Environmental Information

156–273

The Environmental Information chapter encompasses the Net Zero Transformation and Natural Resources Management strategic focus areas, covering the following material topics: Climate Change, Environment, and Resource Use and Circular Economy.

By 2050, OMV aims to transform into a net-zero business. Our impact on the environment – and responsibility to act – extends beyond our greenhouse gas emissions. As an oil, gas, and chemicals company, OMV's environmental footprint is significant due to its water use, potential environmental degradation caused by spills, biodiversity impacts, and waste. However, we also have the technological know-how to present solutions to reduce this impact, in particular by fostering the circular economy. In contrast to the linear "take – make – waste" model, which will lead to more plastic waste and environmental pollution while putting pressure on the planet's limited resources, a circular economy is regenerative by design and aims to decouple growth from the consumption of finite resources. OMV is fully committed to taking action when it comes to reducing our emissions and responsible natural resources management and we are proactively expediting the transition from a linear to a circular economy. OMV aims to minimize environmental impacts by preventing water and soil pollution, reducing emissions, using natural resources efficiently, and avoiding the disruption of biodiversity.

EU Taxonomy Reporting

The EU Taxonomy is a key instrument for the European Union to redirect capital flows toward sustainable investments and to create market transparency. It encourages increased channeling of investments by companies, investors, and policymakers to where they are most needed for sustainable development. Therefore, the EU Taxonomy Regulation will play an important role in scaling up sustainable investments and implementing the European Green Deal.

As part of the European Commission's Action Plan on Financing Sustainable Growth, Regulation (EU) 2020/852 established an EU classification system for environmentally sustainable economic activities (EU Taxonomy) and came into force in 2020. Since then, delegated acts on all six environmental objectives have been published.

The six relevant environmental objectives of the Taxonomy Regulation are:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

For OMV, the EU Taxonomy provides a means to assess which of our current and future economic activities can be classed as environmentally sustainable.

OMV's Process for Identifying and Assessing EU Taxonomy Activities

EU Taxonomy Eligibility Assessment

An economic activity is considered to be taxonomy-eligible if it matches the description of the activity given in the EU Taxonomy. In order to identify eligible activities/products at OMV, we performed a screening of the full portfolio of OMV activities and compared our activities to the description of the economic activities/products listed in Annex I or II of the EU Taxonomy Climate Delegated Act and Annex I–IV of the EU Taxonomy Environmental Delegated Act.

The assessment of eligible activities and products at OMV is carried out by an interdisciplinary project team, using both a bottom-up and a top-down approach. A series of internal meetings and training sessions with management and experts was held in order to give OMV businesses an introduction to the new EU Taxonomy and disclosure requirements. A further series of workshops was held with all business segments and corporate entities to ensure the bottom-up identification of eligible activities, assets, processes, and related eligible CAPEX/OPEX/turnover.

OMV's identified EU Taxonomy-eligible economic activities are mainly related to the environmental objective of climate change mitigation. An analysis of all our economic activities is performed on an annual basis and includes an update of the previous year's assessment.

EU Taxonomy Alignment Assessment

According to the Taxonomy Regulation, every aligned activity identified in this category must make a substantial contribution to at least one of the EU's environmental objectives, in addition to not significantly harming any of the objectives and meeting the defined minimum social safeguards.

In 2022, OMV carried out an alignment assessment based on the EU Taxonomy criteria for the first time. The assessment had the purpose of identifying whether any newly identified eligible activities fulfilled the criteria for substantial contribution to the climate mitigation objective or climate adaption environmental objective, the do no significant harm (DNSH) criteria of the other environmental objectives, and the minimum social safeguards criteria. Since 2024, the alignment assessment also includes activities pursuant to the EU Taxonomy Environmental Delegated Act. The alignment assessment is updated on an annual basis. The economic activities that OMV identified as aligning with the EU Taxonomy are all related to the environmental objective of climate change mitigation.

Responsibility for the alignment checks and evidence gathering was clearly defined in the OMV Group's EU Taxonomy Guidance. The project/asset managers for the respective eligible project/activity were responsible for assessing compliance with the criteria for substantial contribution and the respective DNSH criteria. Support was provided by the OMV Group Sustainability team and sustainability experts from OMV Petrom and Borealis. The required physical climate risk and vulnerability assessments to comply with the DNSH climate change adaptation criteria were performed centrally by OMV Group Sustainability in conjunction with Corporate Risk Management, and with the support of an external provider in line with the OMV Group's Enterprise-Wide Risk Management approach.

In general, the main taxonomy-eligible business activities for OMV relate to activity "3.14 Manufacture of organic basic chemicals", activity "3.17 Manufacture of plastics in primary form," and activity "4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids." More detailed information can be found in the respective KPI section (Turnover, CAPEX, OPEX).

The assessment of compliance with the minimum social safeguards and governance criteria was performed by OMV Group Sustainability by assessing whether the clauses in relevant OMV policies (Human Rights Policy, Code of Conduct, Code of Business Ethics, Tax Strategy) are in line with the international standards referred to in the EU Taxonomy. It was further assessed whether OMV's human rights management system and its related processes (e.g., grievance mechanisms, community consultation) are established in line with these international standards. The detailed assessment showed no gaps between the OMV Group's approach to human rights policies and due diligence and the social safeguard requirements laid out in the EU Taxonomy. For more details on the unadjusted gender pay gap and the Board gender diversity, please refer to → S1 Own Workforce and → ESRS 2 General Information respectively.

Given the competition law investigations in Moldavia and Ukraine against OMV's subsidiaries it is important to note that OMV has implemented preventive, detective and reactive measures which are aimed at preventing and mitigating risks from non-compliance in the area of competition law within the organization. Preventive measures include developing binding rules to avoid compliance violations and to conduct trainings in this regard. Besides, advice is provided to employees on competition law topics and compliance checks are implemented in business processes. To detect misconduct, compliance violations can be reported via the Whistleblowing system and external developments are closely monitored to identify risks. Any indication of misconduct, is investigated and where appropriate, take reactive measures.

OMV's compliance system is regularly evaluated and has been certified according to the IDW PS 980 standard by external auditors. The last certification was conducted in 2023 whereby OMV's compliance system has been considered as best practice and suitable for identifying, controlling, and managing all significant competition law risks. For details, see → G1 Business Conduct.

Definition of Financial KPIs

OMV's values for the KPIs are derived from the figures reported in the Group's consolidated IFRS financial statements.

The KPIs are calculated based on the sales revenues, CAPEX, and OPEX of all fully consolidated subsidiaries of the OMV Group. Subsidiaries that are not consolidated, associated companies, and joint ventures were excluded from the calculation of KPIs as per the reporting requirements of the EU Taxonomy Regulation.

The proportion of taxonomy-aligned economic activities in the sales revenues, CAPEX, and OPEX (the "alignment ratio") has been calculated as the part of sales revenues, CAPEX, and OPEX derived from products and services associated with taxonomy-aligned economic activities (numerator) divided by the total sales revenues, CAPEX, and OPEX (denominator). The same logic applies to the calculation of the "eligibility ratio."

The denominators of the financial KPIs were defined and can be reconciled with the IFRS Consolidated Financial Statements as follows:

- The denominator of the turnover KPI is based on OMV's consolidated sales revenues (OMV Consolidated Financial Statements 2024, Note 7).

- The denominator of the CAPEX KPI consists of additions to intangible assets (including oil and gas properties with unproved reserves), property, plant, and equipment, and IFRS 16 right-of-use assets. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 16 – Intangible assets and → Note 17 – Property, plant, and equipment). Additions from business combinations are included in the denominator, except for additions to goodwill. Decommissioning assets are not included in the denominator. Furthermore, the denominator includes additions to non-current assets held for sale. Additions included in the denominator deviate from additions recognized in the IFRS Consolidated Financial Statements because government grants are not considered in the denominator while the net presentation option is applied for the IFRS Consolidated Financial Statements.

- Total OPEX consists of R&D expenses, maintenance and repair costs, other direct expenditure related to day-to-day servicing of assets, and short-term leases. R&D expenses include the research and development expenses recognized in accordance with IAS 38 and reported in the line "Other operating expenses" in the income statement. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 11 – Other operating expenses). Maintenance and repair costs and other direct expenditure related to day-to-day servicing of assets mainly include costs for external services, personnel expenses, and material costs related to regular and unplanned maintenance, repairs, and servicing measures. The related cost items can be found in the line items "Production and operating expenses" and "Selling, distribution, and administrative expenses" in the income statement. Expenses for short-term leases have been determined and included in line with IFRS 16. Direct costs for training and other human resources improvement needs are immaterial and therefore excluded from the denominator and the numerator.

