

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Tatneft
Sector Extractives
Overall score 10.0 out of 100

Theme score	Out of	For theme
1.7	10	A. Governance and Policy Commitments
0.7	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
2.1	25	D. Performance: Company Human Rights Practices
2.0	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	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"> Met: International Bill of Human Rights: The Sustainable Development (SD) policy states that 'The Company fully shares and supports the principles of observance of human rights in accordance with [...] the generally recognized norms enshrined in the International Bill of Human Rights'. <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: Although the Company refers to the UN Guiding Principles (UNGPs) on its website and report, indicating that it shares the principles reported in it, no formal commitment to follow the UNGPs was found. The SD policy refers to the Guiding principles as one of the guidelines taken into account. However, no formal statement of policy was found committing to the Guidelines. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] & [Human rights on website, N/A: tatneft.ru] Not Met: Commitment to OECD MNE Guidelines: Although the Company refers to the OECD Guidelines for MNEs on its website, no formal statement of commitment to the OECD Guidelines found, being also this statement placed in a policy document. [Human rights on website, N/A: tatneft.ru]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	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"> Met: Commitment to ILO core principles: See below. The Sustainable development (SD) policy includes commitments to each ILO core labour area. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru]

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Principles and Rights at Work		<ul style="list-style-type: none"> • Met: Explicitly lists all four ILO core principles: The SD policy states that 'The Company does not tolerate any form of harassment or discrimination, excluding any possibility of a hostile, humiliating or humiliating atmosphere, any form of involuntary or forced labour. The Company provides and encourages equal opportunities [...] as well as non-discrimination in the field of labour and employment. The Company excludes the use of child labour [...]'. The Company recognizes and ensures the rights of each employee to collective representation of interests, including in trade union organizations of his/her own choice and the rights regarding the freedom of employees to form trade unions, as well as the right to collective bargaining'. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to ILO core principles: The SD policy states that 'The Company makes appropriate efforts to ensure that the principles and goals of sustainable development are integrated into the activities of suppliers and contractors, business partners and other stakeholders involved in the activities of the TATNEFT Group'. It also adds that 'The Company takes appropriate corporate actions to exclude in its practice any form of human rights violations along the entire value chain and expects respect for human rights from its suppliers, contractors, business partners and other stakeholders involved in the activities of the TATNEFT Group'. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Met: Explicitly lists all four ILO core principles for BPs/JVs: See above. The SD policy is implemented in its business partners. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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"> • Met: Commitment to respect H&S of workers: The Sustainable Development policy states that 'The Company is a responsible employer, provides high-quality and safe working conditions at all enterprises of the TATNEFT Group'. It also indicates that 'implements an effective policy of industrial and environmental safety based on the principle of the priority of human life and preventive measures to prevent accidents. The approach to safety is implemented in all production processes, in the work of our own staff and contractors with the priority of health protection'. The Company also has a specific policy on the matter. [Sustainable Development and Social Responsibility Report 2013, 2013: tatneft.ru] & [Industrial safety policy statement (website policy), 03/02/2022: tatneft.ru] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects BPs/JVs to commit to H&S of workers: See above. The Company implements this policy in its business partners. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (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"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT • Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards • Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Sustainable Development policy states that 'implementing business projects in countries with different political systems and cultural traditions, the Company proceeds from the fact that everyone should have all the proclaimed rights and freedoms without any distinction [...] including the rights of indigenous peoples and special groups of the population'. However, 'should have' is not considered a formal statement of commitment according to CHRB wording criteria. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Expects EX BPs to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing • Not Met: Commitment to respect the right to water: Although the Company describes how it manages water in its integrated report, no evidence found of a policy statement committing to respect the right to water [Integrated Annual report 2021, 2022: tatneft.ru]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Expects EX BPs to make these commitments
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"> • Not Met: Commitment to Voluntary Principles on Security and HRs: Although the Company indicates on its website that 'employees of the Company, including the services related to the personnel and security management activities, are continuously involved in procedures regarding human rights aspects and regularly take appropriate training', no evidence was found of a policy statement of commitment to the Voluntary Principles on security and human rights. [Human rights on website, N/A: tatneft.ru] • Not Met: Uses only ICoCA members as security providers • Not Met: Commits to International Humanitarian Law <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects EX BPs to commit to these rights
A.1.4	Commitment to remedy	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"> • Not Met: Commitment to remedy adverse HRs impacts: The SD policy states that the Company 'also strives to take appropriate measures to prevent or mitigate adverse human rights impacts that are directly attributable to its activities, products or services in the event that it occurred as a result of a business relationship, even if the Company did not directly contribute to such an impact'. However, it is expected that the commitment also includes remediation. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Expects EX BPs to make this commitments: See above. The Policy is implemented in business partners. However, no evidence found of an explicit commitment to remedy was found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with EX BPs on remedy
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"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects BPs to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

