

ATTACHMENT TO ROSNEFT  
ORDER

dated 23.12.2025 No. 503

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

**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 information<sup>1</sup>:**

1. On holding of the meeting or the absentee voting for decision-making by Rosneft General Shareholders Meeting of Rosneft Oil Company, on the announcement of the meeting or the absentee voting for decision-making by Rosneft General Shareholders Meeting of Rosneft Oil Company failed to be held as well as on the resolutions taken by the General Shareholders Meeting of Rosneft Oil Company;
2. On holding of the meeting or the absentee voting for decision-making by the Board of Directors of Rosneft Oil Company and its agenda, as well as individual resolutions taken by the Board of Directors of Rosneft Oil Company:
  - 2.1. On the proposal to the General Shareholders Meeting of Rosneft Oil Company to pay (announce) the dividends on a certain date on which the persons entitled to receive dividends will be defined;
  - 2.2. On the placement or sale of the securities of Rosneft Oil Company;
  - 2.3. On setting the price or pricing procedure for placement of shares or securities convertible into shares of Rosneft Oil Company;
  - 2.4. On the establishment of the executive body of Rosneft Oil Company 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 meeting or the absentee voting for decision-making by Rosneft General Shareholders Meeting for election of members of the Board of Directors of Rosneft Oil Company;
  - 2.6. On recommendations regarding the amount of dividends on the shares of Rosneft Oil Company, and the procedure for their pay-out;

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<sup>1</sup> Subject to disclosure in accordance with procedures and timing set by the Bank of Russia in Guidelines DD 30.09.2024 No. 6877-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 No. 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 Rosneft Oil Company<sup>2</sup>;

2.8. On consent to or subsequent approval of the transaction (several interrelated transactions) of Rosneft Oil Company recognized as a major transaction recognized in accordance with the legislation of the Russian Federation as a major transaction and (or) related-party transaction, as well as other transaction (several interrelated transactions), the amount of which is 10 and more percent of the value of assets determined according to the consolidated financial statements (financial statements) of Rosneft Oil Company, as of the last reporting date (the end date of the last completed reporting period preceding the date of the decision on consent to the transaction or the date of the transaction if the decision on its subsequent approval is made);

2.9. On delegation of authority of the sole executive body of Rosneft Oil Company to the managing organization or manager, approval of the managing organization or manager and terms and conditions of the contract concluded by Rosneft Oil Company with the managing organization or manager;

2.10. Approval of the registrar maintaining the register of Rosneft Oil Company's securities holders, terms and conditions of the contract with it in terms of maintaining the register of Rosneft Oil Company's securities holders, as well as termination of the contract with it;

3. On making a decision on reorganization or liquidation of the person that provided security for the bonds of Rosneft Oil Company;

4. On the signs of bankruptcy of Rosneft Oil Company or the person who provided security for Rosneft Oil Company's bonds, provided for by Federal Law No. 127-FZ dated 26.10.2002 "On Insolvency (Bankruptcy)";

5. On the arbitration court's acceptance of the application to declare Rosneft Oil Company insolvent (bankrupt), as well as on the arbitration court's decision to declare Rosneft Oil Company insolvent (bankrupt), to introduce one of the bankruptcy procedures in respect of Rosneft Oil Company, and to terminate bankruptcy proceedings in respect of Rosneft Oil Company;

6. On the date on which persons entitled to exercise rights on Rosneft Oil Company's securities are determined (fixed);

7. On the stages of the procedure for issuing securities of Rosneft Oil Company;

8. On suspension and resumption of issue of Rosneft Oil Company's securities;

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<sup>2</sup> Internal documents are the documents that are subject to approval by the Board of Directors pursuant to sub-item 13 of item 1 of Article 65 of Federal Law DD 26.12.1995 No. 208-FZ "On Joint Stock Companies".

9. Recognition of the bond program as invalid, recognition of the issue (additional issue) of Rosneft Oil Company's securities as invalid or void;
10. On redemption of Rosneft Oil Company's securities;
11. Registration of amendments to the decision to issue securities of Rosneft Oil Company in terms of changing the scope of rights on securities and (or) nominal value of securities, including in case of their consolidation or splitting;
12. On making a decision on acquisition (occurrence of reasons for acquisition) by Rosneft Oil Company of securities placed by Rosneft Oil Company;
13. On accrued (announced) and (or) paid income on securities of Rosneft Oil Company, on other payments due to holders of securities of Rosneft Oil Company, as well as on the intention to fulfill the obligation to make payments on bonds of Rosneft Oil Company, the rights to which are recorded in the register of holders of securities of Rosneft Oil Company;
14. On putting of securities of Rosneft Oil Company 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 Rosneft Oil Company by a Russian exchange in the quotation list, or the removal of securities of Rosneft Oil Company by a Russian trading organizer from the list of securities. The Russian trading organizer shall not be entitled to transfer securities of Rosneft Oil Company from one quotation list to another quotation list (to remove securities of Rosneft Oil Company from one quotation list and put them to another quotation list);
15. On putting of securities of Rosneft Oil Company (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, or the removal of the securities of Rosneft Oil Company (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 Rosneft Oil Company to holders of its securities as well as changes of the total number of bonds whose early repayment obligations have not been fulfilled;
17. On the acquisition by a person (or the termination of a person's rights) to dispose of a certain number of votes attributable to the voting shares comprising the authorized capital of Rosneft Oil Company.