For most of the activities, sales revenues, CAPEX, and OPEX for aligned and eligible activities could be allocated directly to individual activities listed in the taxonomy based on data available in the Group entities' ERP systems. This ensured that there was no double counting of aligned or eligible sales revenues, CAPEX, and OPEX. In the refineries, CAPEX for assets used for the joint production of organic basic chemicals and fuels has been allocated to the taxonomy-eligible activity "3.14 Manufacture of organic basic chemicals." This has also been allocated to non-eligible activities using an allocation key reflecting the yield, size, and complexity of the different refinery plants used for this purpose. The same approach was used for repair and maintenance expenses for cost centers, which are involved in the production of organic basic chemicals and fuels.

EU Taxonomy – Overview KPIs 2024

	2024					
	Turnover		CAPEX		OPEX	
	EUR mn	%	EUR mn	%	EUR mn	%
Environmentally sustainable (taxonomy-aligned) activities	66	0.2	756	18.7	3	0.5
Taxonomy-eligible, but not taxonomy-aligned activities	7,684	22.6	908	22.4	358	49.1
Taxonomy-non-eligible activities	26,230	77.2	2,388	58.9	367	50.4
Total	**33,981**		**4,052**		**728**	

EU Taxonomy – Overview KPIs 2023

	2023					
	Turnover		CAPEX		OPEX	
	EUR mn	%	EUR mn	%	EUR mn	%
Environmentally sustainable (taxonomy-aligned) activities	69	0.2	415	10.5	3	0.3
Taxonomy-eligible, but not taxonomy-aligned activities	7,135	18.1	1,096	27.7	347	42.1
Taxonomy-non-eligible activities	32,259	81.7	2,441	61.8	474	57.5
Total	**39,463**		**3,952**		**824**	

Taxonomy-Eligible and Taxonomy-Aligned Turnover

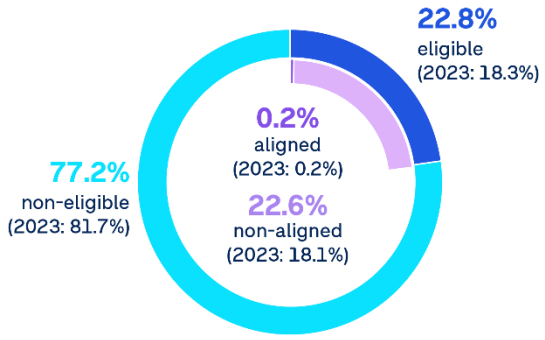
In 2024, 22.6% (2023: 18.1%) of OMV's total turnover was classified as taxonomy-eligible (non-aligned), while 0.2% (2023: 0.2%) of OMV's total turnover was classified as taxonomy-aligned. In 2024, all taxonomy-eligible/aligned turnover was related to the objective of climate change mitigation.

Taxonomy-Eligible and Taxonomy-Aligned Turnover 2024

The eligible turnover arose from activities "3.17 Manufacture of plastics in primary form," which reflects the activities of our Chemicals segment (e.g., production of polyolefins), and "3.14 Manufacture of organic basic chemicals," also coming from the Chemicals segment (e.g., production of ethylene and propylene), as well as activity "4.29 Electricity generation from fossil gaseous fuels," mainly from power sales from the Brazi gas-fired power plant in Romania. Furthermore, the activities "4.30 High-efficiency co-generation of heat/cool and power from fossil gaseous fuels" and "5.9 Material recovery from non-hazardous waste" contributed to the taxonomy-eligible turnover. In 2024, eligible turnover from activity "4.22 Heat generation from geothermal energy" was realized, representing our geothermal activities in the Vienna basin.

Taxonomy-Aligned Turnover 2024

In EUR mn



Aligned	2024	2023
Manufacture of plastics in primary form	21	24
Manufacture of biogas and biofuels for transport	10	7
Production of heat/cool using waste heat	32	37
Infrastructure for low-carbon road transport	3	0
Total Aligned Turnover	**66**	**69**

Non-Aligned		
Other eligible activities	7,684	7,135
Non-eligible activities	26,230	32,259
Total Non-Aligned Turnover	**33,914**	**39,394**

Most of the aligned turnover in 2024 was derived from the activity "4.25 Production of heat/cool using waste heat," which reflects the waste heat supplies from the Schwechat refinery. Another contribution arose from the activity "3.17 Manufacture of plastics in primary form," with Ecoplast Kunststoffrecycling GmbH processing post-consumer plastics and turning them into high-quality LDPE recyclates. Further contributions to aligned turnover resulted from the activity "4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids," which covers the sales of sustainable aviation fuels, as well as from the activity "6.15 Infrastructure enabling low-carbon road transport and public transport," which covers hydrogen and electricity sales for mobility purposes.

The split of aligned and eligible turnover between revenue from contracts with customers and revenue within the scope of IFRS 9 is included in the following table. Eligible revenue from transactions within the scope of IFRS 9 includes power sales from the gas-fired power plant in Romania.

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned turnover

In EUR mn

	2024		2023	
	Aligned turnover	Eligible (not aligned) turnover	Aligned turnover	Eligible (not aligned) turnover
Revenue from contracts with customers (IFRS 15)	66	7,173	69	6,624
Revenue from transactions within the scope of IFRS 9	–	511	–	511
Total	**66**	**7,684**	**69**	**7,135**

Taxonomy-Eligible and Taxonomy-Aligned CAPEX

In 2024, 22.4% (2023: 27.7%) of OMV's total CAPEX was classified as taxonomy-eligible (non-aligned). Of OMV's total CAPEX, 18.7% (2023: 10.5%) was classified as taxonomy-aligned. Lower taxonomy-eligible (non-aligned) CAPEX in 2024 compared to 2023 was related to a decrease in activity "3.14 Manufacture of organic base chemicals" and "3.17 Manufacture of plastics in primary form," while the same activities present higher aligned CAPEX in 2024 compared to 2023. A further increase in aligned CAPEX stems from activities "6.15 Infrastructure enabling low-carbon road transport and public transport," mainly reflecting electric vehicle (EV) charging station projects at various locations, and increased CAPEX for the manufacture of hydrogen and photovoltaic projects.

In 2024, the majority of taxonomy-eligible/aligned CAPEX was related to the objective of climate change mitigation, with only a minor part of eligible CAPEX being related to the environmental objective of the transition to a circular economy.

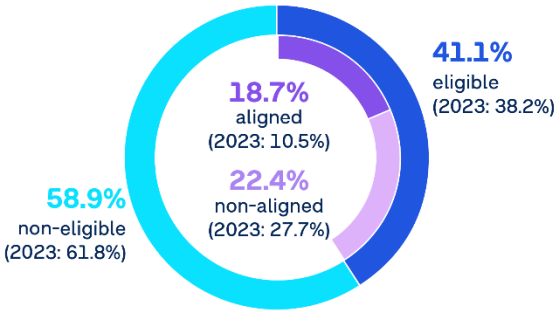
Taxonomy-Eligible and Taxonomy-Aligned CAPEX 2024

Most of the eligible CAPEX was derived from the activities "3.17 Manufacture of plastics in primary form" and "3.14 Manufacture of organic basic chemicals," both reflecting the activities of our Chemicals segment. Other contributors were activities in Section 6 (e.g., "6.2 freight rail transport," "6.10 sea freight water transport," and "6.14 Infrastructure for rail transport") and the activity "3.10 Manufacture of hydrogen" and various activities in Section 4 Energy (e.g., production of heat/cool from geothermal energy, electricity generation using solar and photovoltaic technology, electricity generation from fossil gaseous fuels, manufacture of biogas and biofuels for use in transport and public transport, transmission and distribution of electricity, etc.). In the construction and real estate sector activities "7.2 Renovation of existing buildings" (mainly filling station buildings), "7.3 Installation, maintenance, and repair of energy efficiency equipment" (at filling stations), and "7.7 Acquisition and ownership of buildings" (e.g., acquisition of Benzinol filling stations in Slovakia) are reported.

The largest contributors to aligned CAPEX were activities "3.14 Manufacture of organic basic chemicals," which reflects our investment in Borealis' propane dehydrogenation unit 2 (PDH2) in Kallo, and "3.17 Manufacture of plastics in primary form" reflecting, for example, the investment into pre-treatment plant Walldürn, aiming to build and operate Europe's largest sorting facility for chemical recycling. The sorting facility was reclassified from the circular economy objective in 2023 to climate change mitigation in 2024 and reached alignment status in 2024. EUR 116 mn has been invested in photovoltaic activities, mainly in Romania. Other important contributors to taxonomy-aligned CAPEX were the following activities: "3.10 Manufacture of hydrogen" (e.g., UpHy project), which increased compared to 2023, "4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids" (e.g., production facilities for sustainable aviation fuels and glycerin to propanol activities), "6.15 Infrastructure enabling low-carbon road transport and public transport" (e.g., hydrogen filling stations, electric charging points at filling stations, acquisition of Renovatio, owner of the largest electric charging network in Romania), and "9.1 Close to market research, development, and innovation," which stems from the investment in the ReOil®-plant at the Schwechat refinery and R&D for chemical recycling and e-fuels. Other minor activities are "4.9 Transmission and distribution of electricity" (e.g., renewable electricity transmission line to Edvard Grieg field), "4.25 Production of heat/cool using waste heat" (e.g., district heating hub at the Schwechat refinery), and "7.6 Installation, maintenance, and repair of renewable energy technologies" (e.g., installation of PV panels and heat pumps at filling stations).

