

STATEMENT
of the Internal Audit Committee about the reliability of data contained in the
OJSC «OC «Rosneft» annual report

May 3, 2007

Moscow

The Internal Audit Committee of Rosneft composed of:

- chairman of the audit committee - M.G. Bondarenko;
- members of the audit committee A.I. Latsis, E.A. Solovieva;

guided by the authorities granted by the Federal Law on «Joint stock companies», the Charter of OJSC «OC «Rosneft», the Regulation on the Internal Audit Committee of Rosneft as approved by the General Shareholders' meeting of 07.06.2006, has conducted the audit of financial and business operations and the reliability of data contained in the annual financial (accounting) statements of OJSC «OC «Rosneft» for 2006.

Based on the findings and taking into consideration the opinion of the CJSC Audit firm «Center of the Accountant and the Auditor», the Internal Audit Committee has the following opinion:

The Financial (accounting) statements of OJSC «OC «Rosneft» for 2006 give a true reflection, in all material respects, of the financial status of the Company as of 31.12.2006 and its business results from 1 January through 31 December 2006 and are in accordance with the requirements of the laws of the Russian Federation in respect to preparing financial (accounting) reports and recommends that the General Shareholders' Meeting approve the financial (accounting) statements for 2006.

Chairman of the Internal Audit Committee
of OJSC «OC «Rosneft»

M.G. Bondarenko

Members of the Internal Audit Committee
of OJSC «OC «Rosneft»:

A.I. Latsis
E.A. Solovieva