

# APPENDIX 2. MAP OF MATERIAL TOPICS

## Boundaries of material topics: within the Company

■ – direct impact

■ – indirect impact

Blank field – no material impact

Topics and aspects	Upstream	Oil refining	Sales	Dedicated report chapter
<b>ECONOMIC PERFORMANCE</b>				
Strategy	■	■	■	Financial Efficiency
Investment programme	■	■	■	Financial Efficiency
Financial stability	■	■	■	Financial Efficiency
Operational efficiency	■	■	■	Financial Efficiency
Product safety and quality	■	■	■	Financial Efficiency
Innovations	■	■	■	Financial Efficiency
Energy efficiency and conservation	■	■		Safe Development
<b>Climate change</b>				
The Company's strategy on climate	■	■	■	Safe Development
<b>ETHICS AND GOVERNANCE</b>				
Corporate governance quality	■	■	■	Sustainability Management
Compliance	■	■	■	Sustainability Management
Human rights	■	■	■	Sustainability Management
Respect for the rights of indigenous peoples	■			Sustainability Management, Regional Policy and Development of Local Communities
Anti-corruption	■	■	■	Sustainability Management

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ENVIRONMENTAL SAFETY				
Wastewater discharges	■	■		Safe Development
Emissions	■	■		Safe Development
Waste generation and management	■	■		Safe Development
Environmental impact of the Company's Arctic operations	■	■		Safe Development
Land and vegetation protection	■	■		Safe Development
Environmental properties of products	■	■	■	Safe Development, About the Company
OCCUPATIONAL SAFETY				
Occupational safety and emergency preparedness	■	■	■	Safe Development
Health and safety	■	■	■	Safe Development
Reduction in injury and severity rates	■	■	■	Safe Development
HUMAN CAPITAL				
Fair remuneration and social benefits				Personnel Development
Personnel training and development	■	■	■	Personnel Development
Labour relations and employment	■	■	■	Personnel Development
IMPACT ON THE COMPANY'S REGIONS OF OPERATION				
Contribution to the social and economic development of local communities: Gazprom Neft's role as an employer, taxpayer, and purchaser of local services	■	■	■	Regional Policy and Development of Local Communities, Financial Efficiency
Local community development programmes	■	■	■	Regional Policy and Development of Local Communities
Efficiency of social investments	■	■	■	Regional Policy and Development of Local Communities

	Boundaries of material topics beyond the Company: key stakeholders							
	Shareholders and investors	Employees	Consumers	Federal and local government authorities	Suppliers, contractors, partners	Trade unions	Local communities across the Company's footprint	Non-profit and non-governmental organisations
<b>ECONOMIC PERFORMANCE</b>								
Strategy	■	■	■	■	■	■	■	■
Investment programme	■	■	■	■	■	■	■	■
Financial stability	■	■	■	■	■	■	■	
Operational efficiency	■	■	■	■	■	■		
Product safety and quality	■	■	■		■			
Innovations	■	■	■	■	■			
Energy efficiency and conservation	■	■	■	■	■	■	■	■
<b>CLIMATE CHANGE</b>								
The Company's strategy on climate	■			■			■	
<b>ETHICS AND GOVERNANCE</b>								
Corporate governance quality	■	■			■	■		
Compliance	■	■	■	■	■	■	■	
Human rights	■	■				■		
Respect for the rights of indigenous peoples	■	■					■	
Anti-corruption	■	■	■	■	■	■	■	
<b>ENVIRONMENTAL SAFETY</b>								
Wastewater discharges	■	■		■		■	■	■
Emissions	■	■	■	■		■	■	■
Waste generation and management	■	■		■		■	■	■
Environmental impact of the Company's Arctic operations	■	■		■		■	■	■
Land and vegetation protection	■	■		■		■	■	■
Environmental properties of products	■	■	■	■		■	■	■

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	Boundaries of material topics beyond the Company: key stakeholders							
	Shareholders and investors	Employees	Consumers	Federal and local government authorities	Suppliers, contractors, partners	Trade unions	Local communities across the Company's footprint	Non-profit and non-governmental organisations
<b>OCCUPATIONAL SAFETY</b>								
Occupational safety and emergency preparedness	■	■	■	■	■/■	■	■	■
Health and safety	■	■	■	■	■/■	■	■	
Reduction in injury and severity rates	■	■	■	■	■/■	■	■	
<b>HUMAN CAPITAL</b>								
Fair remuneration and social benefits	■	■		■		■	■	
Personnel training and development	■	■		■		■	■	■
Labour relations and employment	■	■		■		■	■	
<b>IMPACT ON THE COMPANY'S REGIONS OF OPERATION</b>								
Contribution to the social and economic development of local communities: Gazprom Neft's role as an employer, taxpayer, and purchaser of local services	■	■		■	■	■	■	■
Local community development programmes	■	■		■		■	■	■
Efficiency of social investments	■	■		■		■	■	■