

ASSESSMENT
of Rosneft auditor's opinion* prepared by the Audit Committee of Rosneft's
Board of Directors

Upon examining the auditor's opinion on the annual accounting (financial) statements of Rosneft for 2020 prepared under the Russian Accounting Standards and submitted by Ernst & Young, the Company's auditor approved by Rosneft's Annual General Shareholders Meeting on 2 June 2020, the Audit Committee of Rosneft's Board of Directors has recognised that the auditor's opinion on the annual accounting (financial) statements of Rosneft for 2020 prepared under the Russian accounting standards complies with Federal Law No. 307-FZ dated 30 December 2008 On Auditing and Order of the Ministry of Finance of Russia No. 2n dated 9 January 2019 On Implementing International Standards on Auditing in the Russian Federation, and that it expresses a positive view regarding the accurate reflection of Rosneft's financial position as at 31 December 2020, in all material respects, in the annual accounting (financial) statements of Rosneft for 2020.

*The assessment of Rosneft auditor's opinion by the Board's Audit Committee was presented in accordance with minutes No. 14 of Rosneft Board of Directors Audit Committee dated 20 April 2021.