics programmers, 220 participants from 26 cities remotely developed software, conducted assembly and debugging of a robotised unit capable of moving across reservoir surfaces, creating its 3D model and defect map, and tracking its position in real time. The top 10 teams demonstrated their solutions to the jury. The best ones will be deployed at Rosneft's Research Institute in Volgograd, which creates robots for surveying hard-to-reach facilities.

Rosneft holds seismic data processing championship

In December 2024, Rosneft hosted a seismic data processing championship in Krasnoyarsk during the annual conference titled Seismic Exploration in Siberia and Beyond. More than 40 industry professionals participated, analysing 2D data from Far North regions where seismic exploration is complicated by poorly consolidated rocks. Participants applied methods using geological modelling tools and proprietary developments for seismic data processing. The championship winner was a team of scientists from Novosibirsk State University, who proposed the most accurate solution to the applied problem at hand. An expert from our R&D institute also placed among the top three winners.



LOCALISATION AND CONTRIBUTION TO RUSSIA'S TECHNOLOGICAL SOVEREIGNTY

GRI 3-3

Today, Rosneft is one of the leaders in introducing innovation in the country's upstream sector.

Since 2015, the Company has been implementing the Equipment and Technology Localisation and Import Substitution Programme to ensure the sustainability of its operations and meet the Russian Government's localisation and import substitution targets. The Programme is aligned with strategic goals and objectives set forth in the Company's Long-Term Development Programme and Strategy.

For several years now, the Company has maintained its leadership thanks to its research and design cluster, Europe's largest oil and gas research centre comprising 30 research and design institutes with a total headcount of more than 18 thousand people.

Development of proprietary science-based designated software

> Rosneft is the first oil company in Russia to successfully create and expand a line of proprietary software to deliver on production objectives in geology, engineering, field development and operation.

To date, Rosneft's high-tech software product line includes 24 software products of which 17 have already been put into operation, while another seven are in the phase of development and pilot testing. Currently, Russian energy companies can purchase ten Rosneft's software products, of which eight are included in the Unified Register of Russian Programmes for Electronic Computers and Databases.

Rosneft's proprietary software excels its foreign peers thanks to much better performance at a lower cost. Our software products extensively use modern IT technologies, including high-performance computing and AI.

To secure technological sovereignty in high-tech areas and accelerate transition of Russia's oil and gas companies to national software platforms, the corporate research-intensive software used in oil and gas production was adapted so as to run on domestic Linux operating systems.

The Company's software development and implementation expenses over the past ten years have exceeded RUB 7 bln

> Rosneft is the industry leader in developing and deploying cutting-edge software for oil and gas production.

The Company's portfolio comprises **24 software products**

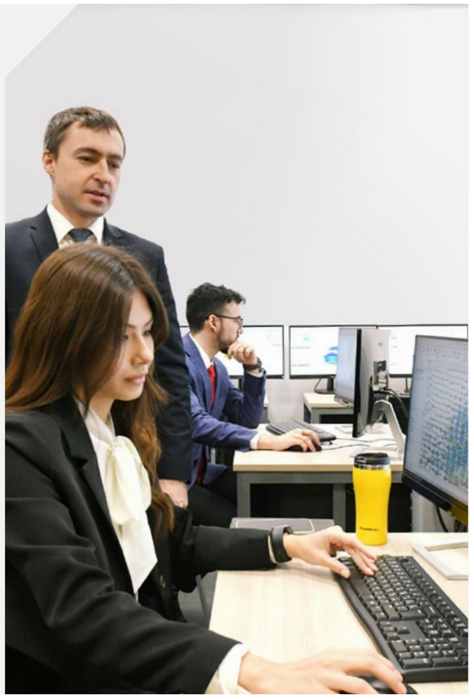
For more details on Rosneft's field development software, see RN.Digital website

Digital field development tournament

In 2024, the Company organised the first digital field development tournament using proprietary software.

Based on initial data about hydrocarbon deposit structure, participants had to determine field development strategy for ten years ahead. Winners were those participants who extracted the largest amount of virtual oil and obtained maximum profit.

Most tournament participants worked with our software for the first time. As the largest developer of research-intensive software, we not only create digital products but also train users to work with them. For educational purposes, we have provided more than 4,500 academic licences free of charge to universities across the country. The tournament represents another opportunity to train future professionals.



Rosneft adds new products to its range of research-intensive software

In 2024, we announced the release of new RN-ALPHA software for integrated modelling of oil and gas production processes. The software provides seamless data transfer format from the field development to design stage, enables calculating field development scenarios and selecting the most economically efficient option considering underground and surface infrastructure. In RN-ALPHA, 24 software modules and nine calculation services have already been created and tested, with more than 200 concept corporate projects digitised and uploaded. Pilot testing of this new digital product at Company facilities will begin in 2025, enabling prompt calculation of hundreds of field development options and helping our staff to make engineering and management decisions quickly and efficiently.

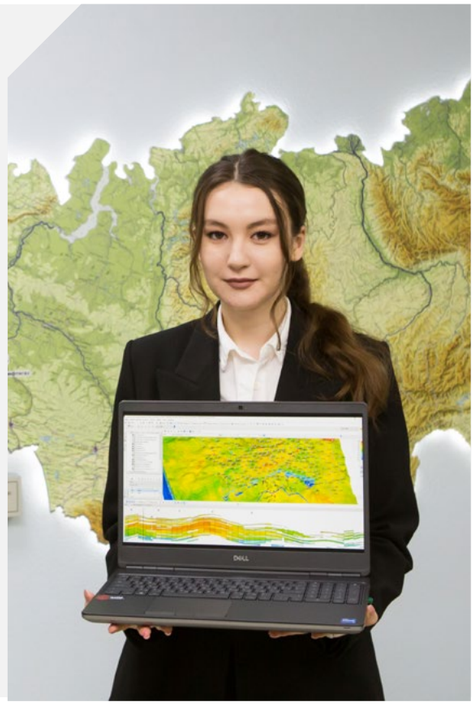
At our Technology Day 2024 event, we presented the new RN-STEAM simulator – import-substituting software for modelling and designing bottom-hole zone treatment to increase well productivity. RN-STEAM considers rock characteristics, chemical substances, and their interaction, with future plans including integration of 3D filtration models and hydraulic fractures to increase accuracy of directional and horizontal well drilling.

New algorithms for automatic placement of on-site facilities and linear communications, plus an updated module for optimal distribution of design wells, were added to the RN-KIN software suite for field development design and monitoring. This will automate processes of creating and updating digital field models whilst providing possibility for considering and comparing large numbers of infrastructure facility placement options.

Best Digital Solutions for the Oil and Gas Industry competition

The RN-GEOSIM and GIS-RN software suite won an award of the 15th Best Digital Solutions for the Oil and Gas Industry competition in the Best Corporate Solution category. RN-GEOSIM was developed by Rosneft's Research Institute in Ufa and is used for building geological models and analysing hydrocarbon deposits, increasing efficiency of their exploration and development. The software manages data, provides interactive visualisation, well section correlation, structural modelling considering fault structures, 3D geological modelling, reserve calculation, and generation of reporting graphics.

The GIS-RN system is a joint development of Rosneft's Research Institute in Tomsk and Sibintek. This geographic information system solves current production tasks of the fuel and energy sector's oil operations. By 2025, GIS-RN capabilities will be enhanced by a neural network model-based module for automated interpretation of aerospace images obtained during engineering surveys and environmental monitoring.



New process modelling technologies

In 2024, the Company released a new version of the RN-KIM hydrodynamic simulator, which gained capability for detailed modelling of wells with hydraulic fractures, as well as considering complex geometry and fluid flow features in fractures. The modernised software version added the function of modelling natural salt dissolution in rock, enabling selection of the most efficient field development method, since injection of water to displace oil increases rock permeability and affects produced product mineralisation.

In the RN-SIMTEP software updated in 2024, capability for modelling main gas treatment processes was added. Currently, RN-SIMTEP enables modelling dehydration processes, hydrogen sulphide and carbon dioxide removal from gas flows, calculating necessary reagent quantities for safe pipeline operation, and analysing risks of various complications, including scaling, hydrate formation, and corrosion. This new complex operates on modern mathematical algorithms and can completely replace foreign software. In 2024, RN-SIMTEP was successfully implemented in Company production processes. The economic effect from its use is expected to exceed RUB 1 bln by 2030.

AI-driven software products

In 2024, Rosneft developed innovative software solutions based on AI aimed at improving technological processes and increasing efficiency of operations

In October 2024, Slavneft-Krasnoyarskneftegaz began developing a neural network algorithm for predicting production equipment failures. This algorithm regulates chloride salt content in oil and can predict pump equipment failures and liquid level fluctuations in process units. When tested on Kuyumbinskoye field data, forecasting accuracy improved by 80–90% compared to traditional methods. This project received an award at the CASE-IN International Engineering Championship.

During the reporting year, experts from Rosneft's Volgograd and Tomsk institutes developed RN-AKZT – software for automating pipeline design. It helps design and production facilities to select the best materials and methods for protecting pipelines from corrosion, using data from a built-in database and AI model for predicting corrosion processes.

In 2024, RN-Service developed the Automatic Dispatcher virtual assistant for monitoring well repairs using AI that collects data on special equipment and current work status, interacting with crews using speech recognition technologies. This significantly reduced report collection time – by six times – and also enabled prompt identification of technological process deviations in real time. As a result, up to RUB 70 mln per year was saved.

Going forward, this system is planned for implementation in ten more Company branches.

In October 2024, Rosneft's Research Institute in Tomsk presented a new geoinformation module created based on a neural network algorithm. This tool is intended for engineering and construction surveys, automatically recognising terrain, water bodies, vegetation, and communications. Using this module enables processing data 16 times faster than manual interpretation. Since 2024, it has been actively used in design, contributing to labour input reduction and topographic map accuracy improvement. Future plans include applying this module for environmental monitoring, strengthening environmental condition control at Rosneft facilities.

Use of Russian-made catalysts

A reliable supply of quality catalysts is of strategic importance for the technological self-sufficiency of the Company as a whole. To ensure an uninterrupted supply of catalysts, Rosneft pays special attention to developing its own manufacturing capacities. The most popular catalysts are those for catalytic cracking, hydrotreating, hydrocracking, and reforming.

Corporate R&D institutes develop and improve proprietary technologies for obtaining hydrotreating, hydrocracking (including guard bed catalysts), reforming, isomerisation, and other hydrocatalytic process catalysts for oil refining and petrochemicals. These technologies are aimed at import substitution and adapted for raw materials available in the Russian market. For main oil refining processes at 12 refineries, the Company conducts testing, forecasts operations, and creates a catalyst database. About 100 pilot catalyst tests were conducted in 2024.

Producers of catalysts for oil refining and petrochemical processes include the Angarsk Plant of Catalysts and Organic Synthesis, the Novokuibyshevsk Catalyst Plant, Novokuibyshevsk Petrochemical Company, and the specialist subsidiary RN-Kat.

For ten years now, Rosneft has been gradually replacing imported catalysts used in gasoline reformers with its own. The main producer is the Angarsk Plant of Catalysts and Organic Synthesis. The plant also manufactures catalysts for hydrogen production units and a wide range of catalysts and adsorbents for the petrochemical industry.

By now, most hydrotreating units have switched to internally produced catalysts.

100% of hydrotreating catalyst supplies to the Company's refineries come from Rosneft. The diesel fraction hydrotreating catalysts made by RN-Kat fully replace foreign alternatives used in the production of the Euro 5 ultra-low-sulphur (below 10 ppm) diesel.

ca. 100

pilot tests of catalysts conducted in 2024

Industrial Cluster development

As a way to secure technological self-sufficiency and implement localisation projects, the Company has established a group of Industrial Assets (the Industrial Cluster) providing technological and logistical support for production operations, and ensuring timely repairs, maintenance and manufacturing of equipment (including equipment that is part of the import substitution programme) for Rosneft's needs. The Industrial Cluster comprises eight facilities in the Company's key regions of operation.

Goals the Company pursues in developing its Industrial Cluster

- Establishing R&D and manufacturing infrastructure to support re-engineering, application of innovative technologies, and import substitution
- Running pilot projects and tests to deliver the Company's target innovation projects
- Providing capacity to develop localisation projects involving foreign technology partners and joint ventures with Russian innovation hubs and enterprises

Government relations in import substitution and localisation

Rosneft experts are members of various interdepartmental task forces and research groups established by federal executive bodies to look for ways to reduce the domestic fuel and energy sector's dependence on imported equipment and components, and decrease the share of services provided by foreign companies and the use of imported software.

In 2024, Rosneft continued to develop import substitution in cooperation with the following federal executive bodies:

- Russian Government;
- Ministry of Industry and Trade;
- Ministry of Energy;
- Ministry of Economic Development;
- Ministry of Digital Development, Communications and Mass Media.

SCIENTIFIC EXPLORATION OF THE RUSSIAN ARCTIC

Research in the Arctic

GRI 3-3

Rosneft takes a responsible approach to operations in the Arctic and makes every effort to preserve local biosystems and sustainably exploit available resources.

Our main principles for working on the Arctic shelf:

- preserve a healthy environment and biodiversity
- minimise environmental risks
- prioritise preventive measures over measures aimed at containing and eliminating the consequences of emergencies
- introduce innovative environmental technologies and improve the environmental performance of products
- balance the interests of the Company and the public in using natural resources
- prepare transparent and reliable environmental reports

Arctic research programme

Rosneft implements a comprehensive scientific programme in the Arctic focusing on the research of the seabed, coastal areas, glaciers, icebergs, and indicator animals. Geological, hydrometeorological and ecological studies in the Russian Arctic are carried out in collaboration with the country's key R&D institutes.

Rosneft and the Ministry of Natural Resources and Environment continue Arctic research within the Environment national project. From 2024 to 2027, Rosneft conducts research work in northern Krasnoyarsk Territory and Kara Sea waters under the Tamura corporate biodiversity conservation programme. In 2024, the Company's Arctic Scientific Centre organised five expeditions during which scientists studied the Kara subpopulation of polar bears, wild reindeer, and rare bird species in western Taimyr. Scientists conducted polar bear counts during the ice-free period on the northwestern coast of Taimyr and islands of the Kara Sea, while carrying out long-term studies of the wild reindeer population.

For more details on Rosneft's Programme to Study Key Indicator Species of Arctic Ecosystems, see the Biodiversity Conservation section of this Report

Arctic expeditions

Every year, Rosneft organises a series of comprehensive scientific research expeditions in the Arctic. Since 2012, the Company has carried out 50 expeditions, gathering unique information.

In the reporting year, the Company continued its extensive programme of Arctic expeditions and research and did the following:

- With participation of the Innopraktika non-governmental development institute, experts from Lomonosov Moscow State University and its Marine Research Centre, the second field season of a three-year project to assess the impact of global climate factors and local anthropogenic influence on ecosystems in northern seas was completed in 2024. Research was conducted at 20 stations in White Sea waters.
- A research expedition was organised by the Arctic Scientific Centre jointly with Innopraktika with participation of the Lomonosov Moscow State University's Marine Research Centre. Scientists studied ice and hydrometeorological conditions in the Yenisei Gulf of the Kara Sea.
- With participation of the Arctic and Antarctic Research Institute of the Federal Service for Hydrometeorology and Environmental Monitoring, successful maintenance of five submerged autonomous buoy stations in Yenisei Gulf waters on approaches to the Sever Bay was carried out. Experts performed data reading, conducted service maintenance of measuring oceanographic equipment, and reinstalled submerged autonomous buoy stations to continue observations of sea level fluctuations, surface wave parameters, current direction and speed, ice draft and drift speed. The obtained information is essential for ensuring safety and efficiency of marine operations, designing hydraulic structures for the Sever Bay seaport, and building mathematical models when making technically sound design decisions.
- With participation of Rosgeologia, using new technology for shallow stratigraphic drilling in the East Siberia Sea, two shallow wells were drilled with extraction of 204 linear m of rocky, semi-rocky, and dispersed soils. Core samples obtained during the expedition were transferred to the stationary laboratory of Innopraktika for subsequent study and refinement of the geological model in the research region.

Joint research by Rosneft and Innopraktika

In 2024, Rosneft, together with Innopraktika, continued the Arctic research work.

In January 2024, the 50th anniversary research expedition was organised in northern Krasnoyarsk Territory by the Company's Arctic Scientific Centre jointly with Innopraktika and experts from Lomonosov Moscow State University's Marine Research Centre. Within the research framework, ice and hydrometeorological conditions were determined to ensure functioning of the Sever Bay port. Scientists recorded ice formation processes and studied ice characteristics, including its shape, age, physical and mechanical properties, and strength. The obtained data will form the foundation for planning and organising a system for safe and efficient hydrocarbon transportation in the Sever Bay and the northern part of the Yenisei Gulf.

In the White Sea, the second season of hydrobiological research was conducted to obtain data on the current state of biota and assess ecosystem changes in the region that have occurred over the past 100 years. As part of it, scientists applied modern approaches to study samples collected from the sea bottom – metagenomic analysis of benthos and plankton. Following the three-year project, Rosneft and Innopraktika will create an extensive database and develop foundations for the environmental monitoring of Western Arctic seas, which is necessary for long-term planning of sustainable development of Russia's Arctic region.

In the reporting year, Rosneft, together with Innopraktika and the Whole Genome Sequencing Centre, began building a genomic database of living organisms of the Russian Arctic. The project's goal is to preserve genetic information for protecting endangered species and long-term planning of regional sustainable development. Using cutting-edge genetic technologies, scientists study speciation mechanisms and Arctic animals' ability to adapt to harsh natural conditions, while also developing recommendations for monitoring Arctic ecosystem conditions.

Geological expeditions. Research as part of the Ministry of Natural Resources and Environment strategic initiative "Geology: Revival of a Legend"

In 2024, with Rosneft's support, an expedition to study the continental shelf in the Arctic Ocean took place within the strategic initiative of the Ministry of Natural Resources and Environment titled "Geology: Revival of a Legend".

The expedition's goal is to obtain samples of shelf rock (core) to build a reliable geological model of the studied regions, as well as assess the extent of Russia's continental shelf in the Arctic Ocean.

The research vessel Bavenite, from which the work was conducted, was equipped with innovative domestic equipment for expedition tasks. The geological expedition was organised by Rosneft's Arctic Scientific Centre and the Federal Agency for Mineral Resources (Rosnedra), while field work in the Laptev Sea and East Siberia Sea was performed by the All-Russia Scientific Research Institute for Geology and Mineral Resources of the Ocean.

In 2024, employees of Rosneft and Innopraktika were awarded honorary signs and certificates from the Ministry of Natural Resources and Environment for their contribution to implementing the scientific project on continental shelf research, which has been carried out since 2020. As part of the project, shallow stratigraphic drilling was conducted in Russia's Arctic seas, enabling construction of a reliable geological model of hard-to-reach regions of the Eastern Arctic

ROSNEFT

4

PRESERVING THE ENVIRONMENT FOR FUTURE GENERATIONS

Rosneft takes a responsible approach to environmental compliance and ecosystem protection across its footprint. The Company enhances its environmental performance, ramps up green investment, and implements advanced technologies when designing new and upgrading exisiting facilities.

ENVIRONMENTAL STEWARDSHIP

Management approach

GRI 3-3 | SASB EM-EP-160a.1 | SASB EM-MD-160a.1 | SASB EM-SV-160a.2 | TCFD | Metrics and targets (C)

As part of its Rosneft-2030 Strategy and the 2035 Environmental Vision, the Company is advancing a long-term environmental agenda focused on sustainable resource use and environmental protection.

Rosneft works to use natural resources in a sustainable and responsible way by identifying, assessing, and minimising environmental impacts. A key factor in Rosneft's environmental protection activities is cooperation with all stakeholders, including local communities, state authorities at various levels, partners, and non-governmental and scientific organisations with a view to delivering the most effective and comprehensive solutions possible. The Company supports a variety of social, research, and environmental projects and initiatives at the national, regional and local level.

Strategic documents and programmes in environmental protection

Rosneft-2030 Strategy

- Targets, strategic initiatives

2035 Environmental Vision

- Minimisation of environmental footprint, including introduction of best available technologies in operations, and implementation of environmentally friendly investment projects and environmental protection initiatives
- Steps to protect ecosystems and biodiversity and restore natural resources, including land remediation

- 2025 Environmental Efficiency Improvement Programme
- Programme to eliminate environmental legacy effects
- Relevant programmes, projects, and action plans
- Conceptual approaches to biodiversity conservation
- Pipeline reliability enhancement programme
- Gas investment programme

Our long-term environmental targets to 2035:

- improve process efficiency (waste management, land remediation, wastewater treatment, emission reduction, as well as introduction and improvement of the circular economy principles);
- achieve a net positive impact on ecosystems (by embracing conceptual approaches to biodiversity conservation and implementing relevant programmes).

ca. RUB 74 bln
worth of green investment by Rosneft in 2024

Environmental protection targets are part of the Company's governance system and are integrated into KPIs at all management levels, including those of Group Subsidiaries.

The Company's operations are in strict compliance with the Russian laws, international best practices, as well as available technologies and design solutions. Throughout the product lifecycle, we perform systematic environmental monitoring of all activities, including contractors', which includes compliance with applicable laws along with control, measurement, and analysis as regards the quality of air, surface, underground and ground water, and soils.

Additionally, we analyse macroeconomic, region-specific, and other external factors, with the outcomes submitted to the Company's senior management to make timely and informed management decisions.

For more details on the HSE IMS, see chapter 6 Occupational Health and Safety of this Report.

An important element of ensuring effective environmental protection is contractor management through the development, unification, standardisation, and implementation of requirements to their activities. When carrying out procurement procedures related to environmental work or services, the Company applies qualification requirements that include the availability of all the necessary permits, licences, rights to use technology and approval certificates in accordance with applicable laws, sufficiency of trained personnel with relevant experience, materials, supplies, and equipment as needed, as well as other criteria.

Multi-tier comprehensive monitoring of programmes and initiatives aimed at environmental protection and helping assess progress against relevant goals and KPIs is an essential part of the Health, Safety and Environmental Integrated Management System (HSE IMS).

Rosneft facilities are winners of Leaders of Environmental Activities in Russia contest

In 2024, three oil refineries of Rosneft's Samara subsidiaries – Kuibyshev Refinery, Syzran Refinery, and Novokuibyshevsk Refinery – were among the winners of the 20th all-Russian contest titled the Leader of Environmental Activities in Russia.

The Kuibyshev Refinery received an award in the Best Environmentally Responsible Monotown category thanks to Rosneft's investment programme for production capacity upgrades. The programme features a modern environmental parameter monitoring complex using a testing laboratory, three stationary environmental posts, and a mobile station.

In 2024, the Novokuibyshevsk Refinery cut water intake by 10.6%, boosting water re-use to 96%.

The Syzran Refinery claimed the competition's highest award in the Best Environmental Policy in Oil Refining Industry category for work across several areas: reducing atmospheric air impact, improving wastewater treatment quality, and cutting production and consumption waste generation. The refinery's laboratory meets national standard GOST ISO/IEC 17025-2019 and ISO 9001 quality management system requirements.

Environmental management system

Rosneft established[1] and is continuously improving the Group-wide Health, Safety and Environmental Integrated Management System (HSE IMS), including the environmental management system, aligned with ISO 14001 Environmental Management System.

In 2024, a total of 113 Group Subsidiaries completed certification, including 80 as part of the umbrella Rosneft certificate and 33 as part of independent certification. The Company keeps expanding the number of certified Group Subsidiaries and confirming previously obtained certificates to demonstrate that the management practices in the Company are of high quality and in line with best practices, as well as to receive recommendations from independent auditors for further improvement of environmental performance.

The key approach to building a corporate environmental management system is to roll out the Company's internal documents compliant with ISO 14001:2015 to all subsidiaries of Rosneft, regardless of whether they have a certificate or not.

The Company's Policy on Health, Safety and Environment sets out principles of sustainable use of natural resources and environmental impact reduction.

For more details on the environmental impact management system and HSE IMS, see chapter 6 Occupational Health and Safety of this Report.

Rosneft and 113 Group Subsidiaries are certified for compliance with ISO 14001:2015 Environmental Management System.

For the full text of the Company's Policy on Health, Safety and Environment, see our website

[1] The Corporate Integrated Health, Safety and Environment Management System was implemented in 2006

Cooperation on environmental protection

An important element of Rosneft's environmental protection efforts is interaction with the Russian government agencies, including:

- dedicated committees of the State Duma;
- task forces of the Russian Government committees and subcommittees;
- Rosprirodnadzor;
- Ministry of Natural Resources and Environment;
- Ministry of Economic Development.

In the reporting year, the Company's representatives kept taking part in activities of Rosprirodnadzor R&D Council.

In 2024, Rosneft continued to help improve environmental regulation.

Rosneft carried on with the Business and Biodiversity initiative, which is part of the federal Conservation of Biological Diversity and Ecological Tourism Development project within the framework of the Environment national project. In particular,

we proceeded with studying the polar bear and its habitat, assessing wild reindeer population status, examining valuable bioresource species in the Yenisei River estuary, and evaluating the state of wetlands of international importance protected under the Ramsar Convention.

For more details on the Company's contribution to the Environment national project, see the Biodiversity Conservation section in chapter 4 of this Report.

The Company interacts with stakeholders on an ongoing basis, which includes managing environmental queries as part of public discussions during the implementation of projects in the regions where the Company operates. All 31 queries received by Group Subsidiaries in 2024 were reviewed, with measures taken and responses sent for all of them.

10th Environmental Congress Rosneft

The Company held the anniversary 10th Congress of Ecologists in Moscow, bringing together more than 300 managers and environmental professionals from 120 Group Subsidiaries, and representatives of the environmental expert community and government authorities.

The central theme of the congress was achieving the environmental protection goals outlined in the Rosneft-2030 Strategy. Significant attention was given to aligning the Company's environmental initiatives with the national development targets and goals set by the Russian President in the Address to the Federal Assembly. Most of these targets and goals have already been incorporated into the Company's key documents and are being implemented in practice.

Within the congress framework, environmentalists explored implementing circular economy, using latest environmental protection technologies, best waste management practices, and biodiversity conservation matters. Participants also shared their experience on how to obtain comprehensive environmental permits.

Subsidiary experts were recognised for their contributions to solving environmental protection challenges. The event also saw the announcement of the results of the corporate photo competition titled Living Nature 2024 and children's drawing competition promoting environmental awareness Safety Through Children's Eyes.

Environmental investments

UNCTAD A.3.1

The Company allocates considerable resources to its long-term capital construction projects associated with environmental protection and environmental restoration activities.

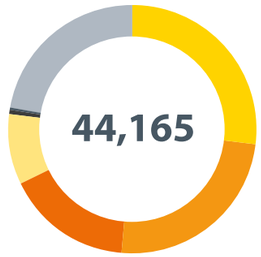
In 2024, our green investment totalled approximately RUB 74 bln, directed towards improving sustainable use of associated petroleum gas, increasing pipeline reliability, effective water resource management, energy and resource conservation measures under the Energy Saving Programme, and other environmental activities.

Metric	2022	2023	2024
Investments in fixed assets for environmental protection (green investments), RUB mln	56,836.8	63,957.6	73,851.5
Operating environmental protection expenses (OPEX)	36,182	41,766[1]	44,165[2]

>RUB 194 bln
worth of green investment made by Rosneft in 2022–2024

ca. RUB 74 bln
worth of green investment made by Rosneft in 2024

Operating environmental protection expenses by area,
RUB mln



12,021	Wastewater collection and treatment
10,795	Waste management
7,236	Protection and rehabilitation of land, protection of surface and ground water
4,012	Air protection
245.5	Biodiversity conservation and protection of natural areas
107.7	R&D
7.7	Protection against noise pollution and other physical impacts
9,740	Other

[1] The cost accounting methodology was updated (environmental charge payments were included).
[2] Including data on current environmental protection expenses by area (form No. 4-OS).

BIODIVERSITY CONSERVATION

Biodiversity management

GRI 3-3

Preservation of biodiversity and healthy environment is one of the Company's key priorities. In cooperation with the leading R&D institutes, the Company has been carrying out comprehensive geological, hydrometeorological and environmental research in the Russian Arctic for a number of years, while also implementing individual projects and measures to protect certain animal and bird species and ecosystems.

We conduct business in strict compliance with Russian and local environmental laws, pass all the required reviews, obtain approvals of competent authorities, including state environmental review bodies, and organise public hearings and discussions. Throughout the project life cycle, we take steps to reduce and prevent potential impact on the environment. All planned operations are subject to evaluation, with special measures developed and put in place to prevent or mitigate any potential negative environmental impact. As part of any project, we conduct environmental control and monitoring to assess the effectiveness and adequacy of environmental measures and introduce additional ones as necessary.

For more details on the Company's approach to biodiversity conservation, see our website

Biodiversity conservation measures

- Study of flora and fauna species and their habitats as part of environmental impact assessments at planned operation sites
- Development of protection measures for flora, fauna, and their habitats, including compensation measures during project design
- Implementation of conservation measures for flora, fauna, and their habitats during project execution
- Monitoring of flora and fauna populations and their habitats, and oversight of relevant conservation measures implementation
- Development and implementation of biodiversity preservation programmes

For more details on the Company's approach to environmental impact management, see our HSE Policy

Biodiversity conservation principles

1. Planning and implementing new projects across all regions of our operation follows the principle of avoiding activities in or any negative impact on protected natural areas (categories 1a and 1b according to the Union for Conservation of Nature and Natural Resources (IUCN) classification) and UNESCO World Heritage Sites.
2. In designing new facilities, we seek to ensure environmental safety and eliminate any adverse impact on ecosystems. To do that, we employ best available technologies, monitoring, and comparative analysis against baseline parameters.
3. Planned initiatives adhere to the principle of net positive biodiversity impact in line with IUCN best practice guidelines.

Study of protected and key indicator animal species

GRI 3-3 GRI 304-4 GRI 304-1

As part of the cooperation agreement between Rosneft and the Ministry of Natural Resources and Environment to implement the Conservation of Biological Diversity and Ecological Tourism Development federal project, we take part in the Environment national project.

In 2024, Rosneft and the Ministry of Natural Resources and Environment signed an agreement for the Company to implement several activities in 2024–2027 under the Conservation of Biological Diversity and Ecological Tourism Development federal project. The agreement provides for Arctic research work related to studying the polar bear and its habitat, assessing wild reindeer population status, examining valuable bioresource species in the Yenisei River estuary, and evaluating the state of wetlands of international importance protected under the Ramsar Convention.

This document was prepared as a continuation of the corporate biodiversity conservation programme, which was carried out as part of the Environment national project since 2020 and successfully completed in 2023. During this period, Rosneft implemented a targeted innovative project to assess the stability of Arctic ecosystems based on the study of key indicator species, including polar bear, Atlantic walrus, wild reindeer, and ivory gull. The high scientific value of the work conducted with the participation of the country's leading research institutions was recognised by the Ministry of Natural Resources and Environment, the Federal Agency for Fishery, and the scientific community. The data obtained also serve as a foundation for planning the Company's environmental protection measures in the Far North regions.

Cooperation with Ministry of Natural Resources and Environment

In June 2024, at the 27th St Petersburg International Economic Forum, Rosneft and the Ministry of Natural Resources and Environment concluded an agreement to continue scientific research in the Arctic, including studying polar bears and their habitat, as well as wild reindeer populations and valuable bioresource species of the Yenisei River. Research work began in the reporting year as part of the federal Conservation of Biological Diversity and Ecological Tourism Development project and will continue until 2027.

>RUB 320 mln
allocated by Rosneft to study key indicator species of the Arctic ecosystem as part of the Environment national project in 2019–2023

Rosneft conducts expedition to study polar bears

As part of Rosneft's Tamura biodiversity conservation programme, an expedition to study and monitor polar bear populations took place from August to September 2024 on the northwestern coast of the Taimyr Peninsula and islands of the Kara Sea. Scientists from the Severtsov Institute of Ecology and Evolution of the Russian Academy of Sciences conducted a comprehensive count of Red Data Book animal distribution during the ice-free period. Studying their behaviour in natural environments helps specialists assess climate change impact on Arctic nature. Coastal territory and adjacent Kara Sea island surveys were conducted from helicopter with RN-Vankor support. The total length of expedition air routes exceeded 2.5 thousand km, with scientists encountering 50 Arctic predators. To monitor seasonal polar bear migration, their activity and feeding areas, transmitters with satellite radio tags were placed on several bears. For the first time in Russian practice, they were placed not only on females but also on males. Experts also collected blood and fur samples from animals for laboratory research, including genetic studies.

Rosneft's project to preserve Far Eastern population of Steller's sea eagle receives prestigious award

In 2024, the Komsomolsk Refinery became a winner of the regional EcoLeader competition for the project titled Under Strong Wings. This initiative, implemented jointly with ornithologists from the Zapovednoye Priamurye Nature Reserve, aims to study and preserve the Steller's sea eagle population in the Far East while promoting environmental awareness.

During research, scientists recorded 80 nesting sites and confirmed expansion of bird range along the Amur River. The project also conducted a cycle of educational lessons and lectures for children and youth in Komsomolsk-on-Amur. The next stage will involve ecosystem analysis, including river water and eagle food base research. The data so obtained will form the foundation for comprehensive conservation measures.

Additionally, in the Tyumen Region, with RN-Uvatneftegaz support, a project to study and preserve white-tailed eagle population was implemented, focusing on reducing anthropogenic impact, creating protected zones, and raising environmental awareness. Ornithologists from Tyumen State University surveyed 2.3 thousand km of territory, recorded 115 bird species, including 11 Red Data Book species, and determined precise egg-laying dates for the first time.

The work resulted in a virtual white-tailed eagle nesting map, recommendations for increasing its population, and printed and electronic Atlas of Birds of Southern Tyumen Region describing 326 bird species.

Marine Mammal Protection

For 27 years, starting from 1997, the Korean-Okhotsk grey whale population monitoring programme has been conducted annually within the Sakhalin-1 project (project operator: Sakhalinmorneftegaz-Shelf).

The grey whale of the Korean-Okhotsk population, inhabiting along the northeastern coast of the Sea of Okhotsk, is listed in the Red Data Book of Russia as endangered (2020) and classified by the International Union for Conservation of Nature (IUCN) as endangered species (IUCN, 2018).

To reduce potential impact on grey whales, Sakhalinmorneftegaz-Shelf developed and implemented a Marine Mammal Protection Plan that establishes rules for conducting marine operations, enabling production activities without harming marine mammals. The Plan introduces spatial (buffer zone) and speed restrictions on vessel activities.

The Marine Mammal Protection Plan is mandatory for all Sakhalin-1 project participants.

Annually, within the grey whale monitoring programme, population counts are conducted, animal behaviour observations and food base studies are carried out, and photo identification research and acoustic monitoring are performed. All observations are conducted jointly with Russia's leading scientific organisations. Results obtained during the observation period have shown that the population is growing, currently numbering more than 350 animals.

Reports on observation results are regularly sent to the Ministry of Natural Resources and Environment of the Sakhalin Region and the Ministry of Natural Resources and Environment of Russia, with future work plans coordinated. We participate in the Grey Whale Conservation Group under the federal Ministry of Natural Resources and Environment. In turn, the ministry participates in several international environmental and sustainable development organisations, particularly in the UN Environment Programme.

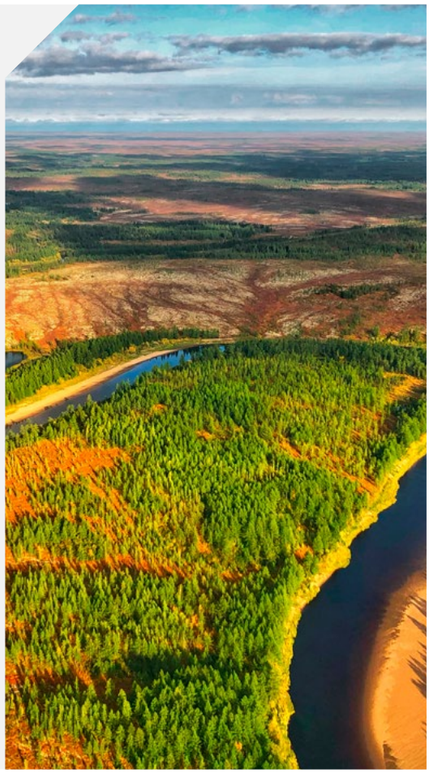
Electronic information database and digital plant map development projects

In 2024, with RN-Uvatneftegaz support, scientists from the Tyumen Scientific Centre of the Siberian Branch of the Russian Academy of Sciences developed a digital service containing detailed information about rare plant species in the Uvatsky District. For its creation, field research was conducted, revealing more than 50 protected species, including water awlwort, new to the region.

The service is publicly available on an internet platform and the Tyumen Scientific Centre website, promoting scientific research and environmental education. Additionally, the digital database will systematise regional flora data and contribute to developing environmental protection measures.

Simultaneously, Sukachev Institute of Forest, with RN-Vankor support, developed a digital vegetation cover map of the Taimyr Peninsula. Using GIS technologies, scientists conducted tundra ecosystem mapping and analysed climate change impacts. Research showed increased vegetation productivity, positively affecting wild reindeer populations – a key indicator species of the Russian Arctic.

Project implementation will enable scientists to form evidence-based recommendations for preserving and restoring tundra ecosystems while minimising anthropogenic impact.



Grant project for studying fish of Yenisei Gulf, Kara Sea

In 2024, with RN-Vankor support, scientists from the Central Siberian Reserve conducted research on northern pike, burbot, and broad whitefish populations in the Yenisei, Pyasina, Kheta river basins and Agapa River mouth. Studying commercial fish populations is of great importance for indigenous northern peoples, for whom fishing forms an integral part of traditional lifestyle. More than 100 samples were collected during the expedition, while micronucleus analysis was used to assess Taimyr ichthyofauna. The obtained data indicates low levels or complete absence of stress factors in commercial fish habitats.

Supported by RN-Vankor, researchers from Krasnoyarsk State Agriculture University undertook a study of fish in the Yenisei Gulf of the Kara Sea. During the study, fish species diversity, population dynamics, habitats, and influencing factors were determined. The study data formed the foundation for recommendations on introducing environmental protection norms, possibilities for creating special territories for natural fish feeding and spawning, plus developing fish farming in Taimyr.

Studies of mammal population

Species studied	Region of study	Study support and organisation	Conducted studies
Reindeer	Tyumen Region	RN-Uvatneftegaz, Tobolsk Scientific Station of the Ural Branch of the Russian Academy of Sciences	Research of forest reindeer population in the Uvatsky District of the Tyumen Region to assess numbers, distribution, and lifestyle. **Outcome:** ▶ aerial photo monitoring using Orlan-10 unmanned aerial complex conducted; ▶ camera traps installed; ▶ more than 30 thousand high-resolution images obtained and analysed; ▶ data on age-sex composition and reindeer lifestyle obtained; ▶ concentration areas and movement routes identified; ▶ additional feeding briquettes put in place. **Plans:** development of measures to preserve reindeer habitat and creation of conditions to increase population numbers.
	Krasnoyarsk Territory	Rosneft, Siberian Federal University, Taimyr nature reserves	Research of the Taimyr-Evenk population of wild reindeers in western Taimyr. **Outcome:** ▶ 360 thousand sq km surveyed using aerial observations; ▶ 2.8 thousand km of boat routes surveyed; ▶ 112 animals tagged with satellite collars; ▶ 330 thousand animals recorded in eastern and central parts of the Taimyr Peninsula; ▶ 100 animals of a subpopulation recorded in the Pyasina River floodplain and on Sibiryakov Island. **Plans:** development of Arctic ecosystem protection measures with involvement of local population.
Musk oxen	Krasnoyarsk Territory	RN-Vankor and Siberian Federal University	Research of musk ox population in western Taimyr. **Outcome:** ▶ 12 thousand km of routes surveyed, including 2.8 thousand km of water expeditions along the Pyasina River and its tributaries; ▶ data obtained on numbers, age-sex structure and population distribution of musk oxen; ▶ animal encounters and tracks documented using photo/video equipment and GPS recorders; ▶ indigenous population survey conducted; ▶ musk ox group recorded for first time near the Khanchecha River mouth. **Plans:** development of recommendations and measures for preserving and rational use of musk ox population in Taimyr.
Siberian musk deer	Krasnoyarsk Territory	Vostsibneftegaz, Central Siberian Reserve	Research of rare Siberian musk deer population in the Evenki District of the Krasnoyarsk Territory. **Outcome:** ▶ satellite images and ground routes researched, population food base determined; ▶ 10 camera traps installed in the Stolbovaya River basin; ▶ 5.5 thousand images studied; ▶ 300 animals recorded. **Plans:** creation of a farm for Siberian musk deer breeding to protect population from poaching and create jobs for indigenous peoples.
Cetaceans	Sea of Okhotsk, Black Sea	Rosneft, Russia's leading research institutions	Annual monitoring programme of the Korean-Okhotsk grey whale population on northeastern coast of Sakhalin Island. **Outcome:** ▶ observations conducted on numbers, behaviour, and food base of animals; ▶ photo identification research and acoustic monitoring conducted.

Ornithological research

Group Subsidiaries	Project	Project description
RN-Uvatneftegaz	Study of white-tailed eagle population in the Uvatsky District of the Tyumen Region	**Partner:** Scientists of Tyumen State University **Outcome:** ▶ 2.3 thousand km of territory surveyed; ▶ 115 bird species registered, including 11 listed in Red Data Books of Russia and the region; ▶ white-tailed eagle population in southern Tyumen Region studied, 37 birds registered, nesting of seven pairs recorded; ▶ precise egg-laying dates recorded; ▶ virtual map of bird nesting sites compiled; ▶ biotechnical programme created for the sake of increasing white-tailed eagle numbers; ▶ electronic Atlas of Birds of Southern Tyumen Region prepared, including information about 326 bird species.
East Siberian Oil and Gas Company	Research of rare animal species in the Evenki District of the Krasnoyarsk Territory	**Partner:** Scientists of Siberian Federal University **Outcome:** ▶ current list of rare animal species in Evenkia compiled, including two mammals and 40 birds; ▶ data obtained on tundra swan and taiga bean goose migrations using GPS collars; ▶ list of habitats of rare species that need specially protected natural territory status determined; ▶ multi-year data analysed, survey conducted among hunters, hunting inspectors, and tourists; ▶ maps of bird habitat areas developed.

