

ABSTRACT

5 A refrigerating machine oil having a kinematic viscosity at 100°C of 0.5 mm²/s or more and 2.5 mm²/s or less, a distillation end point in gas chromatography distillation of 380°C or more and 450°C or less, and a sulfur content of 0.001 mass% or more and 0.2 mass% or less.