

OPINION
of the Company Internal Audit Commission on the reliability of data contained in the
Annual Report

Moscow

April , 2013

Internal Audit Commission of Rosneft consisting of:

Chairman of Internal Audit Commission

G.A. Nozadze

Assistant of Expert Department of the
President of the Russian Federation of the
Administration of the President of the Russian
Federation

Members of the Internal Audit Commission:

T.V. Fisenko

Director of Budget Planning and Accounting
Department of the Ministry of Energy of the
Russian Federation (Minenergo of Russia)

A.S. Yugov

Head of Property Relations and Privatization
Division of Major Organizations of Federal
Agency for State Property Management of the
Russian Federation (Rosimuschestvo)

S.A. Pakhomov

Deputy Head of Main Control Department of
Moscow

E.Yu. Litvina

acting by virtue of their powers and guided by the Federal Law №208-FZ dated 26.12.1995, the Charter of Rosneft, Regulations “On the Internal Audit Commission of Rosneft” and decision of the General Meeting of Shareholders dated June 20, 2012, have audited data contained in the Company Annual Report for 2012.

Following the results of the audit and taking into account the opinion prepared by the external auditor CJSC Audit-Consulting Group Business Systems Development (RBS) dated February 08, 2013 the Internal Audit Commission confirms the reliability of data contained in the Annual Report of Rosneft for 2012.

The Internal Audit Commission recommends:
To approve the Annual Report of Rosneft for 2012.

Chairman of the Internal Audit Commission
of Oil Company Rosneft

signature

G.A. Nozadze

Members of the Internal Audit Commission
of Oil Company Rosneft:

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T.V. Fisenko

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