Group Subsidiaries	Project	Project description
Samaraneftegaz, Novokuibyshevsk Refinery, Kuibyshev Refinery, Syzran Refinery, Novokuibyshevsk Petrochemical Company, and Novokuibyshevsk Oils and Additives Plant	Study of white-tailed eagle in the Samara Region	**Partner:** Scientists of the Samarskaya Luka National Reserve **Outcome:** ▶ more than 180 sq km of territory surveyed; ▶ more than 15 nesting sites recorded; ▶ four pairs of rare birds recorded; ▶ main demographic indicators determined – number of eggs in clutch and number of hatched chicks; ▶ 200 white-tailed eagles identified in the region during nesting period; ▶ special environmental protection regime introduced at white-tailed eagle nesting sites; ▶ photo and video archive is used for environmental protection and awareness raising purposes, including for conducting ecological lessons for Samara Region schoolchildren.
Komsomolsk Refinery	Under Strong Wings – project to study and preserve population of Red Data Book-listed Steller's sea eagle	**Partner:** Ornithologists of the Zapovednoye Priamurye Nature Reserve **Outcome:** ▶ 14 units of audio and photo recording equipment installed at the Shargol Channel along the Amur River and at the Gorin River headland.
Rosneft	Rosneft research expedition to study valuable bird species inhabiting Yenisei River mouth and Brekhov Islands of Taimyr	**Partner:** Scientists of Severtsov Institute of Ecology and Evolution **Outcome:** ▶ comprehensive boat and walking bird counts conducted; ▶ comprehensive aerial surveys of 4 thousand km conducted in inner Yenisei River delta, coasts and large islands of the Yenisei Gulf; ▶ lake and wetland fauna researched; ▶ main nesting sites of Red Data Book-listed red-breasted goose and peregrine falcon discovered; ▶ 58 bird species recorded in total; ▶ more than 67 thousand photographs of all birds encountered on route obtained.

Reproduction of aquatic bioresources

Preserving biological diversity and ecosystems in regions of operation stands as one of the priorities of our strategy until 2030. Efforts of Rosneft and Group Subsidiaries specifically focus on replenishing water resources and increasing valuable fish species populations. 2024 saw the following juvenile fish release activities:

- Kuibyshev Refinery released more than 27 thousand fingerlings of Red Data Book-listed sterlet into Saratov Reservoir waters.
- Taas-Yuryakh Neftegazodobycha released more than 1 million fingerlings of pelyad into an Akhtaranda River tributary in the Republic of Yakutia.
- Rospan International released more than 4 million fingerlings of muksun into the Ob-Irtysh basin.
- Kynsko-Chaselskoye Neftegaz released over 2.44 million fingerlings of muksun and Red Data Book-listed nelma into the Ob-Irtysh basin.
- Kharampurneftegaz released more than 663 thousand fingerlings of broad whitefish, while SevKomNeftegaz and RN-Purneftegaz released 144 thousand fingerlings of nelma into the Ob-Irtysh basin.
- RN-Uvatneftegaz released more than 2 thousand yearlings of muksun into the Ob-Irtysh basin.
- Samaraneftegaz and Novokuibyshevsk Petrochemical Company released 74 thousand sterlet fingerlings into the Saratov Reservoir.
- The Saratov Refinery released 3.3 thousand sterlet fingerlings into the Volgograd Reservoir.
- RN-Exploration released more than 2 thousand grayling fingerlings into the Bratsk Reservoir.
- RN-Shelf Arktika released more than 1.5 thousand chum salmon fingerlings into the Tym River in the Sakhalin Region and 110 thousand Red Data Book-listed Siberian sturgeon fingerlings into the Yenisei River waters.
- Angarsk Petrochemical Company together with students from Rosneft Classes of an Angarsk school released 10 thousand pelyad fingerlings into the Belaya River in the Irkutsk Region, as well as 1.5 thousand Siberian sturgeon fingerlings of Baikal population into Lake Baikal.
- RN-Yuganskneftegaz released 10.5 million fingerlings of valuable commercial fish species into water bodies of the Khanty-Mansi Autonomous Area – Yugra, including more than 2 million Red Data Book-listed Siberian sturgeon fingerlings.
- Tyumenneftegaz released more than 200 thousand muksun fingerlings into the Baibalakovskaya Channel.
- Samotlorneftegaz released more than 2.1 million fingerlings of muksun and nelma into the Ob-Irtysh basin.
- Kondaneft released 440 thousand Red Data Book-listed sturgeon fingerlings into Ob-Irtysh basin rivers, while Sibneftegaz released 140 thousand broad whitefish fingerlings.
- Slavneft-Krasnoyarskneftegaz and RN-Vankor released more than 870 thousand Yenisei population sterlet fingerlings into the Yenisei River in the Sukhobuzimskoye District of the Krasnoyarsk Territory.
- East Siberian Oil and Gas Company (Vostsibneftegaz) released more than 17 thousand grayling fingerlings into the Yenisei River in the Republic of Khakassia.
- During summer and autumn, Bashneft released more than 100 thousand sterlet, muksun, and salmon fingerlings into water bodies of the Republic of Bashkortostan and the Khanty-Mansi Autonomous Area.
- Employees of the Novokuibyshevsk Refinery together with their children and Movement of the First activists released 13 thousand sterlet fingerlings into the Volga River near the village of Vinnovka in the Samara Region.
- Employees of the Syzran Refinery together with Movement of the First participants released more than 40 thousand sterlet fingerlings into the Saratov Reservoir.

Fish juveniles are raised in nurseries with optimal development conditions, while release is carried out according to environmental requirements under specialist supervision. We systematically implement fish stocking programmes, increasing activity scale and expanding release geography. In the future, Rosneft plans to continue aquatic bioresource reproduction work, contributing to ecosystem conservation and sustainable fisheries development.

ca. 24 million
fish fingerlings released into water reservoirs by Group Subsidiaries in 2024

PROTECTION OF ATMOSPHERIC AIR

GRI 3-3 SASB EM-SV-110a.2

Well aware of how important it is to reduce air emissions from its operations, Rosneft takes steps to deliver green investment projects, use the most efficient eco-friendly equipment, take inventory of emission sources, and more.

Over a three-year period, Rosneft invested more than RUB 194 bln in environmental protection.

In 2024 alone, the Company increased its green investments by more than 15% compared to the previous year, allocating over RUB 4 bln specifically for air quality protection measures.

In alignment with Russia's National Development Goals and in support of the federal Clean Air initiative, Rosneft has launched development of a corporate programme aimed at reducing industrial emissions.

Monitoring air emissions of the Company's production facilities, including those situated near or within localities across its geography, is seen as a pillar of air protection and is key to ensuring the environmental welfare of local communities. We install air quality control systems and stationary air quality monitoring stations at the boundaries of the environmental protection zones and provide mobile environmental laboratories with cutting-edge equipment.

New Rosneft laboratories for environmental monitoring

In 2024, the Achinsk Refinery commissioned a new environmental laboratory for automated high-precision monitoring of all environmental components, including atmospheric air. A mobile environmental unit with modern equipment for sampling and obtaining prompt analysis results is used to monitor air condition at the facility. Experts perform about 10 thousand tests monthly using highly sensitive methods.

Structure of gross air emissions, kt

GRI 305-7 SASB EM-EP-120a.1 SASB EM-MD-120a.1 SASB EM-RM-120a.1

Substance	2022	2023	2024
Gross air emissions, including:	1,314	1,339	1,497
▶ carbon monoxide (CO)	637	665	780
▶ volatile organic compounds	334.0	334.0	362.3
▶ hydrocarbons (excluding volatile organic compounds)	163.0	156.0	149.5
▶ sulphur dioxide (SO_x)	71.0	74.0	80.6
▶ nitrogen oxides (NO_x)	61.0	68.0	74.2
▶ solids	46.0	41.0	47.8
▶ benz(a)pyrene	0.00002	0.00003	0.00004
▶ other	3.0	2.0	2.5

Environmentally friendly bitumen shipment facility commissioned

An environmentally friendly bitumen shipment facility built using modern Russian technologies was commissioned at Angarsk Petrochemical Company. The project implemented automated process control systems and waste vapour treatment system preventing harmful substance emissions into the air while ensuring high operation precision during product loading. This significantly reduces environmental impact and improves safety of production processes.

The facility enables increasing loading productivity through simultaneous filling of four tank trucks, with possibility of bringing up daily shipments.

WATER CONSERVATION

GRI 3-3 | TCFD | Metrics and targets (A) | SASB EM-SV-140a.2 | UNCTAD B.1.3

Throughout its production cycle, Rosneft takes steps to ensure responsible use of water. In line with its Environmental Efficiency Improvement Programme and capacity upgrade plans, the Company takes action to withdraw less water from natural sources, increase the share of recycled and reused water, manage associated formation water in an environmentally sound way, and improve the quality of wastewater treatment.

GRI 303-1

Depending on the regional specifics, the Company uses several methods of supplying water to production facilities: water is procured from underground sources, surface water bodies, third-party organisations under water supply contracts, meltwater and stormwater runoff collection on-site, and other sources. The Company works to make water use more efficient at different management levels by devising various organisational and technical measures and implementing investment projects

SASB EM-RM-140a.1

SASB EM-EP-140a.1

SASB EM-SV-140a.1

The Company regularly evaluates the sufficiency of water resources across the regions where it operates[1]. Most of the Company's operational activities are carried out in regions where there is sufficient water supply; however, irrespective of the supply level, the Company takes a number of steps to ensure sustainable use of water resources and protection of water bodies.

The Company follows applicable laws in its water use, ruling out any possibility of water shortages for local communities.

For more details on the Company's water conservation approach, see our website

In line with Rosneft's Environmental Vision, a maximum water reuse approach is applied for new projects.

Rosneft recognised as leader of Russian oil and gas industry in responsible water use

In 2024, Rosneft was recognised as the leader in responsible water resource management according to the RAEX rating agency research among 144 companies from Russia, Kazakhstan, and Mongolia.

The rating assessed not only water consumption statistics, but also the quality of corporate policies and programmes, information about identifying water use-related risks, and measures for their minimisation.

Rosneft became the only Russian oil and gas company to enter the Top 10 rating participants with the highest assessment level – "very high level of water resource management".

[1] Aqueduct project.

Water withdrawal and water consumption

In 2024, total water withdrawal decreased by approximately 4% thanks to implemented Environmental Efficiency Programme initiatives and production facility upgrades.

Total water withdrawal, mcm

GRI 303-3

Metric	2022	2023	2024
Total withdrawn water, including:	**1,869.0**	**1,902.2**	**1,830.1**
▶ Underground sources	83.9	86.0	175.1[1]
▶ Surface water sources[2]	216.7	232.5	243.6
▶ Process water generated[3]	1,413.9	1,423.5	1,258.4
▶ Third-party water supply networks	41.5	42.8	31.1
▶ Other water withdrawal sources[4]	113.0	117.4	121.9

Fresh water[5] withdrawal, mcm

SASB EM-SV-140a.1 | SASB EM-RM-140a.1 | SASB EM-EP-140a.1

Metric	2022	2023	2024
Fresh water withdrawal	348.0	367.7	454.6[4]

Use of water from all sources, mcm

GRI 303-5 | SASB EM-EP-140a.2

Metric	2022	2023	2024
Use of water from all sources	1,614.9	1,640.3	1,550.2

In 2024, the Company reduced the use of water from all sources thanks to a programme to streamline the operation of process equipment and automate the accounting for associated formation / produced water consumption.

Formation water treatment, mcm

Metric	2022	2023	2024
Total volume of extracted formation water	1,407.1	1,416.1	1,258.4
Injection into the formation to maintain reservoir pressure	1,321.0	1,323.4	1,157.7
Disposal of formation water	86.1	92.7	100.7

[1] The change is mainly due to the updated methodology for data generation and collection (including the withdrawal of fresh water used to maintain reservoir pressure).
[2] Including seawater intake.
[3] Including associated formation / produced water.
[4] Including rainwater and wastewater collection.
[5] Fresh water is water drawn from surface and underground sources, rainwater, and water received from third parties under water supply contracts. It is used for production, utility, and other needs of the Company. According to the GRI 303 international standard, fresh water is water containing less than 1,000 milligrams per litre (mg/l) of dissolved solids (the definition is based on ISO 14046:2014).

Recycled and reused water

SASB EM-SV-140a.1 SASB EM-RM-140a.1 SASB EM-EP-140a.1 UNCTAD B.1.1

Metric	2022	2023	2024
Recycled and reused water, mcm	2,181	2,192	2,858
Share of recycled and reused water in total water used for operational needs, %	93.3	92.6	93.7

Water conservation

Samaraneftegaz is implementing a comprehensive programme to preserve natural resources. The company stopped withdrawing water from surface water bodies to maintain reservoir pressure and employs only recycled water for production purposes.

The Kuibyshev Refinery is upgrading production capacities, including treatment facilities. Following the upgrade of recycled water supply and withdrawal units and pipelines, the share of recycled water in its water supply reached 91.5% by 2024.

For the last five years, the Novokuibyshevsk Refinery cut wastewater discharge by 45%. The membrane bioreactor installed at treatment facilities helped the refinery increase the use of recycled water to 96% and reduce river water withdrawal by 10.6% over the year.

The Saratov Refinery is also prioritising reductions in water consumption, with natural water withdrawal down by 57.3% over the last five years. The Syzran Refinery is gradually decreasing water withdrawal from natural sources for production purposes. In 2024, recycled water accounted for 95.6% of the refinery's water consumption.

Rosneft applies circular economy principles in water management.

In 2024, the share of recycled and reused water exceeded 93.7% of total water used for operational needs, which serves to reduce the volume of fresh water withdrawn externally.

2,858 mcm
of water was recycled and reused at Rosneft's operations in 2024

RUB 12 bln
invested in wastewater management activities[1]

[1] Reception, treatment, transportation and disposal of wastewater, maintenance and operation of treatment facilities, etc.

Water discharge

GRI 303-2

In the reporting year, despite an increase in the gross volume of industrial effluent discharge due to production ramp-up and perimeter expansion, the Company managed to reduce the volume of industrial effluent discharge by more than 10%. To improve the quality of wastewater treatment, the Company systematically takes organisational and technical measures (including regular monitoring of process units' compliance with discharge standards, control of third-party effluents, etc.) and runs investment projects to reconstruct treatment facilities at Group Subsidiaries.

The most effective discharge-reducing measures are subject to additional control and are included in the environmental programme, which seeks, among other things, to achieve environmental performance targets. The Company's subsidiaries construct, reconstruct, and upgrade water treatment facilities, improving the state of water bodies and contributing towards Russia's 2030 national development goals and the Ecological Well-being national project

Water discharge to the environment, mcm

GRI 303-4

Metric	2022	2023	2024
Utility fluids discharge	76.1	77.2	90.0
Industrial effluent discharge, including:	187.9	200.4	178.7
▶ to surface water bodies	92.0	95.2	76.1
▶ into underground reservoirs	62.4	73.3	71.9
▶ other	0.077	0.055	0.022
▶ water discharge to third parties[1]	33.5	31.8	30.6

Industrial effluent discharge, mcm

Metric	2022	2023	2024
Effluents treated to standard quality and effluents clean according to standards	125.1	142.6	140.7
Polluted and insufficiently treated effluents	62.9	57.8	38.0

[1] Including the discharge of in-house wastewater and/or drainage water via a third-party centralised sewage system (outside the Company's perimeter).

OIL SPILL RISK MANAGEMENT

GRI 3-3

The Company places a special emphasis on protecting the environment and minimising environmental risks from its operations. In line with the Rosneft-2030 Strategy, we develop and introduce measures to minimise our footprint.

To manage risks of environmental accidents, we focus on two areas – oil spill prevention and emergency response. Risk management measures are included in the scope of reporting on the Company's current financial and economic risks. This is done at three levels: the corporate level, the level of business and functional blocks, and the level of Group Subsidiaries.

We have in place a dedicated 2030 programme enabling Group Subsidiaries to establish and equip in-house professional rescue teams. As part of the first stage of the programme, Rosneft is implementing a business project to create and equip in-house professional rescue teams at RN-Yuganskneftegaz, including the procurement of additional oil spill response equipment and machinery.

As part of developing a principle of tiered response to accidents, in 2024 four Group Subsidiaries entered into agreements to provide assistance in containing and responding to oil and petroleum product spills, requiring provision of equipment from the reserves of other Group Subsidiaries.

Group Subsidiaries developed over 500 plans to prevent and respond to oil and petroleum product spills (OSR), of which 80 were approved in 2024. Prior to approval of the OSR plans, the subsidiaries held comprehensive exercises to confirm readiness for oil spill containment and response with the participation of federal executive bodies, regional government bodies and local authorities, as well as emergency rescue teams.

Despite adequate measures to prevent oil spills, we are aware of potential risks and make sure we are ready to respond to any spills of oil or petroleum products.

We engage in-house and outstaffed professional rescue teams to quickly respond to emergencies. On top of that, Group Subsidiaries continuously certify and recertify in-house rescue teams.

In order to improve the efficiency of interaction between the Company and the Industrial Commission of the Russian Ministry of Energy for the Certification of Emergency Response and Rescue Teams and Rescuers, the Industrial Commission for the oil and gas industry and other fuel and energy industries includes authorised representatives of Rosneft. The Commission also supervises the creation of emergency response and rescue teams of the oil and gas industry and other fuel and energy industries. Through this joint work, in 2024 the Ministry of Energy's industry commission certified 1,617 rescuers and 11 rescue teams of the Company.

As a responsible subsoil user, Rosneft invests every effort in preserving the environment and fragile Arctic ecosystems.

We have developed an action plan to save animals in case of emergencies during offshore activities. The plan sets out general guidelines for response and rescue operations. In 2024, no incidents requiring animal rescue in emergency situations were recorded in the Company.

To learn more about our animal rescue plan in case of emergencies, see our website

LAND CONSERVATION AND WASTE MANAGEMENT

Land remediation

GRI 3-3 | TCFD | Metrics and targets (A)

We consistently implement a comprehensive approach to protecting and sustainably using land resources, which play key roles both in preserving ecological balance in our regions of operation and ensuring effective production. All disturbed land remediation activities are performed in full compliance with applicable Russian laws and internal corporate standards, including our Standard on Remediation of Disturbed and Contaminated Lands, guaranteeing systematic and high-quality remediation work.

A fundamental principle of our activities is ensuring effective control at all stages of waste management and land remediation. These efforts are carried out both by our own forces and with involvement of specialised supervisors meeting Company requirements.

To ensure sustainable and careful handling of land resources, the Company implements a set of measures provided for by the 2025 Environmental Efficiency Improvement Programme, Pipeline Reliability Enhancement Programme, and other short and long-term plans for land remediation and rehabilitation.

Winter remediation is an effective technique for restoring the biological productivity of soils in the north; it enables year-round works and annual ramp-up in the pace of remediation efforts. This method has been successfully employed for several years now, mainly by companies located in the Khanty-Mansi Autonomous Area – Yugra. Today, approximately 70% of land remediation activities are carried out during winter.

A special focus area for the Company is developing technologies to help reduce the environmental impact of its operations while improving their efficiency As part of its ongoing work, SamaraNIPIneft, Rosneft's corporate institute specialising in ecology, developed and distributed registers of best available technologies for drilling and oily waste handling as well as wastewater treatment, for use across all Group Subsidiaries.

Additionally, to protect land resources and use them rationally, we implement the best available technologies and monitor the quality of remediation work, which is carried out both in-house and by contractors.

According to the Rosneft-2030 Strategy, oil-contaminated waste will be fully recycled, the legacy contaminated land will be remedied and the circular economy principles will be actively embraced.

Land use, ha

GRI 304-1 | GRI 304-3 | SASB EM-MD-160a.3

Metric	2022	2023	2024
Area of contaminated land at the beginning of the year	1,996	2,232	1,994
Area of contaminated land identified during the pre-project study	495	80	92
Area of accumulated contaminated land	215	170	156
Area of contaminated land as at the year end	2,232	1,994	1,819
Area of mechanically disturbed and contaminated land subject to natural restoration	2	440	16
Area of mechanically disturbed and contaminated lands subject to remediation	12,088	10,263	10,064

The Company approved and put in place[1] a programme to eliminate environmental legacy effects, which aims to fully eliminate land contaminated and waste generated as a result of past activities of previous owners of assets prior to their integration into Rosneft.

As part of this programme, Rosneft remediated more than 280 ha of land contaminated with legacy waste, including over 45 ha[2] in 2024. In 2024, the elimination of environmental legacy effects was fully completed at Samotlorneftegaz and the Saratov Refinery.

More than 90% of remediation works are performed by Rosneft's internal ecological services established by key subsidiaries of the Company (including Samotlorneftegaz and RN-Yuganskneftegaz in the Khanty- Mansi Autonomous Area – Yugra).

For the first time in Russia, Samotlorneftegaz applied a winter remediation technology. About 70% of work was performed during negative temperatures, and the programme for remediating 2.2 thousand ha of legacy lands was completed.

From 2022 to 2024, Rosneft cleared over 280 ha of lands contaminated by previous owners, including in the Soviet period[3].

1 The programme was approved in 2022 and has been implemented since then. The Company sought to remedy legacy contamination even before that programme, including as part of plans and programmes adopted by Group Subsidiaries.
2 With account of self-regeneration.
3 As at the baseline period.

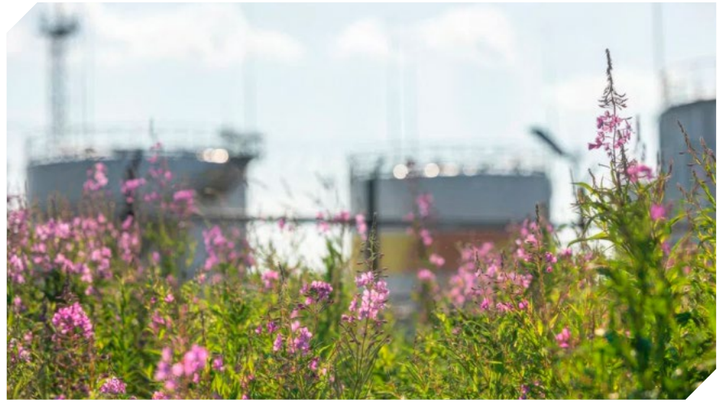
Waste management

GRI 3-3 GRI 306-1 GRI 306-2

The Rosneft-2030 Strategy provides for achieving zero legacy contamination[1] , including through elimination of 100% of oil-containing legacy waste by 2035. The goal is to be accomplished through a comprehensive upgrade of production assets, introduction of best available technologies, timely recycling and neutralisation of waste, and reuse of recycled waste in process operations.

Drilling and oil-contaminated waste are the main types of waste generated in the course of Rosneft subsidiaries' operations.

More than 3.8 million tonnes of drilling waste were processed in the reporting year; the Company continued to improve approaches to waste management: Exploration and Production Group Subsidiaries are introducing eco-friendly and cost-effective technologies.



Through timely development and implementation of waste management measures, more than 1 million tonnes of oil-contaminated waste were processed in 2024, enabling reduction of previously accumulated waste by 7%. To ensure the proper quality of oil and drilling waste management activities carried out by the Company's divisions and contractors, Rosneft has internal additional procedures for organising these activities and monitoring their performance.

Rosneft's approach to waste management

- Continuous monitoring and ongoing communication with Group Subsidiaries on changes in relevant laws to ensure timely and full compliance
- Comprehensive assessment of alternative technologies at the design stage, providing a rationale for the selection of the least waste-intensive technologies in relation to individual projects
- Engagement of companies that specialise in waste utilisation and treatment and not only comply with all relevant regulatory requirements, but also have extensive expertise in this area
- Effective internal and external control over waste handling in accordance with the Supervision of Environmental Restoration Activities internal regulation

1 Legacy contamination of land and oil-containing waste result from prior third-party activities on the Company's territories and/or facilities.

Waste management, kt

GRI 306-3 GRI 306-4 GRI 306-5 UNCTAD B.2.1 UNCTAD B.2.2

Metric	2022	2023	2024
Waste at the beginning of the year, taking into account adjustments during the reporting period[1]	5,668	5,499	5,130
Generated and accepted (from third-party organisations) waste as at the year end	5,869	6,683	6,372
Disposed of (used) and neutralised waste as at the year end[2]	5,686	6,037	5,333
Buried waste as at the year end	369	891[3]	990
Accumulated waste as at the year end	5,482	5,254	5,180

Rosneft implements zero waste and environmentally friendly technology for processing drilling waste

Samaraneftegaz, Orenburgneft, and RN-Krasnodarneftegaz implemented a zero waste and environmentally friendly technology for processing drill cuttings into artificial soil. Developed by Rosneft's researchers in Samara, the technology uses a sorbent-destructor added to drill cuttings along with sand, calcium oxide, and phosphogypsum.

Combined component action neutralises harmful substances contained in drilling waste. The process helps produce artificial soil representing environmentally clean material that businesses can use for various purposes.

Production of drilling fluids with improved environmental characteristics

In 2024, Angarsk Petrochemical Company began producing new Rosneft Drilltec V2Ich drilling fluids with environmental characteristics improved through the use of low-viscosity hydrocarbon base developed in cooperation with Rosneft's Corporate R&D Institute in Moscow, RN-Lubricants and the Oil Industry Research Institute.

The new drilling fluid's main advantage is its ability to reduce aromatic hydrocarbon content to 0.8% and sulphur to 2 ppm, making it safer for the environment. The product is also adapted for use in low-temperature conditions, with its freezing point below -40 °C. This enables effective use of the fluid when drilling extended horizontal wells in various climatic conditions.

For implementing the environmentally clean production of drilling fluids, Angarsk Petrochemical Company earned a diploma in the Best Promising Project and New Development category of the 6th all-Russian national contest for the best regional environmental practices Reliable Partner – Ecology.

[1] Data for the beginning of the year differs from the end of the year due to changes in the reporting scope of the Company and adjustments to waste volumes based on tool-based measurements.
[2] Incl. transferred into ownership of third parties.
[3] Due to changes in the Company's asset perimeter.

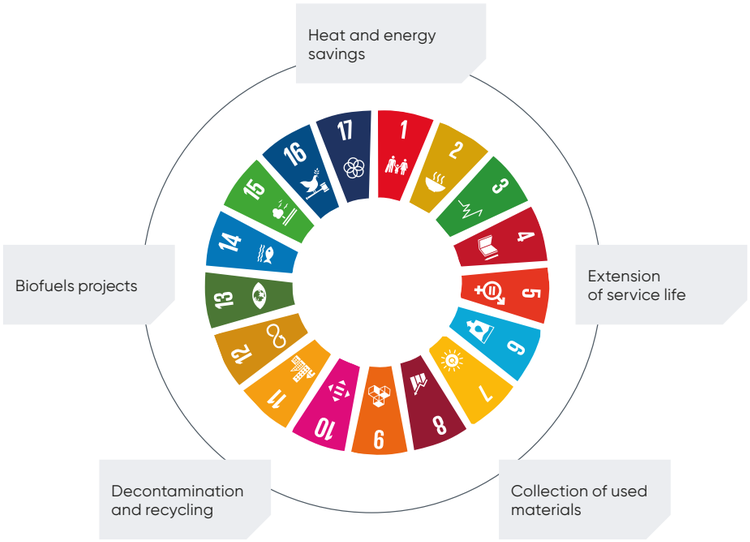
SUSTAINABLE USE OF RESOURCES AND CIRCULAR ECONOMY PRINCIPLES

GRI 3-3 SASB EM-EP-530a.1 SASB EM-RM-530a.1 SASB EM-SV-530a.1

Rosneft is on a mission to become the leader in minimising the environmental footprint and promoting eco-friendly production. Reaffirming its commitment to the sustainable development goals, the Environmental Security Strategy of the Russian Federation, the Presidential Executive Order On National Development Goals of the Russian Federation to 2030, and the Russian Government Resolution On Approving the State Programme of the Russian Federation for Environmental Protection[1], the Company runs projects to accelerate transition towards circular economy on a consistent basis.

In 2024, we continued implementing the Action Plan to apply the principles of circular economy in the Group Subsidiaries. We successfully introduce waste-free technologies in our operations, and the waste we generate is recycled.

Waste-free technologies are successfully implemented at the Company's production facilities, enabling artificial soil – environmentally clean construction material – to be obtained from drill cuttings.



Reuse of catalysts

Rosneft actively implements advanced resource-saving solutions, including through reuse of hydrotreating catalysts. At the Company's specialised production sites, spent catalytic systems undergo multi-stage processing including:

- regeneration (elimination of coke and other impurities);
- reactivation (restoration of catalytic activity).

These technologies enable returning up to 85–90% of spent catalysts to the production cycle, substantially reducing the need for purchasing new catalytic systems.

Through applying such technologies we use resources sustainably, enhance economic effectiveness of processing, and reduce our environmental footprint.

Group Subsidiaries implement separate waste collection systems at all production and administrative facilities.

This system involves installing specialised containers for different waste fractions: separately for paper waste (paper and cardboard), plastic (PET bottles and polyethylene packaging), glass, and metal, plus hazardous waste such as used batteries and accumulators.

The Company's Samara-centred assets – the Syzran Refinery, the Kuibyshev Refinery, and the Novokuibyshevsk Refinery – submitted for reuse almost 300 t of the spent catalysts, and the Novokuibyshevsk Oils and Additives Plant – more than 2 t of reinforced concrete and asphalt pavement breakage, and demolition waste.

More than 8 kt of non-ferrous and ferrous metal were sent for processing by the Achinsk Refinery, Saratov Refinery, Syzran Refinery, Kuibyshev Refinery, Novokuibyshevsk Refinery, as well as RN-Vankor and Bashneft subsidiaries.

[1] Resolution of the Russian Government No. 326 dated 15 April 2014.

The Kuibyshev Refinery, Novokuibyshevsk Refinery, RN-Vankor, and Bashneft facilities also sent for processing about 4.5 kt of used oils and emulsions, sludge from tank cleaning, and petroleum products.

All collected waste is transferred to licensed waste management operators for further processing. This not only reduces environmental impact, but also involves secondary resources in economic circulation, which is in line with circular economy principles.

Membership in the Association for Waste Recycling

Since 2022, RN–Lubricants has been a member of the Association for Waste Recycling, which implements environmental projects in Russia to support the development of the national industry for managing industrial and consumption waste. As a member of the Association, Rosneft will be able to meet its environmental targets and improve its environmental culture, including improvement of waste management processes and introduction of circular economy principles under the Rosneft-2030 Strategy.

Green office

In line with green office principles, Rosneft's enterprises focus on providing a comfortable working environment through planting greenery, using ergonomic furniture and improving lighting at workplaces. In addition, we have implemented a number of eco-friendly practices:

- installing sensor faucets, LED lighting, motion sensors, setting appliances to an energy saving mode, and switching off electrical appliances at the end of the working day to reduce water and energy consumption;
- introducing separate containers for waste paper, plastics, batteries, etc.

The Company's facilities are equipped with separate waste collection sites, and electronic waste (such as batteries and computer, electronic and optical equipment) is recycled. Waste is transferred to special facilities for treatment, neutralisation and disposal, including through the use of best available technologies.

As part of the Green Office project, office paper is collected from the facilities on a permanent basis. There are special eco-boxes installed, each of them coming with a leaflet on how to dispose of documents properly.

The Company complies with international standards for green offices set out in the BRE Environmental Assessment Method (BREEAM).

A good example is Rosneft's Research and Development Centre located on Leninsky Avenue in Moscow. The building got a BREEAM international certificate with an Excellent rating.

Only about a dozen buildings in Russia currently have the Excellent rating under the BREEAM In-Use certification framework.

IMPROVING ENVIRONMENTAL AWARENESS

Rosneft pays great attention to promoting corporate environmental culture and responsible attitude towards the environment among its employees and contractors. We take steps to enhance employee involvement in ensuring compliance with environmental requirements, hold voluntary environmental events, and foster sustainable and responsible consumption of natural resources.

In 2024, Rosneft subsidiaries held volunteer events across the nation with a focus on coastline, forest and city cleaning, contributing to better environment, fostering environmental culture and developing volunteer practices in Russia. They also held a number of joint environmental campaigns to plant trees in protected areas.

Rosneft took part in the All-Russian Green Spring 2024 campaign

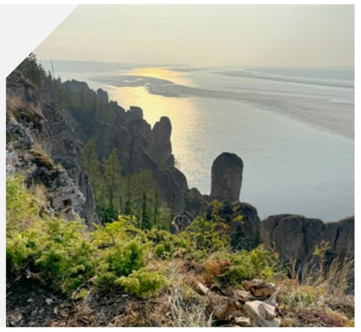
In 2024, as part of the All-Russian Green Spring 2024 campaign, Company employees organised clean-up days in more than 15 Russian cities. Employees cleaned more than 200 ha of natural parks, public gardens, embankments and city streets, collected over 200 tonnes of garbage, and planted more than 800 thousand trees, bushes, and flowers. Rosneft volunteers organised environmental lessons in schools aimed at fostering children's caring attitude towards nature, and master classes on planting flowers and trees and caring for them.

Corporate environmental runs in Moscow

In 2024, Rosneft conducted two environmental plogging runs in Moscow's Fili and Izmailovsky parks, bonding employees and their families through an environmental protection initiative and promoting an active lifestyle. More than 220 people participated in the events, covering a total of 13 km and collecting about 550 kg of garbage. Plogging is an international movement combining running with litter collection. Conducting such campaigns not only improves environmental conditions but also strengthens employee team spirit.

Conducting environmental campaign in Lena Pillars Nature Park

Taas-Yuryakh Neftegazodobycha employees conducted an environmental campaign in Lena Pillars Nature Park in Yakutia, which is listed as a UNESCO World Heritage Site. Employees participated in landscaping the first stage of the eco-trail: they cleaned an area of about 2 ha and 3 km long of dried trees and construction debris.



Preserving and restoring forests

In 2024, more than 30 subsidiaries planted seedlings in various regions of the country, including Khanty-Mansi Autonomous Area, Yamalo-Nenets and Nenets Autonomous Areas, Republic of Sakha (Yakutia), Krasnoyarsk and Stavropol territories, Tyumen, Saratov, Samara, Sakhalin regions, as well as Republic of Bashkiria and Moscow.

Work was conducted both as part of reforestation efforts and voluntary campaigns – Green Spring, Forest Planting Day, Save the Forest, Garden of Memory, an international campaign dedicated to the memory of those who died in the Great Patriotic War.

Planting coniferous and deciduous trees is essential for preserving forests' climate-regulating potential and maintaining comfortable urban environments.

East Siberian Oil and Gas Company (Vostsibneftegaz) completed reforestation work in the Achinsky and Karatuzsky forest sections in the Krasnoyarsk Territory, resulting in planting 940 thousand forest culture seedlings over 300 ha, while also giving Krasnoyarsk a new pine alley by planting 100 pines on previously vacant territory.

In 2024, Bashneft planted 748 thousand trees over more than 200 ha, which is 45% higher than last year's indicator. Plantings took place in the Republic of Bashkortostan, Khanty-Mansi Autonomous Area, and Nenets Autonomous Area.

One key environmental campaign this year involved planting 24 thousand seedlings by Bashneft-Dobycha employees in the Asly-Kul Natural Park territory in the Davlekanovsky District of Bashkortostan. This initiative is part of a large-scale programme aimed at preventing bog formation at Aslikul, the largest lake in Bashkortostan.

In the reporting year, RN-Nyagannefteagaz planted 105 thousand Siberian pine and Scots pine seedlings over more than 29 ha in the Oktyabrsky District of the Khanty-Mansi Autonomous Area. For its contribution to preserving and restoring pine forests, the Group Subsidiary earned the honorary title "Guardian of Yugra Pine Forests". RN-Nyagannefteagaz employees also participated in the all-Russian Save the Forest campaign, planting trees in the memory alley in Nyagan.

Samotlorneftegaz planted more than 390 thousand pine seedlings in the Khanty-Mansi Autonomous Area territory, with total planting area of 107 ha. Over the next three years, agrotechnical care for young trees will be organised, including clearing grass overgrowth and removing unwanted shrubs.

Taas-Yuryakh Neftegazodobycha completed reforestation work in the Vilyuysky forest section in the Republic of Sakha (Yakutia), planting 527 thousand pine seedlings over more than 263 ha.

RN-Vankor also contributed to reforestation, planting 400 thousand pine seedlings in the Kodinsky and Achinsky forest sections in the Krasnoyarsk Territory, covering 182 ha.

Sibneftegaz employees planted a Siberian spruce alley in Novy Urengoy in the Druzhba park, while Kondaneft planted more than 500 thousand pine seedlings over more than 160 ha in the Uraisky and Surgutsky forest sections of the Khanty-Mansi Autonomous Area.

Additionally, Kuibyshev Refinery and Samaraneftegaz production employees supported Save the Forest, a large-scale annual campaign. During this event, more than 400 participants planted 28 thousand pine seedlings over 6 ha in the Stavropolsky forest section, which had suffered from forest fires in 2023.

In 2024, employees of Rosneft's Samara subsidiaries together with the Movement of the First youth volunteer association participated in Cedars of Russia, an all-Russian environmental campaign, planting more than 1 thousand coniferous seedlings in Samara, Novokuibyshevsk, and Syzran.

RN-Uvatneftegaz employees planted a rowan alley in the Gimnazistov public garden in Tyumen within an environmental campaign timed to the 79th anniversary of Victory in the Great Patriotic War. Rowan planting involved RN-Uvatneftegaz's employees and veterans, young specialists, plus employees' children and students from the Rosneft Class of school No. 25 in Tyumen.

Angarsk Petrochemical Company volunteers planted about 150 cedar seedlings on the Lake Baikal coastal territory as part of a federal reforestation project organised jointly with the management of the Protected Pribaikalie group of state nature reserves.

ca. 11 million trees
were planted by the Company and its subsidiaries in 2024

Corporate campaigns for cleaning river and lake coastal territories

We actively participate in activities for cleaning river and lake coastal territories in regions of operation.

In 2024, Orenburgneft employees together with the all-Russian Movement of the First youth and Rosneft Class students participated in an environmental run as part of the Eco-Territory environmental campaign on World Environment Day. During the event, they cleaned 2 sq km of coastal territory at the confluence of the Buzuluk and Samara rivers.

Novokuibyshevsk Petrochemical Company employees organised a corporate environmental run, resulting in removing about 1 tonne of litter from Beryozovoye Lake coastal territory in the Samara Region.

Samotlorneftegaz employees with families and activists from the Movement of the First and the Clean Yugra volunteer environmental centre collected and sent for recycling about 100 kg of garbage from Komsomolskoye Lake shore within a corporate environmental run.

In the reporting year, as part of the annual environmental expedition titled Samara Region Springs, Rosneft volunteers cleaned and beautified a unique natural spring that provides drinking water to Barinovka village residents. Volunteers cleaned territory around the spring from dead wood, cut down old trees, and mowed grass. Experts took water samples for laboratory analysis.

Rosneft volunteers participated in clean-up on Podzhabny Island in Volga River waters as part of the Clean Up the World global initiative. Activists collected almost 3 tonnes of garbage. All collected waste was sorted and prepared for disposal. Also, employees together with Novokuibyshevsk

residents cleaned almost 1.5 km of Volga River coastal strip and collected about 4 tonnes of garbage.

In the Tyumen Region, more than 100 volunteers from Rosneft employees and Movement of the First schoolchildren collected garbage over about 10 ha during an environmental campaign to clean Lake Andreevskoye coastal territory in the Tyumen Region. On the shore, activists installed an information stand about the lake and birds and animals living in its vicinity.

In summer 2024, RN-Severo-Zapad employees together with their family members and Movement of the First schoolchildren conducted clean-up on Bychiy Strait coast in Severodvinsk. Volunteers collected household waste from coastal territory, sorted plastic, glass, metal, and paper, and prepared them for disposal.

RN-Nyaganneftegaz employees organised an environmental campaign to clean Nyagan-Yugan River coastline. The Company's young specialists, oil and gas industry veterans, and volunteers cleaned a 5.5 thousand sq m section and collected about 500 kg of household waste.

At environmental clean-up within the all-Russian Water of Russia campaign, 300 Samotlorneftegaz volunteers cleaned more than 6 km of Kymyl-Emtor Lake coastline, collected and removed garbage, and sent sorted plastic for recycling. Employees also joined the city clean-up of Ob River shore within Nizhnevartovsk's city limits.

Fostering environmental culture among youth

In 2024, Rosneft implemented numerous initiatives aimed at involving the younger generation in environmental protection activities and popularising responsible environmental attitudes among youth.

One such event was an environmental championship in the Tuapse District of the Krasnodar Territory in the Kadosh forest park, organised by RN-Morskoi Terminal Tuapse. Volunteers cleaned the Kiselev Rock nature monument territory, actively contributing to preserving Kuban's unique nature. Championship participants collected more than 10 cu m of garbage and underwent waste sorting training.

In the Buzuluksky Bor National Park, Orenburgneft employees together with Movement of the First volunteers cleaned 2 ha of the local botanical garden, an important natural site with rare tree species. During the campaign, Movement of the First volunteers also learned about regional biodiversity, participated in a quiz, and got insights into forest restoration methods.

RN-Morskoi Terminal Tuapse employees and young participants from Movement of the First and Women's Movement of the United Russia party youth organisations planted trees at the Voeikov Ecological and Biological Centre in Tuapse. As part of the Green Spring 2024 national campaign, environment volunteers also took care of palms planted at the Centre and cleaned the Centre's territory for spring. Thanks to the initiative, the territory became more well-maintained, while participants gained practical experience in landscaping.

In Krasnoyarsk, Vostsibneftegaz employees conducted a Run to Clean Up! run over a 3.5 km distance, which saw volunteers clean Otdykh Island of garbage. The initiative improved the area's ecological condition and raised environmental awareness.

Support for environmental education programmes is also implemented in cooperation with nature reserves. At the Oka Nature Reserve, Ryazan Refinery employees together with young naturalists from the environmental youth organisation Keeper of Meshchera and Movement of the First youth conducted a Feed the Bison campaign, transferring more than 2 tonnes of animal feed. This initiative supports the European bison population restoration programme.

We pay special attention to environmental education. In Nyagan, Movement of the First schoolchildren participated in a unique educational excursion about polar bears, which provided opportunity to learn more about Arctic ecosystems and the importance of preserving this rare predator's population.

With support from the Ryazan Refinery, a three-day interregional gathering titled "Development of Environmental and Patriotic Student Movement in Modern School" was held in Ryazan, aimed at fostering environmental culture and patriotism. During the event, participants attended master classes on tree planting and care, waste sorting, and waste management. Schoolchildren also visited the Oka Nature Reserve and the memorial museum estate of academician Ivan Pavlov in Ryazan.

