

ATTACHMENT TO ROSNEFT
ORDER

dated 26.02.2022 No. 94

**LIST OF DATA CONSTITUTING
INSIDER INFORMATION OF ROSNEFT**

The insider information of an issuer whose issue-grade securities are admitted to organized trading or in respect of whose issue-grade securities an application for admission to organized trading in the Russian Federation has been filed includes the following information¹:

1. on the convening and holding of the General Shareholders Meeting of, on the announcement that the General Shareholders Meeting of failed to be held as well as on the resolutions taken by the General Shareholders Meeting of;
2. on calling the meeting of the Board of Directors of and its agenda, as well as individual resolutions taken by the Board of Directors of:
 - 2.1. on the proposal to the General Shareholders Meeting of to set (with regard to the resolution on the pay-out of dividends) a certain date on which the persons entitled to receive dividends will be defined;
 - 2.2. the placement or sale of the securities of;
 - 2.3. on setting the price or pricing procedure for placement of shares or securities convertible into shares of;
 - 2.4. on the establishment of the executive body of and on the early termination (suspension) of its powers, including the powers of the managing organization or general manager;
 - 2.5. on putting the candidates on the list for voting at the Annual General Shareholders Meeting of for election of members of the Board of Directors of;
 - 2.6. on recommendations regarding the amount of dividends on the shares of, and the procedure for their pay-out;

¹ Subject to disclosure in accordance with procedures and timing set by the Bank of Russia in Guidelines DD 27.09.2021 Nr. 5946-U on the list of insider information of legal entities referenced to in items 1, 3, 4, 11 and 12 of Article 4 of the Federal Law DD July 27 of 2010 Nr. 224-FZ On Prevention of Misuse of Insider Information and Market Manipulation and On Amendments of Individual Legal Acts of the Russian Federation as well as on Procedures and Timing for its Disclosure.

- 2.7. Approval of internal documents of PJSC Rosneft²;
- 2.8. on consent to or subsequent approval of a transaction (several related transactions) of PJSC Rosneft recognized under the laws of the Russian Federation as a major transaction and (or) a related party transaction, as well as other transaction (several related transactions) the size of which is 10 or more percent of the book value of PJSC Rosneft assets according to the accounting (financial) statements of PJSC Rosneft at the last reporting date (end date of the last completed reporting period determined by the Federal Law On Securities Market) (hereinafter referred to as the Federal Law "On the Securities Market") preceding the date of the decision to consent to the transaction or the date of the transaction if the decision to subsequently approve the transaction is taken);
- 2.9. on transferring the powers of the sole executive body of PJSC Rosneft to a management company or a manager, on approving the management company or manager and the terms and conditions of the agreement concluded by PJSC Rosneft with the management company or manager;
- 2.10. on approving the registrar maintaining the register of holders of securities of PJSC Rosneft, the terms and conditions of the contract with it for maintaining the register of holders of securities of PJSC Rosneft, as well as on terminating the contract with it;
3. on making a decision on reorganization or liquidation of the person that provided security for the bonds of PJSC Rosneft;
4. on the signs of bankruptcy of PJSC Rosneft or the person, who provided security for the bonds of PJSC Rosneft, as per the Federal Law On Insolvency (Bankruptcy) DD 26.10.2002 No. 127-FZ
5. on the arbitration court's acceptance of the application to declare PJSC Rosneft insolvent (bankrupt), as well as on the arbitration court's decision to declare PJSC Rosneft insolvent (bankrupt), to introduce one of the bankruptcy procedures in relation to PJSC Rosneft, to terminate bankruptcy proceedings in relation to PJSC Rosneft
6. the date on which the persons entitled to exercise the rights to securities of PJSC Rosneft are defined,
7. the stages of PJSC Rosneft securities issuance procedure;
8. on suspension and resumption of issue of securities of PJSC Rosneft;
9. on declaring the bond program failed, on declaring the issue (additional issue) of securities of PJSC Rosneft failed or invalid;

² Internal documents are the documents that are subject to approval by the Board of Directors pursuant to sub-tem 13 of item 1 of Article 65 of Federal Law DD 26.12.1995 Nr. 208-FZ On Joint Stock Companies.