Taxonomy-Aligned CAPEX 2024

In EUR mn



Aligned	2024	2023
Manufacture of hydrogen	41	4
Manufacture of organic basic chemicals	323	278
Manufacture of plastics in primary form	107	1
Electricity generation using solar photovoltaic technology	116	2
Electricity generation from wind power	0	8
Transmission and distribution of electricity	5	2
Manufacture of biogas and biofuels for transport	30	18
Production of heat/cool using waste heat	4	2
Infrastructure for low-carbon road transport	61	27
Installation, maintenance, and repair of energy efficiency equipment	2	2
Installation, maintenance, and repair of renewable energy technologies	5	9
Close to market research, development, and innovation	61	63
Total Aligned CAPEX	**756**	**415**

Non-Aligned		
Other eligible activities	908	1,096
Non-eligible activities	2,388	2,441
Total Non-Aligned CAPEX	**3,296**	**3,537**

Aligned and eligible CAPEX can be disaggregated into additions to the different asset classes in the table below. Additions to right-of-use assets are included in additions to property, plant, and equipment. The majority of eligible and aligned additions to property, plant, and equipment were related to the activity "3.14 Manufacture of organic basic chemicals" in 2024 and 2023.

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned CAPEX

In EUR mn

	2024		2023	
	Aligned CAPEX	Eligible (not aligned) CAPEX	Aligned CAPEX	Eligible (not aligned) CAPEX
Additions to property, plant, and equipment	690	883	338	1,031
Additions to capitalized development costs	62	15	75	19
Additions to other intangible assets	4	11	2	46
Total	**756**	**908**	**415**	**1,096**
Thereof additions from business combinations	**89**	**41**	**–**	**107**

EU Taxonomy – 5-Year CAPEX Plan

In EUR mn

Environmental objective	Activity code	Activity	EU Taxonomy-aligned CAPEX 2024	Planned CAPEX 2025–2029
Climate change mitigation	3.10	Manufacture of hydrogen	41	832
	3.14	Manufacture of organic basic chemicals	323	674
	3.17	Manufacture of plastics in primary form	107	996
	4.1	Electricity generation using solar photovoltaic technology	116	629
	4.3	Electricity generation from wind power	0	51
	4.9	Transmission and distribution of electricity	5	600
	4.13	Manufacture of biogas and biofuels for use in transport and of bioliquids	30	1,416
	4.25	Production of heat/cool using waste heat	4	10
	6.15	Infrastructure enabling low-carbon road transport and public transport	61	251
	7.3	Installation, maintenance, and repair of energy efficiency equipment	2	3
	7.6	Installation, maintenance, and repair of renewable energy technologies	5	–
	8.2	Data-driven solutions for GHG emissions reductions	0	–
	9.1	Close to market research, development, and innovation	61	38
Total			756	5,500

1 The activity code list contains all activities that have been declared aligned between 2022 and 2024. The CAPEX plan contains Sustainability CAPEX from MTP for the expansion of the activities already declared as aligned between 2022 and 2024. For the EU Taxonomy CAPEX plan, government grants are not deducted from CAPEX (gross approach). Eligible activities that are not yet aligned in 2024 but are likely to be aligned at a later stage are not included.

Taxonomy-Eligible and Taxonomy-Aligned OPEX

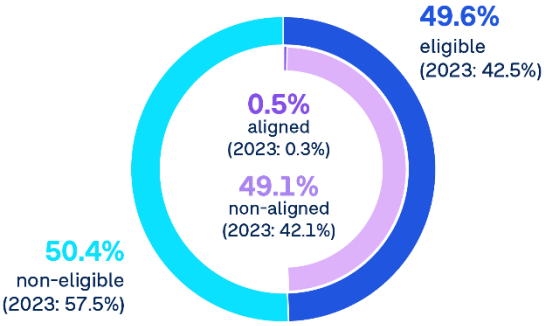
In 2024, 49.1% (2023: 42.1%) of OMV's total OPEX was classified as taxonomy-eligible (non-aligned). Of OMV's total OPEX, 0.5% (2023: 0.3%) was classified as taxonomy-aligned. In 2024, all taxonomy-eligible/aligned OPEX was related to the objective of climate change mitigation.

Taxonomy-Eligible and Taxonomy-Aligned OPEX 2024

The largest contributors to eligible OPEX were the activities "3.17 Manufacture of plastics in primary form" and "3.14 Manufacture of organic basic chemicals," both reflecting the activities of our Chemicals segment, as well as the activity "4.29 Electricity generation from fossil gaseous fuels." Other contributors were the activity "9.1 Close to market research, development, and innovation" (e.g., R&D for ReOil®).

Taxonomy-Aligned OPEX 2024

In EUR mn



Aligned	2024	2023
Manufacture of plastics in primary form	2	2
Electricity generation using solar photovoltaic technology	0	0
Production of heat/cool using waste heat	1	1
Infrastructure for low carbon road transport	1	0
Total Aligned OPEX	**3**	**3**

Non-Aligned		
Other eligible activities	358	347
Non-eligible activities	367	474
Total Non-Aligned OPEX	**725**	**821**

Aligned OPEX was mainly derived from the activities "3.17 Manufacture of plastics in primary form" (reflecting our Chemicals segment), "4.1 Electricity generation using solar photovoltaic technology," "4.25 Production of heat/cool using waste heat" (district heating hub at the Schwechat refinery), and "6.15. Infrastructure for low carbon road transport" (EV charging points at our filling stations).

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned OPEX

In EUR mn

	2024		2023	
	Aligned OPEX	Eligible (not aligned) OPEX	Aligned OPEX	Eligible (not aligned) OPEX
Research and development expenses	–	48	–	43
Expenses for maintenance and repairs	3	301	3	299
Short-term lease expenses	0	9	–	5
Total	**3**	**358**	**3**	**347**

EU Taxonomy Data Tables

EU Taxonomy - CAPEX Reconciliation to Consolidated Financial Statements

In EUR mn

	2024	2023
Additions to intangible assets and PPE according to consolidated financial statements	3,697	3,736
Additions consolidated group to intangible assets and PPE according to consolidated financial statements	275	-
less additions to goodwill	-106	132
plus additions to assets held for sale	178	92
plus additions to government grants	7	13
Total	**4,052**	**3,973**
CAPEX according to EU Taxonomy Reporting	**4,052**	**3,952**

EU Taxonomy – Turnover

Financial Year 2024		2024		Substantial contribution criteria						DNSH criteria (Do no significant harm)									
Economic activities (1)	Code(s) (2)	Turnover (3)	Proportion of Turnover (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or eligible (A.2.) turnover, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		EUR mn	in %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of plastics in primary form	CCM 3.17.	21	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1		T
Manufacture of biogas and biofuels for transport	CCM 4.13.	10	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0		
Production of heat/cool using waste heat	CCM 4.25.	32	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1		
Infrastructure for low-carbon road transport	CCM 6.15.	3	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0	E	
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		**66**	**0.2**	100.0	0.0	0.0	0.0	0.0	0.0	Y	Y	Y	Y	Y	Y	Y	**0.2**		
Of which Enabling		3	0.0	100.0	0.0	0.0	0.0	0.0	0.0								0.0	E	
Of which Transitional		21	0.1	100.0													0.1		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
		EUR mn	in %	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of organic basic chemicals	CCM 3.14.	1,528	4.5	EL	N/EL	N/EL	N/EL	N/EL	N/EL								3.4		
Manufacture of plastics in primary form	CCM 3.17.	5,633	16.6	EL	N/EL	N/EL	N/EL	N/EL	N/EL								13.3		
Transmission and distribution of electricity	CCM 4.9.	0	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0		
Heat generation from geothermal energy	CCM 4.22.	2	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								-		
Electricity generation from fossil gaseous fuels	CCM 4.29.	511	1.5	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.3		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30.	1	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0		
Material recovery from non-hazardous waste	CCM 5.9.	7	0.0	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.0		
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		**7,684**	**22.6**														**18.1**		
Total (A.1 + A.2)		**7,750**	**22.8**														**18.3**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of taxonomy-non-eligible activities (B)		26,230	77.2																
Total (A + B)		**33,981**	**100.0**																

Y Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective; N No, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective; EL Eligible, Taxonomy-eligible activity for the relevant objective; N/EL Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

