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Further Information



Consolidated Report on the Payments Made to Governments

Section 267c of the Austrian Commercial Code

Section 267c of the Austrian Commercial Code (UGB) requires that large undertakings and public interest entities that are active in the extractive industry or logging of primary forests prepare the following consolidated report on payments to governments. This section implements Chapter 10 of the EU Accounting Directive (2013/34/EU). The “Basis of preparation” paragraph provides information to the reader about the contents of the report, including details on the type of payment for which disclosure is required and how OMV has implemented the regulations in the preparation of the report.

Basis of preparation

Reporting entities

Under the requirements of the regulation, OMV Aktiengesellschaft is required to prepare a consolidated report covering payments made to governments for each financial year in relation to extractive activities by itself and any subsidiary undertakings included in the consolidated Group financial statements.

Activities within the scope of the report

Payments made by the OMV Group (hereafter OMV) to governments as a result of from exploration, prospecting, discovery, development, and extraction of minerals, oils, and natural gas deposits or other materials during extractive activities are presented in this report.

Government

A “government” is defined as any national, regional, or local authority of a country or a department, agency, or undertaking that is controlled by that authority and includes national oil companies.

In cases where a state-owned entity engages in activities outside its designated home jurisdiction, it is not deemed to be a reportable government body for these purposes, and thus payments made to such an entity in these circumstances are not reportable.

Project definition

The regulation also requires payments to be reported on a “project” basis as well as on a government and government body basis. A project is defined as the operational activities that are governed by a single contract, license, lease, concession, or similar legal agreement and form the basis for payment liabilities to the government. Where these agreements as per the aforementioned definition are substantially interconnected, these agreements are treated for the purpose of these regulations as a single project.

“Substantially interconnected” is defined as a set of operationally and geographically integrated contracts, licenses, leases, concessions, or related agreements with substantially similar terms that are signed with a government, giving rise to payment liabilities. Such agreements can be governed by a single contract, joint venture agreement, production sharing agreement, or other overarching legal agreement.

There may be instances, for example, in the case of corporate income taxes, where it is not possible to attribute the payment to a single project and therefore these payments are shown at the country level.



Cash and payments in kind

In accordance with the regulation, payments have to be reported on a cash basis. This means that they are reported in the period in which they are paid and not in the period in which they are accounted for on an accruals basis.

Refunds are also reported in the period in which they are received and are either be offset against payments made in the period or be shown as negative amounts in the report.

Payments in kind made to a government are converted to an equivalent cash value based on the most appropriate and relevant valuation method for each payment type. This can be at cost or market value and an explanation is provided in the report to help explain the valuation method. Where applicable, the related volumes are also included in the report.

Payment reporting methodology

The regulation stipulates that payments made to governments by OMV are to be reported. It is required that the report reflects the substance of each transaction and activity. Based on these requirements, OMV has considered its reporting obligation as follows:

- Where OMV makes a payment directly to the government, these payments are reported in full, irrespective of whether this is made in the sole capacity of OMV or in OMV's capacity as the operator of a joint operation.
- In cases where OMV is a member of a joint operation of which the operator is a state-owned entity (i.e., a government), payments made to that state-owned entity are disclosed where it is possible to identify the reportable payment from other cost recovery items.
- For host government production entitlements, the terms of the agreement have to be considered; for the purpose of providing information in this report, OMV discloses host government entitlements in their entirety where it is the operator.

Materiality

Payments made as a single payment or a series of related payments with a total of less than EUR 100,000 within a financial year are excluded from this report.

Reporting currency

Payments made in currencies other than euros are translated for the purposes of this report at the average exchange rate of the reporting period.

Payment types disclosed

Production entitlements

Under production sharing agreements (PSAs), the host government is entitled to a share of the oil and gas produced and these entitlements are often paid in kind. The report shows both the value and volume of the government's production entitlement for the relevant period in barrels of oil equivalent (boe).

The government share of any production entitlement also includes any entitlements arising from an interest held by a state-owned entity as an investor in projects within its sovereign jurisdiction. Production entitlements arising from activities or interests outside a state-owned entity's sovereign jurisdiction are excluded.