18. Of any voluntary or competing, or mandatory offer to purchase its securities received in accordance with Chapter XI.1 of Federal Law No. 208-FZ of 26.12.1995 on Joint-Stock Companies (hereinafter the Federal Law on "Joint-Stock Companies"), as well as any amendments made to such offers;

19. Notification received by Rosneft Oil Company in accordance with Chapter XI.1 of the Federal Law "On Joint-Stock Companies" on the right to demand redemption of Rosneft Oil Company's securities or demand for redemption of Rosneft Oil Company's securities;

20. On identification of errors in previously disclosed Rosneft Oil Company's (accounting (financial) statements, consolidated financial statements, financial statements);

21. On execution of a transaction by Rosneft Oil Company or an organization controlled by Rosneft Oil Company, which is of material importance for Rosneft Oil Company, determined in accordance with clause 1.14 of Regulation No. 714-P, amounting to 10 or more percent of the value of assets determined according to the consolidated financial statements of Rosneft Oil Company as of the last reporting date (end date of the last completed reporting period preceding the date of transaction), (hereinafter referred to as the material transaction);

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

*Entities controlled by Rosneft Oil Company that are significant to it are entities controlled by Rosneft Oil Company, each of which, according to the consolidated financial statements of Rosneft Oil Company, accounts for at least 5 percent of the consolidated value of assets or at least 5 percent of the consolidated income, as well as other entities controlled by Rosneft Oil Company that, in Rosneft Oil Company's opinion, have a significant influence on its activities, financial position, and/or financial results (hereinafter, entities controlled by Rosneft Oil Company that are material to it) (based on paragraph 1.14 of Bank of Russia Regulation No. 714-P dated March 27, 2020, "On Disclosure of Information by Issuers of Securities" (hereinafter, Regulation No. 714-P) .*

*A controlling person is a person who has the right, directly or indirectly (through persons controlled by him), to control, by virtue of his participation in a controlled organization (PJSC NK Rosneft) and/or on the basis of property trust agreements, and/or a simple partnership, and/or an agency, and/or a shareholder agreement, and/or another agreement, the subject of which is the exercise of rights certified by shares (interests) in a controlled organization (PJSC NK Rosneft), more than 50 percent of the votes in the*

*supreme governing body of the controlled organization (PJSC NK Rosneft) or the right to appoint (elect) the sole executive body and/or more than 50 percent of the composition of the collegial governing body of the controlled organization (PJSC NK Rosneft) (based on Article 2 of the Federal Law "On the Securities Market").*

22. On entering into an interested-party transaction by Rosneft Oil Company or an organization controlled by Rosneft Oil Company that is of material importance to Rosneft Oil Company;

23. On changes in the composition and (or) amount of the subject of pledge under Rosneft Oil Company's mortgage-backed bonds;

24. On the acquisition by Rosneft Oil Company (or terminating of Rosneft Oil Company's) right to dispose of a certain number of votes attributable to voting shares (interests) constituting the authorized capital of an organization whose securities are admitted to organized trading;

25. Conclusion by a person controlling Rosneft Oil Company or an organization controlled by Rosneft Oil Company, providing for the obligation to purchase securities of Rosneft Oil Company;

26. On occurrence and (or) termination of the right of Rosneft Oil Company's bond holders to demand from Rosneft Oil Company early redemption of Rosneft Oil Company's bonds belonging to them;

27. On assignment of rating to securities of Rosneft Oil Company and (or) Rosneft Oil Company, as well as on the change of rating by a rating agency or other organization on the basis of the agreement concluded with Rosneft Oil Company;

28. On a dispute, related to the establishment, management or shareholding in Rosneft Oil Company (hereinafter referred to as the corporate dispute) or any other dispute where the claimant or respondent is Rosneft Oil Company and the amount of claims thereof is 10 and more percent of the book value of assets estimated using Rosneft Oil Company's 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);

29. On placement outside the Russian Federation of bonds or other financial instruments certifying borrowed liabilities to be fulfilled at the expense of Rosneft Oil Company;

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

31. On acquisition (divestment) of voting shares of Rosneft Oil Company or depositary securities certifying rights in respect of voting shares of Rosneft Oil Company, in respect of Rosneft Oil Company or an organization controlled by Rosneft Oil Company;

32. On holding and agenda of the meeting or absentee voting for decision-making by Rosneft Oil Company's bond holders, on decisions taken by the general meeting of Rosneft Oil Company's bond holders, and on declaring the general meeting of Rosneft Oil Company's bond holders or absentee voting procedure invalid;

33. On determination by Rosneft Oil Company (the issuer of the bonds) of a representative of the bond holders after registration of the bonds issue;

34. On the date from which the representative of Rosneft Oil Company's bond holders exercises his/her powers;

35. Conclusion by Rosneft Oil Company of an agreement on novation or granting of compensation resulting in termination of obligations on Rosneft Oil Company's bonds;