EU Taxonomy – CAPEX

Financial Year 2024		2024		Substantial contribution criteria						DNSH criteria (Do no significant harm)									
Economic activities (1)	Code(s) (2)	CAPEX (3)	Proportion of CAPEX (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or eligible (A.2.) CAPEX, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		EUR mn	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of hydrogen	CCM 3.10.	41	1.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1		
Manufacture of organic basic chemicals	CCM 3.14.	323	8.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	7.0		T
Manufacture of plastics in primary form	CCM 3.17.	107	2.7	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0		T
Electricity generation using solar photovoltaic technology	CCM 4.1.	116	2.9	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0		
Electricity generation from wind power	CCM 4.3.	0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2		
Transmission and distribution of electricity	CCM 4.9.	5	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0	E	
Manufacture of biogas and biofuels for transport	CCM 4.13.	30	0.7	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.4		
Production of heat/cool using waste heat	CCM 4.25.	4	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1		
Infrastructure for low-carbon road transport	CCM 6.15.	61	1.5	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.7	E	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	2	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	5	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2	E	
Data-driven solutions for GHG emissions reductions	CCM 8.2.	0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	–	E	
Close to market research, development and innovation	CCM 9.1.	61	1.5	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.6	E	
CAPEX of environmentally sustainable activities (taxonomy-aligned) (A.1)		**756**	**18.7**	100.0	0.0	0.0	0.0	0.0	0.0	Y	Y	Y	Y	Y	Y	Y	**10.5**		
Of which Enabling		134	3.3	100.0	0.0	0.0	0.0	0.0	0.0								2.6	E	
Of which Transitional		431	10.6	100.0													7.1		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
		EUR mn	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of hydrogen	**CCM**/CCA 3.10.	15	0.4	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1		
Manufacture of organic basic chemicals	**CCM**/CCA 3.14.	274	6.8	EL	EL	N/EL	N/EL	N/EL	N/EL								9.9		
Manufacture of plastics in primary form	**CCM**/CCA 3.17.	315	7.8	EL	EL	N/EL	N/EL	N/EL	N/EL								10.5		
Electricity generation using solar photovoltaic technology	**CCM**/CCA 4.1.	–	–	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Transmission and distribution of electricity	**CCM**/CCA 4.9.	15	0.4	EL	EL	N/EL	N/EL	N/EL	N/EL								0.5		
Manufacture of biogas and biofuels for transport	**CCM**/CCA 4.13.	48	1.2	EL	EL	N/EL	N/EL	N/EL	N/EL								3.1		
Production of heat/cool from geothermal energy	**CCM**/CCA 4.22.	8	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1		
Electricity generation from fossil gaseous fuels	**CCM**/CCA 4.29.	39	1.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.8		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	**CCM**/CCM 4.30.	1	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Renewal of water collection, treatment and supply systems	**CCM**/CCA 5.2	3	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
Freight rail transport	**CCM**/CCA 6.2.	21	0.5	EL	EL	N/EL	N/EL	N/EL	N/EL								0.5		
Transport by motorbikes, passenger cars and light commercial vehicles	**CCM**/CCA 6.5.	11	0.3	EL	EL	N/EL	N/EL	N/EL	N/EL								0.3		
Freight transport services by road	**CCM**/CCA 6.6.	1	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	**CCM**/CCA 6.10.	62	1.5	EL	EL	N/EL	N/EL	N/EL	N/EL								0.8		
Infrastructure for rail transport	**CCM**/CCA 6.14.	7	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL								0.3		
Infrastructure for low-carbon road transport	**CCM**/CCA 6.15.	2	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
Construction of new buildings	**CCM**/CCA 7.1.	4	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
Renovation of existing buildings	**CCM**/CCA 7.2.	19	0.5	EL	EL	N/EL	N/EL	N/EL	N/EL								0.2		
Installation, maintenance and repair of energy efficiency equipment	**CCM**/CCA 7.3.	15	0.4	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1		
Acquisition and ownership of buildings	**CCM**/CCA 7.7.	41	1.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1		
Data processing, hosting and related activities	**CCM**/CCA 8.1.	6	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1		
Close to market research, development and innovation	**CCM**/CCA 9.1.	–	–	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Sorting and material recovery of non-hazardous waste	CE 2.7.	–	–	N/EL	N/EL	N/EL	EL	N/EL	N/EL								0.3		
Provision of IT/OT data-driven solutions	CE 4.1.	0	0.0	N/EL	N/EL	N/EL	EL	N/EL	N/EL								–		
CAPEX of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		**908**	**22.4**														**27.7**		
Total (A.1 + A.2)		**1,664**	**41.1**														**38.2**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CAPEX of taxonomy-non-eligible activities (B)		2,388	58.9																
Total (A + B)		**4,052**	**100.0**																

Y Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective; N No, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective; EL Eligible, Taxonomy-eligible activity for the relevant objective; N/EL Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

EU Taxonomy – OPEX

Financial Year 2024		2024		Substantial contribution criteria						DNSH criteria (Do no significant harm)									
Economic activities (1)	Code(s) (2)	OPEX (3)	Proportion of OPEX (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water and marine resources (7)	Circular economy (8)	Pollution (9)	Biodiversity and ecosystems (10)	Climate change (11)	Climate change adaptation (12)	Water and marine resources (13)	Circular economy (14)	Pollution (15)	Biodiversity and ecosystems (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or eligible (A.2.) OPEX, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		EUR mn	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of plastics in primary form	CCM 3.17.	2	0.3	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.2		T
Electricity generation using solar photovoltaic technology	CCM 4.1.	0	0.0	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0		
Production of heat/cool using waste heat	CCM 4.25.	1	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.1		
Infrastructure for low carbon road transport	CCM 6.15.	1	0.1	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	–	E	
OPEX of environmentally sustainable activities (taxonomy-aligned) (A.1)		**3**	**0.5**	100.0	0	0	0	0	0	Y	Y	Y	Y	Y	Y	Y	0.3		
Of which Enabling		1	0.1	100.0	0	0	0	0	0								–	E	
Of which Transitional		2	0.3	100.0													0.2		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
		EUR mn	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL								%		
Manufacture of hydrogen	**CCM**/CCA 3.10.	1	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Manufacture of organic basic chemicals	**CCM**/CCA 3.14.	111	15.2	EL	EL	N/EL	N/EL	N/EL	N/EL								13.3		
Manufacture of plastics in primary form	**CCM**/CCA 3.17.	167	22.9	EL	EL	N/EL	N/EL	N/EL	N/EL								20.5		
Transmission and distribution of electricity	**CCM**/CCA 4.9.	3	0.4	EL	EL	N/EL	N/EL	N/EL	N/EL								0.4		
Storage of hydrogen	**CCM**/CCA 4.12.	1	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								–		
Electricity generation from fossil gaseous fuels	**CCM**/CCA 4.29.	19	2.6	EL	EL	N/EL	N/EL	N/EL	N/EL								2.1		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	**CCM**/CCM 4.30.	0	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Underground permanent geological storage of CO_2	**CCM**/CCA 5.12.	4	0.6	EL	EL	N/EL	N/EL	N/EL	N/EL								0.5		
Freight rail transport	**CCM**/CCA 6.2.	0	0.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Transport by motorbikes, passenger cars and light commercial vehicles	**CCM**/CCA 6.5.	2	0.2	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	**CCM**/CCA 6.10.	7	1.0	EL	EL	N/EL	N/EL	N/EL	N/EL								0.3		
Infrastructure for rail transport	**CCM**/CCA 6.14.	4	0.5	EL	EL	N/EL	N/EL	N/EL	N/EL								0.6		
Renovation of existing buildings	**CCM**/CCA 7.2.	1	0.1	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0		
Close to market research, development and innovation	**CCM**/CCA 9.1.	39	5.3	EL	EL	N/EL	N/EL	N/EL	N/EL								4.4		
OPEX of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		358	49.1														42.1		
Total (A.1 + A.2)		**361**	**49.6**														**42.4**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OPEX of taxonomy-non-eligible activities (B)		367	50.4																
Total (A + B)		**728**	**100.0**																

Y Yes, taxonomy-eligible and taxonomy-aligned activity with the relevant environmental objective; N No, taxonomy-eligible but not taxonomy-aligned activity with the relevant environmental objective; EL Eligible, Taxonomy-eligible activity for the relevant objective; N/EL Not eligible, taxonomy-non-eligible activity for the relevant environmental objective

EU Taxonomy Data – Summary per Sustainability Goal

in %

	2024					
	Proportion of turnover/Total turnover		Proportion of CAPEX/Total CAPEX		Proportion of OPEX/Total OPEX	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM[1]	0.2	22.8	18.7	41.1	0.5	49.6
CCA[2]	-	-	-	41.1	-	49.6
WTR[3]	-	-	-	-	-	-
CE[4]	-	-	-	0.0	-	-
PPC[5]	-	-	-	-	-	-
BIO[6]	-	-	-	-	-	-