Taxes

Taxes levied on the income, production, or profits of companies are reported. Refunds are netted against payments and shown accordingly. Consumption taxes, personal income taxes, sales taxes, property taxes, and environmental taxes are not reported under the regulation. Although there is a tax group in place, the reported corporate income taxes for Austria relate entirely to the extractive activities in Austria of OMV's subsidiaries, with no amounts relating to OMV's non-extractive activities in Austria being reported.

Royalties

Royalties relating to the extraction of oil, gas, and minerals paid to a government are to be disclosed. Where royalties are paid in kind, the value and volume are reported.

Dividends

In accordance with the regulations, dividends are reported when paid to a government in lieu of production entitlements or royalties. Dividends that are paid to a government as an ordinary shareholder are not reported, as long as the dividends are paid on the same terms as those of other shareholders.

For the year ending December 31, 2024, OMV had no such reportable dividend payments to a government.

Bonuses

Bonuses include signature, discovery, and production bonuses in each case to the extent paid in relation to the relevant activities.

Fees

These include license fees, rental fees, entry fees, and all other payments that are paid in consideration for access to the area where extractive activities are performed.

The report excludes fees paid to a government that are not specifically related to extractive activities or access to extractive resources. In addition, payments paid in return for services provided by a government are also excluded.

Infrastructure improvements

The report includes payments made by OMV for infrastructural improvements, such as the building of a road or bridge that serves the community, irrespective of whether OMV pays the amounts to non-government entities. These are reported in the period during which the infrastructure is made available for use by the local community.



Payments overview

The overview table below shows the relevant payments to governments that were made by OMV in the year ending December 31, 2024.

Of the seven payment types that must be reported according to the Austrian regulations, OMV did not pay any dividends, bonuses, or for infrastructure improvements that met the defined accounting directive definition, and therefore these categories are not shown.

Payments overview

In EUR 1,000

Country	Production entitlements	Taxes	Royalties	Fees	Total
Austria	–	30,259	80,669	–	110,928
Georgia	–	–	–	2,310	2,310
Malaysia	379,790	29,347	90,958	10,944	511,040
New Zealand	–	30,714	41,672	7,861	80,246
Norway	–	884,605	–	3,076	887,680
Romania	–	550,102	155,745	27,966	733,813
Tunisia	–	21,113	15,188	104	36,406
United Arab Emirates	–	618,751	292,982	1,606	913,339
United Kingdom	–	355	–	–	355
Yemen	–	–	–	277	277
Total	379,790	2,165,246	677,215	54,144	3,276,395

No payments have been reported for Libya for the year 2024 as OMV was not the operator.

There were no major acquisitions during 2024. On December 9, 2024, OMV closed the transaction to sell its 50% share in the Malaysian SapuraOMV Upstream Sdn. Bhd. to TotalEnergies.

In Yemen, in 2024 OMV and its international JV partner declared their withdrawal from the Joint venture in Block S2 and OMV resigned as the operator.

Payments by country

Austria

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Federal Ministry of Finance	–	30,259	80,669	–	110,928
Total	–	30,259	80,669	–	110,928
Projects					
Lower Austria	–	30,259	80,669	–	110,928
Total	–	30,259	80,669	–	110,928



Georgia

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
LEPL State Agency of Oil and Gas	—	—	—	2,310	2,310
Total	—	—	—	2,310	2,310
Projects					
Offshore Black Sea	—	—	—	2,310	2,310
Total	—	—	—	2,310	2,310

Malaysia

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Petroleum Nasional Berhad	160,077 ¹	—	90,958 ³	10,944	261,980
Ketua Pengarah Hasil Dalam Negeri	—	29,109	—	—	29,109
PETRONAS Carigali Sdn Bhd	219,713 ²	238	—	—	219,952
Total	379,790	29,347	90,958	10,944	511,040
Projects					
Block SK408/SK310	379,790 ⁴	29,347	90,958 ³	10,944	511,040
Total	379,790	29,347	90,958	10,944	511,040

1 Includes payments in kind for 5,440,589 bbl of oil equivalent valued using the average monthly price per boe

2 Includes payments in kind for 8,956,357 bbl of oil equivalent valued using the average monthly price per boe

3 Includes payments in kind for 3,583,532 bbl of oil equivalent valued using the average monthly price per boe

4 Includes payments in kind for 14,396,946 bbl of oil equivalent valued using the average monthly price per boe

New Zealand

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Inland Revenue	—	30,714	—	—	30,714
Ministry of Business, Innovation and Employment	—	—	41,672	7,747	49,419
Environmental Protection Authority	—	—	—	114	114
Total	—	30,714	41,672	7,861	80,246
Projects					
Maari	—	—	14,234	70	14,304
Māui	—	—	9,992	7,744	17,736
Pohokura	—	—	17,446	12	17,458
New Zealand exploration projects	—	—	—	31	31
Payments not attributable to projects	—	30,714	—	4	30,718
Total	—	30,714	41,672	7,861	80,246



