

**Corporate Human Rights Benchmark  
2023 Company Scorecard**

**Company name** Rosneft  
**Sector** Extractives  
**Overall score** 16.9 out of 100

Theme score	Out of	For theme
3.6	10	A. Governance and Policy Commitments
1.6	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
4.9	25	D. Performance: Company Human Rights Practices
3.4	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

**Detailed assessment**

**A. Governance and Policy Commitments (10% of Total)**

**A.1 Policy Commitments (5% of Total)**

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: General HRs commitment: The Human Rights position states that 'Rosneft recognizes the inherent value of fundamental human rights and freedoms and the Company has committed to observing them in all aspects of our operating activities. These commitments comply with the Universal Declaration of Human Rights of the United Nations, the Social Charter of Russian Business, generally accepted standards for the protection of human rights and freedoms, as well as with the laws of the Russian Federation and other countries where we operate'. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>Met: Universal Declaration of Human rights (UDHR): The position also states that 'we are committed to respecting human rights as stated in the following founding international documents: The United Nations Universal Declaration of Human Rights [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: Commitment to OECD MNE Guidelines: The position also states that 'we are committed to respecting human rights as stated in the following founding international documents: The OECD (Organization for Economic Cooperation and Development) Guidelines for Multinational Enterprises. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: Commitment to ILO core principles: The Human Rights Position document states that 'We are committed to respecting human rights</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Declaration on Fundamental Principles and Rights at Work		<p>as stated in the following founding international documents: [...] The ILO (International Labour Organisation) Declaration on Fundamental Principles and Rights (ILO)' [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Explicitly lists all four ILO core principles: The Human Rights Position document states that 'Rosneft supports freedom of association and recognizes the unconditional right of a Company employees to collective bargaining [...] We do not tolerate any form of offensive, humiliating or abusive atmosphere, including harassment or discrimination'. 'Rosneft guarantees equal rights and freedoms regardless of [...]'. It also stats that 'our Company in no way accepts and it stands for abolishment of any forms of forced and/or obligatory labor as well as for the complete eradication of child labor'. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects BPs/JVs to commit to ILO core principles: See below. The Declaration of human rights for interacting with suppliers 'seeks to ensure that all its suppliers of goods, works and services secure their commitment to respect human rights'. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Explicitly lists all four ILO core principles for BPs/JVs: The Declaration of human rights for suppliers states that 'The Company expects its suppliers to take all necessary measures to prevent any form of discrimination against their employees [...]to take effective measures to ensure that no worker conducts work for the benefit of the Company that he or she has not voluntary accepted based on mutually agreed, true and transparent conditions'. It also 'expects its suppliers to respect, without discrimination, their workers' right to freedom of assembly and association, to organize and to collective bargaining and to form trade unions'. Finally, 'The Company expects its suppliers not to use child labor under any circumstances'. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to respect H&amp;S of workers: The Company's HR position states that 'Rosneft supports and promotes a healthy life style, and takes care of occupational health, comfortable and safe labor conditions and a favourable environment for Company employees and contractors [...] We are committed to ensuring safety of our employees, business partners, and the population in the regions of Company operations'. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Commitment to ILO working hours standards or 48 hour regular work week: The Company's human rights position includes a commitment to comply with laws. The approach to human rights clarifies Russian law in relation to working hours (Company's activities outside Russia seem to include different level of stakes, but not to be consolidated in Company's perimeter). 'Overtime work is paid in accordance with the interchapter 152 of the Labor Code of the Russian Federation. The specific amount of payment for overtime work can be defined by a collective agreement, a local regulatory act or an employment contract. By the request of the employee, increased pay for overtime work can be compensated by providing additional time off, but not less than the duration worked overtime. Work performed in excess of the norm of working time on weekends and non-working days and holidays is paid at a higher rate or compensated by providing another day off in accordance with the interchapter 153 of the Labor Code of the Russian Federation. In accordance with the interchapter 91 of the Labor Code of the Russian Federation, the working time does not exceed 40 hours per week. The duration of overtime work, in accordance with the interchapter 99 of the Labor Code of the Russian Federation, does not exceed 4 hours for each employee for two consecutive days and 120 hours per year. The work of employees, working on rotation is regulated by the chapter 47 of the Labor Code of the Russian Federation'. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects BPs/JVs to commit to H&amp;S of workers: The Declaration for interacting with suppliers indicates that 'The Company expects its suppliers pay special attention to health protection, maintaining the right to a favorable environment, creating comfortable and safe working conditions, for the employees in accordance with the applicable requirements of the Company in the field of labor protection [...]'. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The document also expects the following: 'suppliers are to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>refrain from imposing overtime hours, that are excessive and affecting their rights to privacy and family life'. The supplier code in relation to human rights also states that 'the supplier shall manage employees' working time responsibly [...] If overtime is required, payment for such work shall be made in accordance with the applicable laws of the country of the Supplier's residence and the country in which it pursues business'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. The Company indicates in its approach to human rights observance that 'the Company expects that business partners, including suppliers and contractors, work in strict accordance with the law'. However, despite the content of Russian law about working hours (see above), no evidence found regarding requirement on working hours in other jurisdictions. The Company has provided additional sources to CHRB regarding this subindicator, however, they had already been considered. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</p>
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect land ownership/natural resources as in VGGT</li> <li>• Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards</li> <li>• Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Human Rights position states that 'we are committed to respecting human rights as stated in the following founding international documents: [...] The United Nations Declaration on the Rights of Indigenous Peoples'. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Expects EX BPs to make these commitments: The Declaration on human rights for interacting with suppliers states that 'The Company expects its suppliers to respect the human rights of the Community members they affect, including in relation to the use of land, water and other natural resources'. The Code of suppliers in relation to human rights observance indicates that 'The supplier [...] shall also seek to preserve their traditional way of life of indigenous small-numbered peoples'. However, no evidence found of a requirement to respect land ownership and natural resources as set out in the VGGT, or as in IFC performance standards. No evidence found of a requirement to formally respect indigenous peoples' rights'. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing</li> <li>• Met: Commitment to respect the right to water: The document 'sustainable approach to preservation of water' states that 'The Company is using water resources in its operations across the entire value creation chain that may affect the interests of other water consumers. Rosneft acknowledges and respects the right to inclusive and equitable access to safe and affordable drinking water. The Board of Directors has approved Rosneft's strategic commitment to the 17 Nations' Sustainable Development Goals of the United Nations, including Goal 6 Fresh Water and Sanitation'. Although current evidence seems to refer to a management systems document, which is not considered a suitable source for policy statements according to CHRB methodology the Company claims that the Board signed off on this commitment. It is therefore, considered, that despite not all the content of the document can be considered a policy, the specific statement place in the first page has been approved by the Board. [Sustainability approach to preservation of water, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Expects EX BPs to make these commitments: The Declaration on human rights for interacting with suppliers states that 'The Company expects its suppliers to respect the human rights of the Community members they affect, including in relation to the use of land, water and other natural resources'. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to Voluntary Principles on Security and HRs</li> <li>• Not Met: Uses only ICoCA members as security providers</li> <li>• Not Met: Commits to International Humanitarian Law</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects EX BPs to commit to these rights: The Declaration on Human Rights for interacting with suppliers states that 'By accepting the above</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Declaration, the Company seeks to ensure that all its suppliers of goods, works and services: [...] are constantly striving to promote respect and security of human rights and freedoms by recognizing and meeting the principles set forth in the public documents of the Company and the above Declaration'. However, no specific requirement found for extractive business partners, including security contractors to Commit to the VPs, use only ICOC members nor commit to IHL. The Company has provided additional comments to CHRB regarding this subindicator, contained in the Sustainability report 2021. However, only policy documents are considered relevant for policy indicators. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a> ]
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to remedy adverse HRs impacts: The Approach to human rights observance document states that 'The Company has the necessary procedures in place, aimed at rapid response to complaints and accusations in the field of observance of the human rights. The key tools in this area are the security hotline and the business ethics hotline'. It also states that 'Taking into account the interests of stakeholders is an important component of assessing human rights observance which is carried out through the formation of a transparent, fertile, mutually beneficial partnership with a broad range of stakeholders'. The Company's website indicates that 'The Company builds its relations with the interested parties and public authorities in the presence regions based on the principle of business' social responsibility. The projects being implemented by the Group's Companies invigorate local enterprises, the social sphere, personnel, infrastructure, as well as contribute to an increase in the investment attractiveness of the regions. However, no public policy statement of commitment to remedy adverse human rights impacts was found. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Stakeholder engagement, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Expects EX BPs to make this commitments: The Declaration on HR for suppliers states that 'the Company accepts its suppliers to adopt a commitment to enable effective remedy to any adverse human rights impact occurred in the course of their operations, also through building cooperation and handling complaints'. The supplier code also states that 'everyone whose human rights and freedoms are violated shall have the right to an effective remedy in accordance with international and national law'. [Declaration on human rights for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Commitment to work with EX BPs on remedy: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Zero tolerance of threats/attacks on HRDs: The Code states that 'The Company does not allow any form of harassment or discrimination. The Company respects the right of each employee to collective representation of his/her interests including in trade union organizations and rules out any possibility of an atmosphere that would be hostile, humiliating or offensive to human dignity'. However, this subindicator looks for an explicit commitment to not tolerate attacks or threats against anyone opposing the Company's activities due to human rights (aka, human rights defenders). [Code of business and corporate ethics, 13/01/2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Expects BPs to make this commitment: The Declaration on human rights for suppliers states that 'By accepting the above Declaration, the Company seeks to ensure that all its suppliers of goods, works and services: share the goals, approaches and intentions of the Company, stipulated by the Public position of the Company in the field of human rights and the Code of Business and Corporate Ethics'. However, as indicated above, no evidence found of a policy statement committing the Company itself. [Declaration on HRs for interacting with suppliers of goods, works and services, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to working with HRDs to create safe and enabling environment: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>

