

# The Report's material topics

Material topic	GRI Standard	Section of the Report
Financial stability and operational efficiency	GRI 201	GAZPROM NEFT AT A GLANCE
Supplier engagement	GRI 204	SUSTAINABLE DEVELOPMENT MANAGEMENT
Anti-corruption	GRI 205	
Anti-trust compliance	GRI 206	
Human rights	GRI 410	
Product safety and quality	GRI 416	CUSTOMER CARE
Occupational health and safety, process safety	GRI 403	HEALTH AND SAFETY
Energy efficiency and energy saving	GRI 302	ENVIRONMENTAL SAFETY
Water use	GRI 303	
Preserving biodiversity	GRI 304	
GHG and other pollutant emissions	GRI 305	
Waste generation, treatment and disposal	GRI 306	
Environmental compliance	GRI 307	
Labour relations and employment, talent pool development	GRI 401	EMPLOYEE DEVELOPMENT
Labour/management relations, freedom of association and collective bargaining	GRI 402 GRI 407	
Employee training and development	GRI 404	
Equal working conditions for all groups of employees	GRI 405	
Indirect economic impacts	GRI 203	SOCIAL POLICY
Rights of indigenous peoples	GRI 411	
Engagement with local communities	GRI 413	

⊕ For more details on how the Report's material topics were identified and prioritised, see Appendix 2.

UN Sustainable Development Goals (UN SDGs)



Reporting standards and assurance

This Report has been prepared in accordance with the GRI Standards (Core option) and ISO 26000:2010 (Guidance on social responsibility), as well as the Reference Performance Indicators of the Russian Union of Industrialists and Entrepreneurs (RSPP) and Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Appropriate disclosure of qualitative and quantitative information prepared in accordance with the GRI Standards was assured in accordance with International Standard on Assurance Engagements (ISAE) 3000 (revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information. The Independent Limited Assurance Report is provided in the Appendix. PricewaterhouseCoopers Audit JSC acted as the independent auditor.