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"> • Met: Board level responsibility for HRs: The Company has a 'Sustainable Development and Corporate Governance Committee of the Board of Directors', which is indicated as responsible for 'Monitoring the Company's compliance with the obligations assumed to comply with the principles of the UN Global Compact for Sustainable Development'. These principles comprise observance of human rights as indicated by the Company in the Annual Report. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Describes HRs expertise of Board member: The Company indicates that four members of the Sustainable Development and Corporate Governance Committee have 'Sustainable Development and Climate' expertise, however, no information regarding human rights expertise was found. [Regulations on Sustainable Development and Corporate Governance Committee, 2022: tatneft.ru] & [Integrated Annual report 2021, 2022: tatneft.ru] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications
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"> • Not Met: Process to review HRs strategy at board level: The Company indicates that "The Sustainable Development and Corporate Governance Committee of the Board of Directors regularly reviews issues related to sustainable development", however, no further information related to discussing and reviewing its human rights strategy, policy or management were found. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Example of HRs issues/trends discussed in last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments: The Company indicates that it has a Key Performance Indicators (KPI) system which covers not only top management, but also middle and junior managers and is directly related to the annual remuneration. One of the KPI is 'State of occupational health and safety'. However, it is not clear how the Company is measuring performance. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks • Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a • Not Met: Senior responsibility for HRs implementation and decision making: The Company states that 'The Management Board reviews progress on key sustainability and climate projects of the Company on a regular basis', however, no information related to the implementation and decision making on human rights issues was found. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation with EX BPs
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments: The Company indicates that 'The remuneration system for management personnel is formed taking into account the strategic goals of the Company 2030 and is aimed at creating a unified remuneration system with its variable part linked to key performance indicators (KPIs).' It further notes that one of the Key Performance Indicators is the 'State of occupational health and safety'. However, it is not clear how the Company is measuring performance. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HRs risks integrated as part of enterprise risk system: The Company indicates that it 'develops an integrated risk management and internal control system, including the assessment of sustainable development factors and climate risks, increases awareness of stakeholders regarding all factors and takes reasonable measures to eliminate and minimize risk factors'. The Company also indicates key risk management activities for 'Industry risks of industrial and environmental safety', which would include 'Special assessment of working conditions, improvement of working conditions for employees'. However, no