Norway

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Sokkeldirektoratet	—	—	—	2,242	2,242
Skatteetaten	—	873,028	—	—	873,028
Fylkesmannen i Rogaland	—	—	—	2	2
Miljødirektoratet	—	—	—	32	32
Equinor Energy AS	—	11,576	—	800	12,376
Total	—	884,605	—	3,076	887,680
Projects					
Gullfaks	—	6,961	—	226	7,187
Gudrun	—	1,929	—	521	2,450
Aasta Hansteen	—	2,549	—	53	2,602
Berling	—	—	—	631	631
Norway exploration projects	—	—	—	1,645	1,645
Payments not attributable to projects	—	873,164	—	—	873,164
Total	—	884,605	—	3,076	887,680

Romania

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
State budget	—	550,102 ¹	155,745	—	705,847
Local councils	—	—	—	4,775	4,775
National Regulatory Authority in the Mining, Petroleum and Geological Storage of Carbon Dioxide (ANRMPSG) ²	—	—	—	4,219	4,219
National Company of Forests	—	—	—	16,209	16,209
National Company Maritime Ports Administration S.A.	—	—	—	207	207
COMPET SA	—	—	—	106	106
National Authority for Electricity Regulation (ANRE)	—	—	—	1,547	1,547
Offshore Operations Regulatory Authority (ACROPO)	—	—	—	903	903
Total	—	550,102	155,745	27,966	733,813
Projects					
Onshore production zones	—	107,003	132,907	24,764	264,673
Offshore Joint Operations	—	—	—	920	920
Offshore Black Sea	—	4,496	22,839	734	28,069
Payments not attributable to projects	—	438,603	—	1,547	440,150
Total	—	550,102	155,745	27,966	733,813

¹ Includes payments for solidarity contribution on refined crude oil of EUR 250,165 thousand

² During 2024, the National Agency for Mineral Resources (NAMR) was dissolved, and a new entity was set-up – the National Regulatory Authority in the Mining, Petroleum and Geological Storage of Carbon Dioxide (ANRMPSG), by means of GEO 81/28.06.2024.



Tunisia

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Receveur des Finances	—	20,301	6,673	104	27,079
Receveur des Douanes	—	812	—	—	812
Entreprise Tunisienne d'Activités Pétrolières	—	—	8,515 ¹	—	8,515
Trésorerie Générale de Tunisie	—	—	—	—	—
Total	—	21,113	15,188	104	36,406
Projects					
South Tunisia	—	21,113	15,188 ¹	104	36,406
Total	—	21,113	15,188	104	36,406

¹ Includes payments in kind for 128,920 bbl of oil equivalent valued using the average monthly price per boe

United Arab Emirates

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Abu Dhabi National Oil Company (ADNOC)	—	—	—	1,606	1,606
Emirate of Abu Dhabi - Finance Department	—	618,751	292,982	—	911,733
Total	—	618,751	292,982	1,606	913,339
Projects					
Umm Lulu and SARB	—	618,751	292,982	993	912,726
Ghasha	—	—	—	613	613
Total	—	618,751	292,982	1,606	913,339

United Kingdom

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
His Majesty's Revenues & Customs	—	355	—	—	355
Total	—	355	—	—	355
Projects					
Offshore Joint Operations	—	355	—	—	355
Total	—	355	—	—	355

Yemen

In EUR 1,000

	Production entitlements	Taxes	Royalties	Fees	Total
Governments					
Ministry of Oil & Minerals	—	—	—	277	277
Total	—	—	—	277	277
Projects					
Block S2	—	—	—	277	277
Total	—	—	—	277	277



Vienna, March 14, 2025

The Executive Board

Alfred Stern m.p.
Chairman of the Executive Board
and Chief Executive Officer

Reinhard Florey m.p.
Chief Financial Officer

Martijn van Koten m.p.
Executive Vice President Fuels & Feedstock,
and Executive Vice President Chemicals