EU Taxonomy Data – Summary per Sustainability Goal

in %

	2023					
	Proportion of turnover/Total turnover		Proportion of CAPEX/Total CAPEX		Proportion of OPEX/Total OPEX	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM[1]	0.2	18.3	10.5	37.9	0.3	42.5
CCA[2]	-	-	-	37.9	-	42.5
WTR[3]	–	–	–	–	–	–
CE[4]	–	–	–	0.3	–	–
PPC[5]	–	–	–	–	–	–
BIO[6]	–	–	–	–	–	–

1 Climate change mitigation
2 Climate change adaptation
3 Sustainable use and protection of water and marine resources
4 Transition to a circular economy
5 Pollution prevention and control
6 Protection and restoration of biodiversity and ecosystems

EU Taxonomy – Nuclear and fossil gas-related activities

Row	Nuclear energy-related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO

Row	Fossil gas-related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	YES
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	YES
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

EU Taxonomy – Taxonomy-aligned economic activities (denominator) – Turnover

		2024					
		Proportion of Turnover					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–	–	–	–	–
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the Turnover KPI**	**66**	**0.2**	**66**	**0.2**	**–**	**–**
8	**Total Turnover**	**33,981**	**100.0**	**33,981**	**100.0**	**33,981**	**100.0**

EU Taxonomy – Taxonomy-aligned economic activities (denominator) – CAPEX

		2024					
		Proportion of CAPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	–	–	–	–	–
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI**	756	18.7	756	18.7	–	-
8	**Total CAPEX**	**4,052**	**100.0**	**4,052**	**100.0**	**4,052**	**100.0**

EU Taxonomy – Taxonomy-aligned economic activities (denominator) – OPEX

		2024					
		Proportion of OPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	–	–	–	–	–
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI**	**3**	**0.5**	**3**	**0.5**	**–**	**–**
8	**Total OPEX**	**728**	**100.0**	**728**	**100.0**	**728**	**100.0**

EU Taxonomy – Taxonomy-aligned economic activities (numerator) - Turnover

		2024					
		Proportion of Turnover					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the Turnover KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the Turnover KPI**	**66**	**100.0**	**66**	**100.0**	**–**	**-**
8	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the Turnover KPI**	**66**	**100.0**	**66**	**100.0**	**–**	**-**

EU Taxonomy – Taxonomy-aligned economic activities (numerator) – CAPEX

		2024					
		Proportion of CAPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the CAPEX KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the CAPEX KPI**	**756**	**100.0**	**756**	**100.0**	**–**	**-**
8	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the CAPEX KPI**	**756**	**100.0**	**756**	**100.0**	**–**	**-**

EU Taxonomy – Taxonomy-aligned economic activities (numerator) – OPEX

		2024					
		Proportion of OPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the OPEX KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the OPEX KPI**	**3**	**100.0**	**3**	**100.0**	**–**	**-**
8	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the OPEX KPI**	**3**	**100.0**	**3**	**100.0**	**–**	**-**

EU Taxonomy – Taxonomy-eligible but not taxonomy-aligned economic activities – Turnover

		2024					
		Proportion of Turnover					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	511	1.5	511	1.5	–	-
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	1	0.0	1	0.0	–	-
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the Turnover KPI**	**7,171**	**21.1**	**7,171**	**21.1**	**–**	**-**
8	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the Turnover KPI**	**7,684**	**22.6**	**7,684**	**22.6**	**–**	**-**

EU Taxonomy – Taxonomy-eligible but not taxonomy-aligned economic activities – CAPEX

		2024					
		Proportion of CAPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	39	1.0	39	1.0	39	1.0
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	1	0.0	1	0.0	1	0.0
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI**	**869**	**21.4**	**869**	**21.4**	**869**	**21.4**
8	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the CAPEX KPI**	**908**	**22.4**	**908**	**22.4**	**908**	**22.4**

EU Taxonomy – Taxonomy-eligible but not taxonomy-aligned economic activities – OPEX

		2024					
		Proportion of OPEX					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	EUR mn	%	EUR mn	%	EUR mn	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-	–	-	–	-
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-	–	-	–	-
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-	–	-	–	-
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	19	2.6	19	2.6	19	2.6
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	0	0.0	0	0.0	0	0.0
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-	–	-	–	-
7	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI**	**339**	**46.5**	**339**	**46.5**	**339**	**46.5**
8	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the OPEX KPI**	**358**	**49.1**	**358**	**49.1**	**358**	**49.1**

EU Taxonomy Data – Taxonomy-non-eligible economic activities: Turnover

		2024	
		Turnover	
Row	Economic activities	EUR mn	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the Turnover KPI	–	–
7	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the Turnover KPI**	**26,230**	**77.2**
8	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the Turnover KPI'**	**26,230**	**77.2**

EU Taxonomy Data – Taxonomy-non-eligible economic activities: CAPEX

		2024	
		CAPEX	
Row	Economic activities	EUR mn	%
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the CAPEX KPI	–	-
7	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the CAPEX KPI**	**2,388**	**58.9**
8	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the CAPEX KPI'**	**2,388**	**58.9**

EU Taxonomy Data – Taxonomy-non-eligible economic activities: OPEX

		2024	
		OPEX	
Row	**Economic activities**	**EUR mn**	**%**
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the OPEX KPI	–	-
7	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the OPEX KPI**	**367**	**50.4**
8	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the OPEX KPI**	**367**	**50.4**

Net Zero Transformation

E1 Climate Change

Material Topic: E1 Climate Change

Material Sub-topics: Climate Change Mitigation; Climate Change Adaptation (Borealis-specific); Energy

Supporting the goals of the Paris Agreement by reducing the carbon footprint of our operations, for example by improving energy efficiency, reducing the venting and routine flaring of gas, and reducing the carbon footprint of our energy supply, and more specifically by increasing sales of zero-carbon energy products such as renewable mobility fuels and renewable power

Relevant SDGs:

SDG targets:
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
7.3 By 2030, double the global rate of improvement in energy efficiency
13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

[E1-1 AR 1] [E1-1.14] [E1-1.16] OMV fully supports the goals set forth by the Paris Agreement and addressing climate change is central to our Group strategy. We are committed to transforming into an integrated sustainable chemicals, fuels, and energy company, with the ambition of becoming a net-zero business by 2050.[1] This commitment includes not just our own operations (Scopes 1 and 2) but also our product portfolio and other emissions along the value chain (Scope 3). OMV is committed to both climate change mitigation and adaptation and aims to support and accelerate the energy transition.

Impacts, Risks, and Opportunities (IROs)

OMV acknowledges that GHG emissions resulting from our operations and products sold contribute to high emissions and significant energy consumption. These challenges are inherent in our current business model. To address them, OMV is committed to reducing GHG emissions through the energy transition, supporting society's shift from a linear to a circular economy. This involves offering diversified products with a reduced carbon footprint and gradually moving away from fossil fuels, with the goal of achieving a net-zero business by 2050. This transition not only mitigates negative environmental impacts but also offers potential opportunities for OMV. By participating in the clean energy transformation process and adopting energy transition and circular technologies, OMV can gain a competitive advantage. Additionally, OMV aims to capitalize on these opportunities and reduce costs by expanding renewable energy generation for its own electricity consumption. Effective management of energy consumption and increased use of renewable energy will reduce the environmental impact of our operations,

1 The commitment "net-zero business by 2050" covers the greenhouse gas (GHG) emissions of our operations (Scopes 1 and 2) and our product portfolio and other Scope 3 emissions along the value chain. For our interim GHG targets for 2030 and 2040, Scopes 1 and 2 and the following Scope 3 categories are included: Category 11: "Use of sold products" for energy supply, Category 1: "Purchased goods" (feedstocks) from OMV's Chemicals business segment, and Category 12: "End-of-life treatment of sold products" for non-energy use.

increase financial savings through energy efficiency measures, prevent non-compliance with regulatory requirements on energy use, and lower GHG emissions. These opportunities align with our strategic goals and enhance both our operational efficiency and environmental stewardship. For further information on material impacts, risks, and opportunities related to E1 Climate Change, see → ESRS 2 General Information.

Governance

Ultimate responsibility for reducing carbon emissions lies with OMV's Executive Board. The Chief Executive Officer (CEO) is responsible for overall management and coordination and is therefore also responsible for overseeing climate-related issues. OMV Executive Board members meet regularly (at least quarterly) to discuss current and upcoming environmental, climate, and energy-related policies and regulations, related developments in the fuels and gas market, the financial implications of carbon emissions trading obligations, the status of innovation project implementation, and progress on achieving climate targets. The Executive Board's remuneration is linked to the achievement of OMV's GHG emissions reduction targets (for more information, see → Sustainability Governance). OMV's Supervisory Board also oversees the carbon emissions reduction topic. The Sustainability & Transformation Committee was formed in 2021 to support the Company's Supervisory Board in reviewing and monitoring OMV's sustainability strategy, ESG-related standards, performance, and processes, and specifically, the Group's performance in HSSE (Health, Safety, Security, Environment) and climate change. For example, one of their responsibilities is to review and evaluate the progress we are making toward OMV's objectives in relation to our carbon footprint, climate change, and the energy transition.