## A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Board's Strategy and Sustainable Development committee functions include 'Analysis of risks and opportunities for the Company related to climate change, environment (including water management), and social responsibility of the Company (including human rights), other factors and bringing relevant information to the attention of the Board of Directors of the Company'. [Regulations of the Rosneft Oil Company on Rosneft Board Committees, 14/09/2020: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes HRs expertise of Board member</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications: The Company's document showing its approach on human rights contains a brief statement from the Chairman &amp; CEO stating that 'Rosneft respects and strictly observes human rights and freedoms across all its activities in accordance with the Universal Declaration of Human Rights, the Social Charter of the Russian Business, generally recognized norms in the field of protection of human rights and freedoms, as well as in accordance with the applicable legislation of the Russian Federation and other countries of the Company's operations'. However, this subindicator looks for evidence of the CEO/Board member communicating the importance of respecting human rights for its business or explaining challenges to respecting human rights encountered by the Company. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
A.2.2	Board responsibility	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Process to review HRs strategy at board level: The Company states that the Compliance Committee will accept and review all the proposals. When the Compliance Committee approves the Code (amendment(s) and addition(s) thereto), it/they shall be submitted to the Company's Board of Directors for approval. It also states that matters related to human rights can also be raised by the Company's employees directly with its Compliance Committee. However, Compliance Committee is not a board level committee and no evidence was found of a process to discuss and review its human rights strategy. The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material. [Code of business and corporate ethics, 13/01/2022: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Example of HRs issues/trends discussed in last reporting period: The Company states that 'The Board approved the Rosneft-2030 Strategy that factors in the current trends of the green agenda. In 2021, every sixth matter considered by the Board of Directors or the Management Board was related to the Company's sustainable development. The share of the Board committees' recommendations on sustainable development stood at 15%'. However, this subindicator looks for evidence of specific details of discussion on human rights matters. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>
A.2.3	Incentives and performance management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: At least one board member incentive linked to HRs commitments: The Company indicates that 'Rosneft's key performance indicators (KPIs) play a key role in its management incentives and remuneration system. [...] the Board of Directors, the Management Board, and the Chief Executive Officer. The KPI list is based on the Company's strategic objectives, the Long-Term Development Programme and the business plan approved by Rosneft's Board of Directors'. It then adds that: 'At the end of 2021, the Board of Directors approved the Rosneft-2030: Reliable Energy and Global Energy Transition Strategy. Starting from 2022, to deliver the strategy, targets are aligned with management KPIs and remuneration, including [...] the Company's commitment to zero fatalities and zero equipment breakdowns, development of the portfolio of innovative projects, talent pool, and social programmes. More than half of the strategy targets and relevant management KPIs are ESG-related. Measures aimed at delivering on the strategic targets and initiatives are updated annually as part of the strategic planning cycle and translated into the top management's KPIs'. The Company provide examples of KPIs included, which in relation to workplace safety include</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>LTIF (Lost Time Injury Frequency Rate) and FAR (Fatality rate). [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</p> <ul style="list-style-type: none"> <li>• Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S: In relation to these, the report clarifies that 'The Company's executives are personally responsible for injuries of Rosneft employees as well as the Company's contractors and subcontractors'. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria linked to HRs made public: The Company has provided comments to CHRB regarding this subindicator. However, no evidence was found of the actual incentive linked to human rights targets.</li> <li>• Not Met: Review of other board incentives for coherence with HRs policies: The Company indicates that 'More than half of the strategy targets and relevant management KPIs are ESG-related. Measures aimed at delivering on the strategic targets and initiatives are updated annually as part of the strategic planning cycle and translated into the top management's KPIs'. However, this subindicator looks for evidence that the Company reviews other performance incentives to ensure coherence with human rights policies. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Board process to review business model and strategy for HRs risks: The Company has provided comments to CHRB regarding this subindicator, including a description of the functions of the Strategy and the Sustainable Development Committee. However, this subindicator looks for a description of a Board process that allows to review the overall Company's business model or strategy due to inherent human rights risks. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Describes frequency and triggers for reviewing business model: The Company's sustainability report indicates that 'strategic risks and strategic threats' are updated annually, and 'corporate financial and operational risks' are updated quarterly. However, this subindicator looks for evidence of frequency and triggers that allow to review overall business model or strategy due to risks, rather than frequency to review the strategic, financial and operational risks. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions resulting from reviews: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material, since followed up on evidence considered above. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>

