

# **Appendix 5**

**(Information on basic internal regulations that serve as a basis for the preparation of the current annual report, including key internal documents regulating the internal audit function and the functioning of the IC&RMS)**

## **This Annual Report has been prepared based on the following local (internal) regulations of Rosneft:**

### **Charter;**

Rosneft's Corporate Governance Code;

Code of Business and Corporate Ethics of Rosneft;

Regulations on the General Shareholders Meeting of Rosneft;

Regulations on the Board of Directors of Rosneft;

Rosneft Regulation on the Rosneft Board of Directors Audit Committee;

Rosneft Regulations on Human Resources and Remuneration Committee of Rosneft Board of Directors;

Rosneft Regulation on the Rosneft Board of Directors Strategic Planning Committee;

Rosneft Regulation on Payment of Remuneration and Compensation of Expenses of the Members of Rosneft Board of Directors;

Rosneft Regulation Procedure for Formation and Work of Rosneft Board of Directors Committees;

Regulations on the Collective Executive Body (Management Board) of Rosneft;

Regulations on the Sole Executive Body (Chief Executive Officer) of Rosneft;

Company Standard on Payments and Compensations to Top-managers;

Regulations on the Audit Commission of Rosneft;

Rosneft Regulation on Remuneration and Compensation to Rosneft Audit Commission Members;

Rosneft Regulation On Rosneft Corporate Secretary;

Company Information Policy;

Rosneft Regulation on Provision of Information to Rosneft Shareholders;

Rosneft Regulations on Insider Information;

Rosneft Dividend Policy;

Company Policy on Combating Corporate Fraud and Involvement in Corruption Activities;

Company Policy on Internal Audit;

Company Policy on Risk Management and Internal Control System;

Company Policy on Environmental Protection;

Company Policy on Health and Safety.