5

CARBON MANAGEMENT

A global leader in the energy industry, Rosneft is driven by an aspiration to meet demand for hydrocarbons while also minimising its environmental footprint to contribute to the goals set by the Long-Term Strategy of Socio-economic Development of the Russian Federation with Low Greenhouse Gas Emissions until 2050, the Paris Climate Agreement and UN Sustainable Development Goals.

STRATEGIC CLIMATE ACTION FRAMEWORK

GRI 3-3

TCFD|Governance (A)

TCFD|Risk Management (C)

TCFD|Metrics and targets (C)

The Company's strategic vision is to remain a reliable energy producer focused on minimising its climate and environmental footprint.

The Company is committed to the UN Sustainable Development Goals (SDGs), primarily SDG 7 (Affordable and clean energy) and SDG 13 (Climate action). These goals are directly related to the Company's carbon management framework for both reducing GHG emissions and handling physical climate risks.

The Company aims to achieve carbon neutrality by 2050 for its Scope 1 and Scope 2 emissions.

The Company plans to achieve its strategic goals through a comprehensive suite of greenhouse gas reduction solutions:

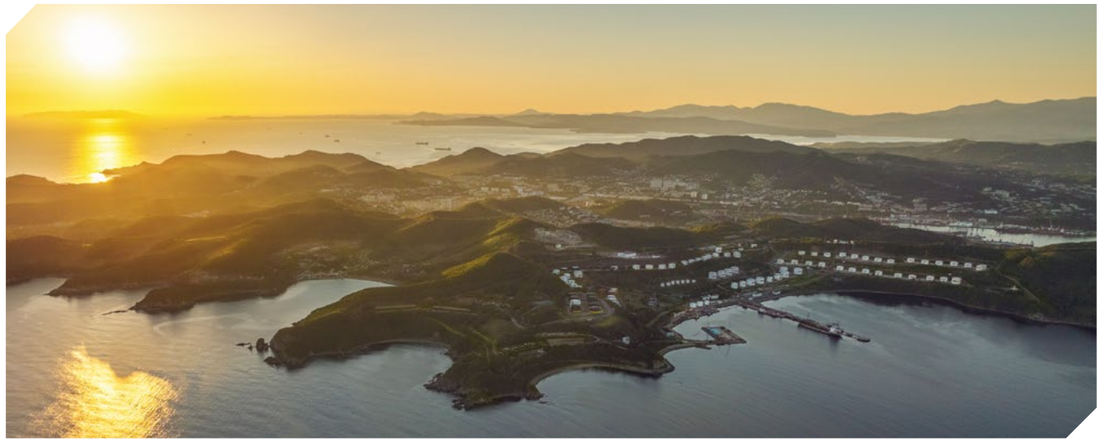
- A more than 25% reduction in Scope 1 and 2 emissions by 2035 as compared to 2020
- Reduction of methane intensity to below 0.2%
- Achievement of zero routine APG flaring in line with the World Bank's Zero Routine Flaring by 2030 initiative
- Advancement of the Company's technological capabilities, with a focus on carbon capture and storage innovations, alongside offsetting greenhouse gas emissions through natural absorption projects

For more information on our strategic priorities and carbon footprint reduction targets, please visit our official website

Levers to deliver against the GHG emissions reduction targets

GRI 302-4

Lever	Description
Gas investment programme	Implementation of the APG utilisation programme. Additional opportunities are considered as regards the use of advanced technologies for APG reinjection to maintain reservoir pressure, APG storage, etc.
Gas share in the portfolio	Increasing the gas share in total output to ≥ 25% as gas is the lowest carbon and most environmentally friendly type of fossil fuel.
Methane emissions management	Improvement of procedures for accounting, identification and elimination of fugitive methane emissions with the use of innovative technologies as part of the air and ground monitoring process. Rolling out the best practices of the comprehensive programme to detect and eliminate sources of fugitive methane emissions across Rosneft's upstream and downstream operations. Equipping tanks with oil fraction recovery devices.
Energy Saving Programme	Increasing energy efficiency by saving fuel and energy resources in key areas of production operations.
Renewable energy sources (RES)	The Company is assessing potential use of RES for power generation at its greenfield and brownfield projects
Green energy	The Company is estimating the possibility of procuring green energy to reduce indirect emissions.
Biosequestration	Implementing climate projects in forests and other ecosystems to compensate for GHG emissions
Carbon dioxide capture and storage projects	In the reporting year, Rosneft started researching geological reservoirs that are potentially suitable for environmentally sustainable CO_2 storage outside of the Company's licence areas. Existing technologies were analysed and recommendations developed for proper separation and capture of CO_2 at oil refining facilities. Various options for developing these projects are considered.
New technologies and products	The Company is reviewing projects for the production of new low-emission products, such as blue hydrogen[1] (optional – green[2]), biofuels, and eco-friendly jet fuel. Exploring synergy with existing hydrogen plants and technologies



[1] Blue hydrogen is the hydrogen produced from fossil fuels such as natural gas purified from carbon dioxide using the Carbon Capture and Storage (CCS) technology.

[2] Green hydrogen is the hydrogen produced by water electrolysis using solar, wind or other renewable energy sources.

Carbon management

GRI 3-3 GRI 302-4

The Company has the Carbon Management Committee led by a top manager reporting to the CEO. It consists of the key top managers and heads of structural units whose activities directly impact the achievement of carbon management goals.

The Committee reviews matters and makes decisions related to planning, forecasting and managing GHG emissions, including regular reporting on the Company's progress towards decarbonisation as part of its strategy. The Committee meets at least once a quarter.

TCFD|Governance (B)

TCFD|Risk Management (C)

The Committee's key functions include monitoring and control over the achievement of the Company's carbon management targets amid the global energy transition based on Russia's Long-Term Development Strategy with Low Greenhouse Gas Emissions to 2050, the goals of the Paris Agreement and UN SDGs (Affordable and clean energy, Climate action), as well as the preparation of recommendations to the CEO and the Board of Directors.

In 2024, the Committee had six meetings.

In the reporting year, the Committee considered the following:

- volumes of GHG emissions for the previous year;
- long-term forecast of the Company's GHG emissions and identification of risks to the achievement of strategic targets towards GHG emission reduction;
- carbon management benchmarking;
- implementation of the programme to detect and eliminate sources of fugitive methane emissions at the Company's production facilities;
- impact of the Gas Investment Programme and the Energy Saving Programme on reduction of emissions;
- decarbonisation technologies and their technical and economic parameters;
- opportunities associated with natural carbon absorption, including the Company's forestation projects;
- carbon capture and storage technology development and deployment stages;
- international regulation of carbon emission reduction efforts.

In 2024, for the second year in a row, the Company evaluated, and reported on, its GHG emissions in line with provisions of Federal Law No. 296-FZ On Limiting Greenhouse Gas Emissions dated 2 July 2021.

The Company is fully prepared to the reduction of the regulated emissions threshold from 150 thousand tonnes to 50 thousand tonnes of CO_2-equiv. per year.

Rosneft continues developing its system to monitor progress against the approved programmes and initiatives aimed at reducing greenhouse gas emissions.

Developing carbon management competencies

Rosneft conducts regular employee trainings to develop the decarbonisation and carbon footprint reduction competencies. In 2024, the Company's personnel continued taking the corporate course on carbon management, with almost 60 thousand employees completing the course in the reporting year.

For more details on responsible relations with contractors, see the Supplier and Contractor Engagement section of this Report.

In 2024, the Company integrated standard carbon management provisions into its contracts with contractors.

Climate-related threats and opportunities

GRI 201-2 TCFD|Strategy (A), (B) TCFD|Risk Management (B) SASB EM-SV-110a.2

The Company performs regular assessment of the climate change impact on the achievement of its long-term business targets. When reviewing climate-related risks and opportunities, the Company takes into account recommendations by federal authorities[1] and relies on the guidelines of the new IFRS S2 Climate-related Disclosures (TCFD)[2].

Mitigants of climate change risks[3]

Physical risks

- The Pipeline Reliability Enhancement Programme in Exploration and Production will help minimise the number of field pipeline failures as part of a broader goal to reduce methane emissions intensity.
- The Asset Maintenance Programme in Oil Refining, Gas Processing and Petrochemicals aligned with integrity objectives will enable the Company to reduce emissions in this segment.
- The R&D activities to investigate climate change, the extent and impacts of thawing permafrost, and adaptation to climate change (Arctic Scientific Centre) will contribute to justified estimates of expenses associated with adaptation to climate change in the permafrost rock zone.
- The dedicated Institute for Geotechnical Research develops design solutions for basements and foundations relying on permafrost condition forecasts.
- The insurance programme for key production assets.

Transition risks

- The Innovation Development Programme will supply new technologies and products as part of development with low GHG emissions without detriment to economic goals
- The Energy Saving Programme will help reduce emissions by 4.7 million tonnes of CO_2 by 2030.
- Expansion of low-carbon assortment: greener fuels; CNG sales network; EV charging infrastructure. The pace will be adjusted in line with upgrades of the vehicle fleet in Russia.
- Assessment of potential use of RES for power generation at greenfield and brownfield projects. In the mid to long term, the Company plans to build wind farms with installed capacity of 50 MW to supply energy to the Vostok Oil project in the Sever Bay.
- Reviewing project opportunities for the production of new low-emission products: blue (or, as an option, green) hydrogen, biofuels, and eco-friendly jet fuel.
- Active cooperation with state authorities, non-governmental organisations and professional communities in Russia and abroad to make informed climate regulation decisions.
- Regular monitoring of the requirements and recommendations of international and regional climate and environmental initiatives and other stakeholders.
- Ongoing dialogue with key investors, analytical and rating agencies on sustainability matters.

1 In line with the national plan on climate change adaptation approved by Resolution of the Russian Government No. 559-r dated 11 March 2023.
2 Task Force on Climate-related Financial Disclosures, TCFD. In 2023, monitoring companies' climate-related disclosures became the responsibility of the International Financial Reporting Standards Foundation.
3 Climate change threats are described in the Risk Management and Sustainability Risks section of this Report.

Overview of climate-related opportunities

TCFD Products/Services Opportunities	
Development and/or expansion of low-emission offering of products and services	**Natural gas production and sale** The Company seeks to increase the production volumes of gas as the most environmentally friendly fossil fuel with a view to reducing its carbon footprint and fostering carbon neutrality in Russia and globally. Rosneft keeps full pace with modern global trends, actively increasing the share of gas in its portfolio, with a strategic goal to expand it to ≥ 25% of the total hydrocarbon output.
▶ Development and/or expansion of low-emission offering of products and services ▶ Opportunities for business diversification ▶ Changing consumer preferences	**CNG retail sales** The use of compressed natural gas (CNG) as motor fuel will allow consumers to benefit from more efficient vehicle operation by cutting transportation costs and significantly reduce the environmental footprint of road transport. The Company's retail business continues to develop sales of eco-friendly and cost-efficient gas motor fuel, acting in line with the government's fuel market development priorities. As at the end of 2024, the Company operated a network of 35 CNG-filling stations in 13 Russian regions.
▶ Development and/or expansion of low-emission offering of products and services ▶ Opportunities for business diversification ▶ Changing consumer preferences	**Improved motor fuels. Low-sulphur marine fuel** As an environmentally responsible company, Rosneft consistently implements key green initiatives, improving the development and production of advanced petroleum products and fuels with enhanced environmental properties. The Company sells fuels with improved environmental characteristics and performance such as Euro 6 and AI-100, as well as Pulsar-branded fuels, and produces low-sulphur marine fuel RMLS 40 with sulphur content below 0.1%. The production technology of this marine fuel relies on the RN-5251 catalyst made by RN-Kat. **Greener motor oils** The Company's fuels are low on SAPS content, which helps reduce fuel consumption and make exhaust gases less toxic.

TCFD Products/Services Opportunities	
▶ Development and/or expansion of low-emission offering of products and services ▶ Opportunities for business diversification ▶ Changing consumer preferences	**EV charging stations** The Company is installing EV charging points at its filling stations in line with demand forecasts and EV market evolution, with EV charging stations in place at retail sites in 12 Russian regions.
TCFD Resource Efficiency Opportunities	
APG utilisation	**APG utilisation** The Company is implementing the Gas Investment Programme to bring APG utilisation in line with the target set forth by the Russian Government[1]. For that, we exercise a comprehensive approach to field development, envisaging construction of infrastructure to collect, use and supply gas to consumers or reinject it back into formation. In 2024, the Company completed the construction of nine APG utilisation facilities. An increase in APG utilisation is to be driven by: 1. construction of gas transportation infrastructure and gas compressors to enable the supply of APG to the Company's own and third-party gas processing plants and the supply of stripped dry gas to the transmission system; 2. construction of gas reinjection infrastructure; 3. construction of interfield gas pipelines to collect and deliver gas to consumers; 4. construction of final separation gas compressors; 5. construction of gas purifiers; 6. construction of in-house generating capacities; 7. use of gas for the Company's oil treatment needs
The use of more efficient production and transportation means	**APG reinjection to maintain reservoir pressure helps intensify oil output and oil recovery while also preventing methane emissions into the air**
TCFD Resource Efficiency Opportunities	**Energy efficiency and energy saving** Higher energy efficiency offers an opportunity to increase business margins, while contributing to climate action. Rosneft carries on with its Energy Saving Programme, with 363 thousand tonnes of reference fuel saved in 2024. Objectives as part of energy efficiency improvement: ▶ increasing the efficiency of the fuel and energy use given the stated hydrocarbons production, refining and sales targets; ▶ unlocking the potential of energy saving and energy efficiency improvement; ▶ development of economically justified energy saving measures, equipment and technologies, including innovations; ▶ implementation of targeted energy saving and other associated initiatives as part of the production, refining, petrochemicals, marketing and distribution operations, and service delivery; ▶ achievement of fuel and energy saving targets; ▶ implementation of organisational initiatives aimed at establishing an energy efficiency management framework with annual updates to the Energy Saving Programme to cover newly developed measures and update the list of measures. **The Company is actively embracing circular economy principles** According to the Rosneft-2030 Strategy, oil-contaminated waste will be fully recycled, the legacy contaminated land will be remedied and the circular economy principles will be actively embraced.

[1] Resolution of the Russian Government No. 1148 On Special Aspects of Calculating Environmental Impact Charges for Air Emissions of Pollutants Resulting from Flaring and/or Venting of Associated Petroleum Gas dated 8 November 2012.

ENERGY TRANSITION

TCFD|Strategy (B)

Rosneft annually analyses potential threats and opportunities related to changes in the global economy and energy industry, which emerge among other things because of climate change and energy transition policy.

The Company works on scenarios of global economy and energy industry development detailed by types of energy resources, countries, and sectors. The results of these efforts are presented in the corporate long-term scenario forecast of global economy and energy industry development, which is used by the Company's dedicated functions when making strategic, business, and carbon management plans.

The future of global economy and energy industry is defined by the nature of the ongoing geopolitical shift towards a multipolar world. Although outcomes of the shift are difficult to predict, the Company believes that after several years of upheavals, the world is set to achieve a state of greater stability with an improved economic outlook, especially as regards developing and least developed countries.

Scenario forecasts developed by Rosneft for the period up until 2050

The **Multipolar World Scenario** reflects a multipolar model of the global economy and energy industry, which is shaped by competition among countries and national security policies, and takes into account changes in external trade flows and the system of international cash settlements. At the same time, this scenario factors in fundamental drivers of economic growth and predictable changes in energy efficiency that will continue having impact on global developments.

The **Global Energy Transition ("Below 2 °C") Scenario** implies that the goals of the Paris Agreement will be met. The forecast metrics in this scenario are defined based on the commitment to keep global warming to **1.8 °C** by 2100, which imposes unrealistically stringent requirements on the pace of energy efficiency improvements and the decarbonisation of the global economy.

Population growth and unevenness of economic development in various countries will remain the key drivers of the global economy. Both scenarios are based on the UN forecasts, according to which the global population will increase by 1.7 billion people by 2050 to 9.7 billion, up 22% compared to 2023.

In the **Multipolar World Scenario,** despite the fragmentation of the global economy and slowdown of the average economic growth rate from 3.3% in 2000–2023 to 2.8% in 2024–2050, the strive of developing and least developed countries to ensure higher living standards for their growing population, as well as measures aimed at adaptation to climate change, are key drivers of the increase of global energy consumption by more than 28% in 2023–2050. However, despite the slowdown of the global economic growth against the background of accelerated energy efficiency, the dynamics of global primary energy consumption will be slower than before.

Global demand for oil will keep growing to stabilise in the mid 2040s, and by 2050, it will be 19% higher than in 2022. The share of liquid hydrocarbons in the global energy consumption mix will remain the highest, at 27%. Demand for gas will be growing throughout the forecast period, and by 2050, it will be 40% higher than in 2022. All growth in hydrocarbon consumption worldwide will be driven by developing and least developed countries. Global CO_2 emissions will peak only in the 2040s, and the goals of the Paris Agreement will not be met in this scenario.

After the peak in cumulative and per capita energy consumption, developed countries will keep reducing primary energy consumption and replacing fossil fuels with carbon-free energy in both scenarios. Consumption of primary energy resources in this group will decrease by 13% in 2023–2050.

In the **Global Energy Transition ("Below 2 °C") Scenario,** meeting climate targets needs speeding up the pace of reducing the global GDP energy intensity almost two times as compared to the past thirty years, and starting the decrease in consumption of fossil fuels as soon as in the current decade. However, even under this scenario, hydrocarbons will still dominate the world's energy mix, accounting for 38% of the global demand in 2050.

Scenario forecasts developed by Rosneft for the period up until 2050[1]

	Multipolar World Scenario	Global Energy Transition ("Below 2 °C") Scenario
Global GDP	2.2x growth	2.1x growth
Energy consumption	Growth by 28%	Decline by 9%
Oil consumption	Growth by 19%	Decline by 41%
Natural gas consumption	Growth by 40%	Decline by 24%
Consumption of renewables[2]	5.5x growth	8.2x growth
Share of fossil fuel in global energy demand (in 2022 – 80%)	Decline by 11 p.p.	Decline by 37 p.p.
Share of hydrocarbons in global energy mix (in 2022 – 52%)	52%	38%
Share of RES in global energy mix (in 2022 – 3%)	13%	28%
Key driver behind growth in global consumption of primary energy	Population growth and higher energy supply per capita in the developing nations (primarily in Asia-Pacific)	
Additional average annual investments	–	USD 2 trln higher compared to the Multipolar World Scenario
Goals of the Paris Agreement	not met	met

1 Compared to the base year of 2022.
2 Excluding HPPs and biomass.

Implementing the energy transition scenario needs drastic changes in global economy and energy industry and an additional, as compared to the Multipolar World Scenario, USD 2 trln of annual investments to reformat the energy supply mix, which will result in a slowdown of the global GDP growth by 0.1 p.p. annually.

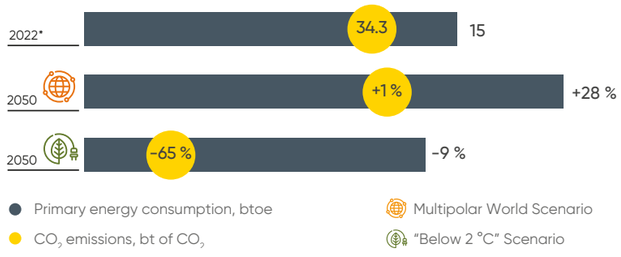
According to the UN estimate, to achieve the sustainable development goal Ensure Access to Affordable, Reliable, Sustainable and Modern Energy for All, the growth of the global economy's energy efficiency until 2030 should be about 4% a year[1], which is almost three times as high as the value that has been observed in the 21st century so far. Given that the global economy energy efficiency growth rate in 2023–2024, according to the EIA estimate, slowed down to 1% a year[2], meeting this target seems unlikely. Therefore, reduction of the global primary energy consumption by nearly 9% in 2050 compared to 2022 under the "Below 2 °C" Scenario implies a corresponding decrease in production volumes, and growing inequality and poverty worldwide.

The primary energy consumption mix will depend on the severity of restrictions imposed by the climate change policies.

Asia-Pacific will remain the largest primary energy consumer in 2050, as its share in global demand is expected to rise from 46% in 2022 to 48% in both scenarios.

The escalation of geopolitical tensions worldwide and associated deglobalisation and fragmentation processes reduce the likelihood of the Global Energy Transition ("Below 2 C") Scenario.

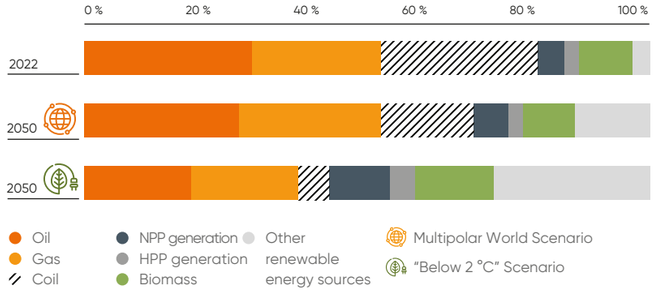
Global consumption of primary energy and CO_2 emissions



* The provided figures are absolute values.

Sources: actual – IEA, estimates – Rosneft

Global consumption of primary energy[3]



Sources: actual – IEA, estimates – Rosneft

The Company's business will maintain its stability under all scenarios.

Given the forecast of energy markets and demand, the Company progressively reduces its CO_2 emissions in line with its Rosneft-2030 Strategy and continues to grow its gas production while also improving the quality and range of its products, expanding its sales geography, and marketing more environmentally friendly products.

[1] The Sustainable Development Goals Report, p. 23
[2] Energy Efficiency 2024, p. 9.
[3] Shares may not add up to 100 % due to rounding.

ACHIEVEMENT OF CLIMATE GOALS IN 2024

Lower GHG emissions

GRI 3-3
SASB EM-MD-110a.2
SASB EM-RM-110a.2
SASB EM-EP-110a.3

One of the top priorities of Rosneft-2030 Strategy is the reduction of carbon footprint and achievement of operational carbon neutrality by 2050. To that end, the Company implements:

- the Gas Investment Programme to increase the sustainable use of associated petroleum gas;
- the Energy Saving Programme aimed at deploying energy-saving technologies and the rational use of fuel and energy resources.

On top of that, the Company regularly looks for and assesses additional measures to reduce GHG emissions. In 2024, the Company continued its large-scale efforts to look for new measures aimed at unit GHG emissions (from operations) reduction at the pilot Subsidiaries.

GRI 305-1
GRI 305-2
UNCTAD B.3.1
UNCTAD B.3.2
TCFD|Metrics and targets (B)

In 2024, GHG emissions from the Company's operations totalled 80.1 million tonnes of CO_2-equiv., including 65.8 million tonnes of CO_2-equiv. of direct emissions (Scope 1) and 14.3 million tonnes of CO_2-equiv. of indirect emissions (Scope 2) associated with procurement of electricity and energy. The reliability of the Company's data on GHG emissions for 2024 has been confirmed by an independent entity, TSATR – Audit Services LLC (B1 Group), in accordance with International Standard for Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements.

In 2024, methane emissions totalled 147.6 thousand tonnes.

For 2025, the Company plans to prepare and verify emission data in line with the new legislative requirements, take inventory of emission sources, expand its programme to detect and eliminate sources of fugitive methane emissions, and develop flow charts for data on GHG emissions.

GRI 305-1
UNCTAD B.3.1
SASB EM-RM-110a.1
SASB EM-EP-110a.1
SASB EM-EP-110a.2
SASB EM-MD-110a.1

Direct GHG emissions, kt

Period	2022	2023	2024
Carbon dioxide (CO_2)	51,845	58,264	62,142
Methane (CH_4)	158.8	168.4	147.6

GRI 305-4

GHG emissions, t CO_2-equiv. / tce

Period	2022	2023	2024
Exploration and production (including oilfield services)	0.149	0.147	0.165
Oil refining, petrochemicals and oil product sales	0.116	0.123	0.122

The changes in the GHG emissions are connected with the current field development cycle.

[1] Categories of emission sources, recordable greenhouse gases and emission factors are aligned with Order No. 371 of the Ministry of Natural Resources and Environment On Approving the Methodology for Quantitative Measurement of Greenhouse Gas Emissions and Capture dated 27 May 2022.

Sustainable use of APG

In 2024, the volume of APG utilised across Rosneft amounted to 37.2 bcm (including gas used for liquid hydrocarbon production). The APG utilisation rate at mature assets in the reporting year came in at 93.3%.

Development of greenfield assets is one of the key drivers behind the Company's growth. Rosneft has adopted a comprehensive approach to deposits development, which embraces initiatives to improve APG utilisation rates at the stage of preparing design documents for field operation.

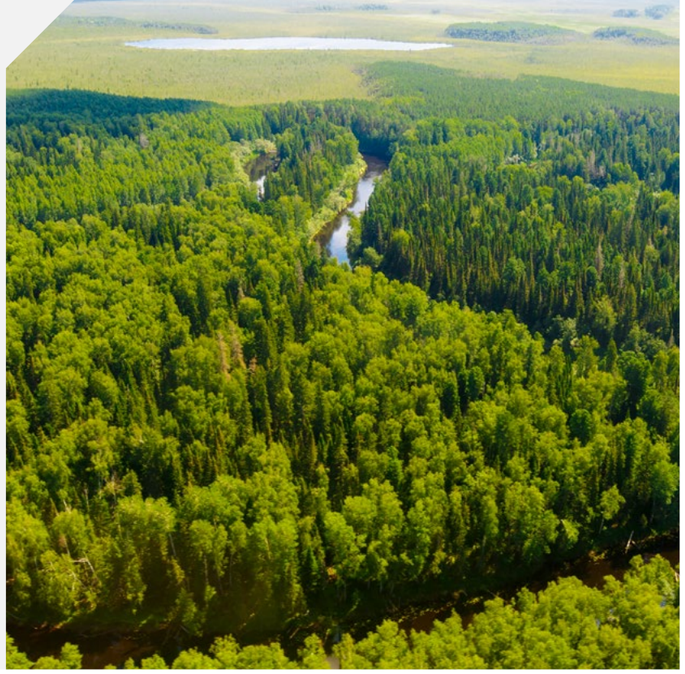
In 2024, Rosneft continued to implement its Gas Investment Programme. The Company's capex in constructing gas infrastructure units amounted to RUB 34.6 bln (incl. VAT). In the reporting period, the Company completed the construction of nine facilities designed to APG utilisation rate, including the key ones listed below:

- compressor station (mobile package compressor unit) at the Erginskoye field, RN-Yuganskneftegaz;
- recovery unit (small size package separation and loading unit), Samaraneftegaz;
- gas pipeline SU-7 – SU-9, Samaraneftegaz;
- two gas pipelines, Orenburgneft;
- three gas pipelines, Bashneft-Polyus;
- gas injection well W-66, Verkhnechonskneftegaz.

RUB 34.6 bln
invested in the construction of gas infrastructure facilities to improve the APG utilisation rate in 2024

Measures to reduce unit GHG emissions

In 2024, as a result of measures to reduce unit GHG emissions at Tyumenneftegaz, the company ceased to discharge Cenomanian gases using vent stacks in the process of Cenomanian water degassing at reservoir pressure maintenance facilities. The measure is estimated to result in 1.6 thousand tonne lower methane emissions in Group Subsidiaries in 2024.



Gas production

The development of the Company's gas business is fully in line with the global trend of enhancing the use of natural gas as a fuel with lower greenhouse gas emissions.

Rosneft's natural gas production came in at 87.5 bcm (1.5 mmboe per day), allowing the Company to maintain its position as Russia's largest independent gas producer by the end of 2024. New projects commissioned in 2022 in the Yamal-Nenets Autonomous Area now account for more than a third of the Company's total gas production.

One of the Company's strategic goals is to build up the share of gas in total hydrocarbon production to

≥ 25%

TCFD|Metrics and targets

In addition to the accelerated delivery of the Gas Investment Programme, the Company is considering additional APG utilisation options for greenfield assets to match best global practices.

Bashneft launches a high-tech gas processing unit

In May 2024, Bashneft launched a high-tech permeate (acid gas) processing unit at the Metelinskoye field in Bashkortostan. The new facility became a part of a large-scale project to create an automated gas treatment unit, which contributed to achieving a much higher APG utilisation rate and reducing the environmental impact.

The unit processes 17.5 bcm of gas a year, and the fuel produced is supplied to consumers and used for the Company's own needs. In winter, the unit supplies more than 40 thousand cu m of gas per day, delivering energy to about three thousand households of the Duvansky District. In addition, some of the treated gas is used to generate electricity at the Meteli gas generator station, which makes over 75 mln kWh a year, ensuring power supply to the Arlanskoye and Naratovskoye fields.

The completion of the project's final stage helped increase the APG utilisation rate at the field to 95% as early as January 2025.

A comprehensive programme to detect and eliminate sources of methane emissions

Reducing GHG emissions is one of Rosneft's priorities. The Company supports and adheres to national and international goals in this field. We place a special emphasis on reducing methane emissions as its potential impact on the global warming is 25 times higher than that of greenhouse gas.

In 2024, we continued to implement a comprehensive programme to detect and eliminate sources of fugitive (including methane) emissions using drones (UAVs) and portable surface inspection devices. The Programme goals now also include infrastructure integrity maintenance and industrial safety improvement at the Company.

The research within the Programme is done using an advanced innovative technology for optical visualisation of gases, which makes it possible to detect fugitive emissions of hydrocarbon gas mixtures that cannot be seen with existing and traditional infrastructure integrity control methods.

Currently, the Programme embraces the Group's Exploration and Production subsidiaries, and also five Petrochemical and Oil Refining subsidiaries.

Additionally, as part of the process to look for new promising technologies for detecting and repairing hydrocarbon leaks, the Company reviewed expediency and accessibility of advanced Russian and international solutions applicable to its operations. As a result, pilot work using stationary monitoring systems was launched at RN-BGPP, and an initiative with robotic systems to detect fugitive emissions started at Taas-Yuryakh Neftegazodobycha.

In 2024, measures within the fugitive hydrocarbon (including methane) emissions detection and elimination programme were taken in 26 production Subsidiaries of the Group, with surface inspections carried out at more than 800 facilities of production sites. Additionally, the Company deployed unmanned aerial vehicles (drones) to conduct monitoring across 13 Group Subsidiaries, inspecting more than 3 thousand km of pipelines in total.

In 2024, the Company ran successful testing of measures to detect fugitive hydrocarbon emissions to assess the potential of the Programme roll-out across the entire supply chain and to adapt the approaches at the entities engaged in commerce, logistics, and regional sales.

In 2024, Rosneft and Innopraktika of the National Intellectual Development Foundation at Lomonosov Moscow State University mapped Russian geological reservoirs potentially fit for environmentally sustainable CO_2 storage.

The researchers study aquifers, coal and salt formations, igneous rocks and depleted oil and gas reservoir rocks. Their findings will lay the foundation for implementing sustainable solutions to reduce GHG emissions from the Company's downstream operations.

Energy saving and use of renewables

Rosneft runs an energy saving programme focused on using energy more efficiently and improving economic, environmental, and production metrics. In 2024, Rosneft's Energy Saving Programme delivered fuel and energy savings of 363 thousand tonnes of reference fuel.

On an ongoing basis, the Company assesses the feasibility of using renewable energy sources (RES) to generate energy at operating and designed sites. We have already introduced wind power generation technologies and solar panels.

In 2024, Rosneft's Energy Saving Programme delivered fuel and energy savings of

363

thousand tonnes

of reference fuel

For more details on energy saving and energy efficiency in the Company, see the Research and Innovation Development and Contribution to Russia's Technological Sovereignty chapter of this Report.

Implementing a forestation project in the Krasnoyarsk Territory

Rosneft views forestation projects[1] as a key tool for achieving long-term operational carbon neutrality. In partnership with the Government of the Krasnoyarsk Territory, the Company is running a comprehensive forestation project that seeks to harness the climate-regulating potential of the region's forests and contribute to sustainable development. On top of that, Rosneft is exploring the carbon sequestration capacity of other ecosystems, including through grant support for universities.

The legal framework for implementing forestation projects was adopted in December 2024, in particular, with changes to the Russian Forest Code reflecting the Company's proposals.

[1] A climate project is a set of measures to reduce (prevent) GHG emissions or increase GHG emissions absorption. Climate projects implemented in forests on the forestry fund lands and lands of other categories, with the exception of agricultural lands, are forestation projects. Climate projects are evaluated using verified carbon units. One carbon unit equals 1 tonne of CO_2-equiv. reduced, prevented or absorbed.

Developing carbon capture and storage technologies

Rosneft looks into the potential application of CCS technologies involving carbon capture and injection into deep geological formations for safe permanent storage.

Rosneft develops CCS technologies

In 2024, researchers from Rosneft's R&D institution, identified a 763 sq m underground reservoir potentially suitable for the injection and storage of over 300 million tonnes of carbon dioxide (CO_2).

The finding supports application of an effective technology to reduce CO_2 emissions through capturing CO_2, its storage and further injection into deep geological formations for safe permanent storage.
The land plot is located in an area characterised by low seismotectonic activity, which ensures reservoir integrity and protection from penetration of carbon dioxide for a kiloannum.

The reservoir will be further studied at the pilot operation stage to get actual data on the CO_2 impact on rock, and to assess its impact on various steels to ensure safe construction and operation of underground carbon dioxide storage facilities.

Developing the Company's hydrogen business

In 2024, the Carbon Management Committee reviewed the Framework of the Company's Hydrogen Business Development, prepared a roadmap to implement it in 2025–2026, and developed a draft schedule through 2030.

The Company also developed and ran a training course on hydrogen and its technology, regulatory, economic and project aspects.

Stakeholder engagement on the climate agenda

SASB EM-EP-530a.1 | SASB EM-RM-530a.1 | SASB EM-SV-530a.1

Addressing the challenges of the climate agenda requires cooperation at the national, international and sectoral levels.

Rosneft contributes to fulfilling the commitments made by the Russian Federation under the Paris Agreement and actively engages with all stakeholders to work towards mitigating climate change risks and climate change adaptation.

The Company has a system of carbon dioxide reporting aligned with the Russian legislative regulations. The Group Subsidiaries submit annual reporting in line with Federal Law No. 296-FZ On Limiting Greenhouse Gas Emissions dated 2 July 2021 in the Energy Efficiency Federal Information System, and Federal Law No. 382-FZ on Federal Information System for the Fuel and Energy Sector dated 3 December 2011 in the Fuel and Energy Sector Federal Information System.

International cooperation in low-carbon development

In 2024, Rosneft continued to work with leading Chinese companies as part of cooperation in the field of low-carbon development. In January 2024, a meeting of the working group on carbon management was held and key areas for cooperation development were confirmed, namely Greenhouse Gases, Technologies to Reduce Emissions and Energy Efficiency technologies, CCS/CCUS, and the new areas Wind Energy and Hydrogen were proposed.

In December 2024, a joint round table was organised to discuss programmes of measures aimed at ensuring lower emissions, and present decarbonisation goals and actions to reduce emissions.

In 2025, we plan to continue our discussion of technologies and exchange of knowledge and skills, with additional streams introduced for lithium technologies and energy storage systems.

Contribution to carbon regulation in Russia

In 2024, the Company made further contributions to enhancement of carbon regulation in Russia and took part in informing government authorities about the drawbacks in the rules of mandatory annual state carbon reporting.

For this work stream, the Company has a corporate system for collection and internal verification of data on GHG emissions, which Group Subsidiaries use to report on their GHG emissions.

6

OCCUPATIONAL HEALTH AND SAFETY

HSE MANAGEMENT

GRI 3-3 SASB EM-RM-320a.2 SASB EM-EP-320a.2 SASB EM-SV-320a.2 SASB EM-MD-540a.4

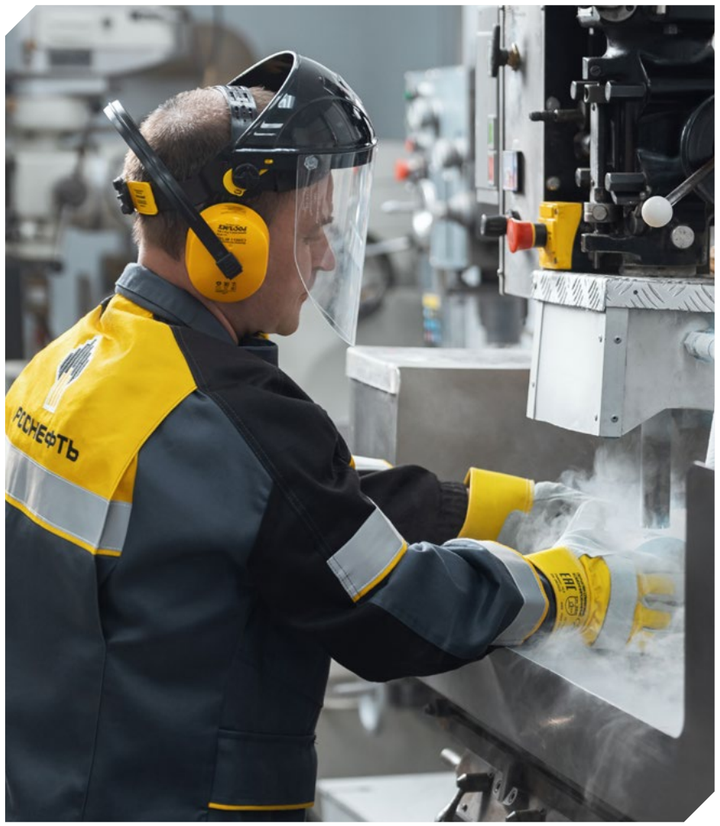
As a national oil and gas champion and a major global energy company, Rosneft operates in strict compliance with Russian regulations and global best practices in health, safety and environment (HSE).

Rosneft's top priorities related to operations are to ensure the safety of all its employees and contractors operating its assets, implement environmentally responsible work practices, and minimise an environmental footprint.

Strategic goals, initiatives, and systematic approaches to HSE management are enshrined in the Rosneft-2030 Strategy.

Rosneft's Policy on Health, Safety and Environment (HSE Policy) is a fundamental document in this domain. The Policy outlines the objectives, commitments, and HSE principles that apply to Company and contractor employees across all regions of operation.

For Rosneft's HSE Policy, see our website



Strategic HSE targets

- Commitment to zero fatalities
- Commitment to zero equipment breakdowns by 2030 or sooner
- Minimising an environmental footprint
- Net positive impact on ecosystems

Corporate HSE governance

GRI 3-3 GRI 403-4

Rosneft Board of Directors

Exercises strategic governance of the Company's HSE activities

Strategy and Sustainable Development Committee

Develops proposals based on preliminary consideration of the Company's HSE performance reports, controls management of key corporate risks. Oversees the implementation of the Company's strategic carbon management agenda. Prepares recommendations to Rosneft's Board of Directors for decision-making

HSE Committee Rosneft (steering body)

Makes decisions and develops recommendations (including for decision-making by the authorised governing body of Rosneft) in the field of HSE, aimed at developing safety culture, preventing work-related injuries and fatalities, reducing risks of occupational diseases, managing HSE risks, and preventing accidents, including those with environmental consequences

HSE Council Rosneft (advisory body)

Prepares proposals to update the Company's HSE Policy, development strategy, and Rosneft's Long-Term Development Programme. Analyses the results and determines the Company's priority HSE areas

The HSE Committee is a permanent coordinating body of the Company comprised of top managers, heads of structural units of the Company's Head Office, and the General Director of Bashneft.

In 2024, the HSE Committee met seven times to adopt resolutions on developing the safety culture, prevention of work-related injuries, accidents at production facilities, and traffic accidents, management of HSE risks, and mitigation of the environmental impact, including the following:

- Conducting anonymous surveys of Group Subsidiaries' employees to determine the actual level of safety culture in the Company and implementing the Plan of Key Measures for Safety Culture Development for 2025–2026
- Holding months of occupational safety and HSE campaigns as a way to prevent fatal injuries
- Installing additional fall protection systems during repair work on tanks (mounting catch nets inside tanks and conducting dynamic load testing)
- Proceeding with the steps to improve the HSE risk management process
- Leveraging additional health and safety initiatives approved in 2022 (Control of Work, Behavioural Safety Audits (BSA), HSE Violation Tickets, Lessons Learned, HSE Internship) as a proven tool for preventing fatal injuries and improving the safety of Company and contractor employees
- Obtaining comprehensive environmental permits by Group Subsidiaries for all category 1 environmental impact facilities
- Ensuring safe operations of Group Subsidiaries' production facilities during weekends and non-working holidays

GRI 403-4

Rosneft's Interregional Trade Union Organisation actively promotes the implementation of HSE activities in Group Subsidiaries. In the reporting year, trade union representatives participated in the Best in Profession – 2024 Corporate Festival and Competition, in the work of commissions for personal protective equipment inspection, and in planned HSE control activities conducted both at Group Subsidiary and Rosneft level.

In 2024, the Best HSE Representative competition was held, featuring 58 HSE representatives from 35 Group Subsidiaries across all key business areas of the Company.

For more details on HSE, see our website

For more details on the corporate governance structure, see the Sustainable Development Management section of this Report.

Integrated Health, Safety and Environment Management System

GRI 403-1 SASB EM-RM-320a.2 SASB EM-EP-320a.2 SASB EM-SV-320a.2 SASB EM-MD-540a.4

HSE processes are part of the Integrated HSE Management System (HSE IMS), which complies with global best practices, as well as Russian and international requirements in this area.

The HSE IMS standard regulates the implementation of all HSE processes and provides for their effective structuring and efficient distribution of functions in this domain.

The Company's Integrated Health, Safety and Environment Management System standard defines the integration and decomposition of HSE processes in the corporate governance framework, involvement of functional and business units in their implementation, including leadership and risk management processes.

The standard was designed in line with ISO and GOST R ISO Occupational Health and Safety Management System and Environmental Management System standards, and the Company's HSE Policy.

The HSE IMS is certified annually by external auditors to verify that it meets the national and global HSE standards.

For more details on the HSE IMS, see our website

In 2024, Rosneft and 80 Group Subsidiaries successfully passed an audit for compliance with ISO 45001:2018 (Occupational Health and Safety Management Systems) and ISO 14001:2015 (Environmental Management Systems), as well as corresponding national standards GOST R ISO 45001 and GOST R ISO 14001 as part of reconfirming the Company's umbrella certificate. 31 Group Subsidiaries completed independent occupational health and safety certification, and 33 were certified in the area of environmental management.