## B. Embedding Respect and Human Rights Due Diligence (25% of Total)

### B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Senior responsibility for HRs implementation and decision making: The Company's code affirms that 'The Compliance Committee of Rosneft is a coordination body. Its decisions on business and corporate ethics, observance of laws and compliance with rules and procedures of corporate governance and internal control are applied by the Company's management bodies and personnel in their day-to-day work. The Committee organizes development of the Code (amendments and additions), its review and discussion by employees of the Company or their representatives. The Compliance Committee Rosneft helps Structural Units and Group Subsidiaries apply and implement the provisions of this Code. It adopts decisions on and recommendations for using the Code by Company employees and officers in day-to-day corporate life and participates in resolution of conflicts of interest that cannot be resolved at the level of individual Group Subsidiaries'. However, the code of business ethics doesn't contain human rights commitments, beyond indicating that the Company is in compliance with the UNDHR. [Code of business and corporate ethics, 13/01/2022: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Day-to-day resources and expertise allocation in own operations: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material. It also provided similar evidence to that described in the first subindicator (Compliance Committee)</li> <li>• Not Met: Resources and expertise allocation with EX BPs: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material, as it referred to due diligence and requirements for contractors, while this subindicator looks for evidence of the Human Resources the Company has in place to manage human rights of extractive business partners.</li> </ul>
B.1.2	Incentives and performance management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Senior manager incentives linked to HRs commitments: The Company states that the key performance indicators (KPI) related to incentives and remuneration system includes a number of sustainable development indicators, such as environmental performance, workplace safety, and fuel and energy savings. Additionally, regarding workplace safety, sample metrics include Lost Time Injury Frequency and Fatality Rate. The KPIs are set individually for each manager, taking into account the specific areas they are working on. And zero fatal incidents represent a cross-functional KPI. Regarding Health, Safety and Environment management, the Company has HSE Committee that makes decisions and develops HSE recommendations. The HSE Committee consists of Rosneft's top managers, including First Vice Presidents, Vice President for HSE, and Vice Presidents supervising streams and functions. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S: In relation to these, the report clarifies that 'The Company's executives are personally responsible for injuries of Rosneft employees as well as the Company's contractors and subcontractors'. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria linked to HRs made public: The Company has provided comments to CHRB regarding this subindicator. However, no evidence was found of the actual incentive linked to human rights targets. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Review of other senior management incentives for coherence with HRs policies: The Company indicates that 'More than half of the strategy targets and relevant management KPIs are ESG-related. Measures aimed at delivering on the strategic targets and initiatives are updated annually as part of the strategic planning cycle and translated into the top management's KPIs'. However, this subindicator looks for evidence that the Company reviews other performance incentives to ensure coherence with human rights policies. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: HRs risks integrated as part of enterprise risk system: The Company states that it recognizes the importance of regular identification, analysis and assessment of potential human right risks and development of proactive response prior to adverse outcomes. The process of risk identification and assessment, as well as development of the risk management initiatives, are part of the Corporate Risk Management System. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Provides an example: The Company indicates that it takes 'necessary measures to control and mitigate the risks associated with human rights observance at all the assets where operating activities are carried out'. It then discloses a list of measures, including, among others 'implementation of programs for sustaining of the core assets and development projects in oil refining and petrochemistry', 'insurance program for core production assets', 'improving the safety culture of employees: training, conducting briefings, motivation and commitment to safety issues', 'development and implementation of corrective measures based on lessons learned', 'improvement of the human resources management processes in ensuring labour rights and employees'. However, these and other measures listed don't seem to be linked to mitigate any specific risk or impact. They are linked to topics, such as labour relations, environmental protection and occupational process safety, but not connected to a specific risk that needs to be addressed. The Company has provided additional source to this subindicator. However, it was not material as it referred to the 'assurance review' of the sustainability report. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>] &amp; [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Risk assesment by Audit Committee or independent third party: The Sustainability report indicates that the Audit Committee 'checks accuracy and completeness of financial statements and other reports, and ensures reliability and effectiveness of the Risk Management and Internal Control System, and oversees compliance'. However, this subindicator looks for evidence of a specific description of how it oversees the assessment of the adequacy of the ERM in handling human rights risks during last reporting period. The Company has provided additional comments to this subindicator. However, evidence was not material as it referred to the 'assurance review' of the sustainability report. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Communicates HRs policies to all workers in own operations: The Company indicates that '65 thousand - total number of Rosneft employees who completed training in human rights and procedures in 2021'. '943 thousand man-hours - training in human rights policies and procedures in 2021'. The Company indicates that the 'Headcount as at 31 December 2021' was 334.6 thousand. It is not clear, therefore, whether and how the Company communicates human rights policy commitments to all employees, including local languages where necessary. The Company has provided additional comments to CHRB regarding this subindicator. However, evidence was not material. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communicates HRs policies to stakeholders: The Approach to HR observance document states that 'Taking into account the interests of stakeholders is an important component of assessing human rights observance which is carried out through the formation of a transparent, fertile, mutually beneficial partnership with a broad range of stakeholders. [...]'</li> </ul> <p>The Company pays special attention to human rights observance and the preservation of the cultural heritage of indigenous peoples of the North. [...] The Company ensures the right for participation of the representatives of the indigenous people of the North in the decision-making processes at the stages of environmental impact assessment and public environmental assessment'. No evidence found, however, on details of how it communicates human rights commitments to them (or other external affected stakeholders that include local communities). The Company has provided additional comments to CHRB regarding this subindicator. However, evidence was not material as referred to the expectations for business partners. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] <li>• Not Met: Example of how HRs policies are accessible for intended audience: Although the Company discloses all its commitments and documents on its website, this subindicator looks for details of how it actively makes these accessible for its intended audience. Posting commitments on its website is not considered a proactive way to reach affected stakeholders.</li> </p>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Meets ILO requirement for suppliers on A.1.2.a</li> <li>• Met: Describes steps to communicate HRs policies to EX BPs: The Company indicates that 'The Code was circulated to all companies and entrepreneurs registered on TEK-Torg in Rosneft's section, and posted on the websites of TEK-Torg and the Company. The Company expects its suppliers and contractors to implement a similar code and adhere to it in their operations. To this end, information about the Supplier Code is included in the agendas of seminars and roundtables, and relevant criteria are being developed for specific procurements'. TEK-Torg seems to be the website of the electronic trading platform (register for partners) [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how HRs policies are contractual/binding for suppliers: The Company indicates that 'The Company is currently considering a possibility of incorporating the Supplier Code into the standard contract form. A survey of suppliers on the adoption of the Code is slated for 2022'. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: The Company has provided comments to CHRB regarding this subindicator. However, no relevant evidence found. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of at least 1 on A.1.2.a</li> <li>• Met: Describes how workers are trained on HRs policy commitments: The Company states that personnel training on human rights matters is integrated into corporate training courses offered by the Company. A human rights module is also part of a mandatory classroom compliance training course. In 2021, more than 65,000 employees and 69 security workers completed training in human rights policies and procedures. Total training hours reached 9442 thousand man-hours. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Trains relevant managers including security on HRs: The Sustainability report indicates that '69 security workers completed training in human rights policies and procedures'. However, it is not clear that all people working in security is trained on human rights. The Company has provided comments to CHRB regarding this indicator on security service training. However, this indicator looks for evidence of how all security personnel is trained on security and human rights and evidence focus in fraud and corruption or business ethics (which does not include human rights as per the evidence reported). [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Trains BPs to meet HRs commitments: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Discloses % suppliers trained</li> </ul>
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Score of at least 1 on A.1.2.a</li> <li>• Not Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material</li> <li>• Not Met: Discloses % of EX BP's monitored</li> <li>• Not Met: Describes how workers are involved in monitoring: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Describes corrective actions process: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material</li> <li>• Not Met: Discloses findings and number of correction action processes: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material</li> </ul>
B.1.7	Engaging and terminating business relationships	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: HRs performance affects selection EX BPs: The Company describes how it put into motion the Declaration on HR when interacting with suppliers and the supplier code of conduct. However, this subindicator looks for evidence of how the Company screens potential extractive business partners in relation to human rights performance prior to doing business. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: HRs performance affects ongoing BPs relationships: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes positive HRs incentives for business relationships: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Works with EX BPs to meet HRs requirements: The Company indicates that 'For regional suppliers and contractors, Rosneft held seven workshops and roundtables in the Vendor Day format in 2021: in the Khabarovsk and Krasnoyarsk Territories, Tyumen, Arkhangelsk, Tomsk, and other regions'. However, no details found in relation to whether these included human rights (and not clear whether these were extractive business partners). [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
B.1.8	Approach to engagement	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how workers and communities identified and engaged in the last two years: The Company indicates that it 'operates in some oil and gas</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	with affected stakeholders		<p>producing regions where indigenous communities are present. In all these regions, the Company runs programmes to engage with, and provide support to, such communities'. However, no details found on the process by which it identifies stakeholders with whom to engage in relation to human rights. The Company provided further comments to CHRB regarding this subindicator. However, evidence was not material. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses stakeholders whose HRs may be affected: The Company indicates that it 'pays special attention to human rights observance and the preservation of the cultural heritage of indigenous peoples of the North. Taking into account the interests of stakeholders is an important component of assessing human rights observance which is carried out through the formation of a transparent, fertile, mutually beneficial partnership with a broad range of stakeholders. Among the most vulnerable groups whose rights can be potentially violated as a result of the Company's operations are the indigenous peoples of the North. The representatives of the indigenous people of the North are involved in decision-making processes which may affect their interests'. However, no further details including what considers to be stakeholders whose human rights might be affected by the Company's operations. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Provides two examples of engagement with stakeholders: The Company indicates that 'Representatives of indigenous peoples are involved in decisions that may affect 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'. However, no further details of engagements on this regard. 'In 2021, the Company engaged with indigenous peoples in a number of areas, including: supporting employment of the indigenous population, including social support for children; organising traditional ritual celebrations practised by the Evenks; facilitating development of the traditional economic activities of the indigenous population; developing social facilities of the municipal district and improving material and technical resources of the indigenous communities'. The Company provides further examples of engagement including indigenous festivals, events, etc. However, no details found on specific engagements with affected stakeholders derived from being affected by the Company's activities. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HRs issues</li> <li>• Not Met: Describes how stakeholders views influenced company's HRs approach: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>