10. on the redemption of securities of PJSC Rosneft;
11. on the registration of amendments to the decision on the issue of securities of PJSC Rosneft concerning changes in the scope of rights to securities and (or) the par value of securities, including where they are consolidated or split up;
12. on making a decision on acquisition (occurrence of grounds for acquisition) of securities placed by PJSC Rosneft of PJSC Rosneft;
13. on accrued (announced) and (or) paid income on securities of PJSC Rosneft, on other payments due to holders of securities of PJSC Rosneft, as well as on the intention to fulfill the obligation to make payments on bonds of PJSC Rosneft, the rights to which are recorded in the register of holders of securities of PJSC Rosneft;
14. On putting of securities of PJSC Rosneft by a Russian trading organizer on the list of securities admitted to organized trading for the conclusion of purchase and sale agreements, including putting of securities of PJSC Rosneft by a Russian exchange in the quotation list, or the removal of securities of PJSC Rosneft by a Russian trading organizer from the list of securities The Russian trading organizer shall not be entitled to transfer securities of PJSC Rosneft from one quotation list to another quotation list (to remove securities of PJSC Rosneft from one quotation list and put them to another quotation list);
15. On putting of securities of PJSC Rosneft (securities of a foreign organization certifying the rights in respect of securities of PJSC Rosneft (hereinafter - depositary securities) on the list of securities admitted to trading on a foreign organized (regulated) financial market, including the admission of the said securities by a foreign exchange to the quotation list, and the removal of the securities of PJSC Rosneft (depositary securities) from the list of securities admitted to trading on a foreign organized (regulated) financial market, including the removal of the said securities by a foreign exchange from the quotation list;
16. on the non-fulfillment of obligations by PJSC Rosneft to holders of its securities;
17. the acquisition by a person or the termination of a person's right directly or indirectly (through persons under its control) independently or together with other persons related to it by a trust management agreement, and (or) simple partnership, and (or) assignment, and (or) shareholder agreement, and (or) other agreement, the subject of which is the exercise of rights coming from Rosneft shares, to dispose of a certain number of votes attributable to the voting shares comprising the authorized capital of PJSC Rosneft, if the said number of votes is 5 percent or has become more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 percent of the total number of votes attributable to the voting shares comprising the authorized capital of PJSC Rosneft

Controlled entity (controlled organization) is a legal entity that is under direct or indirect control of the controlling person (Article 2 of the Federal Law On Securities Market).

Controlling person is a person that has the right, directly or indirectly (via controlling persons), to dispose of more than 50 percent of votes in the highest governance body of a controlled organization, and (or) on the basis of a trust management agreement, and (or) simple partnership agreement, and (or) mandate agreement, and (or) shareholders' agreement, and (or) other agreement, the subject of which is exercising the rights certified by shares (stakes) of a controlled organization, or the right to appoint (elect) sole executive body of a controlled organization.

18. of any voluntary or competing, or mandatory offer to purchase its securities received in accordance with Chapter 9.1 of Federal Law No. 208-FZ of 26 December 1995 on Joint-Stock Companies (hereinafter the Federal Law on Joint-Stock Companies), as well as any amendments made to such offers;

19. notification of the right to request PJSC Rosneft to repurchase its securities or a request to acquire securities of PJSC Rosneft in accordance with Chapter 9.1 of the Federal Law On Joint-Stock Companies;

20. on identification of errors in previously disclosed PJSC Rosneft (accounting (financial) statements, consolidated financial statements);

21. on execution by PJSC Rosneft⁸⁸ or by PJSC Rosneft controlled organization of significant importance for it defined in accordance with Clause 1.14 of Regulations of the Bank of Russia dated 27.03.2020 #714-P On Disclosure of Information by Issuers of Equity Securities (hereinafter referred to as Regulation No. 714-P), transactions, the amount of which constitutes 10 and more percent of the book value of assets of PJSC Rosneft or of PJSC Rosneft controlled organization, which is significant for it, according to the accounting (financial) statements of PJSC Rosneft or the specified organization on the last reporting date (end date of the last completed reporting period preceding the date of transaction);

PJSC Rosneft controlled organizations - legal entities under direct or indirect control of PJSC Rosneft (Article 2 of the Federal Law On the Securities Market).

