

**Recommendations of Rosneft Board of Directors  
for the Extraordinary General Shareholders Meeting to be held  
on December 23, 2024 on the amount of interim dividends  
for Rosneft shares and their payment procedure**

To recommend to the Extraordinary General Shareholders Meeting of Rosneft Oil Company, to be held on December 23, 2024, to pass the following resolutions:

To pay dividends based on the results of the 9 months of 2024 performance results in cash in the amount of 36 rubles 47 kopecks (thirty-six rubles forty-seven kopecks) per one outstanding share\*.

To set the date on which the persons entitled to receive dividends are determined as January 10, 2025.

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 24, 2025, and to other holders of shares registered in the shareholders register not later than February 14, 2025.

*\* The recommendation is to allocate 50% of the consolidated profit under IFRS, related to Rosneft shareholders, based on the results for the first half of 2024.*

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

Rosneft has a right (there are no conditions for restricting it) for declaration and payment of interim dividends on the Company shares (the recommendation is to allocate 50% of the consolidated profit under IFRS, related to Rosneft shareholders, based on the results for the first half of 2024) in accordance with Article 43 of the Federal Law on Joint Stock Companies in view of the following expectations:

1) before the General Shareholders Meeting makes a decision to pay the dividends:

- Rosneft charter capital will remain paid for 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) at the date when the General Shareholders Meeting makes a decision to pay the dividends and at the dividends payment date:

- 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;
- value of net assets of Rosneft will not be less than the charter capital and reserve funds and will not be reduced below the latter amount as a result of dividends payment decision and the dividends payment.