## B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process of identifying risks in own operations: The Company states the following: 'As part of the corporate-wide "Risk Management and Internal Control System", the Company's management (at various organizational levels, including the level of the Group's subsidiaries and the Company's level) regularly identifies and evaluates the key risks as well as develops measures to mitigate them. Strategic risks / threats are evaluated annually and the risks of the current business operations - on a quarterly basis. Risk reporting is brought to the notice of the Board of Directors, top managers and employees of the Company and includes all the necessary information about the risks, such as their assessment, as well as a description of measures aimed at mitigating the risks to an acceptable level. When prioritizing the key risks the Company uses a broad range of tools, including quantitative assessments based on statistical data and expert evaluations, as well as the expert opinions of the Company's top managers, managers of the Company units and managers of the Group's subsidiaries. The results of prioritization of the Company's key risks are used while developing the risk management measures. Strategic risks are assessed by the Company's management in the context of strategic threats that can have a negative impact on the target indicators of the Company's development strategy'. However, no details found indicating how this is particularly conducted in relation to human rights. Despite being placed in a document called 'approaches to human rights observance', no details were found on how this is specifically applied to identify potential human rights risks and impacts as part of broader process of due diligence'. Evidence seems to refer to general process for generic risk assessment. The Company provides further comments regarding this subindicator, however, it refers to the human rights risks that the Company considers relevant. The Sustainability report refers to general risk management. This subindicator looks for a clear, direct description of the specific process that the Company follows to identify which are its potential human rights risks and impacts. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes process for identifying risks in EX BPs: As Above. This subindicator looks for a clear, direct description of the specific process that the Company follows to identify which are its potential human rights risks and impacts through its extractive business partners. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes global risk identification system incl. stakeholder consultation: As above. This subindicator looks for a description of an ongoing process to identify potential human rights risks and impacts that include both affected stakeholders and human rights expert consultation. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes risks identified in relation to new circumstances: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
B.2.2	Assessing human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes assessment process and discloses salient HRs risks: The Company has provided comments to CHRB regarding this subindicator including a description of the risk management framework and assessment of risks related to corruption. No further details found, including the specific process to assess saliency of human rights risks and impacts, and how it takes different factors such as geographical, economic, social or other into account. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes how process applies to EX BPs: The Company has provided comments to CHRB regarding this subindicator including the consideration that there's a risk of human rights violations by suppliers and contractors. However, no further details found. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Public disclosure of results of HRs risk assessment: The Company indicates that it considers the following to be strategic risks and threats (social): challenges of recruiting and retaining professionals of unique or designated qualifications; growing competition in the labour market and turnover rates;</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>demographic transition (personnel ageing, changing lifestyle, labour force decline, migration, etc.); lack of an employee education and training system, necessary qualifications or skills; reducing social projects and corporate support and education programmes for employees; decreasing interaction with the regions of Company operations and local communities [...].However, these does not seem to be related to human/labour rights. In addition, the document approaches to human rights observances discloses the risks to be focused on in relation to human rights. However, no details found on how these were determined as a result of a saliency assessment. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how assessment involved affected stakeholders: The Company indicates that 'Representatives of indigenous peoples are involved in decisions that may affect 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'. No details found on whether and how they are involved in assessment of human rights risks and impacts. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company indicates that 'The Company's management regularly monitors and assesses risks as well as develops measures for handling them. The process of risk management takes place at different organisational levels, including Group Subsidiaries and Rosneft's Head Office. Risk reports including all the information on risks, their assessment and description of mitigates, are submitted to the Board of Directors, its Audit Committee, the Company's top management and employees'. However, no evidence of found of specific system to prevent, mitigate and remediate human rights impacts. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes how global system applies to EX BPs: The Company indicates that 'The Company's management regularly monitors and assesses risks as well as develops measures for handling them. The process of risk management takes place at different organisational levels, including Group Subsidiaries and Rosneft's Head Office. Risk reports including all the information on risks, their assessment and description of mitigates, are submitted to the Board of Directors, its Audit Committee, the Company's top management and employees'. However, no evidence of found of specific system to prevent, mitigate and remediate human rights impacts through its extractive business partners. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken: The Company indicates that 'Representatives of indigenous peoples are involved in decisions that may affect 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. In 2021, the Company engaged with indigenous peoples in a number of areas, including: supporting employment of the indigenous population, including social support for children; organising traditional ritual celebrations practised by the Evenks; facilitating development of the traditional economic activities of the indigenous population; developing social facilities of the municipal district and improving material and technical resources of the indigenous communities; helping carry out the Evenki Laika dog breeding project; protecting the natural environment of the indigenous peoples and facilitating social and economic development related to the traditional use of natural resources'. However, no evidence found of engagement in relation to decision about actions to be taken in relation to human rights risks and impacts. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>
B.2.4	Tracking the effectiveness of actions to respond to human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system for evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	risks and impacts		<ul style="list-style-type: none"> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of comms with stakeholders: The Company indicates that 'In 2021, no incidents of violations of indigenous peoples rights were identified'. The Company provided further comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes challenges to effective comms and how it is working to address them: The Company provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>

