

The Gazprom Neft PJSC Board of Directors Audit Committee's ASSESSMENT of Gazprom Neft PJSC auditor's opinion¹

Having considered the auditor's opinion on Gazprom Neft PJSC 's 2018 Annual Accounting (financial) Statements, presented by JSC PricewaterhouseCoopers Audit, the auditor of the Company, as approved by the Annual General Meeting of Shareholders of Gazprom Neft PJSC on 9 June 2018, the Gazprom Neft PJSC Board of Directors Audit Committee concluded that the audit report was prepared in accordance with accounting and financial reporting rules established in the Russian Federation, and contains a positive opinion on the reliability of the Company's annual financial statements, as well as on the reliability of Gazprom Neft PJSC's accounting (financial) statements in all material aspects of its financial position and financial and economic performance as of 31 December 2018.

¹The assessment of the Gazprom Neft PJSC's Auditor's Opinion by the Gazprom Neft PJSC Board of Directors Audit Committee is cited pursuant to the Minutes of the Meeting of the Board of Directors' Audit Committee of 15.04.2019 No. PT-0104/05.