Compliance certification takes into account the specific nature of their business, including the requirements of investors, partners, customers, and other stakeholders.

GRI 403-8

In 2024, the Company allocated more than

RUB 65 bln

for ensuring occupational health and safety

The certification of the Integrated HSE Management System for compliance with ISO 45001:2018 (Occupational Health and Safety Management Systems) takes place at more than 100 production facilities which account for 80% of the total headcount of all Group Subsidiaries covered by the Company's management accounting procedures. ✓

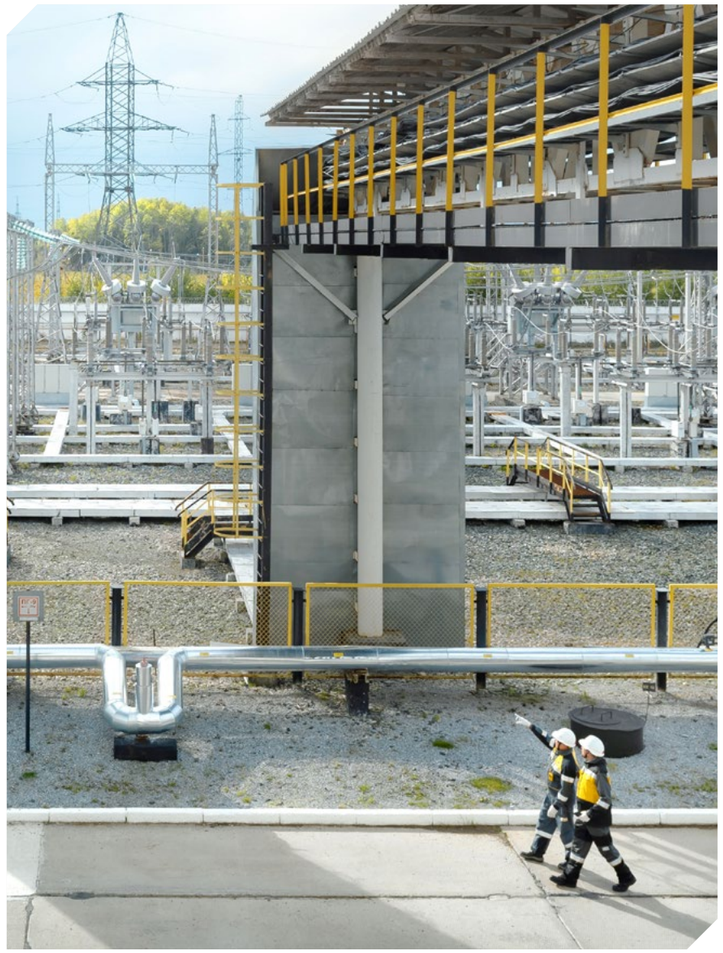
Expenditure on health and safety, including fire safety and blowout prevention, RUB bln

Rosneft has designated its HSE Control and Investigation Department as the official body responsible for exercising HSE controls as a way to ensure the uniformity and unbiased character of control procedures applied to Group Subsidiaries. Audits include assessment of an entity's HSE performance. On top of the mandatory controls required by law, the Company also employs additional key routine controls. Following the audits, Group Subsidiaries prepare corrective action plans to improve the HSE governance system.

Rosneft has an HSE Control Commission responsible for reviewing the audit findings and developing adequate remedial initiatives (with emphasis placed on the elimination of systemic violations and breaches with a high and critical emergency risk).

Key routine controls:

- full-scope and ad hoc inspections to verify compliance with HSE requirements, corporate plans, and internal documents of the Company, as well as the adequacy of ongoing operational and environmental risk management efforts;
- internal IMS audits to assess compliance with the Environmental Management System (ISO 14001 / GOST R ISO 14001) and Occupational Health and Safety Management System (ISO 45001 / GOST R ISO 45001) standards.



HSE risk management

GRI 403-2

HSE risk management in the Company has four tiers – the corporate level, businesses and functional units, Group Subsidiaries, and Group Subsidiaries' structural units.

HSE risk management structure

Company

Businesses and functional units

Group Subsidiaries

Subsidiary structural units

To manage HSE risks and address those identified, the Company applies all the necessary measures, which:

- are appropriate to the risk exposure assessed;
- have the necessary resources allocated on a priority basis;
- were approved at the relevant governance level.

The risk-oriented approach includes assessment, analysis and management taking into account global and industry HSE best practices, and helps predict possible events and take proactive steps to prevent them.

HSE risk management is a set of tools helping managers at various levels, from senior executives to line managers, to make the best and most efficient comprehensive decisions on operational safety. These findings are a starting point in prioritising mitigation efforts and defining the management level authorised to make a decision on the implemented risk management strategy.

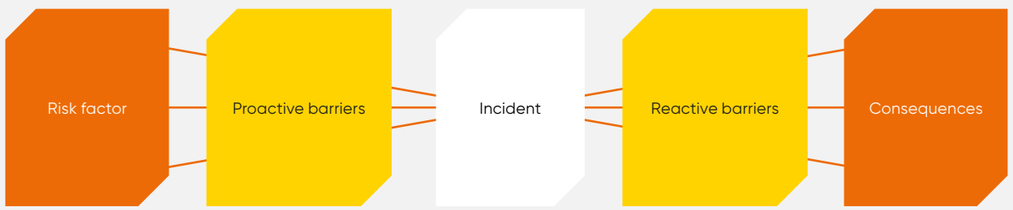
The Company has developed standardised scenarios addressing the most frequently occurring risks, defining a set of proactive and reactive barriers (measures) for a particular type of incident. Based on standard solutions, Group Subsidiaries develop programmes to create and enhance barriers. In 2024, the Company focused on risk management for equipment whose operation could potentially cause incidents with serious consequences for people and the environment.

The barrier approach is one of the tools for reducing occupational injuries and accidents. It helps:

- significantly expand the scope and effectiveness of risk management;
- identify gaps in design solutions and/or applicable regulations and regulatory and technical documents regarding the proactive and reactive barriers and develop specific remedial action plans.

With the Rosneft-2030 Strategy in place, the risk-oriented approach remains the central element in OHS covering the full cycle of operations, from planning to reviewing the results. Process safety driven by the proactive risk-oriented approach results in a set of measures aimed at achieving the Company's safety targets. These measures are aimed not only at preventing accidents, but also at mitigating potential adverse consequences, primarily for people, society, and the environment.

Proactive and reactive barriers in the risk management process



HSE control system

GRI 403-2

The HSE control system is compliant with respective corporate regulations[1]. The Company ensures that all mandatory controls are in line with applicable laws.

The Company's Head Office and subsidiaries perform additional controls on a regular basis, including:

- full-scope and ad hoc inspections to verify compliance with HSE requirements, corporate plans, and internal documents of the Company, as well as the adequacy of ongoing operational and environmental risk management efforts;
- internal HSE IMS audits to assess compliance with the Environmental Management System (ISO 14001) and Occupational Health and Safety Management System (ISO 45001) standards.

The results of audits held in Group Subsidiaries are subject to review by Rosneft's Control Commission.

Audit results, including identified shortcomings in operational safety subject to specific decisions, are regularly reviewed by Rosneft's Control Commission. The Commission's meetings are attended by top managers of the Company and heads of Rosneft subsidiaries. In 2024, the Control Commission held nine meetings.

Following the review of audit results, meetings were held with relevant managers and specialists of Group Subsidiaries. The meetings centred around the detailed analysis of reasons behind non-compliances and violations identified during the audits, and the discussion of steps aimed at their elimination and management of associated HSE risks.

In 2024, the Company's HSE Control and Investigation Department carried out 10 comprehensive checks, 39 targeted inspections, and 9 internal audits of the facilities' HSE IMS. Following the audits, corrective action plans were prepared to eliminate the identified gaps and improve HSE management.

Priority assessment areas during Group Subsidiary inspections in 2024:

- ensuring preventive measures are fully and promptly implemented to prevent recurring incidents and meet requirements of comprehensive safety lessons;
- implementation of corporate programmes and concepts for improving occupational safety;
- compliance with process safety laws and regulations and additional measures to prevent accidents and incidents at the Company's hazardous production facilities;
- completeness and quality of the process of planning, organising, implementing, and accepting environmental protection work.

[1] In the reporting year, the relevant regulations of the Company were updated and replaced with Regulations No. P3-05 RGBP-0007 YUL-001 On HSE Control, which were approved and put into effect by Order No. 34 dated 24 February 2024.

OCCUPATIONAL SAFETY

GRI 403-2

Safety culture

Rosneft views human life as the greatest value and pays special attention to ensuring safe working conditions for Company and contractor employees, while also taking steps to prevent occupational accidents, and emergencies and to mitigate their impact should such accidents, or emergencies occur.

Occupational safety culture is foundational to the Company's growth. Our daily efforts to secure process safety require a comprehensive and consistent approach. Key objectives in this field include enhancing informed leadership and engaging all stakeholders in these processes.

To that end, the Company organises communication activities for managers at various levels. The process is directly supervised by relevant Vice Presidents. The Company has various feedback tools in place for employees to get advice or report safety violations. Employees may contact their supervisor, discuss the situation at stand-up meetings, send a message to the Security Hotline, or receive a consultation from the Company's Head Office during HSE IMS checks at Group Subsidiaries. They have the right to refuse to perform work that is not safe and poses a risk of injury.

The Company commends employees who manifest their commitment to safety, such as refusing to perform work that endangers lives and health; preventing and instantly responding to dangerous and emergency situations; and identifying causes of potential equipment malfunctions, thereby maintaining operational integrity and enhancing safety.

In 2024, the concept of a systemic approach to developing safety culture within the Company was presented at the HSE Committee. The Company has defined six key elements in its corporate safety culture system:

We operate an HSE Hotline where any employee can report identified HSE problems and hazards.

Additionally, we have an algorithm for work suspension and resumption defined in our Guidelines on Work Suspension in Case of Safety Threat No. P3-05 M-0181, which regulate the procedure for suspending work when safety threats are identified, as well as the process of resuming work after eliminating the threat and fulfilling conditions for their safe continuation when performing work/services.

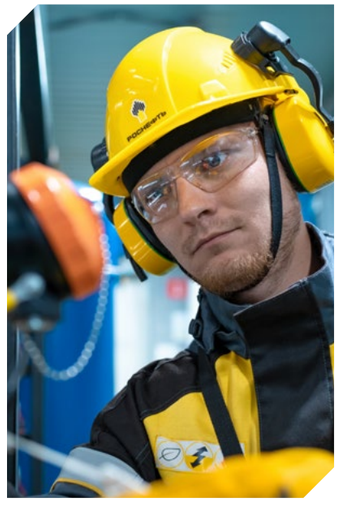
A Rosneft or Group Subsidiary employee's refusal to perform work in case of danger to their life and health due to violation of occupational safety requirements or refusal to perform physically demanding and hazardous or dangerous jobs not provided for in the employment contract does not entail any disciplinary action in accordance with Company requirements.

Corporate safety culture framework pillars

111
Group Subsidiaries
covered by HSE IMS certification

80%
share of employees in Group Subsidiaries that have HSE IMS certification

For more details on HSE management, see our website



HSE leadership

GRI 403-2

In 2024, as part of developing HSE leadership, the Company approved systematic approaches with priority actions for 2024–2025, focusing on measuring current safety culture levels, planning development according to specific elements, and preparing internal trainers for the updated Leadership and Safety Culture course.

Control of Work concept

In 2024, the Company continued to implement its Control of Work concept aimed at reducing injuries and incidents during hazardous operations. Within the concept, processes are implemented that ensure compliance with the Golden Safety Rules and statutory requirements in process and occupational safety, such as work planning, disconnection of electrical equipment, risk assessment, and work control using checklists. In 2024, over 602 thousand hazardous operations were completed under this procedure.

> 602
thousand
hazardous operations completed in 2024 under the Control of Work concept aimed at reducing injuries and incidents during hazardous operations

Contractor relations

GRI 403-7

Reducing injuries among people employed by the Company and our contractors and subcontractors is one of our top priorities.

In 2024, the Company approved a new version of Internal Regulations on the Procedure for Interaction with Contractors on Occupational and Fire Safety, Health, and Environment Issues. This document includes updated provisions of the previous version and introduces new ones related to contractor ratings and the audit of Group Subsidiaries' management systems concerning contractor management.

Also, the Company has successfully implemented an automated module for calculating contractors' HSE ratings, which evaluates performance by tracking incident numbers and identified violations.

In 2024, Rosneft organised thematic meetings and forums with Subsidiaries and contractors addressing matters such as fire safety, seismic survey operations, blowout safety, and contractor management

Contractor cooperation on HSE

Agreement initiation

Assessing risks pertaining to the works/services to be provided by the contractor

Contractor qualification

Checking the potential contractor for compliance with HSE management requirements, PPE availability, and qualified personnel

Contract signing

Contractor agreements must include HSE clauses and HSE Leadership Declarations for Contractor Managers. An integral part of the agreement, these declarations set out specific measures that the contractor's management undertakes to perform during the term of the agreement

Contractor admission to work

Verifying whether the contractor is ready to operate safely and meet the Company's HSE requirements

Performing agreed works/services

The Company put in place control procedures for contractors, including briefings, safety awareness sessions, and information activities. Customers and their contractors also participate in joint accident and emergency drills

Summing up cooperation results

At the end of the agreement term, the contractor is assessed for compliance with basic HSE rules and regulations

Involvement in law-making activities

We contribute to improving the regulatory legal framework in process and fire safety as well as occupational safety and health. We actively interact with relevant federal executive authorities, including Rostekhnadzor and the Russian Ministry for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters. Rosneft participated in 38 meetings and joint conferences discussing process safety and fire safety, occupational safety and health. In 2024, Rosneft experts directly participated in Rostekhnadzor's Scientific and Technical Council and the Fire Safety Technical Committee of the Ministry for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters, and through targeted meetings, public discussions, and regulatory impact assessments, reviewed 185 draft laws and regulations, covering the following key areas:

- requirements for creating and operating rescue teams and fire departments;
- occupational safety rules for: work at height, in confined spaces, loading and unloading operations and cargo placement, plus electrical equipment operation;
- work with tools and equipment.

To respond to changes in Russian laws, including in occupational health, we collect information weekly and inform employees of standalone business units about approved and planned laws and regulations.

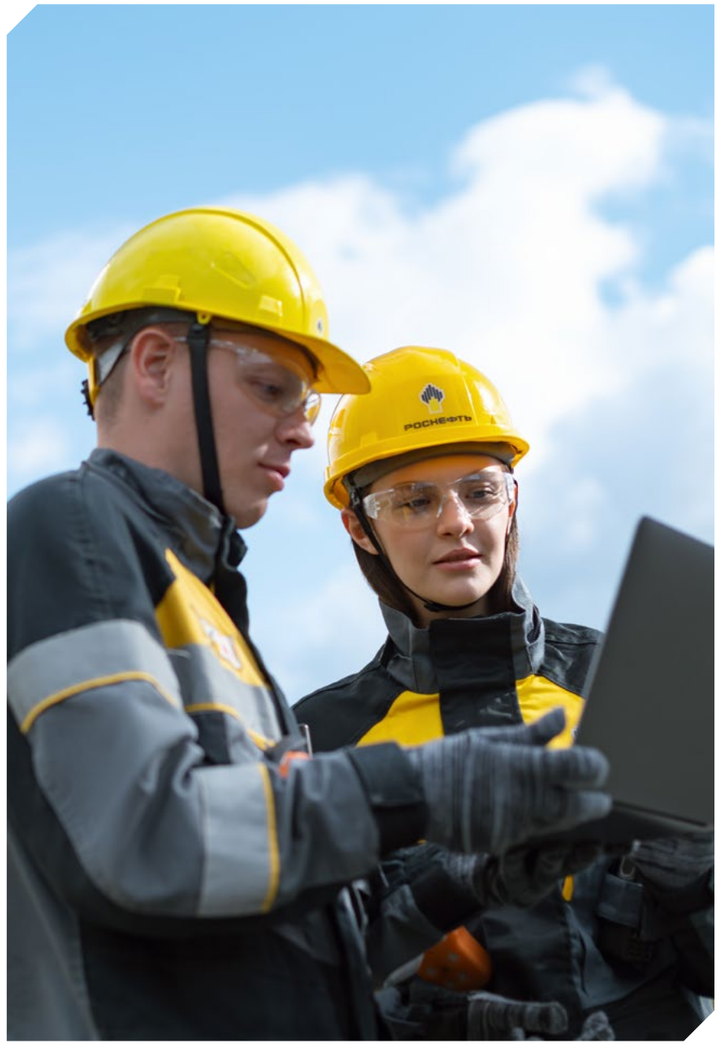
185 drafts
of laws and regulations reviewed with direct involvement of Rosneft experts in 2024

Automation of OHS processes

In 2024, we continued automating OHS processes, including refinement and modification of modules of the corporate OHS information resources (OHS IR) Hazardous Operations as part of the Company's Control of Work, Inspections and Audits, and Activities concepts.

We also initiated three IT projects for OHS IR replication and integration with corporate information systems, including the Company's Unified Digital Platform, and replicated the Contractor Rating module.

Additionally, we are developing software for safe vehicle operation, namely a navigator with the ability to mark dangerous areas and allocate geozones, while also implementing systems for monitoring driver behaviour using artificial intelligence and VR technologies for OHS training.



Occupational health and safety training

GRI 403-5

The Company trains employees in both mandatory and additional HSE requirements to enhance relevant competencies.

> 213 thousand
man-courses in HSE delivered using interactive multimedia formats in 2024

Rosneft's training programmes

Training programme	Outcome	Key topics covered in training
Mandatory training in occupational health and safety	Employees of the Company's Head Office and Group Subsidiaries completed training on legislative occupational health and process safety requirements; 706,806 man-courses conducted on respective legislative requirements	Legislative requirements in occupational health and safety
Leadership in occupational health and safety	Training completed by deputy heads of Group Subsidiaries overseeing production activities, chief engineers, heads of HSE functions and experts in internal incident investigation of Group Subsidiaries, Rosneft managers and experts	HSE leadership
Basic principles of internal incident investigation	Training completed by deputy heads of Group Subsidiaries overseeing production activities, chief engineers, heads of HSE functions of Group Subsidiaries, Rosneft managers and experts	Basic principles of internal incident investigation
Comprehensive programme on OHS for heads of Group Subsidiaries	Training completed by heads of branches and general directors	Leadership in HSE, basic principles of internal incident investigation, HSE risks
Trainers' skills (soft skills)	Training completed by employees	Trainers' skills (basic skills, experienced trainer toolkit, remote training delivery)
Employee internship in HSE units	Employees completed internships in HSE units before appointment to positions of line managers and their deputies at production facilities	Evolution of safety values and priority attitude of facility managers to safety issues, enhancement of leadership qualities and commitment to HSE matters

Group Subsidiaries operate training centres that deliver professional and work-specific as well as HSE training, with HSE programmes accounting for more than 50% of training time. Each training centre has developed programmes that meet legislative requirements in HSE and the Company's internal documents.

We organise and deliver employee training at training centres through staff teachers and internal trainers, meeting all legislative requirements. We have also created distance learning courses for independent study and assessment, while arranging external training with providers including Gubkin Russian State University of Oil and Gas, Rosgazifikatsiya, and others.

> 706 thousand
man-courses of training on legislative requirements in the field of occupational health and safety

> 50%
of training dedicated to occupational health and safety programmes

Rosneft develops safety culture

To comprehensively assess performance in occupational health and safety, the Company conducted an employee survey covering various aspects of safety culture, including leadership and accountability, duties and competencies, training, incentives, and communication.

The survey engaged over 38 thousand respondents across all businesses of the Company, including blue-collar and white-collar workers, along with middle and senior managers.

Findings were reviewed be the HSE Committee, which approved a Plan of Key Measures for Safety Culture Development for 2025–2026.

As part of the survey, employees answered relevant questions and submitted safety culture improvement proposals. Key suggestions focused on enhancing the quality, convenience, and provision of PPE, expanding and developing occupational health and safety training (including first aid), and upgrading and improving amenity and production facilities and adjacent grounds.

The survey identified key areas for improvement in safety culture. For example, the Leadership and Duties survey dimension showed that managers should focus more on safety during site visits. Furthermore, all cases require balancing operational urgency with proper safety compliance. The Accountability dimension revealed a common misconception that HSE departments and supervisors bear sole responsibility for safe operations, whereas this remains a core duty of all employees and managers.

Additionally, the survey collected ca. 14 thousand employee comments and suggestions endorsing the Company's efforts to ensure and improve safety at production sites. Rosneft's trade union actively contributed to the survey, collecting and processing more than 9.9 thousand questionnaires from blue-collar workers.

Occupational health and safety results

GRI 403-9 GRI 403-10 UNCTAD C.3.2 SASB EM-EP-320a.1 SASB EM-RM-320a.1 SASB EM-SV-320a.1

In view of Rosneft's vast scale as Russia's oil and gas industry leader, there is a clear need for consistent risk-based management strategies in occupational health and safety. The Company consistently implements HSE measures aimed at achieving strategic goals and enhancing production safety levels.

Implementing targeted monthly safety campaigns and events during peak injury-risk periods significantly reduced employee injury risks during these vulnerable timeframes.

We continued implementing the project of special tickets for violation of HSE requirements – a tool for preventing HSE violations. Workers receive occupational safety certificates with three colour-coded tickets: green, yellow, red. With each HSE violation, one coupon is withdrawn, and the worker is sent for repeated briefing, knowledge testing, or disciplinary action is applied. Workers are removed from facilities for gross violations.

The number of participating Group Subsidiaries increased in 2024. We also continued behavioural safety audits featuring photo and video evidence to strengthen occupational safety controls at sites.

We operate the Five Steps to Safety Success training programme – a proactive tool for line managers to conduct briefings and prepare employees for task and work performance. It aims to analyse worker engagement in safe performance, understanding possible risks and their management.

> 2 thousand
violations identified

> 610
thousand
violation tickets issued in 2024

> 110
thousand
behavioural safety audits conducted in 2024

We have created proper management motivation focused on achieving our strategic goals in process safety, occupational health, and environmental protection. At various management levels, KPIs are aimed at preventing fatalities and reducing occupational injuries and equipment accident rate, including with an adverse environmental impact.

Injury rates

Metrics/period	2022	2023	2024
Number of lost time occupational injuries (including fatalities) at Rosneft and its contractors per 1 million man-hours worked (LTIF[1])	0.75	0.78	0.80
▶ employees	0.89	0.91	0.94
▶ contractors	0.52	0.58	0.61
Number of the on-the-job fatalities at Rosneft and its contractors per 100 million man-hours worked (FAR[2])	3.36	2.04	1.91
▶ employees	2.38	0.68	0.85
▶ contractors	4.94	4.03	3.42
Number of recordable injuries (including fatalities) at Rosneft and its contractors per 1 million man-hours worked (TRIR[3]).	1.09	1.12	1.20
Total number of injured employees as a result of work-related accidents at Rosneft and its contractors	715	765	801
▶ employees	526	533	550
▶ contractors	189	232	251
including fatalities, people	32	20	19
▶ employees	14	4	5
▶ contractors	18	16	14
Occupational illness rate at Rosneft (the total number of identified occupational illness cases per 1 million man-hours worked)	0.03	0.02	0.03

Transportation safety metrics at Rosneft

Metrics/period	2022	2023	2024
Severe vehicle accident rate at Rosneft and its contractors associated with providing services / performing work in the Company's interests (SVAR[4]) per number of kilometres run by vehicles normalised to 1 million kilometres	0.128	0.131	0.134
Total number of recordable road traffic accidents at Rosneft and its contractors associated with providing services / performing work in the Company's interests (RTAF[5]) per number of kilometres run by vehicles normalised to 1 million kilometres	0.66	0.72	0.72

1 Lost Time Injury Frequency.
2 Fatal Accident Rate.
3 Total Recordable Incident Rate.
4 Severe Vehicle Accident Rate.
5 Road Traffic Accident Frequency.

Incident investigation

GRI 403-2

Emergencies and incidents resulting in injuries to Company and contractor employees are at all times investigated and thoroughly analysed. The Company seeks to identify all possible causes that can lead to an incident and takes measures to eliminate them.

Technical investigation of incident causes at hazardous production facilities, their recording and analysis are regulated by our Methodological Guidelines for Incident Investigation. The investigation's goal is to ascertain the root causes of an incident and devise corrective actions to avert similar future occurrences.

Incident investigation results are recorded and used for subsequently assessing the severity of consequences of potentially dangerous events related to identical hazards, probability of such dangerous events, and mitigant status.

Based on internal incident investigation results, we develop corrective measures and lessons learned from incidents.

INDUSTRIAL SAFETY

Process safety

GRI 3-3

Rosneft consistently implements measures aimed at ensuring process safety requirements at hazardous production facilities according to corporate strategy. Our goal is zero accidents (PSER-1), which provides for preventing technical incidents and minimising their potential negative consequences by reducing risk and improving protection of employees, assets, and environment from existing man-made hazards.

To ensure process safety, Group Subsidiaries implement special programmes that promote safe equipment operation, maintaining its integrity, and ensuring production facilities comply with all applicable laws and regulations.

Rosneft maintains long-term fruitful cooperation with the Federal Service for Environmental, Technological and Nuclear Oversight (Rostechnadzor). Regular joint activities and participation of Rosneft experts in improving the Russian regulatory framework contribute to increasing competencies and knowledge, which raises safety levels in oil and gas and related industries.

Rosneft monitors global trends in personnel protection, ensuring uninterrupted and safe equipment operation, and environmental protection.

Equipment reliability and integrity

The Company's production facilities operate over 230 thousand units of equipment and devices, including drilling rigs, tanks, flowing wellhead equipment, pipelines, furnaces, vessels and appliances, pumps, etc. In line with internal rules and regulations, the Company carries out equipment repairs, modernisation, and replacements on an ongoing basis. The quality and timeliness of such activities is crucial to reducing accident risks.

Since 2020, we have been recording and analysing process safety events related to equipment integrity and safe production operation (PSE-1 and PSE-2) according to international practices.

The key areas for improving equipment reliability and integrity across the Company's facilities and priorities for corrective actions have been set based on a risk-oriented approach.

Safety of production

Rosneft pays special attention to comprehensive assessment of equipment condition criticality considering possible HSE consequences, plus risk analysis for further implementation of measures aimed at reducing incident numbers.

Equipment depressurisation can lead to accidents, so our priority focus is on prevention of such cases. Classification and analysis of events related to equipment depressurisation corresponds to international safety standards, allowing comparison of achieved results with global best practices, application of lessons from our own and others' experience, and demonstration of strong production safety in the Company.

SASB EM-EP-540a.1

SASB EM-RM-540a.1

The PSER-1 growth in 2024 compared to the previous year is mainly due to equipment operation violations. However, PSER-1 in 2024 remains below the five-year average and does not exceed the 2022 indicator, demonstrating a positive trend. To reduce human factor impact, we are implementing additional occupational safety measures aimed at improving competencies, culture, and control quality when performing hazardous jobs.

The PSER-2 indicator and total number of equipment depressurisation cases decrease annually, indicating effectiveness of measures to ensure safe production operation and equipment reliability.

In 2024, to systematise and increase efficiency of technical measures put in place, we conducted assessment of Company equipment accident risks considering service life and operating conditions, as well as impact on indicators of process safety, reliability, and potential damage to people and environment. Special attention was paid to assessing vertical steel tank risks at all production sites of Company businesses.

Based on analysis results, the HSE Committee approved a list of equipment requiring increased attention. Measures to bring this equipment into compliance with process safety requirements and prevent accidents were developed and are being implemented. These are included in plans to eliminate violations and deficiencies in equipment technical condition for 2025.

Equipment integrity indicators

Period	2022	2023	2024
Tier-1 depressurisation event rate (calculated as the number of PSE-1–compliant depressurisation events to 1 million man-hours worked, PSER-1)	0.043[1]	0.026	0.041
Tier-2 depressurisation event rate (calculated as the number of PSE-2–compliant depressurisation events to 1 million man-hours worked, PSER-2)	0.22	0.14	0.10

[1] The value was updated due to the reclassification of a depressurisation event that occurred in late 2022. After a thorough damage assessment, it was reclassified from Tier 2 to Tier 1.

Equipment reliability and integrity activities

To achieve the Company's strategic goal of zero equipment accidents (PSER-1) through integrity management of production facilities and equipment, Rosneft implements the following key programmes and measures:

- ✓ replacement of field pipelines in Exploration and Production as part of the programme to improve the reliability of field pipelines;
- ✓ maintenance and repair of tanks and tank farms within the framework of 2024 action plans designed to enhance the reliability of tanks and tank farm infrastructure in Exploration and Production, Oil Refining and Petrochemicals, Commerce and Logistics, and Regional Sales;
- ✓ implementing integrity maintenance programmes in Refining and Petrochemicals.

To further improve equipment reliability and integrity, in 2024 we additionally:

- developed and implemented a methodology for calculating oil and petroleum product spill volumes. Using this data, analysis has been conducted, generating recommendations for corrective measures aimed at preventing field pipeline depressurisation and minimising land contamination consequences;
- within the current personnel professional development system, are implementing measures for systematic improvement of welding work quality, including a comprehensive roadmap with clear implementation stages. We are creating a corporate centre for welder training and certification, technologies, and equipment;
- strengthened hazardous work control procedures, including analysis of mutual influence of parallel work at one site. Special attention is paid to developing safety culture and conscious employee attitude towards their actions and decisions when working with hazardous substances used in operational processes;
- conducted regular analysis of process safety events related to equipment depressurisation. Analysis results are quarterly discussed at HSE Council and HSE Committee meetings, where strategic decisions aimed at achieving the zero accident rate goal are made.

In the area of potential pipeline depressurisation risk, we organise and monitor field pipeline replacement activities in Exploration and Production and implement pipeline integrity maintenance programmes in Oil Refining and Petrochemicals. Results and schedule compliance are assessed quarterly, enabling timely plan correction and process safety level improvement.

In 2024, as part of the pipeline integrity programme, we did the following:

- revamped and repaired 1.91 thousand km of oilfield pipelines;
- inhibited over 21 thousand km of oilfield pipelines;
- carried out in-line mechanical cleaning of more than 10.8 thousand km of pipelines;
- diagnosed and checked 21.7 thousand km of pipelines for process safety.

To prevent PSEs, in addition to implemented equipment integrity programmes, we pay special attention to analysing lessons learned, assessing technical condition of foundations and equipment, developing unified measures for safe work performance, improving performer competencies, and implementing safety culture.

Safety at production facilities

No major high-risk equipment accidents were recorded during the reporting period.

For other incidents, investigations included a full chronological description, assessment of triggers and the current situation, identification of critical factors, as well as of direct and systemic causes. Following investigations, corrective actions were developed for the affected facility and subsidiary. The Company ensures monitoring and oversight of corrective actions.

Rosneft improves equipment reliability

In 2024, experts from Rosneft's Research Institute in Ufa developed a new methodology for determining defects in metal structures, using X-ray to identify hidden defects and cracks on product surfaces. Analysis of how reflected X-ray intensity varies when structures are tilted at different angles enables professionals to determine both the size and spatial location of defects, while allowing assessment of the entire product surface rather than examining isolated points.

In the reporting year, the methodology successfully passed tests on tubing pipes and proved safe for people and the environment. This enables Rosneft to identify defects earlier and extend the service life of metal structures.

Technologies for improving pipeline system efficiency

In 2024, Rosneft facilities implemented innovative technologies for improving pipeline system efficiency. At the Kuyumbinskoye field in the Krasnoyarsk Territory, Slavneft-Krasnoyarskneftegaz successfully tested and implemented a patented pipeline cleaning device. The new design with polyurethane pigs of different diameters improved cleaning and diagnostics quality while reducing standard operations by half. Orenburgneft implemented domestic liquid flow swirl technology at its fields, preventing paraffin deposits on pipe walls and improving mechanical impurity washing. This increased pipeline capacity, extended inter-cleaning periods by 1.5 times, and reduced mechanical cleaning costs.

>RUB 1 bln
expected economic benefit from the new version of the digital pipeline monitoring system

>RUB 155 mln
expected savings from implementing an autonomous device for monitoring pipeline operating parameters

Digital pipeline monitoring system

Rosneft implements a digital pipeline monitoring project to improve efficiency and safety of its infrastructure operation. In 2024, experts from Rosneft's Research Institute in Ufa modernised the RN-SMT pipeline integrity monitoring system, adding automatic determination of pipeline throughput capacity and modules for assessing failure risks and optimising maintenance. The updated software combines data on more than 80 thousand km of pipelines into a single digital database, simplifying access to information about their condition. Implementation of the new system version will bring the Company economic benefits in excess of RUB 1 bln, with the system itself becoming part of corporate software.

RN-Vankor received a patent in the reporting year for an autonomous device that monitors pipeline operating parameters and transmits data to operators at distances up to 10 km. It operates effectively in low-temperature conditions, preventing pipe freezing. Expected savings from its use amount to more than RUB 155 mln

Rescue team activities

We have implemented comprehensive measures to ensure prompt emergency response, including the establishment of in-house and outstaffed professional rescue teams, as well as the contracting of third-party professional teams.

Blowout safety

Given the large scale of well drilling, development, repairs and operation taking place at production sites, a major part of the Company's process safety activities is ensuring blowout safety.

The Company's blowout prevention system is governed by a number of regulations and comprehensive initiatives.

The Company's approaches to blowout safety are well-structured, fully meet statutory requirements and regulations on process safety, and focus on ensuring safe well operations.

In 2024, we developed an internal document on blowout safety, combining our Regulation on the Prevention and Elimination of Oil, Gas, and Water Shows and Blowouts and our guidelines on providing the required emergency stocks such as equipment, tools, materials, protective clothing, safety harnesses and personal protective equipment for elimination of oil, gas, and water shows and blowouts. At the beginning of 2025, the document was at the stage of implementation.

We developed lists of activities with high risk of blowouts, control maps for them, requirements for relevant works and controls, and made technical corrections and additions to improve and effectively apply internal documents. The Company employs blowout elimination teams with a total headcount of around 1,000 people to be able to swiftly respond to accidents at its facilities.
To maintain a high level of preparedness of response teams, Group Subsidiaries organise joint training and drills with blowout elimination teams and departments. This involves assessing the knowledge, competencies and skills of on-site personnel in emergency response, and identifying the necessary capacity building initiatives of organisational and technical nature.

The Company uses a wide range of mechanisms and methods, in particular:

- unified regulatory requirements for incident prevention and swift response;
- involvement of professional rescue teams;
- target action plans for providing the required emergency stocks such as equipment, tools, materials, protective clothing, safety harnesses and personal protective equipment.

Fire safety

In 2024, Rosneft allocated over RUB 15 bln to fire safety and continued efforts to ensure fire safety across its facilities.

During the preparation for the wildfire season, subsidiaries ran checks of fire safety at the facilities they operate. We organised the monitoring of scheduled measures to prepare for the wildfire season and held tactical training exercises, including those to practice emergency evacuation of the personnel from facilities at risk of natural wildfires.

The Head Office conducted command exercises with its structural units and subsidiaries to discuss preparedness for the wildfire season, including the activation of plans for the emergency evacuation of personnel and the conservation of facilities in the event of a natural wildfire threat. Over 100 subsidiaries participated in these training activities.

ca. 1 thousand employees

total headcount of blowout elimination teams, ensuring prompt response to incidents at the Company's facilities

Thanks to the fire safety measures implemented in 2024:

- the Company's facilities were kept safe from wildfires
- there were no reports of fires at the Company's socially important facilities

The Company teamed up with regional and local authorities to monitor fire risks across the regions where it operates.

As part of the forest land lease contracts, we collaborated with forestry authorities to allocate human resources and means for wildfire response activities. We also developed action plans and implemented fire safety measures in forests.

Fire drills and comprehensive training exercises take place both as per schedule and as part of HSE reviews. The Company also checks fire and accident preparedness of its employees and rescue teams.

In 2024, the Company's facilities had:

- 317 tactical training exercises and fire drills;
- over 7.5 thousand on-site training sessions and tactical fire exercises.

The corporate fire brigade ensured safety for more than 70,000 jobs exposed to fire hazard.

Rosneft consistently participates in federal and local public initiatives and projects. It is also a member of the Technical Committee for Standardisation TC 274 "Fire Safety" and an active contributor to discussions concerning draft fire safety regulations.

The Company makes a significant contribution to the safety of local communities in the regions where it operates. In 2024, corporate fire safety teams were engaged more than 600 times to support local firefighter and rescue garrisons of the Russian Ministry for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters. Their support included responding to 35 landscape fires that posed a potential threat to protected facilities.

Transportation safety

GRI 3-3

As a leader in the oil and gas industry, Rosneft uses all types of vehicles – from automotive and railway to marine transport and special purpose vehicles – to deliver against its operational tasks. In line with that, preventing road traffic accidents, reducing occupational risks, and improving safety culture are vital for protecting personnel, preserving assets, and minimising environmental impact.

As at the end of the reporting year, the Company and its contractors operated over 69 thousand vehicles, including over 40 thousand special purpose vehicles and approximately 5 thousand passenger vehicles.

The Company's activities in transportation safety are in line with the Road Safety Strategy of the Russian Federation for 2018–2024.

Rosneft liaises with regional authorities and traffic police and participates in initiatives aimed at the safe use of transport.

We prioritise equipping vehicles with modern in-vehicle monitoring systems and video recorders, creating reliable systems for unbiased assessment of driver behaviour and ensuring they follow the established routes. These technical solutions ensure transport operation transparency while contributing to prompt identification and elimination of potential violations.

> 69 thousand

vehicles operated by the Company and contractors as at the end of the reporting period

Effective prevention of road traffic accidents directly depends on driver professional competencies, encompassing the ability to analyse and anticipate behaviour of other road users, competently assess road conditions in difficult weather, and promptly recognise potential threats. To develop these crucial competencies, we implement comprehensive training programmes consisting of mandatory safe driving courses, specialised training on extreme situation responses and improved vehicle control techniques, supported by regular practical skills development.

In 2024, Rosneft continued implementing its Road Safety Concept for 2020–2030, executing a set of measures aimed at preventing road traffic accidents. These initiatives included:

- conducting regular monitoring of drivers' compliance with speed limits across both Group Subsidiaries and contractors;
- identifying dangerous locations on oilfield, on-site, industrial, or temporary winter roads and installing traffic signs and cameras that could help detect violations;
- monitoring on-site roads for the placement of road safety notices, traffic signs giving directions and alerting drivers to danger, as well as priority traffic signs, snow poles and hazard delineators;
- inspecting the condition of transport infrastructure and performing maintenance work, including monitoring the timely cleaning and treatment of road surfaces, assessing the condition of ice and winter roads, and verifying the readiness of special equipment for the autumn-winter period;
- running accident prevention campaigns such as "Say No to Road Accidents" and "Summer with No Road Accidents";
- assessing the equipment of the Company's and contractors' vehicles using in-vehicle monitoring systems and video recorders;
- inspections to ensure compliance with safety requirements related to transportation of people and cargo and trip planning arrangements, compliance with established routes and work and rest schedules by drivers of Group Subsidiaries and contractors using in-vehicle monitoring systems;
- running initiatives to prevent child injuries in cooperation with the traffic police, including by raising awareness about road traffic safety rules and holding children's drawing contests on traffic safety;
- overseeing the organisation and management of operations on ice roads.

Group Subsidiaries continued implementing their road traffic safety programmes, which incorporate barrier-forming measures designed to prevent road traffic accidents. Implementation of these programmes will continue throughout 2025.

Aviation safety

Aviation safety is an important logistics and operations component of Rosneft's production processes. The Company operates and is streamlining a multi-tier aviation control system for Rosneft and Group Subsidiaries, which helps ensure multi-tier safety.

As part of audits of contractors rendering aviation services, we focus particularly on:

- monitoring aircraft condition;
- flight and technical personnel qualifications;
- maintenance regulation compliance.

The reporting year saw a number of measures implemented to improve aviation safety:

- requirements for flight personnel and aircraft engaged in aviation services, including unmanned aircraft usage procedures, updated;
- procedures and fundamental principles for managing risks within the aviation business process established;
- centralised training of relevant personnel from Rosneft and Group Subsidiaries at aviation training centres through specialised courses in aviation arrangements and safety initiated;
- 14 audits of contractor airlines conducted, resulting in the development of preventive measures to eliminate identified deficiencies and improve aviation safety.

We continuously improve the aviation safety system through:

- implementing modern flight monitoring technologies;
- adapting advanced international experience;
- maintaining close interaction with relevant regulators.

This approach ensures reliable aviation services for our production activities, while also maintaining flight safety as our absolute priority.

14 aviation audits

of contractor airlines conducted

The multi-tier aviation control system for Rosneft and Group Subsidiaries incorporates conducting regular aviation audits of contractors with thorough verification of compliance with international and Russian standards, monitoring the system's operation across subsidiaries, and recording and analysing aviation incidents occurring during the performance of services for the Company and Group Subsidiaries.

7

EMERGENCY RISK MANAGEMENT

EMERGENCY RISK MANAGEMENT

GRI 3-3

The Company has in place a comprehensive emergency prevention and response system and adheres to the highest corporate safety standards.

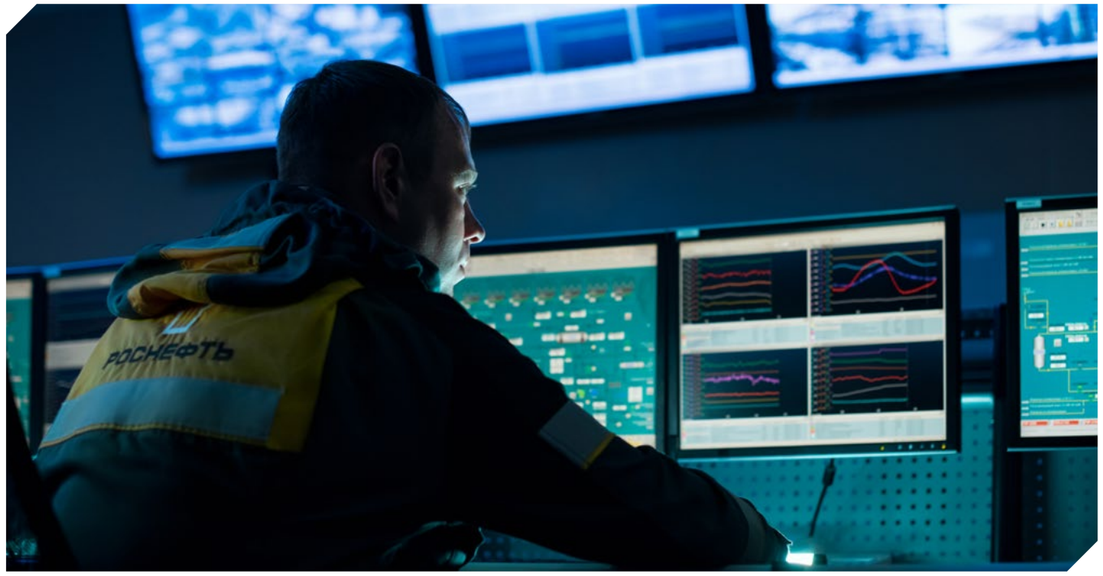
The lives and health of our people are our key value. In line with that, the Company introduces corporate safety standards aligned with strategic priorities of the government's policy on emergency prevention and management and with latest international requirements.