### C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The Company states that it has efficient procedures in place for responding to human rights grievances, including the Security Hotline and the Business Ethics Hotline. Hotlines are open not only to Company employees, but to other stakeholders including customers, contractors, suppliers, and representatives of the general public. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that it guarantees secure and confidential treatment of grievances. Messages submitted in writing are accepted in all languages and dialects of the regions of Company Operations. However, no details found on how workers are made aware of the grievance mechanism. The Company has provided different sources to CHRB regarding this subindicator. However, none of them provided evidence on how it actively makes all its workers aware of grievance mechanisms. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Describes how workers in EX BPs access grievance mechanism: See above. The Security Hotline and the Business Ethics Hotline are also open to its suppliers and contractors. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Expects EX BPs to convey expectation to their BPs: The Code for suppliers in the area of human rights observance states that 'The Supplier shall accept complaints through an internal, reliable and confidential complaints mechanism for effective and efficient interaction with stakeholders, including those related to human rights observance'. It also adds that 'By accepting this Code, the Supplier undertakes to: notify its employees and contractors of the provisions of the Code; if necessary, explain the principles of this Code to its employees and contractors; extend this Code to the entire supply chain of goods, works and services; timely monitor compliance with the principles of this Code throughout its supply chain of goods, works and services'. [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
C.2	Grievance mechanism(s) for external individuals and communities	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all external individuals and communities: The Company states that hotlines are open not only to Company employees, but to other stakeholders including customers, contractors, suppliers, and representatives of the general public. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company has provided comments to CHRB regarding this subindicator showing how grievance mechanisms are available in different languages. However, no evidence found of how affected external stakeholders are proactively made aware of the existence of the grievance mechanisms.</li> <li>• Met: Describes how external individuals/communities access grievance mechanism: The Code for suppliers in the area of human rights observance states</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>that 'The Supplier shall accept complaints through an internal, reliable and confidential complaints mechanism for effective and efficient interaction with stakeholders, including those related to human rights observance'. [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Expects EX BPs to convey expectation to their BPs: It also adds that 'By accepting this Code, the Supplier undertakes to: notify its employees and contractors of the provisions of the Code; if necessary, explain the principles of this Code to its employees and contractors; extend this Code to the entire supply chain of goods, works and services; timely monitor compliance with the principles of this Code throughout its supply chain of goods, works and services'. [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on design and performance: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Provides user engagement examples (at least two) on design and performance: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on improvement of mechanism: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Provides user engagement examples (at least two) on improvement</li> </ul>
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes procedure and timescales for managing complaints or concerns: The Company has provided comments regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Describes technical, financial, advisory support to enable equal access: The Company has provided comments regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe types of outcome to complainant through use of mechanism: The Company has provided comments regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Describes escalation to senior levels / independent adjudicators: The Company has provided comments regarding this subindicator. However, evidence was not material.</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public statement prohibiting retaliation against workers/stakeholders: The Company indicates that 'Rosneft strictly follows Russian law, the Social Charter of Russian Business and the Universal Declaration of Human Rights. The Company has required processes in force aimed at prompt responses to human rights complaints. The Security Hotline and Ethics Hotline are the key tools in this area. These hotlines are available both for the Company's employees and for any other stakeholders' representatives (written messages are accepted in all local languages used in the countries and regions where the Company operates). The Company guarantees confidentiality and security in relation to messages transmission. The employees can also contact experts on ethics working in almost all Group Subsidiaries on any ethical matter, including human rights aspects. The Sustainability report indicates that 'The Company has a practice of rewarding whistleblowers. Rosneft guarantees confidentiality of all whistleblowers, whether employees or not, and their protection from any pressure, prosecution or discrimination'. [Human rights observance on website, N/A: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Describes practical measures to prevent retaliation: As above. No evidence found of practical measures in place to prevent retaliation. [Human rights observance on website, N/A: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Specifies no legal action, firing or violence: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders: The Code for suppliers in the area of human rights observance states that 'The Supplier shall accept complaints through an internal, reliable and confidential complaints</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			mechanism for effective and efficient interaction with stakeholders, including those related to human rights observance'. However no evidence found of a formal requirement for business partners to prohibit retaliation against complainants. The Company has provided additional comments to CHRB regarding this subindicator. However, evidence was not material. [Code of suppliers in the area of human rights observance, N/A: <a href="https://rosneft.com">rosneft.com</a> ] & [Human rights observance on website, N/A: <a href="https://rosneft.com">rosneft.com</a> ]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Complainants not asked to waive legal rights: The Company indicates that 'The Company has a practice of rewarding whistleblowers. Rosneft guarantees confidentiality of all whistleblowers, whether employees or not, and their protection from any pressure, prosecution or discrimination'. It also indicates on its website that 'The Company guarantees confidentiality and security in relation to messages transmission. The employees can also contact experts on ethics working in almost all Group Subsidiaries on any ethical matter, including human rights aspects'. However, no evidence found that the Company indicates that it does not require affected individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial or non-judicial process as a condition of participating in the grievance process'. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Human rights observance on website, N/A: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Does not require confidentiality provisions: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Cooperates with state based non judicial mechanisms</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates that in 2021 there were no incidents of violations of indigenous peoples rights. It also discloses a list of risk mitigation measures. However, this subindicator looks for evidence of how the Company provided remedy to victims (indigenous or not) for adverse impacts caused . [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes how remedy would be provided if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy</li> <li>• Not Met: Describes approach to learning from incidents if no adverse impacts identified</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company reports that the Security Hotline processed 23,851 calls and the Ethics Hotline received 45 queries in 2021. However, no information was found about the number of grievances related with human rights issues, including outcomes for different stakeholders. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Example of how lessons from mechanism improved HRs management system</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process to evaluate mechanism and changes made as a result</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

