

**Opinion
of the Audit Commission on reliability of information
contained in Rosneft Annual Report for 2013**

03 April 2014

Moscow

The Audit Commission elected by the resolution of Rosneft General Shareholders Meeting (Minutes dated 20 June 2013) represented by Chairman of the Audit Commission:

Mikhail V. Kuzovlev - President – Chairman of the Management Board of OJSC Bank of Moscow

members of the Audit Commission:

Georgy A. Nozadze - Legal Assistant, Expert Department of the President of the Russian Federation

Oleg S. Zenkov - Advisor to the Deputy Minister – Head of the Federal Agency for State Property Management

Aleksey B. Mironov - Independent Expert

Alexander S. Yugov Independent Expert

based on their authorities and guided by Federal Law dated 26.12.1995 No.208-FZ, Charter of Rosneft Oil Company, Rosneft Audit Commission Regulations and resolution of Rosneft General Shareholders Meetings dated 20.06.2013, has audited the data contained in Rosneft annual report for 2013.

The Audit Commission found out that the annual report of the Company is prepared in accordance with the applicable laws of the Russian Federation.

Following the audit results and subject to the opinion issued by external auditor LLC Ernst and Young of 20.02.2014, the Audit Commission concludes that the data contained in Rosneft annual report for 2013 are acknowledged reliable in all material aspects.

The Audit Commission recommends the following:

To approve Rosneft Annual Report for 2013.

Chairman of Rosneft Audit Commission:

signature M.V. Kuzovlev

Members of the Audit Commission:

signature G.A. Nozadze

signature O.C. Zenkov

signature A.B. Mironov

signature A.S. Yugov