[E1-1.16i] The Sustainability & Transformation Committee (STC) of the Supervisory Board was established in November 2021. Meeting quarterly, the STC oversees strategy related to sustainability, ESG standards, performance, processes, HSSE, and OMV's climate action and transition plan. The Sustainability Coordination Forum was formed under the Executive Board in 2023. This committee is chaired by OMV's CFO and consists of senior managers with responsibility and ownership for material topics, as well as relevant business representatives responsible for implementing OMV's sustainability and transformation agenda. Its mandate is to coordinate the development of the sustainability agenda at OMV, monitor progress on target achievement, propose measures in the event of deviations, discuss emerging business opportunities, and prepare sustainability topics to be discussed by the Executive and Supervisory Boards. The committee meets at least twelve times per year. For more details, see → Sustainability Governance in General Information.

The Strategy department is responsible for developing the OMV strategy in collaboration with business segments and corporate functions, aligning the strategic ambitions, priorities, and opportunities across OMV into a coherent and holistic corporate strategy. This strategy is approved by the OMV Executive Board and ratified by the Supervisory Board. It encompasses OMV's entire value chain and explores new business areas and market opportunities, such as organic and inorganic growth, partnerships, technology, and innovation. Strategy implementation roadmaps are developed in close cooperation with the business segments.

Additionally, the Strategy department conducts the annual Strategy Implementation Review (SIR), which addresses strategic guidance on potential portfolio decisions based on major market disruptions or threats, reviews changes in the strategy implementation portfolio, and assesses the impact on implementation roadmaps. It includes gap analyses, deep dives, and segmental analyses to address identified gaps and identify new strategic projects. This review also encompasses a health check, including risk and opportunity assessment and associated risk mitigation actions, conducted in cooperation with Risk Management.

[E1-1.16i] Strategic actions to follow OMV's transition plan and achieve our climate targets are approved by the OMV Executive Board through OMV's mid-term planning and investment approval processes. OMV's risk management is a central element of these processes and comprehensively addresses both physical and transition climate-related risks, including risks related to locked-in emissions. It ensures a systematic approach to identifying, assessing, and mitigating potential impacts on the company's operations and assets.

At Group level, the responsibility for GHG accounting and management, sustainability reporting, and ESG governance lies with Group Sustainability within Investor Relations & Sustainability, overseen by the CFO. The Group Sustainability department is tasked with generating OMV's GHG inventory based on international standards and best practices to ensure a consistent approach across the Group. The main responsibilities of the team involve defining, implementing, and managing OMV's GHG Management Framework, including the Group's climate targets, monitoring, calculating, and reporting OMV's GHG emissions (Scopes 1–3), and defining the GHG accounting and reporting protocols and tools. The team coordinates activities across the business, providing guidance and training on GHG and energy-related topics to subsidiaries, business units, and assets. This comprehensive approach ensures alignment and effectiveness in OMV's sustainability efforts across the entire organization.

E1-1 Transition Plan for Climate Change Mitigation

[E1-1.16h] [E1-4.34 AR 31] To support OMV's ambition of becoming a net-zero business by 2050, OMV has developed a transition plan. This plan is an integral part of the OMV Strategy 2030 and complemented by concrete short-, mid-, and long-term targets. OMV's targets are set at both absolute and intensity levels, with the ultimate goal of achieving net zero greenhouse gas (GHG) emissions in Scopes 1, 2, and 3 by 2050. For Scopes 1 and 2, OMV is aiming for an absolute reduction of 30% by 2030 and 60% by 2040. For the defined categories in Scope 3, OMV is aiming for an absolute reduction of 20% by 2030 and of 50% by 2040. These absolute GHG emission reductions and the increase in zero-carbon energy sales are key in reducing the carbon intensity of our energy supply, pursuing a decline of 15–20% by 2030 and of 50% by 2040. These targets were set in 2021 and are approximated to the IEA's Sustainable Development Scenario (SDS) for 2030. However, our target of achieving net zero emissions by 2050 is significantly more ambitious than the emission reduction pathway of the Sustainable Development Scenario. The base year 2019 is used for these targets, as it was the last full year before the COVID-19 pandemic and the majority of OMV's assets were operating throughout that year.

[E1-1.16b] To achieve our targets, OMV is committed to taking climate action across various areas of operation, including our product and service portfolio, circular economy activities, innovations and R&D efforts, working environment, and social investments. Reaching our targets for 2030 and beyond will demand considerable effort from all our business units, leveraging our existing strengths and expertise.

The reduction in greenhouse gases (GHGs) will be achieved through several key initiatives:

- Decrease in fossil fuel and natural gas sales: significant decrease in fossil fuels and a less steep decline in natural gas sales.
- Increase in zero-carbon energy sales: significant increase in sustainable and biobased fuels, green gas sales, and build-up of photovoltaic electricity capacity, as well as geothermal energy.
- Increase in sales volumes of sustainable (renewable and recycled) chemicals and polymers to up to 1,400 kta by 2030.
- Improved energy and operational efficiency, and zero routine flaring and venting, thereby reducing methane emissions.
- All electricity purchases in the Chemicals segment will be sourced from 100% renewable energy.

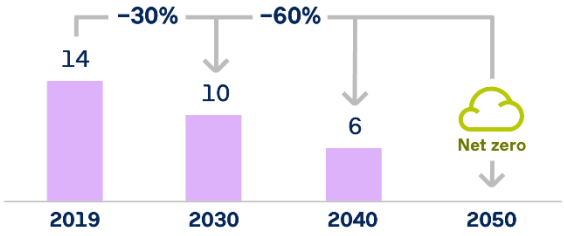
In addition to these efforts, OMV plans to establish capacity of approximately 3 mn t per year of Carbon Capture and Storage (CCS) by 2030, which will help us achieve our GHG targets.

[E1-1.16d] [E1-4.34f] [E1-4.34 AR 30a] OMV has integrated potential transition risks related to locked-in emissions into its strategic risk management process, addressing financial and operational concerns tied to the transition to a sustainable economy. OMV's emission reduction activities are categorized according to decarbonization levers, which are described below. These decarbonization levers group investments identified as part of OMV's mid-term planning as contributing to the implementation of the OMV Strategy 2030 and achievement of its climate targets.

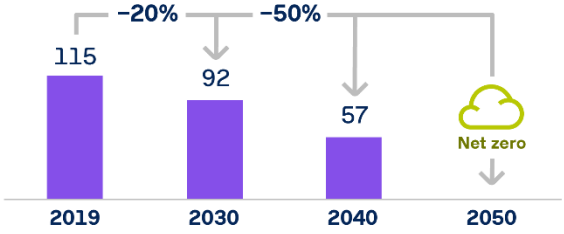
Decarbonization Lever		Estimated contribution to absolute GHG reduction targets 2019–2030	
		Scopes 1 & 2	Scope 3
Improvement of operational efficiency	This decarbonization lever includes initiatives that aim to optimize and decarbonize our operational processes, increase energy efficiency, electrify operations, install photovoltaic systems to power our own operations, reduce flaring and venting, and reduce methane emissions through leak detection and improvements to asset integrity.	60%	
Increase in renewable energy purchases	OMV is increasingly turning to renewable sources of electricity to power our own operations. One way of doing this is by purchasing renewable energy, which subsequently reduces our Scope 2 emissions.	20%	
Additional petrochemicals production and lower fossil fuel sales	OMV anticipates a reduction in crude oil processing at its refineries while increasing the chemical yield at its refineries. OMV aims to optimize the interface between oil and chemicals, focusing on the integrated sites in Schwechat and Burghausen. Reconfiguring plants and sites to maximize high-value fossil hydrocarbon resources and incorporate a growing share of sustainable feedstock for chemical production will support OMV's decarbonization strategy.		49%
Increase in recycled and sustainable feedstock	Increasing the use of recycled and sustainable feedstock reduces the demand for virgin raw materials. Adopting a circular economy will greatly diminish GHG emissions. Circular products made from biobased renewable input or recycled plastic waste offer lower emissions than products made from primary fossil feedstock. OMV's flagship project in this area is ReOil®. Other initiatives in this field include mechanical recycling and plastic waste processing.		3%
Increase in zero-carbon sales	Incorporating renewables into our sales portfolio by significantly increasing sustainable and biobased fuels, green gas sales, and building up our photovoltaic electricity capacity alongside geothermal energy means we are actively reducing the carbon intensity of our energy supply.	No absolute GHG impact, but contribution to reduction of carbon intensity of energy supply	
Portfolio changes	Implementing any other strategic portfolio changes through acquisitions and investments, decommissioning and divesting assets, and optimizing our oil and gas portfolio focusing on gas as a transition fuel will help us reduce emissions and achieve our climate targets.	20%	38%
CCS/CCU	Utilizing Carbon Capture and Storage (CCS) capacity as an abatement measure will support our efforts to achieve climate targets.		10%