## D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.1	Living wage (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Pays living wage or sets time-bound target: The Sustainability report indicates that '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 in the regions of Company operations and perform annual indexation. In 2021, the Company continued its efforts to move Group Subsidiaries to the standard remuneration and bonus regulations in the regions of the Company's operations'. It further describes actions taken in 2021 and states that 'To ensure an increase in real wages and offset the inflation, Rosneft adjusted the salaries in Group Subsidiaries located in Russia by 3.9% in 2021'. However, no evidence found that the Company is paying a living wage to all its employees or that it has set a time-bound target to do so. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Describes how living wage determined</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Achieved paying living wage: As above. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Reviews definition living wage with unions: The Company has provided comments to CHRB regarding this subindicator, including unionization rates and discussions held in 2021. However, no evidence found that it reviews definition of living wage and includes trade unions in the discussion. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Reports of taxes and revenues beyond legal minimums: The Company publishes a report on payments to governments disclosing total amount of payments, taxes, royalties, licence and other fees including the entity within each country perceiving these amounts. [Report on payment to governments, 2016: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Reports taxes and revenue by country: The Company publishes a report on payments to governments disclosing total amount of payments, taxes, royalties, licence and other fees including the entity within each country perceiving these amounts. [Report on payment to governments, 2016: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Measures to prohibit violence/retaliation against workers for joining trade union: The Company states that 'Rosneft supports freedom of association and recognizes the unconditional right of Company employees to collective bargaining and the right of every employee to collective representation of interests, including trade unions. We do not tolerate any form of offensive, humiliating or abusive atmosphere, including harassment or discrimination.' However, practical measures are not described. The Company has provided comments to CHRB regarding this subindicator. However, core evidence was already in use and no further details found including specific measures to prohibit retaliation against workers for joining trade union. [Human Rights Public Position, N/A: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Met: Discloses % of total direct operations covered by CB agreements: The Company reports that as at the end of 2021, there were 149 primary trade union organisations in Rosneft MPO representing Group Subsidiaries, with over 148 thousand employees being their members (44 % of the total headcount as at 31 December 2021). Collective bargaining agreements cover 68% of the headcount. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> </ul>
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process to identify H&amp;S risks and impacts</li> <li>• Met: Discloses injury rate or lost days for last reporting period: The Company reports that number of lost time occupational injuries (including fatalities) at Rosneft and its contractors per 1 million man-hour worked was 0.04 in 2021. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Met: Discloses fatalities for last reporting period: The Company reports that number of the on-the-job fatalities at Rosneft and its contractors per 100 million man-hours worked was 1.66 in 2021. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Discloses occupational disease rate for last reporting period: The Company reports that occupational illness rate at Rosneft (the total number of identified occupational illness cases per 1 million man-hours worked) was 0.02 in 2021. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Set targets for H&amp;S performance: The Company states that it has 2030 strategy's Occupational Health and Safety (OHS) targets for zero fatal injuries, zero equipment breakdowns. However, the Company has not set targets for other health and safety performance including injury rates (or lost days), and occupational disease rates. [Sustainability report 2021, 2022: <a href="https://rosneft.com">rosneft.com</a>] &amp; [2022 Contributing to the implementation of the SDGs, 2022]</li> <li>• Met: Met targets or explains why not or actions to improve H&amp;S management systems: The Sustainability report indicates that 'Rosneft's OHS efforts cover both the Company's employees and contractors. This applies to procedural requirements, monitoring, control and accounting systems, as well as providing the necessary equipment and resources. The Company pays particular attention to reducing the overall injury rate, as well as lessening the number of high consequence events and taking focused corrective action. In 2021, the share of severe accidents decreased by 8% year on-year. The rise in minor injuries, which were related to the impact of objects and mechanisms and falling, caused an increase in the overall injury rate. The number of Rosneft and contractor employees injured in road accidents decreased by 26%, with severe injuries according to RTAF and SVAR declining by 50%. Changes in these data are attributable to an increase in registered minor road traffic accidents. To reduce the risks associated with the most frequent injuries, the HSE Committee has decided to support plans and programmes in the following areas: prevention of falls on a flat surface, from elevations and while working at height at Group Subsidiaries; The control of Work concept; HSE Contractor Management principles applied at all stages of the contract life cycle; suspending work in the event of a risk to the life and health of employees; building HSE leadership capabilities with a focus on line managers'. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Process to identify/recognise indigenous rights holders: The Sustainability report indicates that '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. It also indicates that 'Support of indigenous peoples remains a key area of the Company's charity work', and discloses what are the key priorities. However, this subindicator looks for evidence of a description of the process by which the Company identifies indigenous rights holders in operations or proposed operations. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes how indigenous communities are engaged during assessment: The Company discloses the areas (topics) in which it engaged with indigenous peoples. It also indicates that 'Rosneft strictly complies with the Russian laws regarding indigenous peoples of the North, securing their rights to protection of their natural environment, traditional lifestyle, economic activities, and trades. Representatives of indigenous peoples are involved in decisions that may affect 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'. However, no details found on whether engagement goes beyond environmental impacts, including social and human rights potential impacts. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to FPIC</li> <li>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to identifying land tenure rights holders and negotiating compensation: The Company indicates that 'Rosneft respects the cultural heritage, traditions, and rights of the indigenous minorities whose areas of habitation fall within the Company's area of operation. When interacting with the indigenous minorities of the North, the Company follows the provisions of International Labour Organization Convention 169 and the UN Declaration on the Rights of Indigenous Peoples (UNDRIP). Rosneft fully complies with all Russian laws and regulations that ensure the rights of the indigenous minorities of the Russian Federation, including the right to protection of their indigenous environment, traditional way of living, farming, and trading. In particular, the Company ensures participation of the indigenous minorities' representatives in making decisions related to their interests during the assessment of environmental impact and public environmental expert reviews. The Company's approach to cooperation with the indigenous minorities' representatives is formalized in the Rosneft Sustainable Development Policy'. The Company provided additional comments to CHRB regarding this subindicator. However, no description found on the approach it follows to identify land tenure right holders and negotiating compensation. [Rosneft Supports Indigenous Minorities of the North, 17/03/2015: <a href="https://rosneft.com">rosneft.com</a>] &amp; [2022 Contributing to the implementation of the SDGs, 2022]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to compensation including valuation: The Sustainability report indicates that '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 2021, no incidents of violations of indigenous peoples rights were identified in the Company'. However, no evidence found of a description of the approach followed to compensation in cases of land acquisition. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Describes steps to meet IFC PS 5 in state deals</li> </ul>
D.3.7	Security (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes security implementation (incl. VPs or ICOC) and provides an example: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Ensures Business Partners/JVs follow security approach: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Security and HRs assessment includes input from local communities: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Two examples of working with local communities to improve security: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> </ul>
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes preventative/corrective action plans for water and sanitation risks: The Company provided comments to CHRB regarding this subindicator showing measures on water stewardship. However, this subindicator looks for evidence of specific action takes to address particular risks related to water identified. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Sets targets on water stewardship that consider water use by local communities: The Company indicates that 'As part of The Environmental Development Concept, Rosneft is looking to achieve a 10% decrease in fresh water consumption by 2030 (for current operations) through reusing more and improving treatment efficiency. Rosneft aims to achieve maximum water reuse for new projects'. However, this subindicator looks for evidence of specific quantitative targets that considers water use by local communities, to ensure not affecting their right to safe water. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> <li>• Not Met: Reports progress in meeting targets and trends demonstrating progress: The Company reports that different metrics on water reduction and improvement year-on-year. However, as indicated above, this subindicator looks for evidence of water information being in the context of guaranteeing access to safe water to local communities. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a>]</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.9	Women's rights (in own extractive operations, which include JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes processes to stop harassment and violence against women: The Company has provided comments to CHRB regarding this subindicator. However, evidence was not material.</li> <li>• Not Met: Working conditions take into account gender issues: The Company indicates that it 'ensures social protection for employees and their families. Employees, after the end of their maternity leave, have a guaranteed work place and smooth integration in the corporate team. In Group subsidiaries maternity leave payments are based on the average salary. The Company provides assistance for construction of social and health care facilities for children as part of the social and economic partnership with the regions'. However, this subindicator looks for evidence of how the Company takes into consideration different impacts on women and men working conditions, including to reproductive health. The Company provided further comments to CHRB regarding this subindicator. However, evidence was not material. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> <li>• Not Met: Measures and steps to address gender pay gap at all levels of employment: The Company states that 'Employees in the same positions and professions are paid equally, and there is no pay gap between men and women performing identical functions'. It also indicates that 'Rosneft applies uniform transparent approaches to the system of remuneration, evaluation, motivation and promotion of the employees. The Company provides equal opportunities for professional growth and development of the employees. However, the subindicator also requires evidence of how the Company measures it (gender pay gap). [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ] &amp; [Approaches to human rights observance: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Provides analysis of trends demonstrating closing gender pay gap: The Company indicates that it 'provides comfortable work environment and development opportunities for every employee. The Company has transparent approach to remuneration, evaluation, motivation and promotion, and follows the principle of equal pay for work of equal value. Employees in the same positions and professions are paid equally, and there is no pay gap between men and women performing identical functions'. However, no quantitative data found showing trends. [2021 Sustainability report: <a href="https://rosneft.com">rosneft.com</a> ]</li> </ul>