Berislav Gaso m.p.
Executive Vice President Energy



Abbreviations and Definitions

<p>A</p> <p>ACCG Austrian Code of Corporate Governance</p> <p>ADNOC Abu Dhabi National Oil Company</p> <p>AGM Annual General Meeting</p> <p>APS Announced Pledges Scenario</p> <p>ARMS Active Risk Management System</p>	<p>CCBS Climate, Community & Biodiversity Standard</p> <p>CCS/CCUS Carbon Capture, (Utilization) and Storage</p> <p>CCS/CCS effects/inventory holding gains/(losses) Current Cost of Supply Inventory holding gains and losses represent the difference between the cost of sales calculated using the current cost of supply and the cost of sales calculated using the weighted average method after adjusting for any changes in valuation allowances in case the net realizable value of the inventory is lower than its cost. In volatile energy markets, measurement of the costs of petroleum products sold based on historical values (e.g., weighted average cost) can have distorting effects on reported results (Operating Result, net income, etc.). The amount disclosed as CCS effect represents the difference between the charge to the income statement for inventory on a weighted average basis (adjusted for the change in valuation allowances related to net realizable value) and the charge based on the current cost of supply; the current cost of supply is calculated monthly using data from supply and production systems.</p> <p>CDM Clean Development Mechanism</p>	<p>CEGH Central European Gas Hub</p> <p>cf Standard cubic feet (60°F/16°C)</p> <p>CGMs Community Grievance Mechanisms</p> <p>CGU Cash generating unit</p> <p>Clean CCS EPS Clean CCS Earnings Per Share are calculated as clean CCS net income attributable to stockholders divided by weighted number of shares.</p> <p>Clean CCS net income attributable to stockholders Net income attributable to stockholders, adjusted for the after-tax effect of special items and CCS</p> <p>Clean CCS Operating Result Operating Result adjusted for special items and CCS effects The Group clean CCS Operating Result is calculated by adding the clean CCS Operating Result of F&F, the clean Operating Result of other segments and the reported consolidation effect adjusted for changes in valuation allowances, in case the net realizable value of the inventory is lower than its cost.</p> <p>Clean CCS ROACE The clean CCS Return On Average Capital Employed is calculated as NOPAT (as a sum of current and last three</p>
<p>B</p> <p>bbl Barrel (1 barrel equals approximately 159 liters)</p> <p>bcf Billion standard cubic feet</p> <p>boe Barrel of oil equivalent</p>		
<p>C</p> <p>CAGR Compounded annual growth rate</p> <p>CAPEX Capital expenditure</p> <p>Capital employed Equity including non-controlling interests plus net debt</p> <p>CbCR Country-by-Country Report</p>		



quarters) adjusted for the after-tax effect of special items and CCS, divided by average capital employed (%).