Maintaining a high level of professionalism, competencies, and preparedness of governing bodies and ensuring the resources and manpower needed for emergency management are key to enabling the Company's employees to carry out their tasks amid emergencies.

The likelihood of emergencies at production facilities is minimised by reducing the risk of accidents that can escalate into emergencies. Emergencies can also result from natural disasters and natural hazards that can seriously affect the Company's assets across all of Russia's climatic and geographic areas, such as wildfires, hurricanes, heavy rains, floods (freshets), snowstorms, abnormal frosts, and earthquakes.

Rosneft's emergency prevention and management objectives:

- Minimising emergency risks at the Company's sites
- Minimising potential consequences of natural hazards, including related potential damage and losses
- Maintaining the guaranteed level of employee safety for the Company and its contractors
- Enhancing protection of the Company's assets and the environment
- Ensuring the life safety of local communities in the Company's regions of operation in case of a potential or actual emergency as required by federal laws



Approaches to managing emergency risks

GRI 3-3

As part of the Corporate-wide Risk Management System, the Company has a dedicated emergency risk management system.

All Group Subsidiaries put aside financial and non-financial reserves for emergency prevention and response. These are channelled to carry out rescue and other response activities, organise and maintain temporary accommodation and food supply for the affected employees, and take other urgent measures to ensure sustainable operations in case of an emergency.

EMERGENCY PREVENTION

GRI 3-3

An important part of emergency risk management system is putting in place preventive measures with a view to avoiding potential accidents at our facilities and mitigating the impacts of man-made and natural disasters.

Every year, the Company and Group Subsidiaries implement a set of scheduled measures to improve the protection of their employees, equipment, assets, and the environment in case of emergencies. These include:

- updating the Company's internal regulations on emergency prevention, management and prompt response in case of a potential or actual emergency;
- improving staff knowledge and skills and ensuring emergency preparedness of the Group Subsidiaries' emergency response bodies and on-site teams[1];
- effective use of information resources for emergency prevention and response;
- developing systems for training employees of Group Subsidiaries in protection against various threats, and introducing the latest methodologies and technical tools for training;
- creating, using, and replenishing financial and non-financial reserves for emergency response;
- establishing and maintaining the operability of local and on-site alarm systems to inform Group Subsidiaries' employees about potential and actual emergencies;
- strengthening communications between the Group Subsidiaries' on-site emergency response teams and the governing bodies and forces of the functional and regional emergency response management subsystems.

The Company's internal documents on emergency prevention and response are fully aligned with federal laws.

To monitor the operational environment at the Company's facilities and promptly respond to potential or actual emergencies, our Emergency Response Centre has a 24/7 duty service desk. The Company also has in place a risk management information system and 24/7 duty dispatch services, with algorithms for dispatchers to follow in case of an actual or threatened emergency.

Since 2023, the Company has maintained a shared information space for emergency management, with over **700** users across **192** Group Subsidiaries connected to the Emergency Response Centre.

Prevention of man-made emergencies

The Company annually takes the following steps at its facilities to reduce the risk of incidents escalating into man-made emergencies:

- reviewing potential man-made risks with a view to taking preventive actions and mitigating their impact on the Company's assets
- regular employee training in emergency prevention and response
- ensuring constant readiness of emergency containment and hazard mitigation equipment

[1] Single State Disaster Management System.

Prevention of natural emergencies

TCFD|Risk Management (C)

Every year, the Group Subsidiaries take a number of preventive and mitigating steps to ensure accident-free operation of assets, preparedness and prompt response of relevant bodies to natural emergencies.

Rosneft consistently prepares for the spring flood season by determining preventive measures and making regional forecasts for river ice breakup, while also developing guidelines to mitigate the effects of summer and autumn freshets and distributing those to Group Subsidiaries.

The Group Subsidiaries have in place flood response bodies, implement preventive action plans, regularly update the list of facilities most exposed to floods, maintain communications with regional and municipal commissions for emergency prevention, response and fire safety, and arrange for a proactive build-up of resources.

In February 2024, a training exercise was conducted to enhance the operational readiness of Rosneft emergency task force in responding to potential emergencies during the flood season.

In March 2024, the Company organised a tactical training exercise for the emergency management bodies and on-site teams of the Group Subsidiaries to ensure seamless operations and protect employees and assets against spring freshets. The training involved Rosneft emergency task force, corporate governing bodies and on-site teams of the Group Subsidiaries.

Furthermore, in March 2024, Rosneft and the Group Subsidiaries participated in a command post exercise organised by the Russian Ministry for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters to respond to natural wildfires, protect economic infrastructure from landscape fires (wildfires), and ensure accident-free spring flood management. As part of the exercise, the Company focused on refining its coordination with federal and local government authorities in addressing natural and man-made threats and their consequences.

In 2024, the Group Subsidiaries developed and implemented measures to ensure fire safety and timely prevention of wildfires near oilfields, production sites, and other facilities. They also teamed up with Russia's local forest protection squads to monitor fire risks in the Group's regions of operation. The Group Subsidiaries' facilities were kept safe from wildfires in 2024.

Thanks to a set of preventive measures, the Company ensured seamless operation of its facilities during the flood season.

EMERGENCY RESPONSE

Ensuring a consistently prompt response to emergencies is a major part of emergency risk management. Every year, the Group Subsidiaries take the following steps to make sure response to potential emergencies is prompt and effective:

- update of action plans on emergency prevention and response
- establishment/improvement of the alarm systems designed to notify the Group Subsidiaries' management and emergency response teams
- drill exercises on switching management of Group Subsidiaries' on-site teams to an emergency mode

The Emergency Response Centre's service desk and the duty dispatch services of the Group Subsidiaries hold regular training sessions to be better prepared for emergency response.

Timely notification of the bodies overseeing the corporate emergency management subsystem and its employees across the Group Subsidiaries is ensured via a regular update of emergency notification procedures, maintenance of the existing alarm systems, and creation of new ones. All the alarm systems used by the Group Subsidiaries are in good condition.

The alarm systems functioned properly in the reporting period and had their technical availability tested in line with approved schedules.

In 2024, upon emergency alerts from municipal service desks, governing bodies and the Group Subsidiaries' on-site emergency response teams were swiftly switched to emergency modes, carrying out comprehensive prevention activities so as to ensure response to respective threats and avoid their escalation into emergencies.

In 2024, the Emergency Response Centre's service desk held

157

training sessions

with duty dispatch services of the Group Subsidiaries on preparedness for emergency response

EMPLOYEE TRAINING IN EMERGENCY RESPONSE

SASB EM-EP-320a.2 | SASB EM-RM-320a.2 | SASB EM-SV-320a.2 | SASB EM-MD-540a.4

As part of emergency risk reduction and mitigation, the Company focuses on preparing its governing bodies and providing for the resources and manpower needed for emergency management so as to improve their skills and professional competencies in ensuring safety of the Company's employees and protecting its facilities and territories against natural and man-made disasters.

Corporate training in emergency protection is aligned with relevant federal laws. To that end, all categories of employees complete:
- briefings upon hiring;
- annual briefings;
- monthly training sessions and tests.

Certain employee categories also undergo and attend:
- retraining and advanced training provided by educational institutions;
- instructional meetings;
- training sessions and exercises.

To assess the emergency preparedness of its Group Subsidiaries, Rosneft held **216** tactical training exercises and **283** tabletop exercises.

The 2024 exercises and sessions confirmed that the governing bodies and on-site emergency response teams of the Company are able to make informed decisions about engaging in response and rescue operations and to carry out the necessary tasks on schedule and in any circumstances.

Every year, the Company holds competitions to recognise and award the achievements of its Subsidiaries in civil defence, emergency prevention and response. In 2024, 154 facilities took part in the competition.

In 2024, the federal supervisory authorities conducted 84 audits of the Group Subsidiaries' emergency prevention and response activities, with no issues identified in emergency prevention and response.

Rosneft provides ongoing methodological support to the Group Subsidiaries and controls their readiness for emergency prevention and response, as well as remedial action following the findings of regulatory audits. In 2024, Rosneft experts inspected 46 Group Subsidiaries for emergency prevention and response practice, and readiness of their on-site emergency response teams.

Instructional meeting on civil defence

As usual, June 2024 saw the Company hold an instructional meeting on civil defence, emergency prevention and response measures.

Managers and employees of the civil defence and emergency response units from over 200 Group Subsidiaries participated in the meeting.

The participants reviewed the reporting year's emergency prevention and response activities and defined priority objectives.

To enhance the participants' professional skills, the meeting included implementing effective worker alert and protection protocols in today's operating environment, analysing monthly response data from on-site emergency response teams of the Company, collection and transmission of operational information across the Company's multi-regional operations, and methodologies for identifying critically important facilities. In addition, the employees completed tests to assess their knowledge of laws, regulations and the Company's internal documents on civil defence and emergency response.

8

HUMAN RESOURCE MANAGEMENT

HR FRAMEWORK AND STAFF PROFILE

GRI 3-3

Highly skilled and motivated employees are the backbone of Rosneft's growth and development.

We retain, strengthen and develop human resources, offering professional growth opportunities, as well as additional social support.

In its personnel management practices, Rosneft[1] complies with applicable Russian and international laws.

The Company takes a zero tolerance approach to harassment or discrimination on the basis of gender, age, ethnic origin, religion, race, or any other grounds. It never uses forced, compulsory or child labour[2].

The Company recognises the importance and value of fundamental human rights and freedoms at workplace: the freedom of association, the right to collective bargaining, labour rights and the right to health.

In its personnel management efforts, Rosneft has the following priorities:

- enhancing labour productivity and organisational effectiveness
- developing effective incentives, benefits, and compensations
- ensuring talent management and staff development through a structured system of continuous corporate education and training
- building a talent pool and developing employees' leadership potential
- providing personnel with required skills and expertise for the Company's projects
- cooperating with state authorities and dedicated vocational and higher education institutions to support the government's policy in the area of human resources management

1 Foreign projects operate in line with corporate procedures and local legislation.
2 An employment agreement with a minor may only be made in strict compliance with applicable laws of the country where Rosneft or its respective Group Subsidiary operates.

Personnel structure

GRI 2-7 GRI 405-1

Rosneft is one of Russia's largest employers. In 2024, its average headcount stood at 320.0 thousand people[1,2].

The average headcount was down 0.8% year-on-year due to the changes in Rosneft's perimeter triggered by the optimisation of a number of the Company's assets. Russia accounts for the bulk of employees (99.7%).

The average age of the Company's employees increased by 0.4 years to 41.8. Managerial positions were held by 42.0 thousand employees. Employees categorised as managers grew by 0.1% and made up 12.6% of the total in 2024. Staff turnover in 2024 was 18.0%[3].

GRI 401-1 UNCTAD C.1.1

The share of female employees was flat at 33.3%. At the end of 2024, women accounted for 23.4% of all managers, while the share of women among top and senior managers of the Group Subsidiaries was 18.9%[4].

332.2
thousand people
total headcount[5]

1 322.5 thousand people – average headcount in 2023.
2 As per the Company's business plan.
3 14.5% – turnover rate in 2023. Starting from 2024, voluntary resignations initiated by employees are now included in turnover rate calculations.
4 The share of women among top and senior managers of the Group Subsidiaries in 2023 stood at 19.8%.
5 332.2 thousand people – headcount as at 31 December 2024 as per the business plan.

Improving HR processes

GRI 3-3

Rosneft is making consistent efforts to automate its HR business processes and enhance their efficiency, while standardising organisational structures across production and functional units of the Group Subsidiaries. This also helps minimise the risks of labour rights violations.

Unification and automation

The Company's key HR business processes are implemented in line with the uniform corporate HR, compensation, and social development standards. The standards apply to personnel accounting, recording of working hours, organisational management, remuneration system, payments to the staff and third parties, and maintenance of personnel qualification data, including records on the Company's talent pool composition. In the reporting year, the roll-out of uniform corporate HR, compensation, and social development standards on corporate IT platforms continued, with implementation completed at eight more entities.

Employee's Personal Account

In 2024, we continued developing the Employee's Personal Account self-service solution. It enables employees to quickly request and receive various certificates, maintain vacation schedules, file business trip applications and relevant expense reports, complete evaluation procedures (including assessments for the Company's talent pool programme), submit their personal data and applications to update them, etc.

As at the end of the reporting period, basic functions of the personal account were available at 39 Group Subsidiaries. In 2025, we will continue developing and scaling up Employee's Personal Account.

This digital solution helps enhance the online communication with employees, while also speeding it up and reducing the paper workflow.

Unification of the organisational structures of the Group Subsidiaries

To enhance organisational efficiency, the Company takes consistent steps to unify the functions and organisational structures of the Group Subsidiaries through the development of standard organisational structures tailored to functional business areas. In 2024, work in this area continued, specifically focusing on updating previously developed standard organisational structures. Their final approval and subsequent roll-out across relevant production subsidiaries are scheduled for completion in 2025.

HR management performance

Remuneration

We have a unified remuneration system applied across the Group Subsidiaries.

GRI 201-3

The Company's approach to remuneration is based on the principles of high social responsibility and a decent standard of living for its employees. Rosneft seeks to maintain wages above the regional average across its footprint and perform annual indexation. In 2024, we raised salaries by 5.73%.

Rosneft ensures comfortable working conditions and professional development opportunities for every employee. The Company follows the principle of equal pay for work of equal value, with no gender pay gap for performing identical job functions.

Short-Term Incentive Plan and key performance indicators for the management

GRI 3-3

Rosneft's key performance indicators (KPIs) play a key role in its management incentives and remuneration system. The KPIs are annually reviewed and updated by executives of the Company and the Group Subsidiaries and approved by Rosneft's governing bodies. The KPI list is based on the Company's strategic objectives, the Long-Term Development Programme and the business plan approved by the Board of Directors.

To ensure the management remains motivated and focused on the Company's strategic goals, KPIs are set individually for each manager depending on the area. KPIs for managers at all levels encompass indicators focused on preventing fatalities, reducing occupational injuries and equipment failures, including those with an adverse environmental impact.

The managers' remuneration also depends on such factors as reduction of GHG emissions, improvement of energy efficiency, elimination of oil-containing waste and legacy contamination and contamination resulting from ongoing operations, biodiversity conservation, development of the portfolio of innovative projects, talent pool, and social programmes.

The KPI system includes sustainable development indicators, covering areas such as health, safety, and the environment.

PEOPLE TRAINING AND DEVELOPMENT

Personnel training system

GRI 3-3

Our unified corporate training system covers all of Rosneft's business areas and personnel groups. A key aspect of the Company's personnel training and development policy is the strategy of internal growth and professional advancement.

In 2024, Rosneft delivered 1.3 million man-courses in mandatory vocational and management training, which is 174% above the target.

Under the Company's Long-term Development Strategy and Innovation Development Programme, more than 200 unique corporate educational programmes are implemented annually.

These include flagship further education programmes for high-potential employees in the talent pool:

- Master of Business Administration (MBA);
- Leaders of the Future, including Strategic Level and Operational Efficiency programmes.

The programmes are implemented in partnership with leading national universities, including the Graduate School of Management of St Petersburg University, Lomonosov Moscow State University, Moscow State Institute of International Relations (MGIMO), Gubkin Russian State University of Oil and Gas, as well as foreign educational partners.

The annual volume of management training for existing managers and talent pool members exceeds 3,000 man-courses. A systematic approach to management training ensures personnel potential development, continuity, and long-term personnel security for the Company while strengthening the employer brand.

As part of management training in 2024, corporate training for first-tier high-potential employees in the talent pool of Rosneft and Group Subsidiaries was organised at partner universities through MBA and Leaders of the Future programmes totalling 291 man-courses, including:

- MBA programme "International Business in Oil and Gas Industry" at Moscow State Institute of International Relations (32 man-courses for students enrolled in 2024);
- Executive MBA programme at Graduate School of Management of St Petersburg University (34 man-courses);
- MBA programme "Production Efficiency" at Lomonosov Moscow State University (27 man-courses);
- MBA programme "Energy Business Transformation Management" at Gubkin Russian State University of Oil and Gas (18 man-courses);
- Leaders of the Future – Strategic Level (three groups, 88 man-courses), Leaders of the Future – Operational Efficiency (one group, 30 man-courses), and Management Essentials: Young Talents (64 man-courses) at Graduate School of Management of St Petersburg University.

In 2024, the share of mandatory courses was 54% of all training. Mandatory courses are designed in line with regulatory qualification requirements for employees in the fuel and energy sector. Training to equip target personnel groups with the required professional and technical skills and develop management skills of the existing leaders and talent pool participants stood at 46%.

The annual total training volume exceeds
1.3 million
man-courses

GRI 404-1

Personnel training and development, thousand man-courses

Metric	2022	2023	2024
Total for year, including by category:	**798.0**	**1,324.6**	**1,302.3**
▶ managers	150.3	242.0	219.2
▶ talent pool	2.5	2.3	2.5
▶ white-collar workers	231.4	422.5	538.2
▶ young professionals	4.3	4.4	4.7
▶ blue-collar workers	409.5	653.3	537.6

GRI 404-1 UNCTAD C.2.1

Personnel training and development

Metric	2022	2023	2024
Average duration of training per employee per year, man-hours	60	68	65
Total duration of training, thousand man-hours	20,195	22,855	21,551
By category:			
▶ managers	4,036	4,297	3,959
▶ white-collar workers	4,534	4,980	5,585
▶ blue-collar workers	11,625	13,578	12,007
By gender[1]:			
▶ men, thousand man-hours	16,667	18,496	16,880
▶ women, thousand man-hours	3,528	4,359	4,671

Among corporate vocational training programmes, programmes offered by leading Russian partner universities hold particular importance. In 2024, corporate training for Rosneft and Group Subsidiaries employees was organised at their facilities totalling more than 2,600 man-courses.

Together with Gubkin Russian State University of Oil and Gas, more than 60 programmes are implemented across the following areas: capital construction, drilling, development and production, oilfield service, oil refining and petrochemicals, supply, commerce and logistics, economics and finance, environmental protection, health and safety,

> 500 thousand man-hours
of remote training made available in 2024

[1] The different number of training hours for men and women is due to the large amount of mandatory training for hazardous jobs that are mostly done by men.

and information security. Programme curricula reflect current Company development objectives focused on increasing production efficiency and labour productivity. In 2024, training through advanced training programmes was organised, totalling more than 1,400 man-courses.

At Lomonosov Moscow State University, the professional retraining programme to improve performance is implemented for employees of the Company's Oil, Gas, and Offshore Business Development unit. The programme's uniqueness lies in addressing specific production challenges within graduate projects. This approach delivers real economic benefits from implementing new technological solutions. In 2024, training through this programme totalled 76 man-courses.

Another programme implemented in partnership with Lomonosov Moscow State University is the Basics and Tools of Lean Manufacturing advanced training programme (80 man-courses). Additionally, corporate courses in geology and exploration were organised jointly with Moscow State University (more than 300 man-courses).

At Moscow State Institute of International Relations (MGIMO), training is conducted in economics and finance, corporate property management, sanctions regulation, and performance management (approximately 400 man-courses).

We leverage our in-house training centres, coaches, experts, and workplace mentors to provide

72%

of the training

At Kazan Federal University, employees of the Company's relevant units receive advanced training in geosteering in drilling, well workover and servicing, metrology and quality control, mine surveying, and land management. In 2024, training totalling more than 400 man-courses was organised.

At Ufa State Petroleum Technological University, a professional retraining programme is implemented for Company HR personnel with emphasis on organisational development and effective human resources management in the oil and gas industry. 39 man-courses of training were provided in 2024. New programmes in drilling, field geology, exploration, and production are being prepared for launch.

Training in occupational health and safety represents a special focus area of the corporate training system.

Annual volumes of mandatory training in HSE and risk management constitute approximately 60% of total training volume. We train both managers of Group Subsidiaries and internal trainers to deliver subsequent training across Group Subsidiaries through leadership in health and safety, and health and safety incident investigation programmes.

We regularly deliver corporate training programmes in compliance, business ethics, prevention of corporate fraud, and anti-corruption measures. In 2024, training for Company managers and white-collar employees totalled more than 34 thousand man-courses.

Through our comprehensive energy management system and Energy Saving Programme, we deliver corporate educational programmes for increasing energy efficiency.

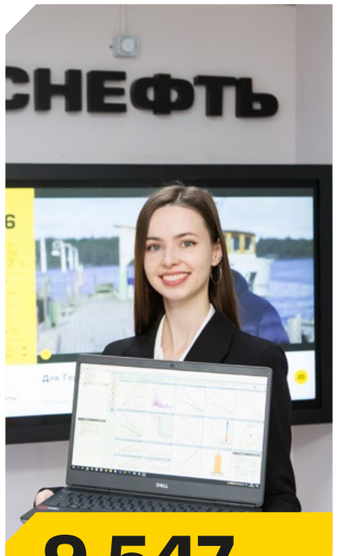
For our retail business, we run a comprehensive training programme for in-house coaches and line personnel at filling stations across Group Subsidiaries in Regional Sales.

In-house training system

Our internal training system helps preserve and transfer knowledge within the Company. In the reporting year, we leveraged our in-house training centres, coaches, experts and workplace mentors to provide 72% of training (934.2 thousand man-courses annually).

An in-house coach is a Company employee involved in transferring knowledge who, in addition to their main job duties, provides training in their functional area.

A mentor is a highly skilled experienced Company employee who facilitates onboarding of new hires – workers and young professionals – and builds up their skills to professional standards.



9,547

people

received training from in-house coaches through 94 educational programmes

GRI 404-2

Training and development programmes

- Compulsory training to ensure workplace safety and good performance
- Professional development (training, retraining, advanced training)
- Management training for the existing managers and talent pool
- Targeted enhancing of professional skills

Best in Profession

Rosneft holds an annual Best in Profession Corporate Festival and Competition, which brings together representatives of key blue-collar and engineering occupations at Group Subsidiaries. A key element of corporate culture and a tool for promoting corporate values, the contest contributes to incentivising proactive employees, sharing best practices, strengthening workplace culture, raising the status of blue-collar jobs as well as increasing the level of staff motivation and involvement.

In the reporting year, the 19th annual event involved more than 10 thousand employees. Over 600 winners from local competitions across Russia, Belarus, and Kyrgyzstan participated in the final contest held at production facilities in Ufa, Samara, and St Petersburg.

The competition programme included theory and practice tests in 29 categories. Apart from the winners, each category named the best contestants in the area of health, occupational and fire safety, honouring them with a special Safe Work prize.

Corporate training centres

Our corporate training centres serve as internal resources ensuring high-quality knowledge acquisition and practical skills development. A total of 47 training centres operate across the Company, delivering annual training exceeding 500 thousand man-courses.

Our corporate training centres mostly cover mandatory training needs of Group Subsidiaries across our regions of operation, including the Khanty-Mansi Autonomous Area – Yugra, Yamal-Nenets Autonomous Area, Republic of Bashkortostan, Samara Region, and Krasnoyarsk Territory.

Training programmes by focus areas:

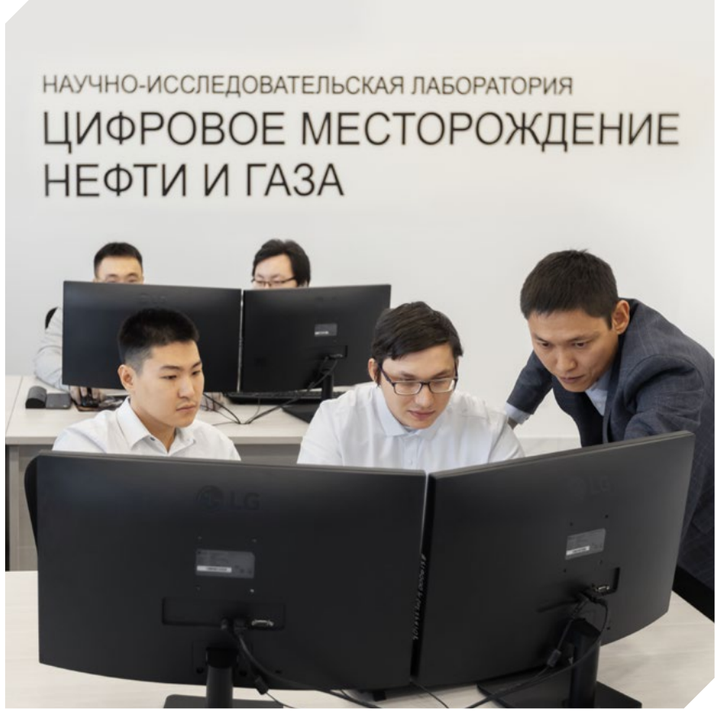
- over 50% – occupational health and safety training programmes;
- over 40% – hands-on training for operational staff.

Practical skills training takes place at dedicated training sites using hands-on methods, software and hardware simulators of technological processes, and safe techniques for high-risk work, including VR/AR training technologies. In 2024, we introduced 131 new simulators as part of expanding our training capabilities. We are developing mechanisms to replicate VR/AR simulator programmes across all Company businesses.

Beyond training our own personnel, we provide training and retraining for specialists in high-demand and scarce professions at corporate training centres across main businesses: Oil and Gas Exploration and Production; Oil Refining and Petrochemicals; Oilfield Services; Energy; Transport and Special Equipment; Automation and Communications; Shipbuilding and Ship Repair.

In 2024, we completed construction and equipping of the corporate Professional Training Centre for Zvezda Shipyard, where personnel will train across more than 30 specialised areas. Located in Bolshoy Kamen, Primorye Territory, the centre features a 12 thousand sq m training building housing 34 training and laboratory classrooms, nine training and production sites, auditorium, sports halls, library, and canteen. The centre will annually upgrade qualifications for 660 shipyard employees, train more than 1,200 workers in main and related professions needed at Zvezda, and conduct entrance training and briefings for new employees.

Our corporate training centres develop and update more than 300 educational programmes annually.



Mentoring system

GRI 404-2

Mentoring is a key component of the corporate framework that helps seasoned employees develop and share their professional knowledge and skills with new hires and young talent.

To develop our mentoring system, Group Subsidiaries organise:

- training for beginning and experienced mentors through corporate programmes "Mentor's Workshop" for worker mentors and "Effective Mentor" for young specialist mentors;
- monitoring of mentoring system performance across Group Subsidiaries;
- annual corporate Best Mentor competitions in Group Subsidiaries and at Company business levels, culminating in a mentoring conference in Moscow.

In 2024, 13,195 employees were trained by the mentors at the Group Subsidiaries, including 10,309 new workers and 2,886 young specialists, while 3,724 mentors completed mentoring skills development programmes across Group Subsidiaries.

As part of our corporate Best Mentor competition, we conducted five remote training sessions for 2023 winners and runners-up, engaging 500 participants in total.

We organised the Best Mentor 2024 competition in stages:

- first stage – at Group Subsidiary level (10,761 mentor participants);
- second stage – remote ranking for best mentors and Group Subsidiaries by mentoring system efficiency indicators (716 mentors and 100 Group companies across six businesses);
- third stage – in-person conference for the top 55 mentor-winners from the second stage in Moscow.

Our corporate mentoring system spans more than 100 enterprises, including branch units, with over 12 thousand mentors.

Professional standards

Since 2015, Rosneft representatives have joined colleagues from other oil and gas companies in the National Council for Professional Qualifications in the Oil and Gas Industry, contributing to developing and updating professional standards while supporting expert and public review of higher and vocational education programmes.

During our work with the council, our experts have participated in expert and public review of 105 higher and vocational education programmes, ensuring compliance with industry standards requirements. We have developed and updated 12 industry standards and contributed to discussions on more than 80 additional industry standards.

In 2024, Rosneft, working with RN-Yuganskneftegaz, developed:

- draft industry standard "Expert on Technical Maintenance and Repair of Oilfield Equipment";
- two draft industry standards: "Fitter for Instrumentation and Automation in the Oil and Gas Industry" and "Expert on Instrumentation and Automation in the Oil and Gas Industry".

Skills assessment framework

To boost employee motivation for development, ease adaptation to new positions and support career planning, while enabling effective personnel selection and rational training cost planning, Rosneft operates an integrated personnel assessment framework covering all personnel categories – managers, white- and blue-collar workers.

The assessment helps check managerial, corporate, professional and technical skills. In 2024, we assessed over 60 thousand people during recruitment, job transfers, talent pool formation, and training planning.

Corporate and managerial skills assessment relies on the dedicated model. The model takes into account the Company's culture, values and the description of managerial competencies. In 2024, the Company used the model to evaluate 26.2 thousand employees.

We have developed materials for assessing professional and technical competencies based on global best practices and our Company's specific activities through the target innovative project to introduce a skills-based approach to personnel development across all business segments. Leading universities and consulting companies contributed to this development. In 2024, we assessed over 34.7 thousand people for compliance with the professional and technical skill requirements.

Alongside operational personnel assessment work, we implement comprehensive projects for assessment and development planning of priority personnel categories to strengthen individual businesses' personnel potential. In 2024, as part of our project to strengthen personnel potential of the Capital Construction business, we implemented comprehensive measures to assess professional and managerial competencies of 118 senior managers from 54 Group Subsidiaries, ensuring development plan formation based on assessment results.

In 2024, we continued improving our professional competency assessment system for blue-collar workers. We updated the assessment system for seven common blue-collar worker professions: commercial operator, process unit operator, chemical analysis laboratory assistant, process pump operator, control and measuring instruments and automation technician, process unit repair fitter, and line pipeline worker.

As part of our project to develop an expert community in competency assessment, we organised nine expert workshops in 2024 for 83 HR team professionals from 42 Group Subsidiaries. Topics included: Development of Materials for Assessment and Advancement of Professional and Technical Competencies, Technical Competency Development System, How to Read a Report on Corporate and Managerial Competency Assessment Results, and How to Prepare an Individual Development Plan.

GRI 404-3

Comprehensive personnel assessment, thousand people

Skills assessed	2022	2023	2024
Professional and technical	> 34	> 31	> 34
Corporate and managerial	> 17	> 22	> 26

34.7 thousand
employees underwent an assessment of professional and technical competencies in 2024

26.2 thousand
employees underwent an assessment of corporate and managerial competencies in 2024

Talent pool

Development of Rosneft's talent pool is an important tool to find, identify, and promote promising and talented employees.

Given the Company's strategic goals and scale of business, the key focus for the HR service is to provide Rosneft's assets with line personnel as well as strong managers with solid leadership potential. In line with that, the Company updated its talent pool system to reflect the following principles:

- vertical hierarchy of the talent pool;
- horizontal and cross-functional integration of the talent pool;
- identification of the most talented employees to unlock their potential;

A horizontally and cross-functionally integrated talent pool means that appointments can be both cross-functional (between business units) and cross-regional (between regions of the Company's operation).

In 2024, the number of talent pool rotations between regions exceeded 18%.

In alignment with global practices in human resources management, the Company has implemented a transparent methodology for talent analysis and employee assessment as part of talent pool development. The key assessment criteria are performance, level of managerial competencies and leadership skills, as well as compliance with mandatory requirements for executive positions.

With a unified methodology in place, we can identify candidates who are already well-positioned to take up a leadership role as well as those who still need time to grow professionally. The core purpose of the talent pool is to have vacancies for management positions filled with talent pool members who have completed relevant training, confirmed their strong potential, and met all the applicable requirements.

The talent pool is open for any Rosneft employee that has leadership skills and fits the job description. We update our talent pool every year.

In talent pool management, we prioritise those who have a strong growth potential and can make a meaningful contribution to the Company's future success. For them, Rosneft provides modular management training programmes (MBA and Leaders of the Future), individual career planning, as well as a mentoring programme involving senior managers. This category of talent pool members is our number one choice when we recruit teams for our key strategic projects. In 2024, over 39% of talent pool members were assessed as high potentials.

Our talent pool system strengthens the Company's leadership potential while forming a unique corporate culture: in 2024, we launched a new development tool for mobile high-potential talent pool members – the Leaders Forum.

The new talent assessment methodology helps not only select members for the talent pool – it also serves to improve the performance of our teams. For each personnel category, there are guidelines on employee development.

> 56%
of the Company's vacant management positions filled by talent pool members in 2024

The Leaders Forum is an information and development platform where mobile high-potentials discover the latest business block trends, exchange experience, and analyse and select approaches for improving their performance under close supervision from the relevant Vice President and mentors from among managers of relevant business. Following the forum, we form ratings of talent pool members ready for rotation and appointment, providing powerful incentives for other members to grow professionally and develop.

International cooperation in education

Responding to global challenges, the Company continues developing international cooperation in education.

Our main areas of interaction include:

1. **Implementation of higher education programmes in the Russian language for foreign students**

With full organisational support from the Company, Cuban and Mongolian citizens pursue higher education at Gubkin Russian State University of Oil and Gas and Moscow State Institute of International Relations (MGIMO).

In 2024, 43 Mongolian students attended MGIMO and Gubkin Russian State University of Oil and Gas, with seven graduating and eight beginning their studies.

In June 2024, 20 Cuba Petroleo employees successfully completed Master's degrees in oil and gas fields at Gubkin Russian State University of Oil and Gas. A new group of 20 students began their studies in September 2024.

2. **Mutual exchange and internship programmes with partner oil and gas companies**

Each year, through our partnership with China National Petroleum Corporation (CNPC), we conduct joint online seminars on mutually relevant topics and organise in-person internships for Rosneft employees in China and for CNPC employees in Russia, exploring promising oil and gas business developments.

From June to July 2024, we hosted an in-person internship at Bashneft for 22 CNPC production division managers, focusing on process safety and environmental protection systems.

In May and November 2024, we organised two joint online seminars:

- Supply System Management and Material and Technical Support (20 Rosneft experts and 22 CNPC experts participated);
- Technological Software for Exploration and Production Processes (47 Rosneft experts and 30 CNPC experts participated).

Through our educational cooperation agreement with Cuban state oil company Cuba Petroleo (CUPET), we organise:

- internships for Cuban colleagues at our Russian facilities;
- joint training with Gubkin Russian State University of Oil and Gas for CUPET production service managers through practice-oriented professional development programmes in Russia and Cuba: in December 2024, we delivered advanced training on Promising Areas for Oil Refining Development for 15 CUPET managers. The programme combined theoretical training at Gubkin Russian State University of Oil and Gas with visits to our refinery facilities.

3. **Training programmes for Company employees with foreign universities on current business developments and new oil and gas technologies**

As part of the existing agreements, the Company is developing cooperation with leading universities of friendly countries, such as China, Qatar, Azerbaijan, and Indonesia.

Rosneft opens Master's programme for foreign students in Ufa

Rosneft's Research Institute in Ufa launched a Master's programme in Petroleum Engineering for foreign students at Ufa State Oil Technical University. The first ten participants arrived from Egypt, Nigeria, and Cameroon.

Company experts work alongside university lecturers to teach design, development, and production of hydrocarbons while introducing students to Rosneft's digital products and innovative drilling technologies. We conduct training in English, making the programme accessible to non-Russian speakers.

Rosneft and CUPET sign educational cooperation agreement

Rosneft and Cuba Petróleo Union (CUPET), Cuba's largest state-owned oil company, signed an agreement on cooperation in education and talent training during the 27th St Petersburg International Economic Forum.

Rosneft and CUPET have enjoyed successful cooperation in educating Cuban students at Russian universities since 2013. The new agreement expands their relationship in organising higher education in oil and gas and advanced training for CUPET's employees. CUPET's employees will also have an opportunity for internship at Rosneft's operations.

Off-site module of corporate MBA programme

In December 2024, we delivered an off-site module of our corporate MBA programme "International Business in the Oil and Gas Industry" at Tsinghua University in Beijing for 28 high-potential talent pool members from Rosneft and Group Subsidiaries. The module featured lectures and seminars by leading Tsinghua University professors, covering artificial intelligence, energy transformation, and innovations.

INVESTING IN YOUNGER GENERATIONS

GRI 3-3

Youth policy

Ensuring a steady influx of vocational and higher education graduates, facilitating their swift and effective onboarding at the Company's facilities, and developing professional skills and competencies among young employees are the key objectives of Rosneft's youth policy initiatives. The Company is actively expanding its school-to-workplace continuous education framework through which it works to build a young external talent pool from students of educational institutions across its footprint.

This systematic effort involves 203 general, vocational, and higher education institutions in the regions where the Company operates.

The Company's youth policy covers:

- Rosneft Classes;
- collaboration with secondary vocational and higher education institutions;
- support for young professionals.

All youth policy initiatives are designed in alignment with the Strategy for Youth Policy Implementation in the Russian Federation until 2030 approved by Russian Government Resolution No. 2233-r dated 17 August 2024.

To advance the state education policy, Rosneft contributes to implementing the Youth and Children national project. We provide support to educational institutions and serve as their industrial partner in federal projects, including Professionalitet, Priority 2030, and Advanced Engineering Schools.

Youth policy highlights in 2024

Partner educational institutions in the Company's regions of operation

56 schools featuring

118 Rosneft Classes attended by **2,700 students**

82 partner universities with **35 specialised academic departments** sponsored by Rosneft

65 colleges training workers in high-demand professions

3,654 young professionals were employed by the Company at the end of 2024

Rosneft Classes

Rosneft Classes serve as the first stage of building the Company's external talent pipeline of young professionals. Established in our key regions of operation, they are hosted by top-tier educational institutions, including schools, lyceums, and gymnasiums, and offer high-quality secondary education. Grades 10–11 of Rosneft Classes include in-depth study of maths, physics, chemistry, and computer science. The programme's primary goal is to provide career guidance and motivate school students to pursue Company-relevant university majors and ultimately join Rosneft after graduation.

In 2024, the project saw further systematic expansion, with 118 Rosneft Classes operating across 56 secondary schools in 47 towns and settlements spanning 20 Russian regions. Total enrolment reached approximately 2,700 students.

With support from Kharampurneftegaz and Zvezda Shipyard, new Rosneft Classes were launched in Gubkinsky (Yamal-Nenets Autonomous Area) and Bolshoy Kamen (Primorye Territory).

Responding to its growing workforce demand, the Company introduced Rosneft Classes for 9th graders at ten partner schools. This model lets students choose their academic path – either transitioning to a vocational college after 9th grade or continuing into the specialised 10th–11th grade programme.

In 2024, the Company held 57 Stairway to Success career guidance workshops for students across all Rosneft Classes. These workshops introduce participants to the Company's operations and motivate them to pursue careers at Rosneft enterprises.

The remote education programme with Lomonosov Moscow State University (MSU) for Rosneft Classes students continued, focusing on engineering skills and STEM engagement. Five lectures were held at MSU's High School for students from 56 partner schools.

At the International RUSSIA EXPO exhibition and forum, Rosneft hosted a Rosneft Classes Day attended by students from three Rosneft Classes in Nefteyugansk, Tuapse, and Ryazan, and administrators from partner schools.

For Rosneft Classes educators, the Company held five advanced training courses in physics, chemistry, and mathematics at the Summer School for Teachers, completed by 73 high school teachers from 38 schools. A methodological workshop for Rosneft Classes homeroom teachers was held at Gubkin Russian State University of Oil and Gas, with 80 educators from 48 partner schools participating.

Among other things, the Rosneft Classes project seeks to identify and provide support and education to the gifted youth. To this end, students are encouraged to participate in the Olympiad movement. In the school year 2023–2024, a total of 863 students of Rosneft Classes became winners and runners-up in a wide range of Olympiads, contests, and R&D conferences, with 358 winning top awards and other prizes at various stages of the National Olympiad of Schoolchildren.

Rosneft Classes highlights

Metric	2022	2023	2024
Number of Rosneft Classes	113	110	118
Number of students	2,417	2,432	2,730
Number of regions	21	21	20

In 2024, **1,213 students** graduated from Rosneft Classes, 211 of them with honours

In 2024, **1,133 graduates** entered universities, with 794 selecting Company-relevant majors

University cooperation highlights

In 2024, Rosneft maintained partnerships under cooperation agreements with 82 Russian and foreign universities, including 30 partner universities.

Cooperation agreements with universities enable active collaboration in staff training and retraining, research and innovation, as well as enhancing academic infrastructure to train highly qualified professionals meeting our business needs.

To support its university talent pipeline, Rosneft works with federal authorities to set annual admission quotas for its sponsored degree programmes, including quota allocations for specific enterprises. By the end of 2024, more than 900 students were enrolled in these programmes across Russian universities through agreements with the Group Subsidiaries.

In 2024, with the Company's support, 35 dedicated academic departments continued operating at partner institutions, delivering specialised programmes to develop skills critical for Rosneft's operations. The Company engaged over 220 industry experts in university education programmes, including those offered by dedicated academic departments.

Additionally, 75 students from partner universities in Moscow completed long-term internships, working on real business challenges that demanded innovative solutions and research and technical creativity.

Rosneft prioritises strengthening university academic, laboratory, and research capabilities. In 2024, the Company continued investing in partner universities' research and academic infrastructure:

- At the 2024 Eastern Economic Forum, Rosneft inaugurated its Competence Centre at the Far Eastern Federal University and launched the centre's second module – Rosneft Engineering Classes. The module features specialised laboratories (laser optics, marine robotics and ship modelling, and computer modelling and design) providing advanced training for students in the Primorye Territory's shipbuilding-focused Rosneft Engineering Classes;
- At Tyumen Industrial University, Rosneft is developing an Onshore Drilling Competence Centre. The project aims to establish Western Siberia's education hub that meets all modern standards, featuring a full-scale training simulator that replicates actual drilling and well workover operations.

The Company rewards students for outstanding academic and research achievements. In 2024, partner university students received 747 corporate scholarships, while faculty members were awarded 264 grants.