## E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> <li>• Area: Forced labour</li> <li>• Headline: Chinese workers attack Rosneft offices over unpaid wages, alleged dismissals without compensation, and being unable to return home</li> <li>• Story: Chinese migrant workers have stage a series of protests against the Russian oil company Rosneft. They claim they have not been paid in months and that those workers that have been let go have not been compensated. Furthermore, they claim that the company is refusing to let them return home.</li> </ul> <p>The company is denying the claims.  [The Jamestown Foundation, 18/11/2021, "Chinese Workers in Russian Far East Attack Rosneft Offices": <a href="https://jamestown.org">jamestown.org</a>] [Radio Free Europe, 08/11/2021, "Several Dozen Chinese Workers Stage Protest Against Russian State-Owned Oil Giant": <a href="https://rferl.org">rferl.org</a>] [Vekdaily, 17/11/2021, "Chinese Workers Take to Streets Over Wage Debt": <a href="https://vekdaily.com">vekdaily.com</a>]</p>
E(1).1	The company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response: Rosneft has responded by saying that the Chinese workers were not paid because they had not done their jobs. Moreover, the company asserts it has been compensating those who were dismissed from their positions 10,000 rubbles (\$140) a month in subsidies. The corporation insists it can do nothing about the return of the Chinese to their homeland because the border between the Russian Federation and the Chinese People's Republic (PRC) is now closed due to the pandemic [The Jamestown Foundation, 18/11/2021: <a href="https://jamestown.org">jamestown.org</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Detailed response: See above.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Engaged with stakeholders: During the protests, representatives of the oil refinery, contractors, and subcontractors came to the scene to talk with the protesters. The oil refinery officials pledged to clear the wage debt shortly. "Contractors and subcontractors who have some problems recently had a meeting at which they promised to clear the outstanding debts in the near future" Komsomolsk refinery (owned by Rosneft) administration spokesman Ivan Lavrentyev said. However, no information was found regarding the inability of the workers to return to their home country.</li> </ul> <p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. [Vekdaily, 17/11/2021: <a href="http://vekdaily.com">vekdaily.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Identified cause: The company stated that the reasons for the dismissals were to be found in the workers' "numerous gross violations of safety rules or other occupational safety rules, as well as low output and failure to meet plans.". However, there is no evidence that the company conducted an investigation to identify the underlying causes of the events concerned.</li> </ul> <p>Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment. [The Jamestown Foundation, 18/11/2021: <a href="http://jamestown.org">jamestown.org</a>] [Vekdaily, 17/11/2021: <a href="http://vekdaily.com">vekdaily.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Identified and implemented improvements: There is no evidence that the company made changes to its management systems following the events and their human rights impacts. Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment.</li> <li>• Not Met: Stakeholder input to steps taken</li> </ul>
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Provided remedy: There is no evidence suggesting the company provided remedy to the affected stakeholders. Furthermore, the Company provided feedback for this indicator. However, it was not material for the assessment.</li> <li>• Not Met: Evidence for lack of Impact or link</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Remedy satisfactory to stakeholders</li> <li>• Not Met: Remedy delivered</li> <li>• Not Met: Independent remedy process used</li> </ul>

## Disclaimer

The terms and conditions as stated in WBA's disclaimer are applicable to this publication. Please consult our disclaimer via [worldbenchmarkingalliance.org](http://worldbenchmarkingalliance.org)