Decarbonization Measures to Meet OMV's 2030 Climate Targets with the Ambition of Reaching Net Zero by 2050

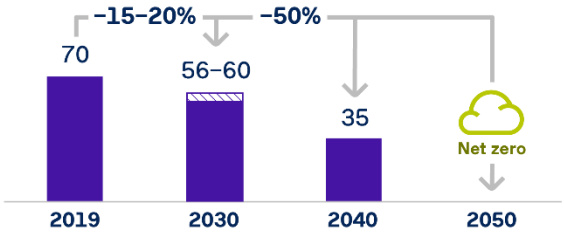
Absolute net GHG Scope 1 and 2 emissions
[mt CO_2e]



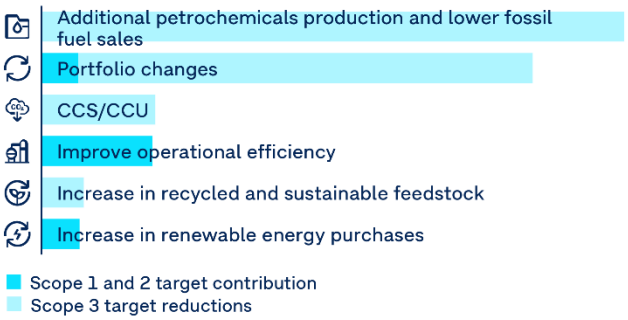
Absolute net GHG Scope 3 emissions
[mt CO_2e]



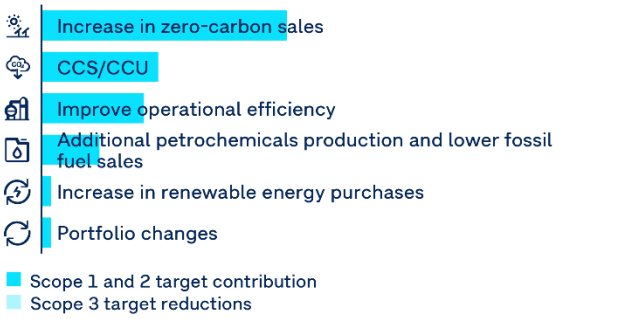
Carbon intensity of energy supply, Scopes 1, 2, and 3 [g CO_2e/MJ]



Contribution of GHG Scope 1, 2, and 3 emissions reduction measures 2019–2030



Contribution of reduction measures to g CO_2e/MJ 2019–2030



CAPEX in 2024 to achieve climate targets

[E1-1.16c] To support OMVs climate targets and Strategy 2030, the company plans to allocate an average yearly organic CAPEX of approximately EUR 3.8 bn between 2024 and 2030. Of this, 40–50% will be directed toward sustainable projects like geothermal, CCS, renewable electricity, mechanical and chemical recycling, and biofuels to achieve our ambitious decarbonization targets. Approximately 40% of the CAPEX for sustainable projects will be dedicated to OMV's Energy segment, and 30% each to Chemicals and Fuels & Feedstock. [E1-1.16e] OMV also has a CAPEX plan in line with the EU Taxonomy to further expand Taxonomy-aligned activities. It is based on the latest Supervisory Board-approved business plan and adheres to the five-year maximum period for CAPEX planning as stipulated in annexes 1–5 of the Commission Delegated Regulation (EU) 2020/852. Planned CAPEX is subject to review and potential changes. The plan does not account for CAPEX planned for Taxonomy-eligible activities that were not claimed as Taxonomy-aligned since 2022, but which may align with Taxonomy criteria in the future, such as geothermal and Carbon Capture and Storage (CCS) activities. [E1 AR 4] The alignment of economic activities supports OMV's transition to a sustainable economy. The Group has earmarked on average 40–50% of its organic investments for sustainable projects for the period 2024–2030. Over the mid-term plan period from 2025 to 2029, on average around 64% of the sustainable project investments are likely to be EU Taxonomy-aligned. A project is considered "sustainable" when it is either EU Taxonomy-aligned or it contributes to the achievement of OMV's GHG targets as outlined in its Sustainability Framework. In 2024, OMV's EU Taxonomy-aligned CAPEX represented an 18.7% share of total CAPEX, and this is likely to increase within the next five-year period to 29%. For more details, see → EU Taxonomy. [E1-1.16f AR 5] E1-1.16g] OMV is excluded from the EU Paris-aligned benchmarks. Significant CAPEX invested in 2024 in economic activities related to oil and gas amounted to EUR 2 bn.

Progress on Transition Plan Implementation

[E1-1.16j] OMV is actively progressing with the implementation of its transition plan. For details on progress on sustainability projects, see the chapter Key Actions. Additionally, in alignment with the energy transition, OMV has decreased its oil and gas production levels and reduced crude distillation throughput. This has been achieved through activities that include the divestment of Exploration and Production operations in Malaysia. OMV has improved its energy and operational efficiency, reducing absolute Scope 1 and 2 emissions by 23% compared to 2019. Scope 3 emissions have been reduced by 17% compared to 2019, driven by lower fossil fuel sales. OMV's methane intensity continued decreasing to 0.2% in 2024, while there were also significant reductions in flaring and venting. To achieve this progress, OMV invested EUR 1 bn in 2024. These investments primarily focused on recycled and sustainable feedstock and zero-carbon products. [E1-1.16c] In 2024, 22.4% (2023: 27.7%) of OMV's total CAPEX was classified as Taxonomy-eligible (non-aligned) and 18.7% (2023: 10.5%) as Taxonomy-aligned.