PJSC Rosneft controlled entities of significant importance for it - PJSC Rosneft controlled entities, each of which according to PJSC Rosneft consolidated financial statements accounts for at least 5 percent of consolidated asset value or at least 5 percent of consolidated income, as well as other PJSC Rosneft controlled entities, which in the opinion of PJSC Rosneft have significant influence on its activities, financial position and (or) financial results of its activities (hereinafter - PJSC Rosneft controlled entities of significant importance for it. The list of such entities is disclosed in the Issuer's Report in accordance with Chapter 11 of Regulation No. 714-P.²²

22. On conclusion by PJSC Rosneft or by PJSC Rosneft controlled organization, which

is of significant importance for it, a transaction, in which there is an interest that meets criteris set forth in Clause 35.1 of Regulation No. 714-P;

23. on change of type and (or) size of collateral on PJSC Rosneft collateralized bonds, and in case of change of type and (or) size of collateral on PJSC Rosneft mortgage-backed bonds - information on these changes, if they are caused by replacement of any collateralized claim constituting mortgage coverage of bonds, or replacement of other property constituting mortgage coverage of bonds, where the value (monetary value) is more than 10 percent of the mortgage coverage of bonds;

24. On obtaining by PJSC Rosneft or terminating of PJSC Rosneft's rights directly or indirectly (through persons under its control) independently or jointly with other persons related to PJSC Rosneft by way of agreement of trust management of property, and (or) simple partnership, and (or) assignment, and (or) shareholder agreement, and (or) other agreement, the subject of which is exercising rights, certified by shares (stakes) of the organization the securities of which have been admitted to organized trading, to dispose of a certain number of votes attributable to the voting shares (stakes) constituting its authorized capital, if the indicated number of votes is 5 per cent or has become more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 per cent of the total number of votes attributable to the voting shares (stakes) constituting the authorized capital of the said organization;

25. the conclusion by a controlling PJSC Rosneft entity or a controlled PJSC Rosneft entity of an agreement that assumes the obligation to acquire PJSC Rosneft securities

26. on occurrence and/or termination of PJSC Rosneft bondholders of right to demand from PJSC Rosneft early redemption of PJSC Rosneft bonds held by them ;

27. the assignment of a rating to PJSC Rosneft and/or PJSC Rosneft securities and the change of the rating by a credit rating agency or other organization based on a contract with PJSC Rosneft;

28. on initiation of court proceedings on a dispute, connected with establishment, management or shareholding in PJSC Rosneft (hereinafter referred to as the corporate dispute) or any other dispute where the claimant or respondent is PJSC Rosneft and the amount of claims thereof is more than 10 percent of the book value of assets estimated using PJSC Rosneft accounting (financial) statements as of the latest reporting date (date of the last completed reporting period preceding the date of the claim application filed with the court) (hereinafter referred to as the material dispute) and on the adoption of a judicial act ending the consideration of a case on the merits of a corporate dispute or a material dispute, except for the information set forth in Clause 41.6 of Regulation No. 714-P;

29. on placement outside the Russian Federation of bonds or other financial instruments

certifying loan obligations to be fulfilled at the expense of PJSC Rosneft;

30. on the decision of the Bank of Russia to exempt PJSC Rosneft from the obligation to disclose information in accordance with Article 30 of the Federal Law On the Securities Market;

31. Acquisition (divestment) of voting shares of Rosneft or depositary securities certifying rights in respect of voting shares of PJSC Rosneft, in respect of PJSC Rosneft or an organization controlled by PJSC Rosneft except for cases of acquisition of voting shares of PJSC Rosneft (depositary securities voting shares of PJSC Rosneft (depositary securities certifying rights in respect of voting shares of PJSC Rosneft) in the process of placement of voting shares of PJSC Rosneft or acquisition (divestment of voting shares of PJSC Rosneft (depositary securities certifying rights in respect of voting shares of PJSC Rosneft) by a broker and (or) a trustee, acting in their own name, but at the expense of the client in execution of the client's order;

32. The fact of holding and contents of the agenda of the general meeting of Rosneft bondholders, the decisions made by the general meeting of Rosneft bondholders and the declaration of the general meeting of Rosneft bondholders as invalid;

33. On the determination of PJSC Rosneft (the issuer of the bonds) to represent the owners of the bonds after the registration of the bonds;

34. the date from which the representative of the bondholders of Rosneft PJSC shall exercise their powers;

35. on conclusion by PJSC Rosneft of an agreement on novation or granting of compensation, entailing termination of obligations with respect to the bonds of PJSC Rosneft;