36. On the creation of the right of the owners of convertible securities of Rosneft Oil Company to demand from Rosneft Oil Company the conversion of their convertible securities of Rosneft Oil Company;

36.1. On the project (projects) selected by Rosneft Oil Company, for financing and (or) refinancing of which monetary funds received from placement of green bonds, social bonds, sustainable development bonds, adaptation bonds are (will be) used;

36.2. On conducting and results of the independent external assessment of the issue (program) of green bonds, social bonds, sustainable development bonds, bonds related to sustainable development goals, adaptation bonds or Rosneft Oil Company's policy on the use of monetary funds received from the placement of the said bonds, or project(s), for the financing (refinancing) of which the monetary funds received from the placement of these bonds will be used;

36.3. On carrying out and results of the independent external evaluation of changes made to Rosneft Oil Company's policy on the use of funds received from the placement of green bonds, social bonds, sustainable development bonds, adaptation bonds;

36.4. On carrying out and results of independent external assessment of changes made to the climate transition strategy of the issuer (Rosneft Oil Company) of the climate transition bonds;

36.5. On the non-purpose use of monetary funds received from placement of green bonds, infrastructure bonds, social bonds, sustainable development bonds, adaptation bonds, and on the occurrence of consequences of the non-purpose use of these funds;

36.6. On violation of the principles and standards of financial instruments specified in the decision to issue bonds, when implementing a project (projects), for financing and (or) refinancing of which monetary funds received from placement of green bonds, social bonds, sustainable development bonds, adaptation bonds are used;

36.7. On the inclusion of green bonds, social bonds, sustainable development bonds, adaptation bonds in the list of financial instruments of sustainable development, and on the exclusion of such bonds from this list;

36.8. On achievement or non-achievement of intermediate (if any) or final target values of the key performance indicator(s) of the issuer (Rosneft Oil Company) of the bonds specified in the decision to issue the bonds, related to the sustainable development goals;

36.9. On achievement or non-achievement of intermediate or final values of target performance indicators of the issuer (Rosneft Oil Company) of climate transition bonds;

37. Information about annual consolidated financial statements of Rosneft Oil Company, interim consolidated financial statements of Rosneft Oil Company 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. Information contained in Rosneft Oil Company's annual reports, except for information that has been previously disclosed;

39. The interim accounting (financial) statements of Rosneft Oil Company 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 respect of the said reporting, if the said reporting has been audited, as well as the information constituting Rosneft Oil Company's annual accounting (financial) statements together with the auditor's report thereon, if the said statements have been audited;

40. Contained in the reports of the issuer of equity securities of Rosneft Oil Company, prepared for the reporting periods consisting of 6 (six) and 12 (twelve) months, except for information that has been previously disclosed;

41. Information contained in Rosneft Oil Company Prospectus, except for information that has been previously disclosed;

42. The terms and conditions of placement of securities determined by Rosneft Oil Company in a separate document, except for information that has been previously

disclosed (in case of absence of a securities prospectus or absence of the terms of placement in the securities prospectus);

43. Conclusion by Rosneft Oil Company of an agreement (transaction), except for agreements (transactions) provided for by Clauses 21, 22 and 27 of this List, if conclusion of such agreement (transaction) may have a significant impact on the price of Rosneft Oil Company's securities admitted to organized trading (in respect of which an application for admission to organized trading has been submitted);

44. Adoption by a court, arbitration court, Federal Bailiff Service of interim measures (including seizure) in respect of cash or other property owned by Rosneft Oil Company, an organization controlling it, an organization controlled by Rosneft Oil Company that is of material importance for it, or that has provided security for Rosneft Oil Company's bonds admitted to on-exchange trading (in respect of which an application for admission to on-exchange trading has been filed) to an entity that is not the Russian Federation, which has provided a state guarantee of the Russian Federation, a constituent entity of the Russian Federation, which has provided a state guarantee, or a municipal entity, which has provided a municipal guarantee, constituting 10 or more percent of the book value of the assets of the said entities as of the end date of the last completed reporting period preceding the adoption of interim measures;

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 Rosneft Oil Company 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 Rosneft Oil Company from the preliminary investigation bodies or bodies of inquiry) against a person who is part of the management bodies of Rosneft Oil Company, an organization controlling Rosneft Oil Company, an organization controlled by Rosneft Oil Company

that is of significant importance to it, or an entity that provided security for bonds of Rosneft Oil Company 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 Rosneft Oil Company, with the exception of the General Shareholders Meeting make decisions that may have a significant impact on the price of Rosneft Oil Company's securities 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. On accidents at hazardous production facilities operated by Rosneft Oil Company, defined in accordance with Federal Law No. 116-FZ "On Industrial Safety of Hazardous Production Facilities" dated July 21, 1997, if such information may have a material impact on the price of Rosneft Oil Company's securities admitted to organized trading (in respect of which an application has been filed);

49. On other events (actions) that, in Rosneft Oil Company's opinion, have a material impact on the value or quotations of its securities.