Recommendations of Rosneft's Board of Directors
(hereinafter referred to as the Company)
to the General Shareholders Meeting of the Company
regarding the size of interim dividends on Rosneft shares
and the procedure for their payout

To recommend the following resolutions to the General Shareholders Meeting of Rosneft at the extraordinary absentee voting to be held on December 23, 2026:

To pay dividends based on the results of the 9 months 2026 performance in cash in the amount of 9 rubles 44 kopecks (nine rubles forty-four kopecks) per one outstanding share*.

To set the date on which the persons entitled to receive dividends are determined as January 12, 2027.

Dividends shall be paid to nominee holders of shares and trust managers acting as professional securities market participants registered in the shareholders register not later than January 26, 2027, and to other holders of shares registered in the shareholders register not later than February 16, 2027.

** Following the performance results over the first half of 2026, it was recommended to allocate 50% of the IFRS consolidated profit related to Rosneft shareholders for the payment of interim dividends.*

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

Rosneft has the right (there are no conditions for its restriction) to declare and pay interim dividends on the Company's shares (it is recommended to allocate 50% of the IFRS consolidated profit related to Rosneft shareholders following the performance results over the first half of 2026) in accordance with Article 43 of the Federal Law "On Joint-Stock Companies" given the expectation that:

1) before the General Shareholders Meeting passes a resolution to pay the dividends:

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

2) on the day the General Shareholders Meeting passes a resolution to pay dividends and on the day of the payment of dividends by the Company:

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