36. on occurrence of right of the holders of convertible securities of PJSC Rosneft to demand that PJSC Rosneft convert their convertible securities of PJSC Rosneft;

37. information about annual consolidated financial statements of PJSC Rosneft, interim consolidated financial statements of PJSC Rosneft for the reporting period consisting of 3 (three), 6 (six) and 9 (nine) months of the reporting year, as well as information contained in the auditors' reports prepared in relation to these statements, or another document prepared following the audit of interim consolidated financial statements in accordance with auditing standards;

38. contained in the annual reports of PJSC Rosneft, except for information previously disclosed;

39. information about the interim accounting (financial) statements of PJSC Rosneft for the reporting period consisting of 3 (three), 6 (six) or 9 (nine) months of the reporting year, together with the information contained in the auditor's reports prepared in relation

to these statements, if these statements were audited, and also the information about the annual accounting (financial) statements of PJSC Rosneft together with the auditor's report on it, if the same were audited;

40. information contained in the reports of the issuer of PJSC Rosneft equity securities prepared for the 6 (six) and 12 (twelve) month reporting periods, except for information that has been previously disclosed;

41. information contained in the PJSC Rosneft securities prospectus, except for information that has already been previously disclosed;

42. information constituting the terms of a securities offering as defined by PJSC Rosneft in a separate document, except for information that was earlier disclosed (if there is no prospectus or terms of a securities offering in the prospectus);

43. on conclusion by PJSC Rosneft of an agreement on strategic partnership or any other agreement (transaction), except for agreements (transactions) stipulated by Items 21, 22 and 27 of this List, if conclusion of such agreement (transaction) may significantly influence the price of PJSC Rosneft securities admitted to organized trading (in respect of which the application for admission to organized trading has been filed);

44. information on taking by court, arbitration court, Federal Bailiff Service of security measures (including seizure) in respect of money or other property belonging to PJSC Rosneft, its controlling organization, PJSC Rosneft-controlled organization, which is significant to it, or provided security on PJSC Rosneft bonds admitted to organized trading (in respect of which the application for admission to organized trading was filed) to an entity which is not the Russian Federation, who provided a state guarantee of the Russian Federation, and not a subject of the Russian Federation who provided a state guarantee of a subject of the Russian Federation or not a municipal entity that provided a municipal guarantee worth 10 or more per cent of the book value of assets of the said entities as of the last day of the latest reporting period preceding the date of taking of injunctive remedies.

45. Information about acquisition or termination by a person of the right directly or indirectly (through persons under his control) independently or jointly with other persons connected with it by means of a trust management agreement, and (or) simple partnership, and (or) assignment, and (or) shareholders' agreement, and (or) other agreement, the subject of which is the exercise of rights certified by shares (stock) of the organization that provided a surety, guarantee or pledge over bonds of PJSC Rosneft admitted to organized trading (in respect of which an application for admission to organized trading has been filed), if the entity that provided such surety, guarantee or pledge over such bonds is not the Russian Federation that provided a state guarantee of the Russian Federation, a constituent entity of the Russian Federation that provided a state guarantee of a constituent entity of the Russian Federation or a municipality that

provided a municipal guarantee, a certain number of votes corresponding to voting shares (stakes) constituting its authorized capital, if said number of votes is 5 percent or becomes more or less than 5, 10, 15, 20, 25, 30, 50, 75 or 95 percent of the total number of votes corresponding to voting shares (stakes) constituting its authorized capital;

46. information on the initiation of a criminal case (received by PJSC Rosneft from the preliminary investigation bodies or bodies of inquiry) against a person who is part of the management bodies of PJSC Rosneft, an organization controlling PJSC Rosneft, an organization controlled by PJSC Rosneft that is of significant importance to it, or an entity that provided security for bonds of PJSC Rosneft admitted to organized trading (in respect of which an application for admission to organized trading has been filed);

47. information contained in the materials on the basis of which the management bodies of PJSC Rosneft, with the exception of the General Shareholders Meeting make decisions that may have a significant impact on the price of securities of PJSC Rosneft admitted to organized trading (in respect of which an application for admission to organized trading has been submitted), with the exception of information that has already been disclosed;

48. information about other events (actions) that, in the opinion of PJSC Rosneft, have a significant impact on the value or quotations of its securities.