

**EVALUATION**  
**of the Company's Audit Report**  
**by the Audit Committee of the Rosneft Board of Directors \***

Having reviewed the Report on the Accounting (Financial) Statements of Rosneft for 2013 submitted by the Company's Auditor approved by the Annual General Shareholders Meeting of Rosneft on June 20, 2013 – LLC Ernst & Young, the Audit Committee of the Rosneft Board of Directors resolved that the Report is completed in accordance with the Federal Rules (Standards) of the Audit Activity approved by Decree of the Government of the Russian Federation dated September 23, 2002 No. 696, contains a positive opinion on the accuracy in every material with respect of the Accounting (Financial) Statements of Rosneft for 2013 and conformity of the accounting procedure to the laws of the Russian Federation, and objectively reflects the status of financial accounting and reporting in Rosneft.

\* The Evaluation of the Rosneft Auditor Report by the Audit Committee of the Rosneft Board of Directors is included hereto in accordance with the Minutes of the meeting of the Audit Committee of the Rosneft Board of Directors dated May, 19, 2014 No. 7.