

**Opinion  
of the Internal Audit Commission  
on the reliability of data contained  
in Rosneft Annual Report**

March \_\_\_\_, 2009

Moscow

Rosneft Internal Audit Commission represented by:

- the Commission Chairman – A.N. Kobzev;
- Commission members: S.I. Zhuravlev, D.S. Logunov, V.V. Oseledko, A.S. Fomin,

based on the official authority established by the Federal Law on Joint Stock Companies, Rosneft Oil Company Charter and the Regulation on Rosneft Internal Audit Commission, approved by the General Shareholders Meeting on 07.06.2006, has completed the audit of Rosneft Oil Company financial and economic performance and accounting statements for 2008.

Based on the audit results and in view of the opinion submitted by ZAO Audit and Consulting Group – Business Systems Development, the Internal Audit Commission came to a conclusion that:

*Rosneft Oil company Annual Report for 2008 duly reflects in all material aspects the actual Company situation as of 31.12.2008, as well as the results of financial and economic operation in the period from January 1 to December 31, 2008, as required by the applicable laws of the Russian Federation, and the Commission hereby recommends to the General Shareholders Meeting to approve the 2008 Annual Report.*

A.N. Kobzev  
Chairman of Rosneft Internal Audit Commission

A.S. Fomin  
V.V. Oseledko  
S.I. Zhuravlev  
Members of Rosneft Internal Audit Commission

D.S. Logunov  
Secretary of Rosneft Internal Audit Commission