The reporting year saw continued implementation of unique master's programmes in collaboration with universities:

- Genomics and Human Health at Lomonosov Moscow State University. During 2022–2024, 26 students completed the programme, with 20 currently enrolled. Eleven graduates were employed at Biotech Campus Genetic Research Centre. Master's students undertake practical and research internships at Biotech Campus Genome Sequencing Centre.
- Algorithmic Biology at Moscow Institute of Physics and Technology (MIPT). 20 students are currently enrolled. The programme is designed to meet Biotech Campus' demand for specialists in bioinformatics and computational biology, with expertise in genetics, bioinformatics, biostatistics, data visualisation, and experimental design. MIPT's strong mathematical foundation, combined with courses in physics, chemistry, biology, and programming languages, enables this multidisciplinary training. The university provides cutting-edge infrastructure, including a computational cluster where students complete practical assignments under industrial-scale conditions.

In 2024, the Company organised practical training for 6,565 university students and on-site internships for over 40 faculty members from partner universities.

University cooperation highlights

Metric	2022	2023	2024
Number of partner universities	75	80	82
Number of students doing an internship	6,014	6,568	6,565

1,337
young graduates
were hired by the Company's facilities in 2024

Rosneft Competence Centre launch in the Russian Far East

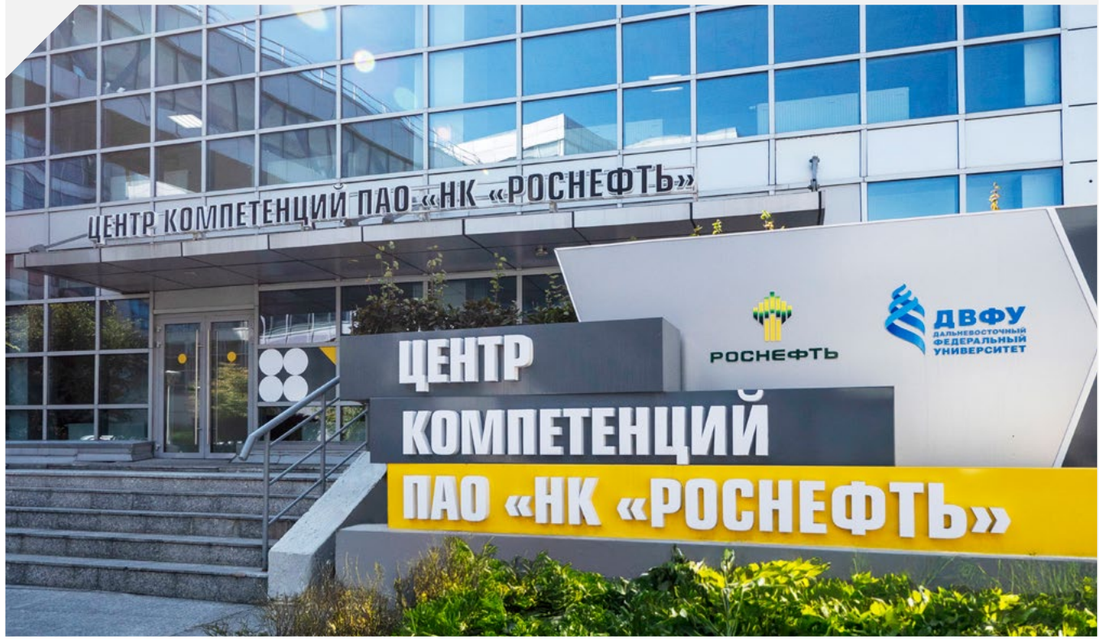
In 2024, Far Eastern Federal University (FEFU) inaugurated the Rosneft Competence Centre offering four specialised training modules: Engineering, Rosneft Engineering Classes, Ship Hull Structures and Materials, and Marine Engineering Systems. Each module comes with dedicated laboratories, classrooms, and departments, all featuring cutting-edge training equipment and demonstration models.

The Rosneft Engineering Classes module offers training for students from FEFU University School's Rosneft Classes and other Rosneft Classes across the Primorye Territory. Future developments will include career guidance clubs for grades 5–9.

In 2025, the centre plans to launch the Ship Hull Structures and Materials, and Marine Engineering Systems modules. The centre's final infrastructure will feature 18 classrooms, 3 coworking zones, 12 laboratories, and 2 academic departments.

The centre's educational environment employs various modern learning formats, including networked collaboration between FEFU and other partner universities, such as St Petersburg State Marine Technical University and Admiral Nevelskoy Maritime State University.

In the reporting year, approximately 1,700 individuals were enrolled in various educational programmes. In 2025, the number of students is projected to reach 3,500 people.



Rosneft addressed the challenge of training young workers in sought-after professions and technical fields by partnering with 65 dedicated vocational colleges across 20 regions of Russia. In 2024, 4,600 students from vocational education institutions completed traineeships at the Company, with 1,522 of them hired at its facilities.

The same year, Rosneft Subsidiaries in the Primorye and Krasnoyarsk territories became industrial partners of vocational clusters under the Professionalitet federal project. The initiative focuses on cultivating talent and building an external pool of young, skilled workers ready to meet the demands of the fuel and energy sector.

Since 2022, Rosneft has contributed to the establishment of six training clusters under the Professionalitet federal programme:

- shipbuilding cluster, based at the Far East Shipbuilding College in Bolshoy Kamen;
- machine-building cluster, based at the Ryazan College of Electronics in Ryazan;
- fuel and energy cluster, based at the Buguruslan Oil College in Buguruslan;
- transport and logistics cluster, based at the Krasnoyarsk Transport and Service Technical College in Krasnoyarsk;
- fuel and energy cluster, based at the Primorye College of Energy and Telecommunications in Vladivostok;
- fuel and energy cluster, based at the Krasnoyarsk Technical College of Welding Technologies and Energy in Krasnoyarsk.

> 27
thousand students
took part in the Company's career guidance events

Launch of a full-cycle oil and gas production process simulation lab

In 2024, under a cooperation agreement between Rosneft and the Government of the Republic of Sakha (Yakutia), the full-cycle oil and gas production process simulation lab at the Regional Technical College was outfitted with industry-grade equipment.

The facility now features simulators for oilfield operations, including production, reservoir pressure maintenance, operation, and maintenance and repair of oilfield equipment. This enables hands-on training for students specialising in oil and gas field development and petroleum refining. Additionally, the simulation lab's infrastructure supports professional skills competitions in oil and gas production, oilfield operations, and crude oil processing and transportation.

Rosneft and Krasnoyarsk Territory's Ministry of Education establish new talent pipeline development system for the region's oil industry

Rosneft's subsidiaries in the Krasnoyarsk Territory and the regional Ministry of Education have signed a partnership agreement with local technical colleges as part of the Professionalitet federal programme. The collaboration will include the establishment of two regional vocational clusters for transport and logistics, and the fuel and energy sector training. Under this agreement, specialised training centres will be created within vocational educational institutions to train skilled professionals.

The Krasnoyarsk Transport and Service Technical College will train specialists in transport and logistics, including automotive engine, systems and components maintenance and repair technicians, crane operators, automotive service and repair technicians, logistics specialists, and drivers (various licence categories).

Additionally, the following institutions will train qualified specialists for Rosneft operations: Krasnoyarsk Mounting College, Taimyrsky College, Kansk Polytechnic College, Kansk Technological College, Mining Operations Technical College, Kansk Industrial Technologies and Agriculture Technical College, and Yemelyanovsky Road Construction Technical College.

Support of educational institutions

Rosneft and its subsidiaries help partners in the education sector develop their technical capabilities. Each year, the Company sponsors purchases of computers, interactive, teaching and laboratory equipment, renovation of classrooms and laboratories at educational institutions.

Upgrading technical capabilities of educational institutions

Group Subsidiary, region	Educational institution	Project description	Application
Samotlorneftegaz, Yugra	Nizhnevartovsk Construction College	Geospatial technology lab equipment: ▸ geodetic receivers with controllers; ▸ robotic total stations; ▸ laser scanners; ▸ digital levels utilising global navigation satellite systems (GNSS).	▸ Student training both in the lab and in the field; ▸ conducting engineering surveys and topographic mapping for the design and construction of large-scale infrastructure projects, including field production facilities.
	Multidisciplinary College of Yugra State University	Equipment for the oil and gas chemical and physical quality assessment laboratory: ▸ digital instrument sets for measuring density, molecular weight, and fractional composition of oil-containing fluids, as well as other advanced analytical instruments; ▸ ventilated cabinets; ▸ specialised industrial-grade furniture made of modern materials. Equipment for the oil and gas processing training laboratory: ▸ oil pretreatment unit simulator; ▸ virtual training set with 3D models of catalytic cracking processes; ▸ modern communication tools. Upgrade of three classrooms: ▸ new professional multimedia systems; ▸ upgraded utility infrastructure.	▸ Hands-on student training; ▸ chemical and analytical testing.
RN-Uvatneftegaz, Tyumen	Physics and Mathematics School	Equipment for the biotechnology and genetic diagnostics laboratory: ▸ state-of-the-art equipment including DNA amplifier, electrophoresis chambers, and thermal shaker for genome transformation.	▸ Project-based learning sessions on plant genetics and breeding, and genetic engineering methods for grade 9–11 students across the Tyumen Region; ▸ training camps and intensive training modules to help the region's gifted students prepare for national academic olympiads and competitions.
Orenburgneft, Orenburg	Orenburg State University	Equipment for the geology, geodesy, and cadastre department: ▸ compact mobile drilling rig simulating real-world drilling conditions.	▸ Hands-on training for geology, geodesy, and cadastre students; ▸ student practice operating the drilling rig during engineering and geological training.
Syzran Refinery, Syzran	Samara State Technical University (Samara Polytech)	Launch of computer simulator classroom for oil and gas processing students, replicating real operator workstations for process units	Developing skills in safe startup, operation, and shutdown of process units; training in response procedures for abnormal situations.
	Syzran Branch of Samara Polytech	Launch of a multidisciplinary training centre for chemical technology students featuring: ▸ a multi-level amphitheatre lecture hall equipped with VR technology and advanced multimedia systems; ▸ video conferencing systems and dedicated sockets for charging electronic devices ▸ high-speed internet connectivity.	▸ Fostering research and development initiatives; ▸ hands-on student training.
Rosneft, Republic of Sakha (Yakutia)	North-Eastern Federal University in Yakutsk (NEFU)	Equipment for the digital oil and gas field research laboratory: ▸ high-resolution video displays; ▸ a full-scale digital twin of an operational oil/gas field.	▸ Production process monitoring and modelling; ▸ development of solutions for hard-to-recover hydrocarbon reserves; ▸ enhanced training for oil and gas industry professionals.
Rosneft, Krasnoyarsk Territory	Achinsk Oil and Gas Technical College	Launch of an oil and gas well drilling technology workshop, and an occupational and process safety themed classroom, featuring: ▸ simulators and equipment replicating real production processes for hands-on skills training and demonstration exams.	▸ Full production cycle training – from oil and gas extraction to refined product quality control; ▸ hosting regional rounds of the national Professionals skills championship; ▸ organising internships for college educators from the Samara, Tomsk, and Orenburg regions, as well as the Khabarovsk Territory.

Development of young professionals

University graduates who were offered employment by Rosneft after completing full-time education are considered young professionals during the first three years of employment.

In 2024, the Company employed 3,654 young professionals, with 1,337 of them hired during the reporting year.

As part of the Three Steps programme, Rosneft offers the young talent training and professional growth opportunities aligned with their individual development plans. In 2024, young professionals completed 4,676 man-courses covering technical, corporate, and leadership skills.

Young Professionals Councils across 72 Group Subsidiaries further strengthen onboarding effectiveness and foster a proactive approach to career growth, unlocking creative potential, and implementing socially impactful projects.

4,676
man-courses
delivered as part of the Three Steps training programme for young professionals in 2024

Working with young professionals encompasses a number of focus areas:

- Onboarding
- Training and development
- Identification and development of potentional leaders
- Progress assessment
- Financial and social support

Young promising talent

Development of young professionals is one of the key pillars of Rosneft's sustainability and competitiveness in the long term. To this end, the Company stages regular assessment business games for prospective young leaders.

In 2024, 524 young professionals from 84 facilities participated in nine games. Based on the results, 163 individuals were selected and recommended for inclusion in the young strategic talent pool for entry-level managerial positions and further training under the Three Steps programme.

Metric	2022	2023	2024
Number of young professionals hired upon graduation	1,424	1,555	1,337
Number of young professionals in the Company	3,296	3,588	3,654
Number of young professionals participating in R&D conferences	2,192	2,190	2,386

In 2024, 80 young professionals who won the 2023 assessment games completed the Management Essentials: Young Talents programme at St Petersburg State University's Graduate School of Management.

SOCIAL POLICY AND EMPLOYEE HEALTH

GRI 3-3

Rosneft adheres to high social significance standards and lays major emphasis on initiatives designed to ensure the social support of its employees, their families, and retirees. Social security initiatives are implemented, inter alia, as part of the Company's key strategic initiatives.

Modern Medicine	▶ Improving the Company's healthcare system ▶ Introducing modern technologies to provide medical care to the Company's employees ▶ Running preventive programmes, including preventive medical examinations ▶ Taking administrative and sanitary measures and restrictions to prevent the spread of infectious diseases (including COVID-19)
Affordable Housing	▶ Providing housing to the Company's employees, inter alia, as part of the corporate mortgage programme to improve their living conditions

GRI 401-2

Key components of the social policy

- Healthcare and personal insurance
- Comprehensive housing programme
- Corporate pension programme and social support project for veterans
- Optimal social and working conditions at the Company's production facilities

Russian Organisation of High Social Efficiency contest

Rosneft's subsidiaries traditionally take part in the Russian Organisation of High Social Efficiency – a nationwide contest held by the Ministry of Labour and Social Protection – showcasing their dedication to outstanding social policy.

In the 2023 contest, the Kuibyshev Refinery won in the Supporting Employees with Large Families and Their Children at Production Facilities nomination. The Ryazan Refinery received an award for Talent Pool at Production Facilities. Samara R&D institutions won in multiple categories: Talent Pool, Supporting Employees with Large Families and Their Children at Production Facilities, and Best Conditions for Employees with Family Responsibilities at Production Facilities.

At the contest's regional level in Khanty-Mansi Autonomous Area – Yugra, RN-Nyagannefteggaz won in the Best Conditions for Employees with Family Responsibilities at Production Facilities nomination and was shortlisted for the Developing Social Partnership award.

Orenburgneft received multiple honours in the Orenburg Region's Leader of Economy competition, ranking first in the Organisation of High Social Efficiency category.

Rosneft subsidiaries recognised as leaders in social responsibility

28 Rosneft subsidiaries won in the first-ever Social Partnership Leader of the Oil, Gas, and Petrochemical Industry competition. Established by Presidential decree, this competition highlights companies with exemplary social practices and genuine employee care.

The Company's success comes from implementing wide-ranging programmes covering safe working environments, medical insurance, health resort treatment, family and childhood support, sports activities, subsidised mortgages, and personnel development.

Healthcare and personal insurance

GRI 403-3 UNCTAD A.3.2

Rosneft continues building its reputation as a socially responsible employer, focusing on employee health to improve quality of life and extend careers.

To maintain high-quality medical support, we continued to work in the following areas:

- provision of emergency and routine medical services for employees, including those working at remote and hard-to-reach production facilities of the Company;
- implementation of voluntary health and accident insurance programmes;
- vaccination against seasonal diseases and specific vaccines for employees in endemic areas;
- provision of resort and rehabilitation treatment opportunities for employees and their families;
- implementation of programmes aimed at disease prevention and mitigation, including measures to prevent the spread of infectious diseases, and promotion of a healthy lifestyle.

Emergency and routine medical services at production facilities

Activities in this area are implemented as part of the Modern Medicine programme and include:

- **Using modern technologies to provide medical care to the Company's employees.**

In 2024, with the National Intellectual Development Foundation (Innopraktika) support, we launched a pilot project implementing emergency cardiac care with telemedicine support from regional cardiology centres at remote health facilities. Currently, our corporate telemedicine network operates through 94 health centres across 17 Group Subsidiaries, which provided over 4,300 telemedicine consultations in the reporting period.

- **Improving the Company's healthcare system.**

In order to provide prompt, quality healthcare to the employees of Group Subsidiaries and contractors, we operate a network of modern health centres at the Company's production sites. Our medical staff continuously upgrade their skills, including mastering new digital technologies, while regularly practising emergency aid skills and medical evacuation at regular drills.

In September 2024, a large-scale tactical and dedicated medical drill was held at Bashneft's branch bringing together employees responsible for occupational medicine and healthcare at 19 Group refineries.

During the drill, the National Intellectual Development Foundation experts conducted practical training on tactical medicine aspects, while representatives from the Ministry of Health of the Republic of Bashkortostan spoke on emergency services coordination, burn victim care, and recent amendments to first aid legislation.

Health centre medical staff maintain constant readiness for emergency aid delivery, including in remote locations and challenging circumstances, based on the Company's practical approach to professional development. With expert support from Innopraktika in 2024, we organised and held:

- three on-site in-person trainings to practise skills of pre-hospital emergency care for the personnel of Group Subsidiaries' medical stations at RN-Yuganskneftegaz, Udmurtneft, and the Achinsk Refinery;
- four remote telemedicine trainings on modern emergency care standards for acute coronary syndrome and thermal injuries;
- an annual corporate scientific and practical conference on occupational health featuring presentations on the specifics of emergency care for life-threatening cardiac arrhythmias, first aid legislation updates, workplace metal health, and protection from hidden influences;
- in-person training courses for in-house coaches who help the Company's employees develop first aid skills.

Personal insurance programmes

Voluntary medical insurance policies form a cornerstone of the Company's policy aimed at improving employee wellbeing, and protecting and strengthening their health. Thanks to these insurance mechanisms, employees access quality care at clinics near their workplaces or homes. The exceptional standard of care stems, among other things, from partnerships with Russia's leading medical institutions, ensuring prompt and high-quality service.

> 300 thousand
Company employees covered by personal insurance programmes in 2024

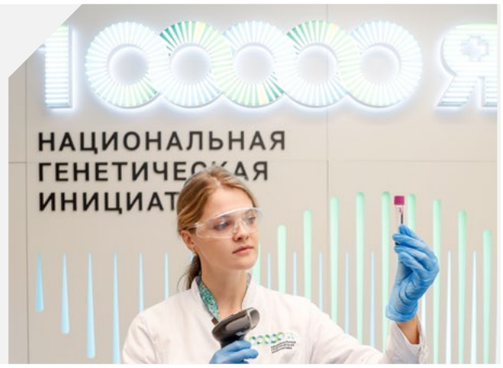
In 2024, in order to enhance health support programmes, we launched a cancer insurance programme to help organise and finance medical care and related services for employees diagnosed with cancer.

We also expanded our voluntary accident insurance to include terrorism risk coverage, allowing employees and their family members to receive compensation if an employee gets injured in a terrorist attack.

Additionally, we carry out regular preventive measures, including comprehensive medical examinations that help prevent life-threatening diseases and build health awareness.

Advanced methods of prenatal genetic screening

Rosneft is a technology partner for the Federal Scientific and Technical Programme for the Development of Genetic Technologies until 2027. As part of these activities, the Company continues to implement a project on non-invasive prenatal testing that can reliably detect genetic abnormalities in the fetus. Intended for the Company's employees and their family members, the project has welcomed more than 5,000 pregnant women since its launch.



Resort treatment and rehabilitation

GRI 403-6

Resort treatment and rehabilitation opportunities aimed at preserving employees' health, extending their careers and preventing diseases remained an integral part of the social security package offered to the Company's employees, their families, and retirees (veterans of labour).

During 2024, more than 76.3 thousand employees, their family members, and pensioners were sent to health resorts and wellness centres in Russia and Cuba..

Treatment and recovery programmes were available both at the Company's health facilities and at regional centres, health resorts in the Krasnodar Territory, resorts in Belokurikha, the Republic of Bashkortostan, and other regions of Russia.

The Company continues a programme to improve the health of employees in the Republic of Cuba. Over the entire period of cooperation with our partners from Cuba, more than 18 thousand employees and their families took part in the programme from 2013 to December 2024.

Disease prevention and mitigation programmes

Aligning with the Healthcare national project priorities, in 2024 Rosneft launched a new cycle of corporate preventive medical examinations for the employees of Group Subsidiaries and the Company's Head Office, featuring in-depth screening for early cancer and cardiovascular disease detection.

To minimise infectious disease spread (including COVID-19) during the reporting period, we implemented:

- seasonal flu vaccination for employees;
- comprehensive anti-COVID measures;
- updated procedures for urgent response when detecting infectious diseases among employees of Group Subsidiaries at production facilities.

Focusing on strengthening health and extending professional careers of Rosneft's employees, in 2024 we promoted healthy lifestyle culture through screening and functional studies, expert medical consultations, and webinars on preventing cardiovascular, infectious, and endocrine diseases, as well as breaking harmful habits. We also updated our activity guidelines to establish unified corporate approaches and implement healthy lifestyle best practices.

Our healthy lifestyle initiatives earned recognition from the Russian Ministry of Labour and Social Protection: RN-Komsomolsk Refinery won the regional stage of the Russian Organisation of High Social Efficiency contest held in the category Encouraging Healthy Lifestyle at Production Facilities.

> 3.2 thousand employees

of the Company's Head Office and more than 40 thousand employees of Group Subsidiaries participated in corporate medical examinations

Corporate sports programmes

Rosneft carries out large-scale work to promote sports and healthy lifestyles across its footprint. The Energy of Life corporate programme is aimed at developing a sports and fitness movement, where employees regularly go in for sports and take part in various competitions.

About 19.5 thousand family members joined sports competitions or healthy lifestyle challenges.

In 2024, we organised more than 1.8 thousand sports and recreational activities, attracting almost 70 thousand employees.

The Company regularly organises races, sports marathons, and competitions in various sports. In many regions, Rosneft facilities dedicate sporting competitions to memorable dates and events. Employees' families are actively involved in sports activities, including health days, family sports festivals, and mass sports events.

Our most popular events included:

- Summer Sports Games (2,823 participants);
- the Energy of Life relay races and the Rosneft Ski Track (2,834 participants).

We also introduced new projects:

- Rosneft Triathlon competition;
- corporate online chess tournament;
- Rosneft Puck hockey tournament;
- Rosneft sports tourism competition;
- Rosneft Racket tennis tournament;
- the first corporate football cup among Moscow's Group Subsidiaries;
- Curling family games.

Nearly 128 thousand

Rosneft employees regularly engaged in sports — a 14% increase from 2023

> 92 thousand

employees participated in internal, inter-corporate, city, and national competitions

Corporate GTO competition

In 2024, Rosneft held the second corporate competition to pass the standards of the GTO national physical culture training programme. This event is designed to boost employee health and fitness while encouraging people to lead active, healthy lifestyles. About 800 athletes from 71 subsidiaries and the Company's Head Office competed across ten disciplines and functional multi-sport competitions.

In 2024, Rosneft hosted a regional GTO competition for the first time. Held in Tyumen, the event brought together 180 amateur athletes from 17 subsidiaries across six regions: the Tyumen Region, Khanty-Mansi Autonomous Area – Yugra, Yamalo-Nenets Autonomous Area, the Republic of Sakha, Udmurtia, and Irkutsk Region. The programme included 13 disciplines and functional multi-sport competitions testing strength and endurance. For the first time, 87 athletes were tested for GTO standards, with the oldest participant being 62 years old.

People's health and safety

Rosneft presented the 100,000+I initiative, creating Russia's largest genomic database

In January 2024, the Company and the Whole Genome Sequencing Centre unveiled the 100,000+I project to create Russia's most extensive genomic database at Rosneft's RUSSIA EXPO pavilion at VDNKh. This ambitious initiative envisions to sequence genomes of 100 thousand Russians to develop diagnostics for hereditary and socially significant diseases while advancing new treatment approaches. Rosneft employees actively support the project by voluntarily donating genetic material.

Biodegradable material for surgical operations developed with Rosneft's participation

In 2024, experts from Rosneft's Research Institute in Ufa collaborated with scientists from Ufa University of Science and Technology, Bashkir State Medical University, and the Ufa Federal Research Centre's Institute of Molecule and Crystal Physics to develop an innovative biodegradable material for orthopaedic implants. The breakthrough substance is based on a unique zinc alloy that completely dissolves in the body after healing, enriching it with zinc, magnesium, and iron. Unlike traditional implants, this material eliminates the need for follow-up surgeries to remove fixators, reducing burden on patients and healthcare systems. The material has passed laboratory tests, confirming its safety and effectiveness for medical use.

Improved housing

For 19 years, the Company has been successfully running a comprehensive housing programme as a key incentive of its corporate social policy.

The initiative enables the Company to ensure long-term engagement of highly qualified employees, including valuable and rare professionals, across its footprint by providing housing through the following arrangements:

- granting special-purpose non-interest-bearing loans to apartment buyers using subsidised mortgage loans issued by partner banks at a reduced interest rate (the Bank of Russia's key rate + 1%);
- providing corporate housing to relocated professionals. The total number of corporate residential facilities available in the Company's regions of operation amounts to some 1 thousand.

856
employees
improved their living conditions under the corporate mortgage programme in 2024

With its Comprehensive Housing Programme, Rosneft contributes to the development of the Housing and Urban Environment national project.

Corporate pension benefits and care for veterans

GRI 201-3

The corporate pension programme is an integral part of HR and social policy, as it is aimed at improving the social protection of retired employees and creating an additional source of income for them.

The non-state pension programme covers employees of Rosneft and Group Subsidiaries within the framework of corporate pension agreements with Non-State Pension Fund (NPF) Evolution.

For employees of Rosneft and Group Subsidiaries who retired before the non-state pension programme was launched, we run a Social Support for Veterans project, whereby 13.6 thousand people receive a pension every month. In 2024, the pensions rose by 5% as a result of the annual indexation.

68.9
thousand
former employees received corporate pensions in 2024

In 2024, corporate pensions rose by 5.78% as a result of indexation.

Social and living conditions at production sites

In 2024, Rosneft continued implementing a comprehensive programme aimed at improving social and living conditions for employees of subsidiaries and contractors working in remote areas and harsh climatic zones.

As part of improving the social and living comfort of employees, we:

- developed a unified renovation concept for social facilities at shift camps, under which Group Subsidiaries conduct ongoing repairs of dining halls, cafeterias, and supermarket-format stores;
- created standard technical solutions called Digital Facility for Smart Office and Smart Camp applications to establish a comfortable working environment;
- implemented the Smart Cash Register service at RN-Yuganskneftegaz, RN-Vankor, and one of the Moscow locations of the Head Office;
- conducted on-site inspections at the Company's subsidiaries to monitor social and living provisions and resolve emerging issues.

RUB 20 bln
invested in ensuring favourable social and living conditions

RUB 21.1 bln
capex in constructing, reconstructing, developing, and equipping shift camps, field support bases, sites and workshops

Vostok Oil's social and living conditions

Vostok Oil is Rosneft's project unparalleled globally in terms of the scale of construction work and the number of people involved. The project will create a comprehensive infrastructure and fuel the development of northern regions. To provide comfortable living conditions for the personnel at the existing production sites, the Company built modern modular residential facilities equipped with all the necessary amenities for living and recreation away from home and connected to each other by warm passageways, which is convenient in the harsh northern climate.

In 2024, mobile communication coverage was established for the Sever Bay and Tanalau shift camps and the shift camp near the Norilsk airport. Smart devices and sensors used at these Vostok Oil facilities enable innovative and mobile services: industrial internet, smart home and energy efficiency systems, intelligent video analytics, production environment monitoring, geopositioning and vehicle movement control, "guest mobile services", and personnel tracking.

A unified interactive system called Media Sports Hall was implemented to promote healthy lifestyles among Company employees. Three gyms at Vostok Oil and RN-Vankor facilities are connected through an interactive network enabling online training sessions. A similar system was implemented at RN-Yuganskneftegaz's Merkur shift camp. Training schedules are accessible through the SmartApp application and on information displays in residential facilities.

Rosneft has implemented the Smart Camp concept at Vostok Oil's new shift camp of the Tanalau inventory base. Unlike traditional mobile housing units, the Smart Camp is a full-fledged hotel complex, which uses modern digital and innovative solutions, networked through the industrial internet of things. In the reporting year, Rosneft received patents and certificates for the Rosneft SMART CAMP trademarks.

Opening of new residential facilities at shift camps

In December 2024, RN-Vankor opened three modern residential facilities in Taimyr, built according to the Smart Camp concept and designed for 167, 206, and 256 occupants, respectively, located near the Norilsk airport and the Sever Bay port. These modular buildings, adapted to harsh climatic conditions, feature innovative management systems. Upon accommodation in the shift camp, employees receive identification cards for cashless payments, while a mobile app enables service management and requests to the Unified Dispatch Service. The facilities include dormitories, offices, dining halls, fitness centres, and medical stations, creating comfortable conditions for shift workers.

In March 2024, RN-Yuganskneftegaz commissioned a new residential facility at the Priobskoye field shift camp, comprising two buildings with a total area of 4 thousand sq m designed to accommodate 140 people.

Modern amenities including sports and fitness halls, a library, billiards room, and recreation areas with internet access create comfortable conditions for employee work and rest. The facility's administrative section includes a conference hall, laundry, and storage rooms, further enhancing workers' living conditions.

In January 2025, Verkhnechonskneftegaz opened a new 100-bed dormitory for shift personnel at the Severo-Danilovskoye oil and gas condensate field. The three-storey building features living quarters with furniture and household appliances, plus recreation halls and dining facilities on each floor. This project aims to improve social and living conditions for workers, particularly important in remote locations. Seven dormitories accommodating nearly 900 people already operate at the field, with two more under construction featuring developed infrastructure including a medical station and a sports centre.

Collective bargaining agreement and labour rights

GRI 3-3 GRI 2-30 UNCTAD C.4.1

Rosneft and the Group Subsidiaries are fully committed to human rights principles as established by the Constitution of the Russian Federation, Social Charter of the Russian Business, and generally accepted international rules and standards specified in the Universal Declaration of Human Rights and other UN documents.

For more details on the Company's approaches to human rights protection, see the Anti-corruption and Business Ethics section of this Report.

Rosneft supports freedom of association, recognises the indefeasible right of employees to make collective bargaining agreements and the right of every employee to collective representation of their interests, including through trade unions, and eliminates any possibility of creating a hostile, demeaning, or offensive environment. The Company does not tolerate any forms of harassment or discrimination.

The Rosneft Interregional Trade Union Organisation (Rosneft ITUO) is a partner that plays a significant role in the Company's HR and social policies.

As at the end of 2024, there were 145 primary trade union organisations in Rosneft ITUO representing Group Subsidiaries, with over 140 thousand employees being their members (42.4% of the total headcount) as at the end of the reporting period.

The Interregional Trade Union Organisation participates in the development and implementation of all socially significant projects of Rosneft and cooperates with major Russian organisations in various fields to improve the welfare of the Company's employees.

For more details on Rosneft ITUO, see the official website of the Rosneft Interregional Trade Union Organisation https://mporosneft.ru/

In 2024, Rosneft proceeded with its social partnership programme by conducting regular consultations on HR policy issues raised by employees with the chairs of both primary and general trade union organisations of Group Subsidiaries. The management of the Company's HR and Social Affairs business function continued to engage in a constructive dialogue with the management of Rosneft ITUO.

Most subsidiaries have collective bargaining agreements that provide additional (over and above those stipulated by laws) benefits to the personnel.

Collective bargaining agreements apply collectively to ~70% of the Company's total headcount.

Russian Association of Oil and Gas Employers

As at the end of 2024, 145 Group Subsidiaries liaised with the Russian Association of Oil and Gas Employers.

For more information on the Russian Association of Oil and Gas Employers, visit the Association's official website at http://www.orngp.ru/

On 6 August 2024, the oil and gas industry's Commission on Social and Labour Relations announced the results of the annual Social Partnership Leader of the Oil, Gas, and Petrochemical Industry competition, conducted with support from the Ministry of Energy.

28 Company subsidiaries became winners of the competition. These outstanding results were achieved through consistent implementation of comprehensive measures focused on caring for workers, their families, and industry veterans.

Rosneft upholds principles of high social responsibility and prioritises creating a favourable social environment at its facilities and in operating regions. The Company provides employees with additional social protection, supports their professional development, and contributes to the social and economic advancement of regions.

Industry Agreement between Oil and Gas Companies

In 2024, 108 Group Subsidiaries remain parties to the Industry Agreement on the Companies of the Oil and Gas Industry and the Construction of the Oil and Gas Industry Facilities for 2023–2025, with all obligations assumed by subsidiaries discharged in full.

9

SUPPORTING SOCIAL AND ECONOMIC DEVELOPMENT

SUPPORTING SOCIAL AND ECONOMIC DEVELOPMENT OF THE REGIONS

GRI 3-3

Rosneft actively participates in developing its regions of operation, driving growth in related economic sectors and creating new jobs, which generates increased added value. The Company also runs infrastructure projects of high social significance that serve to improve the quality of life for local communities.

Investment programme

Rosneft's investment programme is based on the priorities set out in the Rosneft-2030 Strategy and constitutes a well-balanced project portfolio for all businesses that contributes to Russia's social and economic development and higher living standards of the country's population, including people living in remote areas.

The Company regularly evaluates and prioritises projects, optimises and reallocates investments between different lines of business based on portfolio management approaches, thus maintaining the ability to promptly respond to internal and external developments.

Rosneft's investment governance process is designed in line with best global standards and practices. It includes approval of business projects, taking investment decisions, monitoring and control of project execution, management of the Company's investment portfolio, and enhancement of investment tools.

Investment governance is integrated with all related processes, including strategic and business planning, budgeting, reporting and financial control, project management and corporate governance.

Rosneft's 2024 capex was mainly focused on maintaining and developing mature and new oil and gas assets to meet our strategic production and reserve replacement goals, as well as implementing cost-effective projects to develop refineries and a retail network development programme.

Investment process principles and objectives:

- Focus on contributing to achieving the UN SDGs
- Honour the Company's strong social commitments, including its contribution to social and economic development of Russian regions
- Increase efficiency across all operating segments
- Ensure robust business growth
- Improve investment discipline

For more details on the Company's investment programme, see the Investment Programme section of Rosneft's 2024 Annual Report

Contribution to national projects

GRI 203-2

Rosneft participates in implementing key national projects aimed at improving the quality of life in Russia. We support urban infrastructure and road facilities development initiatives while contributing to progress in education, science, and domestic tourism.

Rosneft implements the country's largest investment programme, providing orders to Russian contractors across various economic sectors. We pay special attention to Siberia, the Far East, and the Russian Arctic. Our activities help shape modern infrastructure necessary for implementing new projects, including in Eastern Siberia. Additionally, Rosneft acts as a catalyst for related industries: metals and mining, chemicals, instrument engineering and electronics, plus oilfield service equipment production.

The Northern Sea Route (NSR) is a strategically important transport corridor providing the shortest connection between European Russia and the Far East. Developing the NSR as a key transport artery between Europe and Asia ranks among the state's priority tasks.

Thanks to the northern location of Vostok Oil fields, Rosneft opens new opportunities for transporting hydrocarbons through the NSR, increasing logistics solution variability. Given significant production volumes, we are actively developing our own fleet to ensure reliable and safe cargo transportation. Construction of icebreakers necessary for effective NSR operation is currently underway.

The Zvezda shipbuilding complex, created by order of President Vladimir Putin, represents a unique project operated by Rosneft. The modern shipyard, unique in Russia, focuses on the construction of offshore platforms, ice-breakers, and civil vessels, which will serve as the backbone of the Russian Arctic fleet.

This way Rosneft not only contributes significantly to developing key economic sectors, but also actively participates in implementing large-scale infrastructure projects that advance Russia's sustainable development.

For more details on Rosneft's contribution to Russia's national projects, see the Contribution to Accomplishing the Russian National Goals and Projects, and the UN Sustainable Development Goals section of this Report.

Supporting social development of regions and charity

GRI 203-1

Rosneft contributes to social development in education, healthcare, culture, and environment, while also implementing infrastructure projects. As a key tool of supporting regional social projects, the Company allocated funding to charity activities under cooperation agreements with regional authorities.

The Company conducts its charity activities in accordance with Federal Law No. 135-F On Charity and Volunteering dated 11 August 1995 and the Company's Regulations on the Procedure for Charitable Activities at Rosneft and Group Subsidiaries.

We pay special attention to implementing tasks set by President Vladimir Putin in his Address to the Federal Assembly, including infrastructure upgrades, construction and overhaul of healthcare and educational institutions, as well as improvement and repair of regional roads. We are creating conditions to improve quality of life for populations in our regions of operation. Promoting mass sports, physical training, and healthy lifestyles also remained high on our agenda.

As at the end of 2024, we concluded cooperation agreements with 38 Russian regions, enabling us to build long-term fruitful relations with regions of operation, including implementing social and infrastructure projects.

38
Russian regions concluded cooperation agreements with Rosneft

Regional projects in 2024

Region	Projects
Khanty-Mansi Autonomous Area – Yugra	▶ Construction of a modern school and kindergarten for 120 children in Ushia ▶ Construction of a new kindergarten with a total area of 7.5 thousand sq m designed to accommodate 320 children in Nizhnevartovsk ▶ Reconstruction of the Ob River embankment in Nizhnevartovsk ▶ Construction of a new paved road in the village of Vata ▶ Construction of an automated water treatment station with a capacity of 250 cu m per day in the Karkateevy settlement ▶ Furnishing of an art studio in Nizhnevartovsk ▶ Construction of a 667 sq m sports centre in the settlement of Lyamina in the Surgutsky District ▶ Construction of a 667 sq m sports centre in the settlement of Lyamina in the Surgutsky District
Republic of Bashkortostan	▶ Opening of a multi-functional educational centre with a total area exceeding 2 thousand sq m in Yelan-Chishma ▶ Development of design documentation and major overhauls of the Pervooktryvately Bashkirskoy Nefti Square in Ishimbay ▶ Equipping the central district hospital in Yanaul with a modern CT scanning complex ▶ Launch of a modern clinic for 12 thousand residents in Ufa suburbs ▶ Reconstruction of a children's art centre with a total area of more than 800 sq m in Verkhneyarkeevo ▶ Reconstruction of a social and cultural centre with a total area of 1,000 sq m in Kamenka
Samara Region	▶ Reconstruction of two general education schools in Syzran ▶ Reconstruction of an educational centre with a total area of more than 4.5 thousand sq m in Otradny ▶ Equipping the Novokuibyshevsk Central City Hospital with modern perinatal medicine equipment ▶ Equipping the perinatal centre and children's surgery department of the Syzran Central City Hospital with high-tech medical equipment
Tyumen Region	▶ Equipping hospitals and clinics in the Uvatsky District with modern equipment ▶ Equpping a digital public space for teaching graphic design to children in the regional academic library named after D. Mendeleev in Tyumen ▶ Opening of a biotechnology and genetic diagnostics laboratory at a physics and mathematics school in Tyumen

Construction and repair of educational facilities

Rosneft supports education and youth development by building and renovating educational facilities across our operating regions.

In 2024, Bashneft supported the opening of a new multifunctional educational centre spanning over 2 thousand sq m in the village of Yelan-Chishma, Republic of Bashkortostan. This facility boasts its own modular boiler house and transformer substation whilst housing a kindergarten, comprehensive school, and arts school under one roof. The centre features spacious classrooms, a workshop, expansive library, canteen, and multifunctional sports hall.

Kondaneft helped bring a new modern school and kindergarten to life for 120 children in the village of Ushia, Kondinsky District. The facility showcases a spacious assembly hall and classrooms equipped with interactive boards and computers. The canteen facilities ensure complete hot food preparation cycles, and every area has been designed to welcome people with limited mobility.

In 2024, Samotlorneftegaz enabled construction of a new kindergarten for 320 children in Nizhnevartovsk. Breaking new ground, information modelling technologies were employed for the first time in the kindergarten's design. The three-storey building covering 7.5 thousand sq m welcomes 16 groups of children ranging from 3 months to 7 years old. The facility promotes comprehensive development and wellness through two swimming pools, physical education halls, a computer classroom, music rooms, plus art and animation studios.

In 2024, Samotlorneftegaz enabled construction of a new kindergarten for **320 children** in Nizhnevartovsk.

In autumn 2024, Rosneft overhauled two general education schools in Syzran. The transformation was complete – new roofs, windows and doors throughout, carefully restored unique stucco and frescoes on façades, upgraded engineering networks, reinforced staircase flights, plus installation of fire alarms and video surveillance systems. Updated classrooms, canteen, and cloakroom now welcome students, while accessibility improvements ensure comfortable navigation for people with limited mobility. The adjacent grounds received equal attention with a universal sports playground and outdoor exercise equipment.

Samaraneftegaz supported the reconstruction of an educational centre spanning over 4.5 thousand sq m in Otradny. This facility, where nearly 800 children learn daily, received completely renewed engineering communications, structural elements, interior finishing, and security systems.

The Saratov Refinery championed improvements to schools and preschool institutions throughout Saratov. One of the city's secondary schools received new window installations, with the children's creative initiatives room undergoing major overhauls. We provided furniture, sewing machines, and specialised equipment – overlock machines and ironing boards – to establish a fully functional technology classroom for girls. Additionally, four children's group rooms in a Saratov kindergarten were overhauled, outdoor playground surfaces were renewed, and new play equipment was installed.

The Saratov Refinery championed improvements to schools and preschool institutions throughout Saratov.

RN-Uvatneftegaz, partnering with the Tyumen Regional Branch of the Russian Children's Foundation, established a state-of-the-art computer classroom in a secondary school in the settlement of Moskovsky of the Tyumen Region. The space now features 15 computers, interactive board, multi-function scanner device, and 16 sets of modern height-adjustable desks and chairs, plus a dedicated teacher's workstation and ultrasonic air humidifier.

Through RN-Uvatneftegaz's support, a cutting-edge digital public space for children's graphic design education opened in the regional academic library named after D. Mendeleev in the Tyumen Region. This innovative space combines interactive panels for teachers, monitors, laptops and graphic tablets for children, an animation studio, and 30 augmented reality books. The facility also includes busy boards tailored for preschool children.

