

**Review of the Auditor Report on the Financial Statements
of Joint-Stock Company Gazprom Neft (the "Company") for 2014
(the "Auditor Report") Prepared by Closed Joint-Stock Company
PriceWaterhouseCoopers Audit (the "Auditor")**

Having considered, in accordance with the Regulations on the Audit Committee, the Auditor Report on JSC Gazprom Neft accounting (financial) statements the Audit Committee of the Company Board of Directors (the "Audit Committee") concluded that said Report is prepared in accordance with the Federal Rules (Standards) of Auditing approved by the Russian Federation Government decree No. 696 dated September 23, 2002 and contains sufficient grounds for the Auditor to express its opinion on whether the audited financial statements of the Company truly and accurately reflect in all material respects the Company's financial position as of December 31, 2014 and results of its financial and business activity for 2014 in accordance with the requirements of applicable Russian laws and regulations with respect to preparation of accounting (financial) statements.

Basing on the reviewed materials, the Audit Committee recommends the Board of Directors of the Company to provisionally approve the Company's financial statements for 2014 prepared in accordance with the Russian Accounting Standards and submit it to the Annual General Meeting of Shareholders of JSC Gazprom Neft.

**Chairman of the Audit Committee
of the JSC Gazprom Neft
Board of Directors**

M.L. Sereda