

**Announcement according to art. 5(2) law on financial reporting enforcement
(Rechnungslegungs-Kontrollgesetz)**

This announcement is a translation from the original German version, which is solely valid.

The consolidated financial statements as of December 31, 2014 and the half-year consolidated financial statements as of June 30, 2015 of OMV Aktiengesellschaft include misstatements due to the following reasons:

1. Valuation at fair value in connection with loss of control (IFRS 10 in conjunction with IFRS 13)

In the course of the sale of 45% of the interests held in the former 90% subsidiary Marmara Depoculuk Hizmetleri Anonim Sirketi (Marmara), based in Istanbul, in April 2014 and the associated loss of control, no result from the remeasurement of the remaining investment was realized. Taking into account the realized selling price for determining the fair value, this result amounted to EUR 23.5 mn.

The failure to value the remaining shares of OMV Aktiengesellschaft at fair value contravenes IFRS 10.25 (b) in conjunction with IFRS 13.9.

As a result, profit before taxes and equity of OMV Aktiengesellschaft were understated by approximately EUR 23.5 mn in the consolidated financial statements as of December 31, 2014. The error continues in the half-year financial statements as of June 30, 2015.

2. Impairment of non-financial assets (IAS 36)

In the consolidated financial statements of OMV Aktiengesellschaft as of December 31, 2014 impairment losses on goodwill and property, plant and equipment amounting in total to at least EUR 109.1 mn have not been recognized. EUR 71.8 mn thereof were related to the goodwill of the cash-generating unit "Petrol Ofisi", EUR 20.2 mn to the gas-fired power plant "Brazi" and EUR 17.1 mn to the gas storage "Etzel".

In calculating the value in use, discount rates have been used which did not reflect the current market assessments of the time value of money and the specific risks of the assets and the estimated future cash flows of these assets were not adjusted. This contravenes IAS 36.55. In particular the market risk has not been adequately taken into account in all cases; additionally, in two cases the misstatement was due to tax rates which were applied incorrectly.

Due to the understatement of the assets of the cash-generating unit "Petrol Ofisi" (see error finding 1), the impairment loss calculated which was determined as the difference

between the value in use and the carrying amount of the cash-generating unit, was too low. This contravenes IAS 36.75f.

The resulting negative effect on the profit before tax and on equity of OMV Aktiengesellschaft of EUR 23.5 mn is offset by the missing revaluation effect (see error finding 1). As a consequence profit before tax for 2014 was reported too high by at least EUR 85.6 mn and equity of OMV Aktiengesellschaft as at December 31, 2014 was overstated by at least EUR 86.7 mn. The error continues in the half-year financial statements as of June 30, 2015.

As a consequence the consolidated financial statements as of December 31, 2014 and the half-year consolidated financial statements as of June 30, 2015 of OMV Aktiengesellschaft include misstatements.