RN-Uvatneftegaz also enabled creation of a biotechnology and genetic diagnostics laboratory at a physics and mathematics school in Tyumen. The facility houses modern high-tech equipment including DNA amplification equipment using PCR methods, vertical and horizontal electrophoresis chambers, pestle tissue grinders for creating stable multiphase dispersion systems, incubator shakers for cell culture growth, and thermoshakers for genome transformation. This advanced laboratory serves approximately 400 students from across the region who successfully passed entrance selection.

Creating and arranging eco-trails and recreation areas and creating transport infrastructure in Siberian Uvaly nature park

Through our agreement with the government of the Khanty-Mansi Autonomous Area, 2024 saw completion of projects creating and arranging eco-trails, developing and maintaining recreation areas, plus building transport infrastructure in both the Siberian Uvaly and Samarovsky Chugas nature parks.

RN-Uvatneftegaz, partnering with the Tyumen Regional Branch of the Russian Children's Foundation, established a state-of-the-art computer classroom in a secondary school.

Support for healthcare facilities

Throughout 2024, Rosneft's assistance brought medical equipment to three hospitals across the Republic of Bashkortostan and the Tyumen and Samara regions, with a new clinic opening its doors in Ufa.

Bashneft transformed healthcare access for the central district hospital in Yanaul, Bashkortostan, by equipping it with a modern high-tech CT scanning complex and renovating a dedicated hospital block to house it. This development now serves 43 thousand Yanaul district residents who previously faced long journeys to other republic districts for examinations.

RN-Uvatneftegaz's support enhanced medical care across the Uvatsky District in the Tyumen Region. Hospitals and clinics received six portable electrocardiograph machines that instantly transmit heart function data to healthcare institutions, enabling cardiologists to rapidly identify any abnormalities. The regional hospital's paediatric department received a new otoscope[1], while the facility gained water purification equipment with 1.5 thousand litres/hour capacity, electric convectors, tactile information signs for visually impaired patients, and modern shower installations.

In Novokuibyshevsk, the Novokuibyshevsk Refinery's support brought expert-class ultrasound equipment for perinatal medicine to the Central City Hospital, along with two advanced non-invasive ventilation devices and four heart rate monitors for comprehensive foetal development monitoring during pregnancy and childbirth.

A modern clinic supported by Bashneft opened in Ufa's suburbs, ready to welcome 320 residents daily and designed to serve 12 thousand people across three neighbouring settlements.

This advanced laboratory serves approximately 400 students from across the region who successfully passed entrance selection.

Construction of a modular boiler house in Staroyantuzovo village of Dyurtyulinsky District, Bashkortostan

Bashneft's support brought a complete heating and hot water supply system upgrade to the village of Staroyantuzovo in the Dyurtyulinsky District of the Republic of Bashkortostan.

This modular boiler house project, designed to serve ten social facilities throughout the village, was delivered under our cooperation agreement with the Republic of Bashkortostan.

Every aspect of design and construction adhered to the latest standards and requirements for such facilities, guaranteeing reliable, safe, and durable operation. At the heart of the facility stand three modern domestically produced boilers running on natural gas, ensuring environmentally friendly heat generation while maximising energy resource efficiency.

The project scope also encompassed reconstruction of the village's existing heating network, addressing its significant physical deterioration.

[1] An otoscope is diagnostic equipment designed to detect diseases of the hearing organs.

SUPPORT FOR PROJECTS TO DEVELOP DOMESTIC TOURISM

GRI 3-3

Tourism serves as a powerful catalyst for enhancing regional tourist potential and driving infrastructure development. Rosneft actively draws more people toward domestic tourism through regional partnerships, innovative tourist routes (including environmental tourism), and exciting events.

We harness modern technologies to craft interactive apps and mobile games that showcase Russia's diverse tourist opportunities.

Development of auto tourism across our footprint

Rosneft champions domestic auto tourism across Russia, creating welcoming conditions for travellers and enhancing roadside infrastructure.

By the end of 2024, we had signed ten memorandums with Russian regions – the Moscow, Arkhangelsk, Voronezh, Krasnoyarsk, Samara and Ulyanovsk regions, Altai and Stavropol territories, and Republics of Bashkortostan and Udmurtia – focused on expanding tourist route networks, seamlessly integrating petrol station infrastructure into auto tourism logistics, and elevating customer service standards at filling stations.

A standout agreement with the government of the Stavropol Territory centres on collaborative auto tourism development. This initiative plans creation of comprehensive tourist routes encompassing more than 30 regional attractions. These carefully developed routes will feature on the Horizons of Russia information platform, empowering travellers to effortlessly plan journeys while considering strategic filling station locations and roadside service facilities. Experts from the Stavropol Territory Ministry of Tourism estimate this project could draw up to 500 thousand additional tourists to the region annually.

10
memorandums
signed by the Company with Russian regions as at the end of 2024

During the reporting year, Rosneft signed a cooperation memorandum for domestic tourism development with the Ministry of Entrepreneurship, Trade and Tourism of the Voronezh Region, simultaneously developing travel routes spanning four directions – North, South, West and East – incorporating the region's most popular tourist destinations.

Early in 2024, we forged an agreement with the government of the Samara Region targeting domestic auto tourism development, promoting the Samara Region's tourist potential, and integrating our filling station network into tourist infrastructure. This region stands as a vital ecological tourism hub, home to both Samarskaya Luka National Reserve and Zhiguli Biosphere Reserve.

Up to
500,000
additional tourists can be attracted to the Stavropol Territory annually to explore comprehensive tourist routes

Our systematic approach to domestic auto tourism development drives increased tourist flow, energises regional economies, and transforms travel throughout Russia into a more convenient and comfortable experience.

Contribution to ecological tourism development

Rosneft continues implementing a number of projects to develop and fit out eco-trails in protected areas and national parks.

These projects fuel eco-tourism and environmental culture, while also bolstering ecological research across our regions of operation.

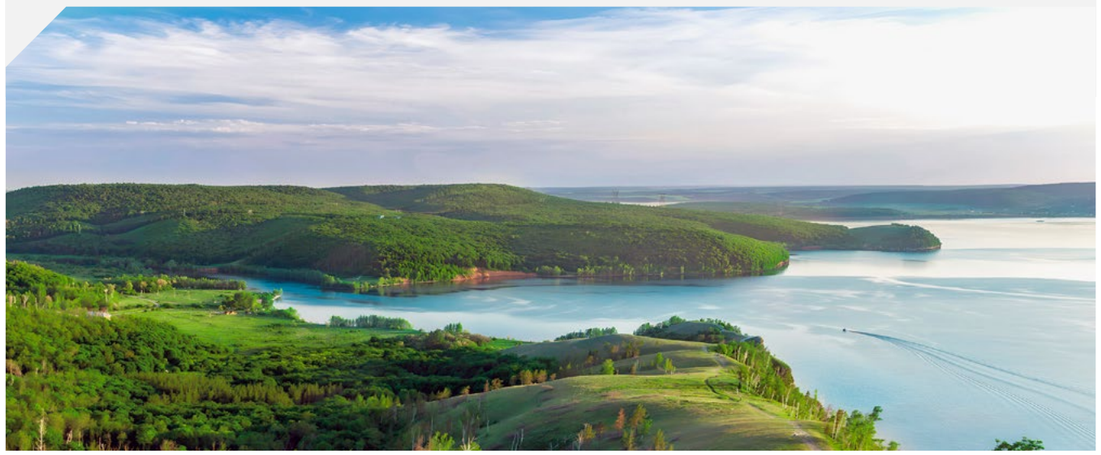
New eco-trails in Tyumen Region

In 2024, Tyumenneftegaz crafted a tourist eco-trail stretching over 2 km along the scenic Dolgoye and Solyonoye lakes. The route, developed by the Tyumen State University's scientific team, winds through steppe meadows, birch and pine forests, traversing habitats of rare plant and animal species featured in the Red Data Book. Throughout the eco-trail, visitors encounter informative displays about local flora and fauna, a showcase featuring wood samples from the nature park's primary tree species, plus specially installed artificial nesting boxes for birds.

This route development was accomplished through Tyumenneftegaz's grant programme framework, specifically supporting ecological research with significant applied value for the Tyumen Region.

Eco-Trail 63 mobile app recognised as best in the regional stage of Silver Archer award

In 2024, the Novokuibyshevsk Refinery's innovative Eco-Trail 63 mobile app earned recognition as best in the ESG Communications category at the regional stage of the Silver Archer – Samara 2023, a national award in public relations. The app presents an interactive map of the Samarskaya Luka National Reserve featuring comprehensive tourist routes, cultural landmarks, natural monuments, and rare animal habitats. The refinery's eco-volunteers digitised dozens of routes throughout the park's territory spanning more than 1 thousand sq m, dramatically improving eco-trail information accessibility for tourists and volunteers alike.



SUPPORT FOR INDIGENOUS PEOPLES OF THE NORTH

GRI 3-3 | SASB EM-EP-210a.3

Preserving the national culture and traditions of indigenous peoples of the North is one of the pillars of Rosneft's social policy.

The Company's subsidiaries run social projects across their footprint: they help improve infrastructure in Northern settlements, provide assistance to families of reindeer herders, and arrange for materials and equipment to be delivered to educational, social, and healthcare facilities in areas traditionally inhabited by indigenous peoples of the North.

Rosneft and Group Subsidiaries tackle numerous social challenges: purchasing snow removal and freight equipment, providing transport to take children to schools, creating sports and play areas on school grounds and in kindergartens, and enhancing public spaces. We fund awareness raising efforts to boost legal literacy among community leaders, purchase fuels and lubricants, high-mobility equipment, gear and communication tools for hunters and reindeer herding communities who lead nomadic lifestyles in remote territories.

Rosneft supports communities in celebrating traditional festivals that play vital social and cultural roles in indigenous peoples' lives. Thousands of participants across the country experience the unique culture of peoples of the North through ethnic creativity, folklore, and sports competitions.

We support research, social, and charitable projects that help preserve traditional ways and unique culture of indigenous peoples.

When engaging with indigenous peoples of the North, the Company is guided by the following international documents:

- United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP);
- Convention concerning the Protection of World Cultural and Natural Heritage;
- International Labour Organisation Convention 169;
- Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities

Rosneft strictly complies with the Russian laws on indigenous minorities of the North, ensuring they can exercise their rights to protect their natural environment, traditional way of life, economic activities, and crafts. Representatives of indigenous minorities of the North are involved in decision-making potentially affecting their interests. In particular, they have the right to participate in the decision-making process during the assessment of environmental impact and public environmental reviews. Help for indigenous peoples of the North

remains a priority of the Company's charitable efforts and focuses on the following areas:

- supporting traditional lifestyle and activities;
- improving the living conditions;
- providing better infrastructure in populated localities;
- purchasing equipment, lubricants, and fuels for the traditional trades and crafts;
- providing summer recreation programmes;
- taking part in ethnic exhibitions, contests, competitions, and other cultural and sports activities;
- running a variety of educational programmes.

RN-Vankor continues supporting preservation of national culture and traditions among indigenous peoples of the Taimyr Peninsula – the territory where our Vostok Oil project operates. Our oil workers developed and delivered interactive audio speakers featuring national folklore to local schools and kindergartens. The speakers are designed as dolls representing five ethnic groups living on the peninsula – Dolgans, Nenets, Nganasans, Evenks, and Enets. With RN-Vankor's support, unique Russian-Dolgan and Russian-Nenets ABC books were published featuring drawings by young Taimyr residents that illustrate natural phenomena, animals, and daily life of northern peoples. In Taimyr, RN-Vankor ran an educational campaign – an ethnographic quiz. Anyone could test their knowledge of national chronology, names of dishes and specialities of the cuisine of the North, ritual dances, clothing items, and musical instruments of local ethnic groups.

RN-Yuganskneftegaz, RN-Uvatneftegaz, Taas-Yuryakh Neftegazodobycha, and other Company subsidiaries provide financial support to communities and families of indigenous peoples. We help traditional lifestyle territories with fuels and lubricants and construction materials, equipment, purchasing snowmobiles and boats, and essential items. Over the past several years, RN-Uvatneftegaz employees have provided more than 140 units of various equipment to indigenous families in the Uvatsky District, supporting their economy in harsh northern conditions. Rosneft facilities in Siberia and the Far East give indigenous residents access to winter automobile roads and ice roads built for production needs.

In 2024, Samotlorneftegaz created the unique digital educational platform titled Schools and Kindergartens on Camping Grounds. Digital infrastructure now operates in six such facilities. Modern technologies have enhanced the quality of distance learning for nomad children without separating them from families living in remote territories.

In the reporting year, the Company engaged with indigenous peoples of the North in a number of areas, including:

- preserving language traditions of indigenous peoples of Siberia;
- supporting and organising traditional festivities and contests;
- developing social facilities of the municipal district and improving material and technical resources of the indigenous communities;
- protecting the natural environment of the indigenous peoples and facilitating social and economic development related to the traditional use of natural resources.

National culture festivals

Rosneft actively supports cultural initiatives aimed at preserving the heritage of Russia's indigenous peoples. In 2024, several major festivals dedicated to ethnic traditions, national art, and folk crafts took place in the Tyumen Region, Khanty-Mansi Autonomous Area – Yugra, and Krasnoyarsk:

- the largest Culture Festival of Indigenous Peoples of the North in the Tyumen Region, bringing together Khanty and Mansi representatives from across the region;
- traditional festival of indigenous peoples of the North called the Crow's Day in Tyumen;
- scientific and practical conference titled "Indigenous Peoples. Environment. Oil. Law";
- festival of ethnic culture of indigenous peoples of Yugra;
- festival of northern culture in Krasnoyarsk, timed for the International Day of the World's Indigenous Peoples.

EcoArctic Forum: preserving nature and traditions of Taimyr

RN-Vankor held its annual EcoArctic Forum in the Krasnoyarsk Territory to discuss preserving Arctic ecosystems and supporting traditional lifestyle of indigenous peoples of Taimyr. In 2024, the event spanned two locations: Krasnoyarsk and Nosok, where key forum events took place.

We held a round table in Krasnoyarsk with representatives of authorities and public associations, scientists and ecologists. The round table discussed RN-Vankor's grant programme, which supports scientific, environmental, and social research important for the region. Biologists from the Arctic Scientific and Design Centre for Shelf Development shared results of the Environment programme implemented jointly with the Ministry of Natural Resources and Environment, while RN-Shelf Arktika presented best practices for preserving northern flora listed in the Red Data Books of the Russian Federation and Nenets Autonomous Area. Reindeer Herder's Day was held in Nosok settlement, with some 300 local residents taking part.

Community of Kharampurovskaya boosts commercial fish numbers in Yamal with RN-Purneftegaz support

In March 2024, the Agricultural Community of Kharampurovskaya, with RN-Purneftegaz support, began raising whitefish species at a new fish farm. The project aims to boost numbers of valuable commercial fish important for preserving the traditional lifestyle of Yamal's indigenous population. The community purchased and installed new equipment for fish breeding lines, enabling the release of thousands of muksun, pelyad, and broad whitefish fry into the Pur River in spring. Previously, also with RN-Purneftegaz help, rainbow trout and broad whitefish were successfully raised at the farm, and in 2024 this experience was expanded to other municipalities in the region.

Preserving language traditions of indigenous peoples of Siberia

Preserving the national culture and traditions of indigenous peoples of the North is one of the pillars of Rosneft's social policy.

In 2024, with support from Verkhnechonskneftegaz, a Russian-Evenki Thematic Dictionary was published to preserve the disappearing dialect of the Upper Lena River Evenks. At the Best Book of the Year competition held in 2023 for the 9th time, the dictionary won a special award "For Preserving Language Traditions of Indigenous Peoples of Siberia" in the Traditional Culture of Indigenous Peoples of Eastern Siberia category.

Through the East Siberian Oil and Gas Company's grant programme, scientists from the Siberian Federal University developed an online course on the Evenki language and culture featuring 18 modules dedicated to the people's language and history, literature, and art, helping preserve the Evenki language. Vostsibneftegaz supported publication of an ABC book titled "Evenkia: From A to Z", monograph "New Projects for the Revival of the Evenki Language and Culture", musical album of folk ensemble "Togokon" ("Little Fire"), and digital Evenki-Russian dictionary Evedy-Luchady Tureruk.

With support from RN-Purneftegaz, the Federal Institute of Native Languages of the Peoples of Russia conducted scientific research on teaching preschoolers living in traditional lifestyle territories. Based on the analysis results, a collection of methodological materials titled "Trends in Nomadic Education" was compiled, featuring developing programmes in the Nenets language, unique practices and lesson plans for preschool preparation of pupils from nomadic groups of peoples of the North. Additionally, we provided training for educators working in the district's nomadic kindergartens.

VOLUNTEER MOVEMENT

GRI 3-3

Corporate volunteering plays a major role in addressing acute social and environmental issues in the regions where Rosneft operates, building an active internal corporate community.

In 2024, Rosneft continued developing the large-scale corporate volunteering programme Good Deeds Platform. It is aimed at making employees of our subsidiaries part of the corporate volunteer movement. The Company's volunteers support orphans, veterans of the Great Patriotic War, people with disabilities and those facing hardship. Rosneft volunteers actively participated in charitable national and regional campaigns focused on children: interactive educational project City of Safety and Let's Get a Child Ready for School.

Celebration of the 79th anniversary of Victory Day

In 2024, Rosneft and the Group Subsidiaries commemorated the 79th anniversary of victory in the Great Patriotic War. Company employees participated in ceremonial events, joining all-Russian patriotic, volunteer, and environmental campaigns.

At Rosneft's pavilion at VDNKh as part of RUSSIA EXPO, we held a cycle of lectures about the work of oil production and refining enterprises during the Great Patriotic War and showed the documentary film War of Engines about oil's role in the Great Patriotic War, created with Company support.

Company employees planted almost 40 thousand tree seedlings in the international environmental and patriotic campaign titled Garden of Memory, organised the patriotic campaign Memory of Generations where great-grandchildren of Great Patriotic War soldiers told heroic stories of their families. On 9 May, shift workers in the generational continuity campaign Memory Watch brought portraits of relatives, Great Patriotic War veterans, to their workplaces.

Additionally, Company workers conducted a classic car rally across the country, covering 9 thousand km in 25 days, tidied up monuments to war heroes and fraternal burial sites of sailors, and more than 200 employees unfurled a 79-metre St George ribbon.

Rosneft volunteer gathering

In December 2024, Rosneft held a corporate volunteer gathering in Ufa, bringing together more than 100 volunteers from 60 Company subsidiaries. Volunteers shared experiences and discussed the most interesting initiatives, including social tutoring by corporate scientific institute RN-BashNIPIneft, marking tourist trails by Bashneft employees, and organising Donor Day at a remote oil field by Verkhnechonskneftegaz. Company representatives and Movement of the First activists also discussed future partnership initiatives and projects.

Social volunteering to support children

Rosneft volunteers focus particularly on social projects aimed at children, creating a favourable environment for ensuring full life, health protection, and education.

In December 2024, Rosneft ran the annual charitable project Wishing Tree aimed at supporting children in difficult life situations.

In 2024, the Kuibyshev Refinery developed and launched the volunteer interactive awareness raising project City of Safety to develop safe behaviour skills in children and teenagers.

In August 2024, RN-Nyagannefteгaz employees participated in the volunteer campaign Let's Get a Child Ready for School and provided study and creativity sets to children from the Nyagan Rehabilitation Centre.

SPONSORSHIP ACTIVITIES

GRI 3-3

Rosneft is engaged in sponsorship activities in the regions where it operates. The Company supports projects in education, science, technological development, environmental protection, culture, revival of spiritual and national values, culture, and sports, while paying great attention to developing and supporting mass and professional sports.

Since 2016, Rosneft has sponsored the Arsenal Tula professional football club. Since 2013, Rosneft has been the general sponsor of the International Sambo Federation. In the reporting year, important sporting events were held with Company support: world sambo championship in Kazakhstan, World Cup in Kyrgyzstan, and World Youth Sambo Championship in Cyprus. Rosneft supports Russian motor sports as the general sponsor of the LADA Sport ROSNEFT team for nine years. In the reporting year, the LADA Sport ROSNEFT team achieved victories in individual and team standings at the final stage of the Russian Circuit Racing Series, and also won at a stage of the Russian Rally-Raid Cup. LADA Sport ROSNEFT team pilots won the international Silk Way rally held in Russia and Mongolia. Additionally, the LADA Sport ROSNEFT team won the Russian karting championship.

Rosneft continues providing comprehensive support to the CSKA hockey club, which it has owned since 2011, becoming a key factor in its sporting achievements – five Russian championship titles and three Gagarin Cups.

The Company implements programmes aimed at conserving and restoring natural resources, as well as studying and protecting rare animal species and marine mammals. Since 2013, Rosneft has been running a programme to support all polar bears in Russian zoos: 34 polar bears in 16 zoos across the country. In the reporting year, with Company support, polar bear enclosures were reconstructed in the zoos of Rostov-on-Don, Penza, Bolsherechensk settlement in the Omsk Region, and Yekaterinburg.

In 2024, we continued financing cultural projects. Four new halls of the Culture and Art of China exhibition opened in the Hermitage Museum with Rosneft support. The work on the exhibition began in 2023. In addition, Rosneft provided support to concerts by People's Artist of the USSR Alexandra Pakhmutova in Volgograd and the Sretensky Monastery Choir in Krasnoyarsk, tours of Tatyana Navka's ice show The Love Story of Scheherazade in India, and the premiere of another ice show by Tatyana Navka The Nutcracker in Moscow at the Megasport ice palace.

With Rosneft support, the third stage of the All-Russian Children's Musical Festival White Ship – 2024 was held in Samara in October 2024, bringing together 110 talented children with disabilities, orphanage pupils, and children from single-parent, low-income, and large families from 43 Russian regions. During the journey along the Volga River, they attended master classes and vocal lessons. The festival concluded with a concert at the Samara Philarmonia dedicated to Alexandra Pakhmutova's 95th anniversary.

Rosneft helped hold a Summer Charity Fair at the Indian Embassy in Moscow, attracting more than 4,500 visitors. A cultural programme with dance performances and master classes, national goods and dishes was prepared for guests. All proceeds from ticket and goods sales went to orphanages in India and Russia.

In November 2024, with support from the Ryazan Refinery, the 9th International Festival of Love Plays Dates on Teatralnaya was held, drawing 5,000 spectators. An exhibition by artist Lyubov Popova opened at the Jewish Museum in Moscow, prepared jointly with the State Tretyakov Gallery.

1st International Student Games Primorye Youth

In 2024, the 1st International Student Games Primorye Youth were held in Vladivostok, with Rosneft as title partner. The project became an important step in developing international sports cooperation and strengthening Vladivostok's status as Russia's youth capital.

More than 500 athletes from Russia, Belarus, China, India, North Korea, and Uzbekistan participated in the tournament, which took place at sports venues in the Far Eastern Federal University campus and included 12 sports. A total of 383 medals were awarded. Besides sports tournaments, students participated in business meetings and creative events, plus master classes from Olympic champions in boxing, freestyle and Greco-Roman wrestling.

Rosneft's pavilion at RUSSIA EXPO

The Company showcased its major production and social achievements at the international RUSSIA EXPO exhibition organised in furtherance of a decree of the President of Russia Vladimir Putin. From April 2024, the pavilion featured an updated exhibition dedicated to the Company's flagship projects and unique technologies. At the centre of it was a core with rock samples including fossils of ancient fish and insects, as well as amber from the East Siberian Sea. The interactive installation included a Vostok Oil project drilling rig that could be seen in action using QR codes and augmented reality.

Daily, diverse master classes, quizzes, and cultural-entertainment events took place at the pavilion. In total, about 2,000 events were held in Rosneft's pavilion since opening.

Rosneft's pavilion operated for eight months – from 4 November 2023 to 8 July 2024.

During this time, it was visited by over **1.02 million people,**

138 thematic weeks and days were organised,

featuring more than **70 various performances and presentations,**

plus **159 lectures**.

~ 2,000
events
were held in Rosneft's pavilion since opening

APPENDICES

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

NEW CHALLENGES
NEW SOLUTIONS

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Independent practitioner's assurance report on the key sustainability indicators included in the Sustainability Report of Rosneft Oil Company for 2024

To the Board of Directors of Rosneft Oil Company

Scope

We have performed a limited assurance engagement concerning the key sustainability indicators included in the attached Sustainability Report (the "Report) of Rosneft Oil Company (the "Company"), which are marked with the symbol "✓" (the "Indicators"), as of 31 December 2024 or for 2024 (the "reporting period"):

- Energy consumption
- Energy saving and energy efficiency
- Total water withdrawal
- Total water recycled and reused
- Water discharge
- Use of water from all sources
- Direct (Scope 1) GHG emissions
- Energy indirect (Scope 2) GHG emissions
- Unit GHG emissions
- Gross air emissions
- Waste directed to disposal
- Percentage of employees covered by a certified occupational health and safety system
- Equipment integrity and accident rates
- Injury rates at Rosneft and contractors (fatal and occupational injuries)
- Transportation safety (total number of road traffic accidents)
- Personnel training and development
- Workforce by gender
- Employees with disabilities
- Area of contaminated land as at the year-end
- Area of mechanically disturbed and contaminated land subject to remediation
- Waste generated and accepted from third-party organizations over the reporting year

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.

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

- Forward-looking statements regarding the Company's performance, future events or planned activities
- Statements made by third parties and included in the Report

Applicable criteria

In preparing the Indicators, the Company applied its sustainability reporting principles as outlined in Section 5.2 "Principles of Preparation of Sustainable Development Reporting" of the Company's Policy on Sustainable Development, as well as the criteria set out in the section "About the Report" (collectively, the "Criteria").

Responsibilities of the Company's management

The Company's management is responsible for selecting the Criteria and for preparing the Indicators in accordance with those Criteria. This responsibility includes designing and implementing internal controls necessary to ensure that the information related to the Indicators is free from material misstatement.

Management is also is responsible for ensuring that the documentation provided to the practitioner is complete and accurate.

Practitioner's responsibilities

We conducted this assurance engagement in accordance with International Standard on Assurance Engagements 3000 (revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE 3000").

ISAE 3000 requires that we comply with ethical requirements and plan and perform the engagement to obtain limited assurance with respect to the Indicators.

Independence and quality management

We apply 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 relating to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We comply with the professional ethical and independence requirements of the Code of Professional Ethics of Auditors and the Independence Rules for Auditors and Audit Organizations, as well as 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 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.

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 Company's management and specialists responsible for sustainability policies, activities, performance and relevant reporting
- Analysis of key documents related to the Company's sustainability policies, activities, performance and relevant reporting
- Obtaining an 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 the data was collected, prepared, collated and reported appropriately
- Collection of evidence supporting other qualitative and quantitative disclosures included in the Report at the Company's headquarters level
- Assessment of the Report and its preparation process for consistency with the Company's sustainability reporting principles

The assurance engagement performed represents a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement are limited compared with those necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower. We believe that the procedures performed provide a reasonable basis for our conclusion.

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 appropriately, in all material respects, in accordance with the Criteria.

Starygina Natalia Gennadievna
Partner
TSATR – Audit Services Limited Liability Company

8 July 2025

Details of the independent practitioner

Name: TSATR – Audit Services Limited Liability Company
Record made in the State Register of Legal Entities on 5 December 2002, State Registration Number 1027739707203.
Address: Russia 115035, Moscow, Sadovnicheskaya naberezhnaya, 75.
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: Rosneft Oil Company
Record made in the State Register of Legal Entities on 12 August 2002; State Registration Number 1027700043502.
Address: Russia 117997, Moscow, Sofiyskaya Nab., 26/1.

APPENDIX 1. ABOUT THE REPORT

GRI 2-3

Rosneft's Sustainability Report 2024 is the Company's nineteenth public non-financial report, which follows the practice of disclosing corporate non-financial metrics on the annual basis.

All Reports are available on the Company's official website

GRI 2-29

The Report seeks to inform a wide range of Rosneft's stakeholders, including employees, shareholders and investors, communities in the regions of operation, public associations, customers and partners.

Sustainability reports are approved by Rosneft's Board of Directors each year.

The Company receives feedback from different sources – comments and suggestions on sustainability reports can be submitted by phone or to the email address in the Contact Details section. All messages are reviewed and taken into account when preparing the next Report.

GRI 2-14

In order to avoid overlaps, some information is included in the Sustainability Report as a reference to the Company's Annual Report 2024 or other public documents.

Reporting principles

The Report was prepared using the current version of the GRI Standards (GRI Standards 2021).

The Company also relied on the methodology of the following:

- GRI 11: Oil and Gas Sector 2021;
- UN Global Compact principles;
- International Financial Reporting Standards (IFRS);
- IFRS S1 General Requirements for Disclosure of Sustainability-Related Financial Information;
- IFRS S2 Climate-Related Disclosures;
- recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD);
- recommendations of the Task Force on Nature-Related Financial Disclosures (TNFD);
- 2020 IPIECA/API voluntary guidance for the oil and gas industry;
- industry topics of Sustainability Accounting Standards Board (SASB);
- UNCTAD indicators for the entity reporting on contribution towards SDG implementation;
- methodological recommendations for preparing sustainability reports of the Russian Ministry of Economic Development;
- methodological recommendations of the Bank of Russia;
- draft national Sustainability Reporting Standard.

Sections containing the information on Rosneft's contribution to the UN SDGs, including those prioritised by the Company, are tagged in the Report by the relevant icons.

Report content and materiality

GRI 3-1 GRI 3-2

The process of determining material topics for the 2024 Sustainability Report took place in two steps:

- step 1, conducted in 2024: identification of impacts and assessment of their materiality;
- step 2, conducted in 2025: prioritising impacts and determining material topics for disclosure in the 2024 Report.

The list of impacts was prepared based on the Company's business context, material topics selected for the previous report, and topics recognised as material by leading oil and gas companies in Russia and abroad.

In 2024, no significant changes occurred in the Company's activities or business relationships that could affect the list of impacts, so the decision was made to use the list compiled in 2024.

Materiality identification involved assistance from impact experts, consultants, data users, as well as internal and external stakeholders.

Steps of determining material topics

	Step 1. Identification of impacts and assessment of their materiality			**Step 2. Determining material topics for the Report**	
Process	Preparing the list of impacts: ▸ analysing best practices in non-financial reporting; ▸ analysing corporate reporting and transparency rating requirements; ▸ analysing GRI SRS, UNCTAD, SASB, UPIECA, and TCFD requirements and standards; ▸ analysing the Company's business context ↓	Dividing impacts into actual and potential ↓	Polls: ▸ determining impact type (negative or positive); ▸ scope, effect, irreversibility (only for negative impacts), and probability (only for potential impacts) ↓	Polls: prioritising impacts for disclosure in the Report ↓	Determining material topics for disclosure in the Report based on the list of material impacts Aligning material topics with GRI standards ↓
Participants	Experts and consultants ↓	Experts and consultants ↓	Internal and external stakeholders ↓	Experts, data users ↓	Experts and consultants ↓
Results	A full list of 36 impacts	A well-structured list of impacts	Impact materiality index and assessment of all impacts	A list of material impacts for disclosure in the Report	A list of material topics aligned with GRI standards

As a result, we identified 25 material impacts. Each of them was interpreted as a material topic and aligned with modules of GRI standards.

Full list of Rosneft's economic, environmental, and social, including human rights, topics (impacts)

List of topics (impacts)	GRI modules
Environmental aspect (E)	
Energy saving and energy efficiency	GRI 302. Energy 2016
Carbon management	GRI 305. Emissions 2016
Oil spill risk management	–
Biodiversity conservation	GRI 304. Biodiversity 2016
Ambient air protection	GRI 305. Emissions 2016
Water and effluents management	GRI 303. Water and Effluents 2018
Waste management	GRI 306. Waste 2020
Materials recycling and reuse	GRI 301. Materials 2016
Land remediation	GRI 304. Biodiversity 2016
Social aspect, including human rights (S)	
Information security. Cyber security	–
Social policy: social programmes, VHI and corporate pensions	GRI 401. Employment 2016
Health and safety	GRI 403. Occupational Health and Safety 2018
Charity and volunteering	GRI 203. Indirect Economic Impacts 2016
Training and professional development	GRI 404. Training and Education 2016
Interaction with local communities and indigenous peoples	GRI 411. Rights of Indigenous Peoples 2016 GRI 413. Local Communities 2016
Personnel attraction and retention Labour/management relations	GRI 401. Employment 2016 GRI 402. Labour/Management Relations 2016
Human rights protection, including diversity, equal opportunity, non-discrimination and inclusion	GRI 405. Diversity and Equal Opportunity 2016 GRI 406. Non-discrimination 2016 GRI 410. Security Practices 2016
Freedom of association and collective bargaining	GRI 407. Freedom of Association and Collective Bargaining 2016
Corporate governance and business development (G)	
Contribution to Russia's technological sovereignty. In-house research and development	–
Contribution to social and economic development of regions of operation	GRI 203. Indirect Economic Impacts 2016
National projects and goals and UN SDGs	–
Development of R&D capabilities and innovations, including those related to combating climate change	–
Economic performance and investment appeal	GRI 201. Economic Performance 2016
Compliance with requirements for protecting competition	GRI 206. Anti-competitive Behaviour 2016
Countering corporate fraud and corruption	GRI 205. Anti-corruption 2016

Independent external assessment

GRI 2-5

The Company underwent an independent external assessment in the form of professional attestation. TSATR – Audit Services LLC completed an engagement to provide limited assurance about certain indicators related to Rosneft's sustainability performance in the reporting period, which are included in this Report and ticked ✓. For the independent practitioner's assurance report, see page 222.

Reporting boundaries

GRI 2-2 GRI 2-4 GRI 3-2

This Report includes consolidated information about the Group Subsidiaries. It covers entities directly or indirectly owned by Rosneft that are consolidated under the IFRS (as subsidiaries and joint operations, respectively) fully or proportionally to Rosneft's interest therein, unless the notes indicate otherwise.

To the extent not disclosed in Rosneft's consolidated financial statements, indicators are given for the purposes of this Report in accordance with the following guidelines:

- material health, HSE and HR indicators of Rosneft's subsidiaries are accounted for in full;
- indicators of entities classified as joint operations are accounted for in full, provided that Rosneft ensures their compliance with its HSE and HR requirements;
- reference data on entities classified under the IFRS as joint operations, associates and financial investments are accounted for to the extent material for the Company's sustainability performance.

Definitions

In this Report, the terms Rosneft and the Company refer to PJSC Rosneft Oil Company or the Group. The terms Group Subsidiaries and subsidiaries refer to the entities where Rosneft holds directly or indirectly 20% or more.

Disclaimer: forward-looking statements

The Report contains forward-looking statements regarding the Company's future sustainability performance. Plans and intentions depend on the changing political, economic, social and regulatory environment in Russia and globally, which means that the actual results presented in subsequent reports may deviate from the projections.

APPENDIX 2. KEY SUSTAINABILITY INDICATORS

Period	2022	2023	2024
Health, safety and environment performance indicators GRI 403-9			
Ratio of the number of lost-time work-related injuries (including fatalities) at Rosneft to 1 mln man-hours worked (LTIF)	0.75	0.78	0.80
Ratio of the total number of the Company's work-related fatalities at Rosneft to 100 mln man-hours worked (FAR)	3.36	2.04	1.91
HSE training, thousand man-courses	560.7	328.5	706.8
Expenditure on health and safety, including fire safety and blowout prevention, RUB bln	43.7	54.5	65.1
Air pollutant emissions GRI 305-7			
Gross air pollutant emissions (kt)	1,314	1,339	1,497
GHG emissions GRI 305-1 GRI 305-2			
Total emissions (Scope 1+2), mln t CO_2-equiv.	71.9	77.2	80.1
Direct emissions (Scope 1), mln t CO_2-equiv.	55.8	62.5	65.8
Indirect emissions (Scope 2), mln t CO_2-equiv.	16.1	14.7	14.3
Direct GHG emissions, kt GRI 305-1			
Carbon dioxide (CO_2)	51,845	58,264	62,142
Methane (CH_4)	158.8	168.4	147.6
GHG emissions, t CO_2-equiv. / tce GRI 305-4			
Exploration and production (including oilfield services)	0.149	0.147	0.165
Oil refining, petrochemicals and oil product sales	0.116	0.123	0.122
GHG emissions, t CO_2-equiv. / kboe GRI 305-1			
Exploration and production (including oilfield services)	28.9	28.6	32.1
Oil refining, petrochemicals and oil product sales	22.5	23.9	23.7
Water withdrawal and water consumption GRI 303-3 GRI 303-5			
Total withdrawn water, mcm	1,869	1,902.2	1,830.1
Use of water from all sources, mcm	1,614.9	1,640.0	1,550.2
Recycled and reused water, mcm	2,181	2,192	2,858
Share of recycled and reused water in total water used for operational needs, %	93.3	92.6	93.7

Period	2022	2023	2024
Environmental protection expenditures, RUB bln GRI 2-27			
Environmental protection investments, including as part of production programmes with an environmental effect, RUB bln	57	64	74
Operating environmental protection expenditures, RUB bln	36.2	41.8	44.2
Fines paid for administrative offences related to environmental protection and use of natural resources, RUB bln	0.079	0.020	0.019
HR indicators GRI 2-7			
Headcount at year-end, thousand employees	336.2	333.7	332.2
Average headcount, thousand employees	323.9	322.5	320.0
Workforce by category at year-end, % GRI 2-7			
Blue-collar workers	50.4	49.2	48.2
White-collar workers	37.3	38.2	39.2
Managers	12.3	12.5	12.6
Workforce by gender at year-end, % GRI 2-7			
Women	33	33.1	33.3
Men	67	66.9	66.7
Employees with disabilities (total headcount), persons	2,309[1]	2,811	3,143
The number of quotas for hiring people with disabilities implemented by alternative means (financing, etc.)	1,296	980	814

[1] Average headcount.

