Recommendations of Rosneft Board of Directors for the General Shareholders Meeting of the Company, on the amount of interim dividends for Rosneft shares and their payment procedure

To recommend to the General Shareholders Meeting of Rosneft Oil Company at the extraordinary absentee voting, to be held on December 23, 2025, to pass the following resolutions:

To pay dividends based on the results of the 9 months 2025 performance in cash in the amount of 11 rubles 56 kopecks (eleven rubles fifty-six kopecks) per one outstanding share*.

To set the date on which the persons entitled to receive dividends are determined as January 12, 2026.

Dividends shall be paid to nominee holders of shares and trust managers acting as professional securities market participants registered in the shareholders register not later than January 26, 2026, and to other holders of shares registered in the shareholders register not later than February 16, 2026.

** The recommendation is to allocate 50% of the consolidated profit under IFRS, related to Rosneft shareholders, based on the results for the first half of 2025*.

Information demonstrating the presence of conditions required for payment of dividends for Rosneft shares

Rosneft has a right (there are no conditions for restricting it) for declaration and payment of interim dividends on the Company shares (the recommendation is to allocate 50% of the consolidated profit under IFRS, related to Rosneft shareholders, based on the results for the first half of 2025) in accordance with Article 43 of the Federal Law on Joint Stock Companies in view of the following expectations:

1) before the General Shareholders Meeting makes a decision to pay the dividends:

- Rosneft charter capital will remain paid for in full ;
- Rosneft Oil Company will not effect the procedure of shares buyout in accordance with Article 76 of Federal Law “On Joint-Stock Companies”;

2) at the date when the General Shareholders Meeting makes a decision to pay the dividends and at the dividends payment date:

- Rosneft Oil Company will not be qualified for insolvency (bankruptcy) in accordance with the Russian Federation insolvency (bankruptcy) legislation and will not be thus qualified as a result of dividends payment;
- value of net assets of Rosneft will not be less than the charter capital and reserve funds and will not be reduced below the latter amount as a result of dividends payment decision and the dividends payment.