

## Information on the candidate for Rosneft Oil Company external auditor

Pursuant to Item 1 Article 5 of the Federal Law "On audit activities" and Article 86 of the Federal Law "On joint-stock companies", the annual accounting statements of Rosneft are subject to compulsory audit confirming the reliability of the statements.

In accordance with Rosneft's internal regulations "On tenders for procurement of goods and services" No. П-2-08 СЦ-001 ЮЛ-001, the Company held an open annual tender to select an auditor. After the review, evaluation and comparison of the tender bids in accordance with the criteria and procedures specified in the tender notification and documentation and taking into consideration the cost of services and results of technical evaluation of the project, the tender subcommittee choose LLC Rosekspertiza as a successful tenderer.

LLC Rosekspertiza started its audit and consulting activities in 1993 and has the following licenses:

- Audit license No. E 000977 dated June 25, 2002 (valid through June 25, 2012);
- State secrets related activities, ГТ No. 002798 dated March 25, 2008 (valid through January 10, 2013);

LLC Rosekspertiza provides its services and is a partner of a number of companies from the following industries:

- Fuel and Energy
- Metallurgy
- Chemical industry
- Engineering
- Food industry and agriculture
- Transportation and Telecommunications
- Construction
- Trade and services
- Banking, insurance and investment
- State federal and regional companies and organizations
- International financial organizations

OJSC Surgutneftegaz, OJSC Norilsky Nickel, OJSC Rosgosstrakh, OJSC RKK Energiya, Federal state owned enterprises, World Bank financed projects - are all partners and clients of LLC Rosekspertiza.

Apart from the traditional audit and tax consulting services, LLC Rosekspertiza has been actively involved in general consulting projects in:

- Corporate finance, including restructuring, transition to a single share and creating capitalization centers for a metal company;
- Consolidation and transformation of financial accounts under IFRS for major joint-stock companies with numerous subsidiaries, including coal mining and power engineering companies;
- Valuation of assets for certain industrial and financial companies, including a major state owned insurance company with branches in Russia and abroad;

- Restructuring of bookkeeping and management reporting systems, including developing corporate accounting policies for major metal, chemical and coal companies.
- Development of financial statements consolidation methodology, including implementation of IT technologies, for major joint-stock companies operating in the fuel and energy sector, engineering and telecommunications with numerous subsidiaries;
- Setting up tax accounting systems, including implementation of automatic data processing systems for metal companies and automobile makers.
- Setting up internal control and document turnover systems.

LLC Rosekspertiza has branches, offices, subsidiaries and partners in:

- St. Petersburg
- Krasnoyarsk
- Kaluga
- Rostov-on-Don
- Yaroslavl
- Yekaterinburg
- Chelyabinsk
- Irkutsk
- Khabarovsk
- Tula
- Nalchik

The audit firm is member of various professional audit associations:

- The Corporate member of the Institute of professional accountants and auditors of Russia, Founder of IPAR.
- Praxity
- LLC Rosekspertiza ranked 8th in 2008 among the largest Russian auditing and consulting companies (Expert RA). According to the rating LLC Rosekspetiza has a headcount of 641 people, including 197 qualified auditors. Its revenue was 2 112 million roubles in 2008, and audit services accounted for 61.5% of the revenue.

In accordance with Sub-item 10 Item 1 Article 48 of the Federal law "On joint-stock companies" and Sub-item 10 Item 12.2 of Article 12 of the Rosneft Charter, approval of the Company's auditor is under the authority of the General Shareholders' Meeting.

In accordance with Item 2 Article 86 of the Federal law "On joint-stock companies" and Sub-item 13 Item 13.2 of Article 13 of the Rosneft Charter, the auditor's fee is determined by the Board of Directors.

The value of the tender offer of LLC Rosekspertiza for the audit of OJSC Rosneft Oil Company accounting statements is 1.7 million roubles (including VAT).