APPENDIX 3. COMPLIANCE OF THE REPORT WITH INTERNATIONAL AND NATIONAL STANDARDS, GUIDELINES, AND RECOMMENDATIONS

GRI standards

Reporting framework	No.	Disclosure location (report section) / comment
GRI 2: General Disclosures 2021	GRI 2-1: Organisational details	Contact Details, page 265 Annual Report 2024, section Rosneft Operations, page 4 Annual Report 2024, section General Information about Rosneft, page 121 Shareholder structure The data is partially disclosed pursuant to Resolution of the Government of the Russian Federation No. 1102 On the Specifics of Disclosing and Providing Information Subject to Disclosure and Provision under the Federal Laws On Joint-Stock Companies and On the Securities Market dated 4 July 2023 (Resolution No. 1102)
	GRI 2-2: Entities included in the organisation's sustainability reporting	Appendix 1. About the Report, page 227 For the perimeter of data consolidation across the Group Subsidiaries for the purposes of the Sustainability Report, see the About the Report chapter
	GRI 2-3: Reporting period, frequency and contact details	Appendix 1. About the Report, page 224 Contact Details, page 265 Reporting period: 1 January to 31 December 2024
	GRI 2-4: Restatements of information	Appendix 1. About the Report, page 227 The key reasons for restatements in the Report are the development and improvement of the corporate reporting framework, clarification of the indicators' boundaries and retrospective information
	GRI 2-5: External assurance	Appendix 1. About the Report, page 227 Independent Assurance Report on Rosneft's 2024 Sustainability Report, this Appendix
	GRI 2-6: Activities, value chain and other business relationships	Annual Report 2024, section Rosneft Operations, page 4 Annual Report 2024, section General Information about Rosneft, page 121 Operational structure Rosneft at a glance There were no significant changes in the Company's business model during the reporting period. There were no significant changes in the Company's shareholding structure and supply chain
	GRI 2-7: Employees	HR Framework and Staff Profile, page 165 Appendix 2. Key sustainability indicators, page 229 The information is partially disclosed, without details of the headcount breakdown by employee type and region, pursuant to Resolution No. 1102
GRI 2: General Disclosures 2021 **IPIECA 2020**	GRI 2-9: Governance structure and composition IPIECA GOV-1: Governance approach	Sustainable Corporate Governance, page 16 Annual Report 2024, section Governance and Control Structure, page 34 Official website, Corporate Governance / Board of Directors section

Reporting framework	No.	Disclosure location (report section) / comment
GRI 2: General Disclosures 2021	GRI 2-12: Role of the highest governance body in overseeing the management of impacts	Sustainable Corporate Governance, page 18
	GRI 2-13: Delegation of responsibility for managing impacts	Sustainable Corporate Governance, page 16
	GRI 2-14: Role of the highest governance body in sustainability reporting	Appendix 1. About the Report, page 224
	GRI 2-15: Conflicts of interest	Anti-corruption and Business Ethics, page 26
	GRI 2-16: Communication of critical concerns	Anti-corruption and Business Ethics, page 29
	GRI 2-22: Statement on sustainable development strategy	Message from Rosneft's Chairman, page 2
GRI 2: General Disclosures 2021 **IPIECA 2020**	GRI 2-23: Policy commitments IPIECA ENV-3: Biodiversity policy and strategy, IPIECA SHS-5: Product stewardship	Contributing to implementation of Russia's national goals and projects, and achievement of UN Sustainable Development Goals, pages 6, 12 Rosneft-2030 Strategy, page 14 Sustainable Corporate Governance, page 16 Anti-corruption and Business Ethics, page 26 The Company believes it important to carry out environmental impact assessments (EIAs) to use the outcomes as a basis to develop activities aimed at minimising the Company's environmental footprint. In conducting EIAs, the Company follows the precautionary approach laid out in The Rio Declaration on Environment and Development (Principle 15. The Rio Declaration on Environment and Development, UN, 1992) Additional information is available on the Company's website The Company's Policy on Sustainable Development Rosneft's Code of Business and Corporate Ethics
GRI 2: General Disclosures 2021	GRI 2-24: Embedding policy commitments	Sustainable Corporate Governance, page 18 Anti-corruption and Business Ethics, page 32
	GRI 2-26: Mechanisms for seeking advice and raising concerns	Anti-corruption and Business Ethics, pages 29, 32
	GRI 2-27: Compliance with laws and regulations	Appendix 2. Key sustainability indicators, page 228
	GRI 2-29: Approach to stakeholder engagement	Stakeholders Engagement, page 34 Appendix 1. About the Report, page 224 Rosneft interacts with all stakeholder groups that have an impact on, and are impacted by, the Company's operations
GRI 2: General Disclosures 2021 **IPIECA 2020**	GRI 2-30: Collective bargaining agreements IPIECA SOC-4: Site-based labour practices and worker accommodation	Social Policy and Employee Good Health, page 198

Disclosure of material topics

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
GRI 3: Material topics 2021	GRI 3-1: Process to determine material topics		Appendix 1. About the Report, page 225
	GRI 3-2: List of material topics		Appendix 1. About the Report, page 225
Economic performance and investment appeal			
GRI 200: Economic	GRI 201: Economic performance 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.1: Greenhouse gas emissions 2021		
	GRI 11.14: Economic impact 2021		
	GRI 11.21: Payments to government 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.1.1	Supporting Social and Economic Development of the Regions, page 202
		11.14.1	Rosneft-2030 Strategy, page 14
		11.21.1	

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
IPIECA 2020	GRI 201-1: Direct economic value generated and distributed	11.14.2	The data is partially disclosed pursuant to Resolution No. 1102
	IPIECA SOC-13: Social investment IPIECA GOV-4: Transparency of payments to host governments	11.21.2	The components of the Direct Economic Value Generated and Distributed consolidated in accordance with IFRS are partially presented in the press release on the Company's IFRS results for 12M 2024 (see at https://www.rosneft.com/press/releases/2024/2/)
	GRI 201-2: Financial implications and other risks and opportunities due to climate change	11.2.2	Strategic Climate Action Framework, page 117
	GRI 201-3 Defined retirement plans and other benefit plans		HR Framework and Staff Profile, page 167 Social Policy and Employee Good Health, page 195
	GRI 201-4: Financial assistance received from government	11.21.3	The Company and Group Subsidiaries make use of benefits provided for by federal tax laws. In a number of regions of operation, the Company and Group Subsidiaries use income tax benefits and corporate property tax benefits under regional laws
Contribution to social and economic development of regions of operation			
Charity and volunteering			
GRI 200: Economic	GRI 203: Indirect economic impacts 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.14: Economic impacts 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.14.1	Supporting Social and Economic Development of the Regions, page 202 Support for Projects to Develop Domestic Tourism, page 208 Volunteer Movement, page 215 Sponsorship Activities, page 217
IPIECA 2020	GRI 203-1: Infrastructure investments and services supported	11.14.4	Supporting Social and Economic Development of the Regions, page 204
	IPIECA SOC-14: Local procurement and supplier development		The data is partially disclosed pursuant to Resolution No. 1102
	GRI 203-2: Indirect economic impacts	11.14.5	Supporting Social and Economic Development of the Regions, page 203
Countering corporate fraud and corruption			
GRI 200: Economic	GRI 205: Anti-corruption 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-19: Anti-competitive behaviour 2021		
	GRI 11-20: Anti-corruption 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.19.1 11.20.1	Anti-corruption and Business Ethics, page 26
IPIECA 2020	GRI 205-1: Total number and percentage of operations assessed for risks related to corruption, and significant risks identified IPIECA GOV-3: Preventing corruption	11.20.2	In 2024, risks related to corruption were assessed on a quarterly basis at the level of the Company, businesses, and business functions (covering 100% of all units). This risk is cross-functional and affects all business processes, requiring business process owners to develop control procedures aimed at preventing it. Anti-corruption is one of the components of the Code of Business and Corporate Ethics in place at Rosneft. The Company also has the Policy on Combating Corporate Fraud and Involvement in Corruption Activities approved by resolution of Rosneft's Board of Directors dated 21 May 2018, Minutes No. 19 dated 21 May 2018, and the Regulations on Coordinating Anti-Fraud and Anti-Corruption Processes providing for the algorithm and methodology to assess the risk. To implement the above documents, the Company took action in 2024 as part of the Comprehensive Anti-Fraud and Anti-Corruption Programme
IPIECA 2020	GRI 205-2: Communication and training about anti-corruption policies and procedures IPIECA GOV-3: Preventing corruption	11.20.3	Anti-corruption and Business Ethics, page 30

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
	GRI 205-3: Confirmed incidents of corruption and actions taken	11.20.4	Anti-corruption and Business Ethics, page 29
	IPIECA GOV-3:		In 2024, there were no confirmed cases of corruption in which the Company was held liable by the regulators. Corruption prevention is the responsibility of the Company's Security Service, Internal and Personnel Security Office, and Internal Audit Service
	Preventing corruption		
Compliance with requirements for protecting competition			
GRI 200: Economic	GRI 206: Anti-competitive behaviour 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-19: Anti-competitive behaviour 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.19.1	Anti-corruption and Business Ethics, pages 26, 29
	GRI 206-1: Number of legal actions against the Company regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation during the reporting period	11.19.2	2024 saw no court disputes related to the Company's alleged violations of monopoly laws that would result in court orders taking effect
Materials recycling and reuse			
GRI 300: Environmental	GRI 301: Materials 2016		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		Sustainable Use of Resources and Circular Economy Principles, page 105
IPIECA 2020	IPIECA ENV-7:		Land Conservation and Waste Management, pages 101, 103
	Materials management		
	GRI 301-1: Materials used by weight or volume		Hydrocarbons (oil and gas) are the primary feedstock used by the Company in its operations. They undergo transformation as part of the Company's production processes
	GRI 301-2: Recycled input materials used		Hydrocarbons are the Company's primary products. Since these products are predominantly sold in bulk, tracking the recycling of any packaging materials is not a significant metric for the Company's operations
	GRI 301-3: Reclaimed products and their packaging materials		The vast majority of the Company's products are transported in bulk throughout their entire life cycle and do not require packaging materials. In 2022, RN-Lubricants, representing the interests of the Company, became a member of the Association for Waste Recycling. Participation in the Association's work contributes to the implementation of the principles of a circular economy at the Company's facilities and enhances the environmental friendliness of Rosneft's production operations
Energy saving and energy efficiency			
GRI 300: Environmental	GRI 302: Energy 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.1: Greenhouse gas emissions 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		Energy Saving and Energy Efficiency. Green Energy, page 64
IPIECA 2020	GRI 302-1: Energy consumption within the organisation	11.1.2	Energy Saving and Energy Efficiency. Green Energy, page 64
	IPIECA CCE-6:		The Group Subsidiaries use various types of fuel, above all natural and associated petroleum gas, as well as fuel oil, diesel fuel, and crude oil
	Energy use		
IPIECA 2020	GRI 302-4: Reduction of energy consumption		Strategic Climate Action Framework, pages 115, 116
	IPIECA CCE-6:		Energy Saving and Energy Efficiency. Green Energy, page 65
	Energy use		
Water and effluents management			
GRI 300: Environmental	GRI 303: Water and effluents 2018		
GRI 11: Oil and Gas Sector 2021	GRI 11-6: Water and effluents 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.6.1	Environmental Stewardship, page 80
			Water Conservation, page 96
	GRI 303-1: Interactions with water as a shared resource	11.6.2	Water Conservation, page 96
	GRI 303-2: Management of water discharge-related impacts	11.6.3	Water Conservation, page 99

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
IPIECA 2020	GRI 303-3: Water withdrawal IPIECA ENV-1: Freshwater	11.6.4	Water Conservation, page 97 Appendix 2. Key sustainability indicators, page 228 According to the data collection methodology, the Company discloses data on total volume of water withdrawn, including rainwater, wastewater, and produced water
IPIECA 2020	GRI 303-4: Water discharge IPIECA ENV-2: Discharge to water	11.6.5	Water Conservation, page 99 Data shown does not include the freshwater category
IPIECA 2020	GRI 303-5: Water consumption IPIECA ENV-1: Freshwater	11.6.6	Water Conservation, page 99 Appendix 2. Key sustainability indicators, page 228
Biodiversity conservation			
Land remediation			
GRI 300: Environmental	GRI 304: Biodiversity 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-4: Biodiversity 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.4.1	Environmental Stewardship, page 80 Biodiversity Conservation, pages 85, 86 Land Conservation and Waste Management, pages 101, 103
IPIECA 2020	GRI 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas IPIECA ENV-4: Protected and priority areas for biodiversity conservation	11.4.2	Biodiversity Conservation, page 86 Land Conservation and Waste Management, page 102 The Company does not carry out exploration in protected areas. When operating in environmentally sensitive areas and near specially protected natural areas, the Company takes all possible preventive measures to avoid environmental impacts and ensure biodiversity conservation, including in the Yamal-Nenets Autonomous Area, Krasnoyarsk Territory, Arkhangelsk Region and the Republic of Sakha. The Company's production facilities are situated near the Verkhnee Dvuobye wetlands, Yugansky Nature Reserve in the Khanty-Mansi Autonomous Region – Yugra, various protected areas in the Samara Region, including I.I. Sprygin Zhiguli State Nature Biosphere Reserve, More-Yu wildlife sanctuary, Pym-Va-Shor nature monument in the Nenets Autonomous Area, as well as wetlands of the Krasnodar Territory. The Company engages in activities related to oil and gas production, treatment and transportation in areas traditionally used by indigenous peoples of the North, and carries out retail sales of petroleum products near protected areas, including the Utrish State Nature Reserve, Losiny Ostrov National Park, Samarskaya Luka National Park, Tunkinsky and Pribaikalsky national parks, Baikal Nature Reserve, Teberda Nature Reserve, Kumysnaya Polyana park, and Vysokovsky Bor nature monument. The Company operates in full compliance with applicable laws on environment protection
IPIECA 2020	GRI 304-2: Nature of significant impacts of operations, products, and services on biodiversity in formally protected areas and formally designated areas of special importance or sensitivity IPIECA ENV-3: Biodiversity policy and strategy IPIECA SHS-5: Product stewardship	11.4.3	Partially disclosed. The scale of the Company's operations makes it impossible to identify all of the species affected and extent of areas impacted. Rosneft's operations involve environmental protection measures, comprehensive monitoring, and have no significant impact on the environment or biodiversity. Insignificant and reversible impacts on natural ecosystems, mainly noise, are possible during exploration and disappear upon completion of works
IPIECA 2020	GRI 304-3: Habitats protected or restored IPIECA ENV-4: Protected and priority areas for biodiversity conservation	11.4.4	Land Conservation and Waste Management, page 102 Partially disclosed. The scale of the Company's operations makes it impossible to identify all of the species affected and extent of areas impacted. The final phase of land remediation is the assessment of work by an independent contractor. Remediation is confirmed by acceptance certificates or records in the work performance and control register

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
IPIECA 2020	GRI 304-4: Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organisation, by level of extinction risk IPIECA ENV-4: Protected and priority areas for biodiversity conservation	11.4.5	Biodiversity Conservation, page 86 Species with habitats in areas affected by the Company's operations include grey whale, sperm whale, reindeer, grey heron, golden eagle, Eurasian otter, European pond turtle, sturgeon, etc. The Company analyses its impact on the above species and aims to minimise it
Carbon management			
Ambient air protection			
GRI 300: Environmental	GRI 305: Emissions 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-1: GHG emissions 2021		
	GRI 11-3: Air emissions 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.1.1	Environmental Stewardship, page 80
IPIECA 2020: Climate policy and strategy	IPIECA CCE-4: GHG emissions	11.3.1	Strategic Climate Action Framework, pages 114, 116 Protection of Atmospheric Air, page 94 Achievement of Climate Goals in 2024, page 123
IPIECA 2020	GRI 305-1: Direct (Scope 1) GHG emissions IPIECA CCE-4: GHG emissions	11.1.5	Achievement of Climate Goals in 2024, page 123 Appendix 2. Key sustainability indicators, page 228
IPIECA 2020	GRI 305-2: Energy indirect (Scope 2) GHG emissions IPIECA CCE-4: GHG emissions	11.1.6	Achievement of Climate Goals in 2024, page 123 Appendix 2. Key sustainability indicators, page 228
IPIECA 2020	GRI 305-4: GHG emissions intensity IPIECA CCE-4: GHG emissions	11.1.8	Achievement of Climate Goals in 2024, page 123 Appendix 2. Key sustainability indicators, page 228
IPIECA 2020	GRI 305-6: Emissions of ozone-depleting substances IPIECA ENV-5: Air emissions		The Company does not use ozone-depleting substances on an industrial scale
IPIECA 2020	GRI 305-7: NO_x, SO_x, and other air emissions IPIECA ENV-5: Air emissions	11.3.2	Protection of Atmospheric Air, page 94 Appendix 2. Key sustainability indicators, page 228
Waste management			
GRI 300: Environmental	GRI 306: Waste 2020		
GRI 11: Oil and Gas Sector 2021	GRI 11-5: Effluents and waste		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.5.1	Land Conservation and Waste Management, pages 101, 103
IPIECA 2020	IPIECA ENV-7: Material management		Developing a System to Prevent Oil Spills, page 100
	GRI 306-1: Waste generation and waste-related impacts IPIECA ENV-7: Material management	11.5.2	Land Conservation and Waste Management, page 103
	GRI 306-2: Management of significant waste-related impacts	11.5.3	Land Conservation and Waste Management, page 103
IPIECA 2020	GRI 306-3: Waste generated IPIECA ENV-6: Spills to the environment IPIECA ENV-7: Materials management	11.5.4	Land Conservation and Waste Management, page 104 Partially disclosed. No details provided on drill cuttings and waste breakdown by type. The main type of waste generated by the Company is oil sludge and drill cuttings. The Company does not consolidate information on waste by hazard class and disposal method, each Group Subsidiary accounts for its own waste

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
	GRI 306-4: Waste diverted from disposal	11.5.5	Land Conservation and Waste Management, page 104 Partially disclosed. The process for collecting data on the waste diverted from disposal is not yet in place. The main type of waste generated by the Company is oil sludge and drill cuttings. The Company does not consolidate information on waste by hazard class and disposal method, each Group Subsidiary accounts for its own waste
IPIECA 2020	GRI 306-5: Waste directed to disposal IPIECA ENV-7: Materials management	11.5.6	Land Conservation and Waste Management, page 104
Social policy: social programmes, VHI, and corporate pensions			
Personnel attraction and retention. Labour/management relations			
GRI 400: Social	GRI 401: Employment 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.10. Employment practices 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.10.1	Social Policy and Employee Good Health, pages 188, 190
	GRI 401-1: New employee hires and employee turnover IPIECA SOC-6: Workforce engagement	11.10.2	HR Framework and Staff Profile, page 165 The data is partially disclosed pursuant to Resolution No. 1102: data on new hires and employee turnover by gender and age are not disclosed
	GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	11.10.3	Social Policy and Employee Good Health, page 188
Personnel attraction and retention. Labour/management relations			
GRI 400: Social	GRI 402: Labour/management relations 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.10. Employment practices 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.10.1	HR Framework and Staff Profile, pages 164, 166, 167
	GRI 402-1: Minimum notice periods regarding changes in operations, including whether these are specified in collective agreements	11.10.5	The Company complies with the labour legislation, including on duly notifying the employees of significant changes
Health and safety			
GRI 400: Social	GRI 403: Occupational health and safety 2018		
GRI 11: Oil and Gas Sector 2021	GRI 11-9: Occupational health and safety 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.9.1	HSE Management, pages 132, 133 Transportation Safety, page 152 Emergency Risk Management, page 156, 157 Emergency Prevention, page 158
	GRI 403-1: Occupational health and safety management system	11.9.2	HSE Management, page 134
	GRI 403-2: Hazard identification, risk assessment, and incident investigation	11.9.3	HSE Management, pages 136, 137 Occupational Safety, pages 138, 139, 145
	GRI 403-3: Occupational health services	11.9.4	Social Policy and Employee Good Health, page 188
IPIECA 2020	GRI 403-4: Workers covered by an occupational health and safety management system IPIECA SHS-1: Safety, health and security engagement IPIECA SHS-2: Workforce and community health IPIECA SHS-3: Occupational injury and illness incidents IPIECA SOC-6: Workforce engagement	11.9.5	HSE Management, page 133
	GRI 403-5: Worker training on occupational health and safety	11.9.6	Occupational Safety, page 142

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
	GRI 403-6: Promotion of worker health	11.9.7	Social Policy and Employee Good Health, page 192
	GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	11.9.8	Occupational Safety, page 140
	GRI 403-8: Workers covered	11.9.9	HSE Management, page 134
IPIECA 2020	GRI 403-9: Work-related injuries IPIECA SHS-3: Occupational injury and illness incidents	11.9.10	Occupational Safety, page 144 Appendix 2. Key sustainability indicators, page 228 The Company discloses severe injuries as defined by applicable local regulations. Data on permanent disability injuries are not collected due to the limitations of the existing data collection system. Data on the number of man-hours worked is verified in the course of audits
	GRI 403-10: Work-related illness IPIECA SHS-3: Occupational injury and illness incidents	11.9.11	Occupational Safety, page 144
Training and professional development			
GRI 400: Social	GRI 404: Training and Education 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11.10. Employment practices 2021		
	GRI 11-11: Non-discrimination and equal opportunity		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.10.1 11.11.1	People Training and Development, page 168 Investing in Younger Generation, page 178
IPIECA 2020	GRI 404-1: Average hours of training per year per employee by gender and category IPIECA SOC-6: Workforce engagement	11.10.6 11.11.4	People Training and Development, page 169
IPIECA 2020	GRI 404-2: Programmes for lifelong skill and educational development IPIECA SOC-6: Workforce engagement	11.10.7	People Training and Development, page 171
IPIECA 2020	GRI 404-3: Percentage of employees receiving regular performance and career development reviews IPIECA SOC-6: Workforce engagement		People Training and Development, page 174 Partially disclosed. The Report presents data on the total number of employees subject to reviews. The Company currently does not collect any evaluation data by category or gender
Human rights protection, including diversity, equal opportunity, non-discrimination and inclusion			
GRI 400: Social	GRI 405: Diversity and equal opportunity 2016		
	GRI 406: Non-discrimination 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-11: Non-discrimination and equal opportunity 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.11.1	HR Framework and Staff Profile, page 198 Anti-corruption and Business Ethics, page 32
	GRI 405-1: Diversity of governance bodies and key categories of employees	11.11.5	HR Framework and Staff Profile, page 165 ▶ Headcount as at the end of 2024: ▶ employees aged under 30: 46,513 (men: 31,902; women: 14,611); ▶ employees aged 30–50: 200,124 (men: 130,030; women: 70,094); ▶ employees aged aged 50+: 85,531 (men: 59,790; women: 25,741) The information is partially disclosed, without details of the breakdown of senior management by gender and age, pursuant to, pursuant to Resolution No. 1102. The Company complies with Russian laws on the protection of the disabled rights when it comes to meeting the established disabled quotas
	GRI 406-1: Total incidents of discrimination and corrective actions taken	11.11.7	The Company identified no incidents of discrimination in the reporting period

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
Freedom of association and collective bargaining			
GRI 400: Social	GRI 407: Freedom of association and collective bargaining 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-13: Freedom of association and collective bargaining 2021		
	GRI 11-18: Conflict and security		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.13.1	Social Policy and Employee Good Health, page 198
		11.18.1	Anti-corruption and Business Ethics, page 32
IPIECA 2020	GRI 407-1: Identified units and suppliers that could be violating freedom of association and rights to collective bargaining or that have a significant risk of such violations, as well as measures taken to protect these rights	11.13.2	The Company operates in compliance with the laws ensuring freedom of association and rights to collective bargaining. Rosneft has no information about units or suppliers that could be violating these rights. In employment disputes, the Company operates in compliance with labour laws. Rosneft is committed to resolving all employment disputes through negotiations
	IPIECA SOC-8: Workforce non-retaliation and grievance mechanisms		
Human rights protection, including diversity, equal opportunity, non-discrimination and inclusion			
GRI 400: Social	GRI 410: Security Practices 2016		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		HR Framework and Staff Profile, page 198 Anti-corruption and Business Ethics, page 32
GRI 11: Oil and Gas Sector 2021	GRI 11-18: Conflict and security		
	GRI 410-1: Percentage of security personnel trained in the human rights policies or procedures	11.18.2	Anti-corruption and Business Ethics, page 30 All security personnel, as well as personnel of security service providers took training in human rights policies and procedures in 2024
Interaction with local communities and indigenous minorities			
GRI 400: Social	GRI 411: Rights of indigenous peoples 2016		
	GRI 413: Local Communities 2016		
GRI 11: Oil and Gas Sector 2021	GRI 11-15: Local Communities 2021		
	GRI 11-16: Land and resource rights 2021		
	GRI 11-17: Rights of indigenous peoples 2021		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.15.1	Support for Indigenous Peoples of the North, page 211
IPIECA 2020	IPIECA SOC-10:	11.16.1	Supporting Social and Economic Development of the Regions, page 202
	Engagement with Indigenous peoples	11.17.1	The Company may require temporary or permanent access to areas where people live or work. The Company seeks to avoid relocating local residents unless absolutely necessary, in which case the Company provides required assistance to local communities

Reporting framework	No.	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section) / comment
IPIECA 2020	GRI 411-1: Total number of identified incidents of violations involving the rights of indigenous minorities and actions taken IPIECA SOC-10: Engagement with Indigenous peoples	11.17.2	The Company operates in some oil and gas producing regions where indigenous communities are present. In all these regions, the Company runs programmes to engage with, and provide support to, such communities. The Company operates in compliance with the laws prohibiting any forms of human rights violation. In 2024, no incidents of violations of indigenous peoples rights were identified in the Company
	GRI 413-1: Operations with local community engagement, impact assessments, and development programs IPIECA SOC-9: Local community impacts and engagement IPIECA SOC-10: Engagement with Indigenous peoples IPIECA SOC-11: Land acquisition and involuntary resettlement IPIECA SOC-13: Social investment IPIECA SOC-14: Local procurement and supplier development	11.15.2	The Company implements procedures for stakeholder engagement and community impact assessment and management in the key regions of Company operations, including when developing new projects. Such approaches affect the absolute majority of the Company's operations
Oil spill risk management			
GRI 11: Oil and Gas Sector 2021	GRI 11-8: Asset integrity and emergency risk management		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.8.1	Developing a System to Prevent Oil Spills, page 100
IPIECA 2020	IPIECA ENV-6: Spills to the environment		Industrial Safety, page 146 Emergency Risk Management, page 156, page 157 Emergency Prevention, page 158
	PSER integrity indicators (Tiers 1 and 2)	11.8.3	Industrial Safety, pages 146–147
GRI 11: Oil and Gas Sector 2021	GRI 11.18: Conflict and security		
	GRI 3-3: Management of material topics	11.18.3	Industrial Safety, page 146
Development of R&D capabilities and innovations, including those related to combating climate change			
GRI 11: Oil and Gas Sector 2021	GRI 11-2: Climate adaptation, resilience, and transition		
GRI 3: Material topics 2021	GRI 3-3: Management of material topics	11.2.1	Developing R&D capacity, page 66 Innovation Management, page 56 Digital Transformation. Cybersecurity, page 58
Contribution to Russia's technological sovereignty. In-house research and development			
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		Localisation and Contribution to Russia's Technological Sovereignty, page 69 Scientific exploration of the Russian Arctic, page 75
National projects and goals and UN SDGs			
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		Contributing to implementation of Russia's national goals and projects, and achievement of UN Sustainable Development Goals, pages 6, 12 Supporting Social and Economic Development of the Regions, page 202
Information security. Cyber security			
GRI 3: Material topics 2021	GRI 3-3: Management of material topics		Digital Transformation. Cybersecurity, page 58

TCFD[1] and GRI standards: climate-related disclosures

Reporting framework	
GRI 11: Oil and Gas Sector 2021	Topic 11.2. Climate adaptation, resilience, and transition
Task Force on Climate-related Financial Disclosures, TCFD	Recommendations of the TCFD

Category	TCFD disclosure	Number of disclosure in GRI 11: Oil and Gas Sector 2021 Standard	Disclosure location (report section)
Governance	**A.** The Board of Director's position on climate-related risks and opportunities	11.2.1	Rosneft-2030 Strategy, page 14 Sustainable Corporate Governance, page 16 Strategic Climate Action Framework, page 114
	B. Management' role in assessing and managing climate-related risks and opportunities	11.2.1	Sustainable Corporate Governance, page 18 Risk Management and Sustainability Risks, page 21 Strategic Climate Action Framework, page 116
Strategy	**A.** Short, medium and long term climate-related risks and opportunities identified by the Company	11.2.1	Risk Management and Sustainability Risks, pages 21, 24 Strategic Climate Action Framework, page 117
	B. The impact of climate-related risks and opportunities on the Company's business, strategy and financial planning	11.2.1	Risk Management and Sustainability Risks, pages 21, 24 Strategic Climate Action Framework, page 117 Energy Transition, page 120
Risk management	**A.** Processes to identify and assess climate-related risks	11.2.1	Risk Management and Sustainability Risks, pages 21, 24
	B. Processes to manage climate-related risks	11.2.1	Risk Management and Sustainability Risks, pages 21, 24 Strategic Climate Action Framework, page 117
	C. Integration of processes to identify, assess, and manage climate-related risks into a unified Company risk management process	11.2.1	Risk Management and Sustainability Risks, page 21 Strategic Climate Action Framework, pages 114, 116 Emergency Prevention, page 159
Targets and indicators	**A.** Targets used by the Company to assess associated risks and opportunities in accordance with the risk management strategy and process	11.2.3	Rosneft-2030 Strategy, page 14 Water Conservation, page 96 Land Conservation and Waste Management, page 101
	B. Scope 1, Scope 2 and Scope 2 greenhouse gas emissions and associated risks	11.2.3	Achievement of Climate Goals in 2024, page 123
	C. Targets used by the Company to manage climate-related risks and opportunities and their consequences	11.2.3	Contributing to implementation of Russia's national goals and projects, and achievement of UN Sustainable Development Goals, pages 6-13 Strategic Climate Action Framework, page 114 Achievement of Climate Goals in 2024, page 125 Environmental Stewardship, page 80

SASB

Topic	Code	Metric	Disclosure location (report section) / comment
Greenhouse Gas Emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Achievement of Climate Goals in 2024, page 123 Not applicable in terms of disclosing the percentage covered under emissions-limiting regulations
	EM-EP-110a.2	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	Achievement of Climate Goals in 2024, page 123
	EM-EP-110a.3	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Rosneft-2030 Strategy, page 14 Achievement of Climate Goals in 2024, page 123
Air Quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NO_x (excluding N_2O), (2) SO_x, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Protection of Atmospheric Air, page 94

[1] Task Force on Climate-related Financial Disclosures, TCFD. In 2023, monitoring companies' climate-related disclosures was the responsibility of the International Financial Reporting Standards Foundation.

Topic	Code	Metric	Disclosure location (report section) / comment
Water Management	EM-EP-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Water Conservation, page 96 Most of the Company's operations are carried out in regions with sufficient water resources, though some international operations are in regions with a certain degree of water stress, as classified by the Aqueduct programme. The Company takes steps to ensure sustainable use of water resources across all its regions of operation, whether water scarce or not
	EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Water Conservation, page 97
Biodiversity Impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Environmental Stewardship, page 80
Security, Human Rights & Rights of Indigenous Peoples	EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Support for Indigenous Peoples of the North, page 211 Anti-corruption and Business Ethics, page 32
Community Relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Risk Management and Sustainability Risks, page 24
Workforce Health & Safety	EM-EP-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees, (b) contract employees, and (c) part-time employees	Occupational Safety, page 144
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	HSE Management, pages 132, 134 Employee Training in Emergency Response, page 161
Business Ethics & Transparency	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Anti-corruption and Business Ethics, pages 26, 29
Management of the Legal & Regulatory Environment	EM-EP-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Achievement of Climate Goals in 2024, page 129 Sustainable Use of Resources and Circular Economy Principles, page 105 Risk Management and Sustainability Risks, page 20
Critical Incident Risk Management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Industrial Safety, page 147
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Risk Management and Sustainability Risks, page 20
Activity Metrics	EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas per day	The information is disclosed on the Company's official website. In 2025, Rosneft completed development of proprietary technologies and catalysts for the entire gas to liquids (GTL) process chain. All stages of the technological process are now covered by relevant patents. Implementation of these technologies is planned on the Taimyr Peninsula[1]
Greenhouse Gas Emissions	EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Achievement of Climate Goals in 2024, page 123 Not applicable in terms of disclosing the percentage covered under emissions-limiting regulations
	EM-MD-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Rosneft-2030 Strategy, page 14 Achievement of Climate Goals in 2024, page 123
Air Quality	EM-MD-120a.1	Air emissions of the following pollutants: (1) NO_x (excluding N_2O), (2) SO_x, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Protection of Atmospheric Air, page 94
Ecological Impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Environmental Stewardship, page 80
	EM-MD-160a.3	Terrestrial land area disturbed, percentage of impacted area restored	Land Conservation and Waste Management, page 102
Operational Safety, Emergency Preparedness & Response	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	HSE Management, pages 132, 134 Employee Training in Emergency Response, page 161

[1] Event after the reporting date.

Topic	Code	Metric	Disclosure location (report section) / comment
GHG emissions	EM-RM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Achievement of Climate Goals in 2024, page 123 Not applicable in terms of disclosing the percentage covered under emissions-limiting regulations
	EM-RM-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Rosneft-2030 Strategy, page 14 Achievement of Climate Goals in 2024, page 123
Air Quality	EM-RM-120a.1	Air emissions of the following pollutants: (1) NO_x (excluding N_2O), (2) SO_x, (3) particulate matter (PM10), (4) H2S, and (5) volatile organic compounds (VOCs)	Protection of Atmospheric Air, page 94
Water Management	EM-RM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Water Conservation, page 96 Most of the Company's operations are carried out in regions with sufficient water resources, though some international operations are in regions with a certain degree of water stress, as classified by the Aqueduct programme. The Company takes steps to ensure sustainable use of water resources across all its regions of operation, whether water scarce or not
Workforce Health & Safety	EM-RM-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Occupational Safety, page 144
	EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety	HSE Management, page 132 Employee Training in Emergency Response, page 161
Pricing Integrity & Transparency	EM-RM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	2024 saw no court disputes related to the Company's alleged violations of monopoly laws that would result in court orders taking effect.
Management of the Legal & Regulatory Environment	EM-RM-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Achievement of Climate Goals in 2024, page 129 Sustainable Use of Resources and Circular Economy Principles, page 105 Risk Management and Sustainability Risks, page 20

Topic	Code	Metric	Disclosure location (report section) / comment
Critical Incident Risk Management	EM-RM-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	Industrial Safety, page 147
Activity Metrics	EM-RM-000.A	Refining throughput of crude oil and other feedstocks	2024 Annual Report, Operating and Financial Results, page 15
Emissions Reduction Services & Fuels Management	EM-SV-110a.1	Total fuel consumed, percentage renewable, percentage used in: (1) onroad equipment and vehicles and (2) offroad equipment	Energy Saving and Energy Efficiency. Green Energy, page 64
	EM-SV-110a.2	Discussion of strategy or plans to address air emissions-related risks, opportunities and impacts	Strategic Climate Action Framework, page 117 Protection of Atmospheric Air, page 94
Water Management Services	EM-SV-140a.1	(1) Total volume of water handled in operations, (2) percentage recycled	Water Conservation, page 96
	EM-SV-140a.2	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities and impacts	Water Conservation, page 96
Ecological Impact Management	EM-SV-160a.2	Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities	Environmental Stewardship, page 80 Risk Management and Sustainability Risks, page 21
Workforce Health & Safety	EM-SV-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees, (b) contract employees, and (c) part-time employees	Occupational Safety, pages 138-145
	EM-SV-320a.2	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	HSE Management, page 132 Employee Training in Emergency Response, page 161
Business Ethics & Payments Transparency	EM-SV-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Anti-corruption and Business Ethics, pages 26, 29
Management of the Legal & Regulatory Environment	EM-SV-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Achievement of Climate Goals in 2024, page 129 Sustainable Use of Resources and Circular Economy Principles, page 105 Risk Management and Sustainability Risks, page 20
Critical Incident Risk Management	EM-SV-540a.1	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Risk Management and Sustainability Risks, page 20
	EM-SV-000.C	Total amount of drilling performed	2024 Annual Report, Operating and Financial Results, page 13

UNCTAD

Area	Disclosure	Disclosure location (report section) / comment
Economic area	A.3.1. Green investments	Environmental Stewardship, page 84
Environmental area	A.3.2. Community investments	Social Policy and Employee Good Health, page 190
	A.3.3. Total expenditures on research and development	Innovation Management, page 56
	A.4.1. Share of local procurement	Supplier and Contractor Engagement, page 53
	B.1.1. Water recycling and reuse	Water Conservation, page 98
	B.1.3. Water stress	Water Conservation, page 96
	B.2.1. Reduction of waste generation	Land Conservation and Waste Management, page 104
	B.2.2. Waste reused, re-manufactured and recycled	Land Conservation and Waste Management, page 104
	B.3.1. Greenhouse gas emissions (scope 1)	Achievement of Climate Goals in 2024, page 123
	B.3.2. Greenhouse gas emissions (scope 2)	Achievement of Climate Goals in 2024, page 123
	B 4.1. Ozone-depleting substances and chemicals	The Company does not use ozone-depleting substances on an industrial scale.
	B.5.1. Renewable energy sources	Currently, the volume of generated renewable energy accounts for an insignificant part of total energy volume
Social area	C.1.1. Proportion of women in managerial positions	HR Framework and Staff Profile, page 165
	C.2.1. Average hours of training per year per employee	People Training and Development, page 169
	C.3.2. Frequency/incident rates of occupational injuries	Occupational Safety, page 144
	C.4.1. Percentage of employees covered by collective agreements	Social Policy and Employee Good Health, page 198
Corporate governance	D.1.1. Number of Board meetings and attendance rate	Sustainable Corporate Governance, page 18
	D.2.1. Corruption incidence	Anti-corruption and Business Ethics, page 29

UN Global Compact Principles

Area	Principle	Disclosure location (report section)
Human rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	Anti-corruption and Business Ethics, pages 26–33 Social Policy and Employee Good Health, pages 188–189
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	Supplier and Contractor Engagement, pages 50–53
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	HR Framework and Staff Profile, pages 164–167 Social Policy and Employee Good Health, pages 188–189 Supplier and Contractor Engagement, pages 50–53
	Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour.	
	Principle 5: Businesses should uphold the effective abolition of child labour.	
	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	
Environmental performance	Principle 7: Businesses should support a precautionary approach to environmental challenges	Chapter 5. Climate Action and Carbon Management, pages 112–129 Chapter 4. Preserving the Environment for Future Generations, pages 78–111 Chapter 6. Occupational Health and Safety, pages 130–153 Scientific exploration of the Russian Arctic, pages 75–77
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility	
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies	
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	Anti-corruption and Business Ethics, pages 26–33

Methodological recommendations of the Russian Ministry of Economic Development for preparing sustainability reports

No.	Indicator	Value
Economic		
1	Revenue (indicator equivalent to revenue)	2024 Annual Report, Operating and Financial Results, page 16
2	Added value	Not disclosed
3	Net added value	Not disclosed
4	Total expenditures on research and development	Partially disclosed. Innovation Management, page 57
5	Labour productivity	Not disclosed
6	Total mandatory payments accrued (net of fines and penalties), including: ▶ taxes and charges ▶ insurance contributions ▶ other mandatory payments	Not disclosed
7	Total mandatory payments paid (net of fines and penalties), including: ▶ taxes and charges ▶ insurance contributions ▶ other mandatory payments	Partially disclosed. Anti-corruption and Business Ethics, page 33
8	Percentage of domestic goods, works and services in total procurement of goods, works and services	Ratio of goods, works and services procured from Russian suppliers and manufacturers to the total procurement is not disclosed
9	Percentage of goods, works and services procured from small and medium enterprises in the total procurement from Russian entities	Group Subsidiaries annually achieve their targets for procurement from SMEs, with the specific share not disclosed
10	Sustainable (including green) investments	Partially disclosed. Environmental Stewardship, page 80
11	Investments in projects designed to ensure the technological sovereignty of Russia and structural adaptation of its economy	Not disclosed
12	Economic exposure of business and other operations to climate risks	Not disclosed

No.	Indicator	Value
Environmental		
13	Use of water from all sources	Water Conservation, page 97
14	Recycled and reused water	Water Conservation, page 98
15	Total discharge of polluted effluents (including without prior treatment)	Water Conservation, page 99
16	Water use efficiency (per unit water consumption)	Not disclosed
17	Total generation of class I–V waste, including: ▶ Class I ▶ Class II ▶ Class III ▶ Class IV ▶ Class V	Land Conservation and Waste Management, page 104 Breakdown of waste generation by hazard classes is not disclosed
18	Management of hazard class I–V waste, including by category: ▶ disposed waste ▶ neutralised waste ▶ buried waste ▶ reused waste ▶ recycled waste ▶ reduction of waste generation	Land Conservation and Waste Management, page 104 The volume of reused and recycled waste and the data on reduction of waste generation are not disclosed
19	Air pollutant emissions from stationary sources	Protection of Atmospheric Air, page 94 Appendix 2. Key sustainability indicators, page 228
20	GHG emissions	Achievement of Climate Goals in 2024, page 123 Appendix 2. Key sustainability indicators, page 228
21	Total environmental protection expenditures, including: ▶ ambient air protection ▶ climate change prevention ▶ collection and treatment of wastewater ▶ waste management ▶ biodiversity conservation ▶ protection of natural areas	Partially disclosed. Environmental Stewardship, page 84 Appendix 2. Key sustainability indicators, page 229
22	Consumption of renewable and low-carbon energy	Energy Saving and Energy Efficiency. Green Energy, page 64 Consumption of renewable and low-carbon energy and its share in total consumption are not disclosed
23	Energy efficiency: energy consumption per unit of net added value	Not disclosed

No.	Indicator	Value
Social		
24	Total payroll expenses	Not disclosed
25	Average headcount, including people with disabilities	HR Framework and Staff Profile, page 165 Appendix 2. Key sustainability indicators, page 229
26	Average salary, including with a breakdown by: ▶ group of occupation ▶ gender ▶ age range	Not disclosed
27	Total expenditures on occupational safety, including average per employee	Average expenditures on occupational safety per employee are not disclosed HSE Management, page 134 Appendix 2. Key sustainability indicators, page 228
28	Expenditures on organising and holding social, fitness, recreational and healthcare events for employees and their families	Not disclosed
29	Occupational injuries involving lost time of one business day or more and fatalities, including fatalities	Occupational Safety, page 145
30	Total expenditures on employee training, including average per employee	RUB 1,818 mln
31	Average hours of training per employee per year by group of occupation	Average hours of training by group of occupation are not disclosed People Training and Development, page 169
32	Percentage of employees covered by collective bargaining agreements	Social Policy and Employee Good Health, page 198
33	Turnover rate	HR Framework and Staff Profile, page 165
34	Total expenditures on social programmes not aimed at employees and their families, including those related to ▶ charity ▶ housing ▶ healthcare ▶ education ▶ supporting individuals in need of social assistance	Not disclosed

No.	Indicator	Value
Governance		
35	Availability of sustainable development policy and/or other strategic documents in this field	The Company has approved a number of documents: ▶ Rosneft-2030: Reliable Energy and Global Energy Transition Strategy, ▶ Sustainability Policy, ▶ Company Policy on Health, Safety and Environmental Protection, and others.
36	Number and attendance rate of Board meetings	Sustainable Corporate Governance, page 18
37	Total number of Board members, including by age range	Number of Board members by age range is not disclosed Sustainable Corporate Governance, page 18
38	Number and attendance rate of Audit Committee meetings	Not disclosed
39	Participation in ESG indices and ratings	Rosneft-2030 Strategy, page 15
40	Recorded violations of the rights of indigenous peoples in the Russian Federation	In 2024, no violations of indigenous peoples rights were identified
41	Percentage of employees in positions with high corruption risk	Not disclosed
42	Average hours of training on anti-corruption issues per employee	Average hours of training on anti-corruption per employee are not disclosed Anti-corruption and Business Ethics, page 28
43	Cases in which the organisation, its subsidiaries and affiliates were held administratively liable for corruption offences	Not disclosed
44	Percentage of female managers in the total number of managers, including on the Board of Directors (Supervisory Board)	HR Framework and Staff Profile, page 165 As at the end of 2024, there were no women on the Board of Directors

APPENDIX 4. ABBREVIATIONS

APG	Associated petroleum gas
API	American Petroleum Institute
BREEAM	Building Research Establishment Environmental Assessment Method
CCS	Carbon capture and storage
CNG	Compressed natural gas
CU TR	Technical regulations of the Customs Union
EMERCOM	Ministry of the Russian Federation for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters
FAR	Fatal Accident Rate, the number of the on-the-job fatalities at Rosneft and its contractors per 100 million man-hours worked
FEC	Fuel and energy complex
GRI	Global Reporting Initiative
HSE	Health, safety and environment
HSE IMS	Integrated Health, Safety and Environment Management System
IFRS	International Financial Reporting Standards
IFRS	International Financial Reporting Standards
IPIECA	International Petroleum Industry Environmental Conservation Association
ISO	International Organisation for Standardisation
ITUO	Interregional Trade Union Organisation
KPI	Key performance indicators
LTIF	Lost Time Injury Frequency, the number of lost time occupational injuries (including fatalities) at Rosneft and its contractors per 1 million man-hours worked
NPF Evolution	Non-State Pension Fund Evolution
OHS	Occupational health and safety
PPE	Personal protective equipment
R&D	Research and development
RES	Renewable energy sources
RM&ICS	Risk Management and Internal Control System
RN-TsIR	Rosneft United Research and Development Centre
Rosleskhoz	Federal Forestry Agency
Rosprirodnadzor	Federal Service for Supervision of Natural Resources
Rostechnadzor	Federal Environmental, Industrial and Nuclear Supervision Service of Russia
RSChS	Single State Disaster Management System
RSPP	Russian Union of Industrialists and Entrepreneurs
RTAF	Road Traffic Accident Frequency, the ratio of the total number of road traffic accidents to the number of kilometres run by the vehicles in Group Subsidiaries normalised to 1 mln kilometres
SASB	Sustainability Accounting Standards Board
SME	Small and medium-sized enterprises
TCFD	Task Force on Climate-Related Financial Disclosures
TNFD	Task Force on Nature-Related Financial Disclosures
TRIR	Total Recordable Incident Rate
UAV	Unmanned aerial vehicles
UN	United Nations
UN SDGs	Sustainable Development Goals of the United Nations
VHI	Voluntary health insurance

Units of measurement

bln	billion
CO_2-equivalent, CO_2-equiv.	greenhouse gas emissions as carbon dioxide equivalent (over a 100 year horizon)
cu m	cubic metre
ha	hectare
kg	kilogramme
km	kilometre
mln	million
RUB	rouble
sq m	square metre
t	tonne
tce	tonne of coal equivalent
thous.	thousand
toe	tonne of oil equivalent
trln	trillion

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