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>general human rights related risk factor was mentioned. [Integrated Annual report 2021, 2022: tatneft.ru]</p> <ul style="list-style-type: none"> • Not Met: Provides an example <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party
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"> • Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to 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"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to EX BPs <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how HRs policies are contractual/binding for suppliers: The Company indicates that contracts with a counterparty include obligations to comply with the rules of labor protection and industrial safety, according to which the counterparty undertakes to prevent violations in the field of industrial safety and labor protection. However, no requirement related to general human rights was found. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs
B.1.5	Training on 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"> • Met: Score of at least 1 on A.1.2.a • Not Met: Describes how workers are trained on HRs policy commitments: It is indicated that 'The Company's services and divisions that are directly related to the personnel management, security, and anti-corruption activities are trained in human right aspects. Employees of the Company, including the services related to the personnel and security management activities, are continuously involved in procedures regarding human rights aspects and regularly take appropriate training', however, no description of how the workers are trained was found. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Trains relevant managers including security on HRs: The Company indicates that 'The Company's services and divisions that are directly related to the personnel management, security, and anti-corruption activities are trained in human right aspects', however, no description of how these workers are trained was found. [Integrated Annual report 2021, 2022: tatneft.ru] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains BPs to meet HRs commitments: The Company states that 'At the Corporate University, the Company plans to develop human rights education with the involvement of employees of the Company's contractors and suppliers', however, no evidence that this is already happening was found. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Discloses % suppliers trained
B.1.6	Monitoring and corrective actions	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"> • Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: In its sustainable development policy, the Company describes that to 'assess the actual and potential impact on human rights' it undertakes measures including 'Monitoring and control of the effectiveness of human rights compliance mechanisms directly in the organizations of the TATNEFT Group, as well as in the processes of interaction with suppliers, contractors, business partners and other interested parties'. It further describes on its website that its monitoring of human rights compliance includes auditing its employment processes for compliance with local labour law. [Integrated Annual report 2021, 2022: tatneft.ru] & [Human rights on website, N/A: tatneft.ru] • Not Met: Discloses % of EX BP's monitored • Not Met: Describes how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process

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			<ul style="list-style-type: none"> • Not Met: Discloses findings and number of correction action processes
B.1.7	Engaging and terminating business relationships	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"> • Met: HRs performance affects selection EX BPs: The Company indicates that in the procurement process, the Company 'evaluates information about the social aspects of a potential counterparty's activities, including its compliance with human rights'. It is also stated that before selecting a supplier and concluding an agreement, the Company performs a 100% check for compliance with the corporate rules of PJSC TATNEFT with the assignment of a trustworthiness status. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: HRs performance affects ongoing BPs relationships: The Company indicates that has determined penalties in the field of industrial safety, labor protection and the environment. This information is in the public domain and the entire market of potential participants is aware of the penalties even at the stage of participation in the Company's procurement procedures. Information openness in this area makes it possible to assess in advance potential risks to the entire market of suppliers of works and services. According to the existing list of violations of industrial safety, fire safety, electrical safety, labor protection and environmental protection, the largest fines are provided for a fatal or serious accident. However, it is not clear how human rights performance (beyond health and safety) affects ongoing relationship with business partners. [Integrated Annual report 2021, 2022: tatneft.ru] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Not Met: Works with EX BPs to meet HRs requirements
B.1.8	Approach to engagement with affected 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"> • Not Met: Describes how workers and communities identified and engaged in the last two years • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach

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"> • Not Met: Describes process of identifying risks in own operations: The Company indicates that the 'Development of a risk management system in the field of human rights observance' is one of the 'measures to assess the actual and potential impact on human rights.' However, it does not provide further details on the process it uses to identify human rights risks and impacts. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Describes process for identifying risks in EX BPs: The Company indicates that its 'risk management system in the field of human rights observance' covers 'the activities of the Company, its products and services through business relations'. However, as indicated above, it is not clear the process by which it identifies which are the human rights risks and impacts it may face through its business partners. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances
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"> • Not Met: Describes assessment process and discloses salient HRs risks: The Company indicates that it assesses its activities in the field of human rights in the course of regular assessment of corporate practices, including in the form of self-assessment of the Company's management bodies. However, no information related to what it considers to be its salient human rights issues and no description of how relevant factors are taken into account were found. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Describes how process applies to EX BPs • Not Met: Public disclosure of results of HRs risk assessment

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company indicates that it 'strives to take appropriate measures to prevent or mitigate adverse human rights impacts that are directly attributable to its activities, products or services in the event that it occurred as a result of a business relationship, even if the Company did not directly contribute to such an impact.' However, it does not describe a system to prevent, mitigate or remediate its salient human rights issues. [Policy in the field of sustainable development and interaction with stakeholders, 27/05/2022: tatneft.ru] • Not Met: Describes how global system applies to EX BPs • Not Met: Example of actions decided on at least 1 salient HRs issue Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
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"> • Not Met: Provides two examples of comms with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

