

**ASSESSMENT**  
**of the auditor's opinion on the findings of the audit of the JSC TransContainer accounting statements for 2013**

Hereby the auditor's opinion is assessed, which was prepared by CJSC PricewaterhouseCoopers Audit based on the findings of the audit of JSC TransContainer accounting statements for the period from January 01 to December 31, 2013 (hereinafter - the Auditor's Opinion).

The indicated assessment was prepared by the Audit Committee of JSC TransContainer in compliance with clause 7.3 of the Corporate Code of Conduct, approved by Order No. 421/r of the Federal Securities Commission of Russia as of April 04, 2002, to be presented to the Shareholders of JSC TransContainer (hereinafter - the Company) as the material for the annual General Meeting of the Company's shareholders.

1. In 2013, the Company's Auditor was auditing company CJSC PricewaterhouseCoopers Audit.

2. Registered office: 10, Butyrsky Val st., Moscow, 125047, Russia.

3. The Audit Committee of JSC TransContainer performed monitoring of the audit with a view to timely detect and prevent problems in relations between the parties to the auditing process and take corresponding measures.

4. The Audit Committee notes, that:

- the audit was conducted in compliance with the terms and conditions of the Audit Services Agreement subject to the set audit schedule and procedures;
- in the course of the work the Audit Committee members obtained all the necessary information, explanations and answers to the arising questions from the Company's Auditor in a timely manner;
- the Auditor promptly communicated to the Audit Committee its opinion on the issue of occurrence of the risks, connected with the Company's financial and operational activities.

5. The Audit Committee holds a view, that the audit was conducted in compliance with the Federal Law "On Auditing Activities", federal rules (standards) of auditing activity, as well as rules (standards) of auditing activity, approved by the Commission on Auditing Activities under the President of the Russian Federation, and international auditing standards;

6. Having considered the Opinion of the Company's Auditor, the Audit Committee believes that the audit conducted presents sufficient grounds for the Auditor to express its opinion on the reliability of reflexion in all material aspects of the Company's financial situation as of December 31, 2013 and the results of its financial and operational activities for the period from January 01 to December 31, 2013 in the Company's accounting statements.

The Audit Committee considers the information on the statements of the Company in the Auditor's Opinion of CJSC PricewaterhouseCoopers Audit objective and suggests to include the Auditor's Opinion assessment by the Audit Committee of JSC TransContainer in the materials presented for the annual General Shareholders Meeting.

Chairman of the Audit Committee  
of JSC TransContainer

 D. Hexter