CMF

Corrosion Management Framework

CR&D

Community Relations and Development

CSDDD

Corporate Sustainability Due Diligence Directive

CSRD

Corporate Sustainability Reporting Directive

C&O

Corporate and Other

D**DS**

Downstream

E**ECL**

Expected credit losses

EMS

Environmental Management System

eMSP

eMobility Service Provider

EPCC

Engineering, Procurement, Construction and Commissioning

EPS

Earnings Per Share; net income attributable to stockholders

divided by total weighted average shares

EPSA

Exploration and Production Sharing Agreement

Equity ratio

Equity divided by balance sheet total, expressed as a percentage

ERGs

Employee Resource Groups

ESIA

Environmental and Social Impact Assessment

Ethylene indicator margin**Europe**

Ethylene CP WE (ICIS)
– 1.18 * Naphtha FOB Rotterdam

EVG&D

Economic Value Generated and Distributed

EWRM

Enterprise-Wide Risk Management

E&A

Exploration & Appraisal

E&P

Exploration & Production, part of Energy business segment

F**FIFO method**

First-in First-Out method

FPIC

Free, Prior, and Informed Consent

FVOCI

Fair value through other comprehensive income

FVTPL

Fair value through the statement of profit or loss

F&F

Fuels & Feedstock business segment

G**GBF**

Global Biodiversity Framework

GFMR

Global Flaring and Methane Reduction Partnership

GHG

Greenhouse gas

H**HiPos**

High-Potential Incidents

HVO

Hydrotreated vegetable oil

I**IAS**

International Accounting Standards

ICoC

International Code of Conduct for Private Security Service Providers

IEA

International Energy Agency

IFRS

International Financial Reporting Standards

ISCC

International Sustainability & Carbon Certification



<p>K</p> <p>kbbl Thousand barrels</p> <p>kboe Thousand barrels of oil equivalent</p> <p>KStG Austrian Corporate Income Tax Act</p> <p>L</p> <p>LCA Life Cycle Assessment</p> <p>LDAR Leak Detection and Repair</p> <p>Leverage ratio Net debt divided by capital employed, expressed as a percentage</p> <p>LNG Liquefied natural gas</p> <p>LoPC Losses of Primary Containment events</p> <p>LPG Liquefied petroleum gas</p> <p>LTIP Long-Term Incentive Plan</p> <p>LTIR Lost-Time Injury Rate per million hours worked</p> <p>M</p> <p>MTP Mid-term planning</p>	<p>N</p> <p>NCI Non-controlling interests</p> <p>NEC National Emissions Ceiling</p> <p>Net assets Intangible assets, property, plant and equipment, equity-accounted investments, investments in other companies, loans granted to equity-accounted investments, and total net working capital less provisions for decommissioning and restoration obligations</p> <p>Net debt Interest-bearing debts including bonds and finance lease liabilities less liquid funds (cash and cash equivalents)</p> <p>Net income Net operating profit or loss after interest and tax</p> <p>NGL Natural Gas Liquids; natural gas that is extracted in liquid form during the production of hydrocarbons</p> <p>NMVOCs Non-Methane Volatile Organic Compounds</p> <p>NOPAT Net Operating Profit After Tax Net income + Net interest related to financing – Tax effect of net interest related to financing NOPAT is a KPI that shows the financial performance after tax, independent of the financing structure of the company.</p>	<p>NZE Net Zero Emissions Scenario</p> <p>n.a. Not applicable</p> <p>n.m. Not meaningful</p> <p>O</p> <p>ÖBAG Österreichische Beteiligungs AG</p> <p>OCI Other comprehensive income</p> <p>OECM One Earth Climate Model</p> <p>OO Own Operations</p> <p>P</p> <p>Payout ratio Dividend per share divided by earnings per share, expressed as a percentage</p> <p>PDH Propane dehydrogenation; a propylene production process</p> <p>Pearl Pearl Petroleum Company Limited</p> <p>PoC Points of Contact</p> <p>Polyethylene indicator margin Europe HD BM FD EU Domestic EOM (ICIS low) – Ethylene CP WE (ICIS)</p> <p>Polypropylene indicator margin Europe PP Homo FD EU Domestic EOM</p>
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(ICIS low) – Propylene CP WE
(ICIS)

PoS

Proofs of Sustainability

PPE

Property, plant and equipment

Propylene indicator margin

Europe

Propylene CP WE (ICIS)

– 1.18 * Naphtha FOB Rotterdam

PSER

Process Safety Event Rate

R

RFCC

Residue fluid catalytic cracking; technology for upgrading heavy feedstocks into light products

ROACE

Return On Average Capital Employed; NOPAT divided by average capital employed expressed as a percentage

ROE

Return On Equity; net income/loss for the year divided by average equity, expressed as a percentage

RRR

Reserve Replacement Rate; total changes in reserves excluding production, divided by total production

S

SAF

Sustainable Aviation Fuel

Sales revenues

Sales excluding petroleum excise tax

SDs

Sustainability Declarations

SHIA

Social and Human Rights Impact Assessment

SIA

Social Impact Assessments

SIR

Strategy Implementation Review

Special items

Special items are expenses and income reflected in the financial statements that are disclosed separately, as they are not part of underlying ordinary business operations. They are being disclosed separately in order to enable investors to better understand and evaluate the OMV Group's reported financial performance.

STEPS

Stated Policies Scenario

T

THE

Trading Hub Europe; German natural gas market trading hub

TRIR

Total Recordable Injury Rate per million hours worked

TSR

Total Shareholder Return

TTF

The Title Transfer Facility; a virtual trading point for natural gas in the Netherlands

U

US

Upstream

V

VCS

Verified Carbon Standard

VPs

Voluntary Principles on Security and Human Rights

W

WIMS

Well Integrity Management System



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