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"> • Met: Grievance mechanism accessible to all workers: The Company indicates that it 'has implemented a mechanism of appeals, with the help of which users can report, among other things, violations of human rights - the "Hot Line"'. The Hotline can be accessed over the phone or via email. [Integrated Annual report 2021, 2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that 'Information about the Hotline is made available on the external website, information stands of enterprises, payslips, workwear, etc.' and that 'In order to promote the Hotline and raise awareness in the Company, the Company has developed an electronic course and trained its employees.' However, it is unclear whether the Company is ensuring availability of the mechanism in the appropriate languages for all regions it has operations in. [Integrated Annual report 2021, 2022: tatneft.ru] • Met: Describes how workers in EX BPs access grievance mechanism: The Company indicates that 'an outsider can report on possible cases of ... violations related to the Company's operations, namely ... respect for human rights'. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Expects EX BPs to convey expectation to their BPs
C.2	Grievance mechanism(s) for external individuals and communities	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company indicates that the mechanism is available to outsiders. [Integrated Annual report 2021, 2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Not Met: Describes how external individuals/communities access grievance mechanism: The Company indicates that 'outsiders' have access to the Company's own grievance channel. However, no clear statement was found on whether

Indicator Code	Indicator name	Score (out of 2)	Explanation
			external stakeholders can report misconduct by the Company's extractive business partners. [Integrated Annual report 2021, 2022: tatneft.ru] <ul style="list-style-type: none"> • Not Met: Expects EX BPs to convey expectation to their BPs
C.3	Users are involved in the design and performance of the mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance Score 2 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes procedure and timescales for managing complaints or concerns: The Company states that 'The Hotline supervisor is the Internal Audit Department, which directs the received requests to the relevant services and monitors corrective actions. All reports are considered and, if necessary, measures are implemented to improve the internal control efficiency, minimize possible adverse consequences, and inform stakeholders.' It adds that 'The regulated period for consideration of reports is 30 calendar days, with the exception of reports requiring immediate response or additional investigation'. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Describes technical, financial, advisory support to enable equal access Score 2 <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Company indicates that one of the principles of the mechanism is 'inadmissibility of any forms of pressure on whistleblowers'. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Describes practical measures to prevent retaliation: The Company indicates that 'When contacting the hot line, an employee has the right to remain anonymous. All information is checked in compliance with the confidential treatment', however, no evidence was found that this extends to all stakeholders. [Corporate Culture Code for employees, 2020: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights • Not Met: Does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified Score 2 <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company discloses the number and subject of reports made through the Hotline, however, no specific reference to human rights was found in the data. [Integrated Annual report 2021, 2022: tatneft.ru]

Indicator Code	Indicator name	Score (out of 2)	Explanation
	incorporating lessons learned		<ul style="list-style-type: none"> • Not Met: Example of how lessons from mechanism improved HRs management system Score 2 <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Pays living wage or sets time-bound target: The Company discloses data about remuneration and indicates that 'Any decision to increase the wages of a Company's employees is based on the following indicators: the level of the corporate budget of an employee of the Company, the consumer price index (the level of inflation), the minimum consumer budget in the region, the level of wages in other companies in the industry, and the increase in labor productivity across the Company', however, no reference to family and/or dependents were found. [Integrated Annual report 2021, 2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Describes how living wage determined • Not Met: Achieved paying living wage • Not Met: Reviews definition living wage with unions
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Member of EITI: The Company indicates that 'This Company's approach is in line with the Global Extractive Industries Transparency Initiative'. However, this does not qualify as EITI membership. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Reports of taxes and revenues beyond legal minimums: The Company states that 'TATNEFT annually discloses the amounts of taxes assessed and paid, as well as comments on the tax conditions applicable to the Company'. It further states that since 2015 it 'publishes a Report on Payments to Government Resulted from Extractive Activities' for compliance with the rules approved by the European Parliament. However, the Company fails to show it is reporting taxes by country or how it reports beyond legal minimums [Integrated Annual report 2021, 2022: tatneft.ru] & [IFRS consolidated interim condensed financial statements, 2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Reports taxes and revenue by country: The Company states that 'Starting from the 2015 reporting year, TATNEFT annually publishes a Report on Payments to Government Resulted from Extractive Activities', however, the report does not disclose the information for all countries where the Company operates. [Integrated Annual report 2021, 2022: tatneft.ru] & [2021 Report on Payments to Governments: tatneft.ru] • Not Met: Steps taken to promote transparency in non EITI countries: It is stated that '[t]his Company's approach is in line with the Global Extractive Industries Transparency Initiative (EITI)', however, it is not clear whether steps are being taken to becoming a member of EITI. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Measures to prohibit violence/retaliation against workers for joining trade union: The Company states that 'Trade union membership coverage of the Company's employees is 98.2%' This is taken as indication that the Company has taken steps to prohibit any form of retaliation against workers seeking to form and join a trade union of their choice. [Collective Representation webpage: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Discloses % of total direct operations covered by CB agreements • Not Met: Meets both requirements under score 1

