

COUNTRY-BY-COUNTRY REPORTING

Zarubezhneft JSC's development priorities include enhancement of corporate reporting transparency. Zarubezhneft Group operates in many different countries. Financial and economic details are presented in the table below by the regions in which it has a footprint.

The Income Disclosure, Profit for the Year and Income Tax Costs indicators are based on the country-by-country report prepared per

legislative requirements (the Tax Code of the Russian Federation (Part 1), Chapter 14.4-1).

The Capital Expenditures Disclosure and Amount of Public Contributions/Charitable Donations indicators are prepared based on management reporting (statements).

The figures for the Russian Federation and the Socialist Republic of Vietnam are based on the figures for the joint

ventures located in these countries whose figures are accounted for in the consolidated statements using the participating interest method.

The list of indicators has been defined subject to the recommendations of the Transparency International movement.

Zarubezhneft JSC Indicators for the Year Ended December 31, 2019, MM RUB¹

Indicator	Total	Russian Federation	Socialist Republic of Vietnam	Republic of Cuba	Bosnia and Herzegovina (Republika Srpska)	Other
Income disclosure	249,182	152,290	63,571	501	32,470	350
Capital expenditure disclosure	39,110	19,152	18,719	861	261	117
Profit for the year	7,252	16,445	2,485	-1,047	-10,278	-353
Income tax costs	13,740	3,790	9,898	20	31	1
Amount of public contributions/charitable donations	244.4	149	95	-	0,4	-

¹ As of March 16, 2019.

