Identification of the Report's material topics

In presenting information about sustainability activities in the Report, Gazprom Neft seeks to cover the issues most relevant to stakeholders.

Non-financial Reporting Principles:

- stakeholder engagement
- · sustainability context
- materiality
- completeness
- accuracy
- balance
- clarity
- comparability
- reliability
- timeliness

The Report's disclosures cover business obligations, including those set out in Russian and international documents (the UN Global Compact and the Social Charter of the Russian Business). Since 2017, the Company has included information on its contribution to the achievement of the UN Sustainable Development Goals in the Report.

In order to determine the most material topics and respective indicators to be disclosed, the Company analyses:

- the results of monitoring the scope and scale of its impact on the economy, society and the environment;
- stakeholder engagement themes and requests for information;
- research on Russian and international industry management practices in respect of sustainable development and sustainability reporting.

In the process of its interaction with stakeholders and identification of the Report's material topics, the Company analysed the following:

- GRI guidelines;
- the results of internal and external stakeholder surveys for the purpose of defining the key topics of the Report;
- interviews with the Company's management and employees;
- materials relating to Gazprom Neft's regular interaction with key groups of stakeholders;
- · mass media coverage on the Company.

Based on the identification process, the Company mapped out the most material topics.

Sustainable Development Report 2020





Sustainable development management



Customer



Health and safety



Environmental safety



Employee development

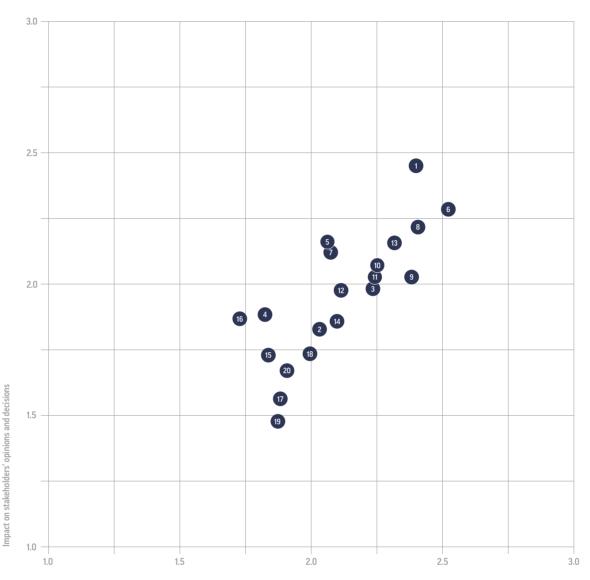


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Appendix

Prioritisation matrix for the Report's material topics



The impact of Gazprom Neft on sustainable development factors

List of topics that were identified to be most significant for the Company and its key stakeholders:

ECONOMIC PERFORMANCE

1 Financial stability and operational efficiency

ETHICS

2 Supplier relations

3	Anti-corruption Anti-corruption
4	Antitrust compliance
5	Human rights
CONSUMER CARE	
6	Product safety and quality
HEALTH AND SAFETY	
7	Occupational health and safety
ENVIRONMENTAL SAFETY	
8	Energy economy and efficiency
9	Water use
10	Land and vegetation protection
11	Emissions
12	Waste generation and management
13	Compliance with environmental laws and regulations
EMPLOYEE DEVELOPMENT	
14	Employee relations
15	Employee-employer relations, freedom of association
16	Employee training and development
17	Non-discrimination
SOCIAL POLICY	
18	Indirect economic impact
19	Respect for the rights of indigenous people
20	Development programmes for local communities



Gazprom Neft at a glance



Sustainable development management



Customer care



Health and safety



Environmental safety



Employee development



Social policy



Appendix