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes process to identify H&S risks and impacts: The Company states that for 'Hazard identification, risk assessment and incident investigation: the Company has a procedure for managing risks and opportunities of the management system, including a methodology for identifying industrial hazards, environmental aspects and risk assessment' and describes the risk management tools. However, it is not clear that the 'hazards' that are being identified relate to Health and Safety. [Integrated Annual report 2021, 2022: tatneft.ru] • Met: Discloses injury rate or lost days for last reporting period: The Company discloses the data related to Lost time injury frequency rate (LTIFR) defined as 'the number of working time loss cases attributed to the total working time in the organization for the reporting year and normalized per 1 mln people/hour' in 2021 was 0.2. 'Injury frequency rate in road traffic accidents' was 0.06 in 2021 and 'Occupational injury severity factor' 91.60 in 2021. [Integrated Annual report 2021, 2022: tatneft.ru] • Met: Discloses fatalities for last reporting period: The Company states that 'In 2021, 30% of the total number of accidents at the enterprises of the TATNEFT Group occurred during work at height, 6 employees were injured, one of them — fatal' [Integrated Annual report 2021, 2022: tatneft.ru] • Met: Discloses occupational disease rate for last reporting period: The Company states that 'No occupational diseases were registered in 2021' [Integrated Annual report 2021, 2022: tatneft.ru] Score 2 <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: The Company sets targets for 'Injury frequency rate in road traffic accidents' and 'Occupational injury severity factor', however, no targets for occupational diseases and fatalities were found [Integrated Annual report 2021, 2022: tatneft.ru] • Met: Met targets or explains why not or actions to improve H&S management systems: The Company met the targets for 'Injury frequency rate in road traffic accidents' and 'Occupational injury severity factor' [Integrated Annual report 2021, 2022: tatneft.ru]
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Process to identify/recognise indigenous rights holders • Not Met: Describes how indigenous communities are engage during assessment Score 2 <ul style="list-style-type: none"> • Not Met: Commitment to FPIC • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach to indentifying lang tenure rights holders and negotiating compensation Score 2 <ul style="list-style-type: none"> • Not Met: Describes approach to compensation including valuation • Not Met: Describes steps to meet IFC PS 5 in state deals
D.3.7	Security (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes security implementation (incl. VPs or ICOC) and provides an example: The Company indicates that 'The Company's services and divisions that are directly related to the personnel management, security, and anti-corruption activities are trained in human right aspects', however, no further information on the topic was found. [Integrated Annual report 2021, 2022: tatneft.ru] • Not Met: Ensures Business Partners/JVs follow security approach Score 2 <ul style="list-style-type: none"> • Not Met: Security and HRs assessment includes input from local communities • Not Met: Two examples of working with local communities to improve security
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes preventative/corrective action plans for water and sanitation risks

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Sets targets on water stewardship that consider water use by local communities • Not Met: Reports progress in meeting targets and trends demonstrating progress
D.3.9	Women's rights (in own extractive operations, which include JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes processes to stop harassment and violence against women • Not Met: Working conditions take into account gender issues • Not Met: Measures and steps to address gender pay gap at all levels of employment Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap

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		No allegations meeting the CHRB severity threshold were found, and so the score of 7.98 out of 80 points scored in themes A-D has been applied to produce a score of 2.00 out of 20 points for theme E.

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