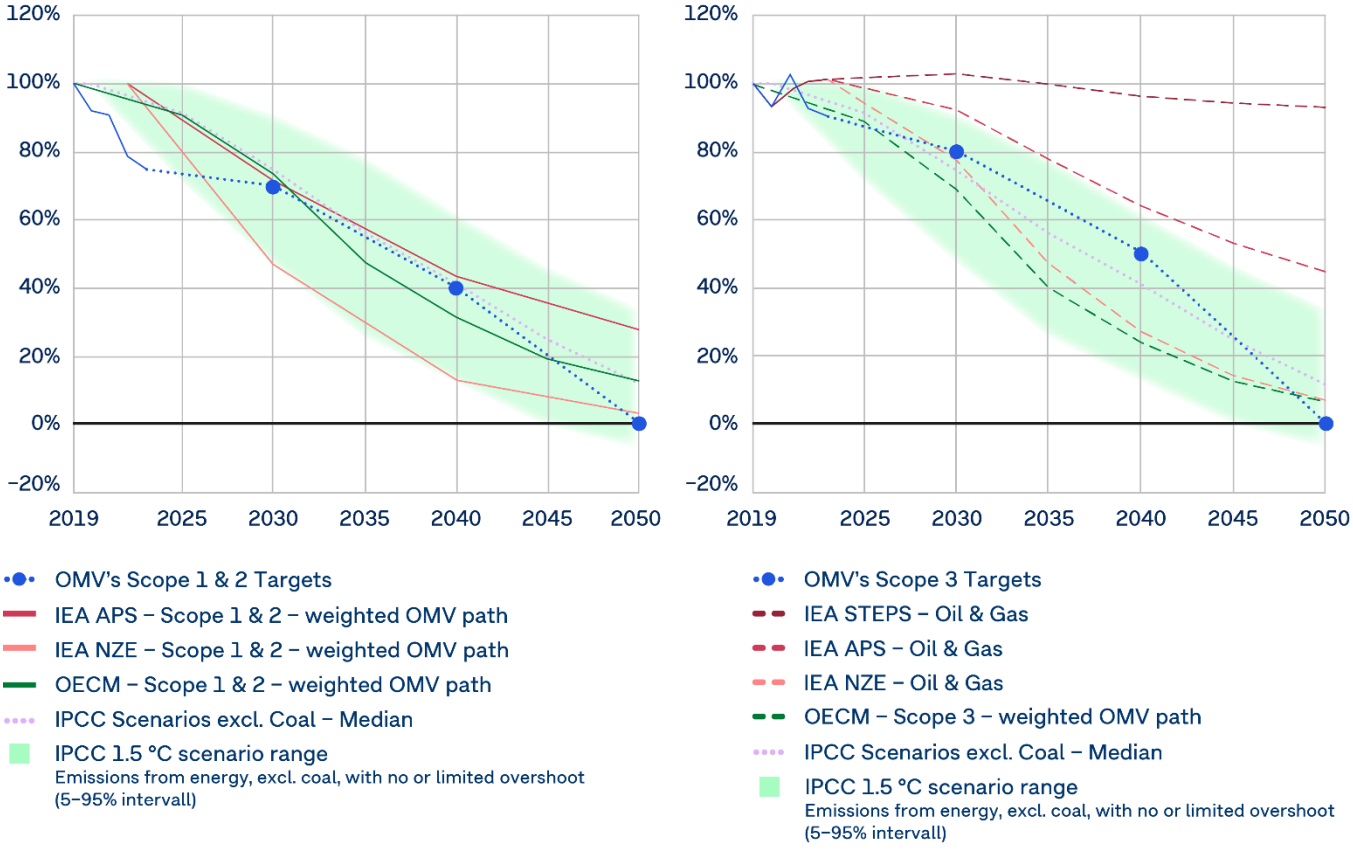
Scenario Analysis

[E1-4.34f AR 30c] Scenario analysis lays the foundation for OMV to develop its strategy, offering insights into potential future pathways within which OMV can position its strategy. Continuous scenario analysis supports the Group in strengthening the resilience of our business model and strategy: scenarios are used to identify risks and opportunities (e.g., risks and opportunities for business development arising from a slower or a faster energy transition, risks and opportunities for current and future businesses arising from policies and regulations), stress test the business model (e.g., in different pricing environments), and support capital allocation decisions (e.g., to ensure cash flow resilience in different scenarios).

OMV's strategy development is informed by an underlying market base case, which is based on the IEA APS scenario and other external and internal market analysis. This base case is used to evaluate strategic options, define our mid-term strategy and planning, and for estimates relating to the measurement of various items in the Group financial statements (including the impairment testing of non-financial assets and the measurement of provisions). For investment decisions, business cases are based on the base case scenario. Additionally, investments undergo a stress test based on a "net zero emissions by 2050" scenario that is primarily influenced by the IEA NZE scenario. For details, see → Note 3: Effects of climate change and the energy transition.

[E1-1.16a, 16h] When assessing the alignment of OMVs climate targets with a 1.5°C world, several scenarios and approaches were explored, as no guidance is available for an integrated oil, gas, and chemicals company. One of the main starting points for OMV's assessment was the suite of scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, in which global warming is limited to 1.5°C with no or limited overshoot (>50% probability). By examining global energy-related GHG emissions (CO_2, CH_4, and N_2O) but excluding emissions from coal to better reflect OMV's business, a wide range of around 70 scenarios opens up to 2030 and beyond. The emissions were normalized to 100% for 2019, the base year for OMV's climate targets. Then, 5% each of the extreme lower and upper outliers were removed to condense this spectrum of scenarios. All OMV's targets fall within this range, indicating alignment with a 1.5°C world (see figure below). For OMV's Scope 3 targets in 2030 and 2040, approximately 40% and over 20%, respectively, of the analyzed IPCC scenarios are characterized by less ambitious CO_2 emissions reductions.

Alignment of Greenhouse Gas Reduction Targets



The second key source for OMV's assessment of its climate targets is the IEA's World Energy Outlook (WEO 2024). The key IEA scenarios used are the Net Zero Emissions (NZE) scenario, corresponding to a 1.5°C temperature increase, the Announced Pledges Scenario (APS), associated with a 1.7°C increase, and the Stated Policies Scenario (STEPS), pointing toward a 2.4°C rise in temperature. OMV's 2030 Scope 3 target is very close to being aligned with the oil and gas-related emissions pathway in the NZE scenario, while the 2040 targets fall between the NZE and APS pathways.

Looking at sectoral decarbonization pathways, the IEA's 2023 special report on The Oil and Gas Industry in Net Zero Transitions is another critical reference. For a company like OMV that remains active in oil and gas and maintains its production target of 350 kboe/d for 2030, the IEA suggests that a capital budget share exceeding 50% should be allocated to clean energy technologies by 2030. This is considered a key criterion for making a fair contribution to achieving net zero emissions by 2050. As the IEA notes, this capital share would only be feasible for oil and gas companies if governments were to significantly reduce their tax revenues and shareholders were willing to accept lower dividends. This compares with OMV's commitment to allocating, on average, 40–50% of organic investments[1] to sustainable projects in the period to 2030, while also maintaining competitive shareholder returns. The IEA report also provides Scope 1 and 2 emission pathways for oil and gas, which were combined with emissions from chemicals from the World Energy Outlook by weighting them based on OMV's Scope 1–3 emissions according to the respective business segment in 2019. This indicates that OMV's 2030 and 2040 targets align with the resulting APS pathway, but not the NZE. In the NZE scenario, for oil and gas operations alone, Scope 1 and 2 emissions should fall by more than 60% by 2030. Recognizing that achieving this could be challenging for companies with extensive past reduction efforts, the IEA suggests alternative 2030 emissions intensity targets for upstream oil and natural gas as well as oil refining. Based on the intensity targets, OMV's Scope 1 and 2 targets are over 80% aligned with the outcomes of the NZE scenario.

However, the comparison with the intensity targets covers only about one-third of OMV's current total target-relevant Scope 1 and 2 emissions and thus doesn't encompass a significant portion of OMV's operations. In general, the IEA's guidance for the oil and gas industry on alignment with the NZE scenario does not fully apply to OMV, as it excludes OMV's chemicals business. This limitation specifically applies to the IEA's emissions intensity target, which is designed for conventional oil refineries. To make a meaningful comparison with the IEA's targets, it is necessary to exclude the chemicals business and its associated emissions from OMV's petrochemical integrated sites at Schwechat and Burghausen. This exclusion results in a somewhat narrower scope for the remaining oil refinery business, with lower associated emissions and thus a more positive outcome.

To complete the picture, the One Earth Climate Model (OECM) is used as a reference. Commissioned by the UN-convened Net-Zero Asset Owner Alliance and the European Climate Foundation, the OECM provides sectoral decarbonization roadmaps for oil, gas, and chemicals. Compared to the IEA's NZE scenario, it assumes a lower carbon budget, no fossil fuels for energy use by 2050, and no role for any carbon capture technologies such as CCS. Consequently, especially looking toward 2040, the role of oil and gas is significantly lower than in the IEA's NZE scenario. The OECM's exclusion of CCS is not in line with OMV's strategy, which considers CCS crucial for achieving net zero by 2050. However, this implies that successful global deployment of carbon capture technologies may increase the available carbon budget, providing more leeway to the OECM sectoral decarbonization pathways.

As for the IEA scenarios, the OECM oil, gas, and chemicals pathways were weighted and combined to reflect OMV's business structure. This demonstrates clear alignment with a 1.5°C pathway to 2030 for Scope 1 and 2 emission targets. By 2040, OMV would miss the combined OECM pathway. However, by then OMV's business is expected to have evolved in line with the political realities and business environment in which OMV operates, rendering the 2019 weighting no longer applicable. As the share of OMV's business related to gas is expected to increase and oil to decrease, this improves OMV's alignment, as the OECM Scope 1 and 2 pathway for gas is less ambitious than OMV's targets. In contrast, OMV's Scope 3 targets do not align with the combined OECM pathway.

1 Potential additional inorganic investments for mergers and acquisitions are strategically selected to accelerate OMV's transition in alignment with its Strategy 2030 and its path to net zero by 2050.

Temperature Alignment of OMV 2030 Targets

Scope 1 & 2

Alignment Criterion		Temperature Outcome	Alignment
Paris Agreement		well below 2°C	Aligned
IEA	APS Pathway	1.7°C	Aligned
	NZE CAPEX	1.5°C	90% of target value
	NZE Intensities[1]		>80% aligned
	NZE Pathway		Not aligned
OECM Pathway		1.5°C	Aligned

1 Limitations regarding applicability to OMV as outlined in text.

Scope 3

Alignment Criterion		Temperature Outcome	Alignment
Paris Agreement		well below 2°C	Aligned
IPCC Pathways		1.5°C	Within range
IEA	APS Pathway	1.7°C	Aligned
	NZE Pathway	1.5°C	Nearly aligned
OECM Pathway		1.5°C	Not Aligned

In conclusion, while OMV's climate targets are clearly aligned with the Paris Agreement's goal of limiting global warming to well below 2°C, assessing compatibility with a 1.5°C world presents a more nuanced picture due to the lack of binding guidance for the oil, gas, and chemicals industry and the limited number of credible sector-specific decarbonization pathways. At this stage, OMV is confident that its Scope 3 emission reduction targets for 2030 are compatible with limiting global warming to 1.5°C, while Scope 1 and 2 targets come close to the ambition of making a fair contribution. As new scenarios and guidance become available, OMV will revisit its 1.5°C assessment and adjust conclusions accordingly.

Locked-in Emissions

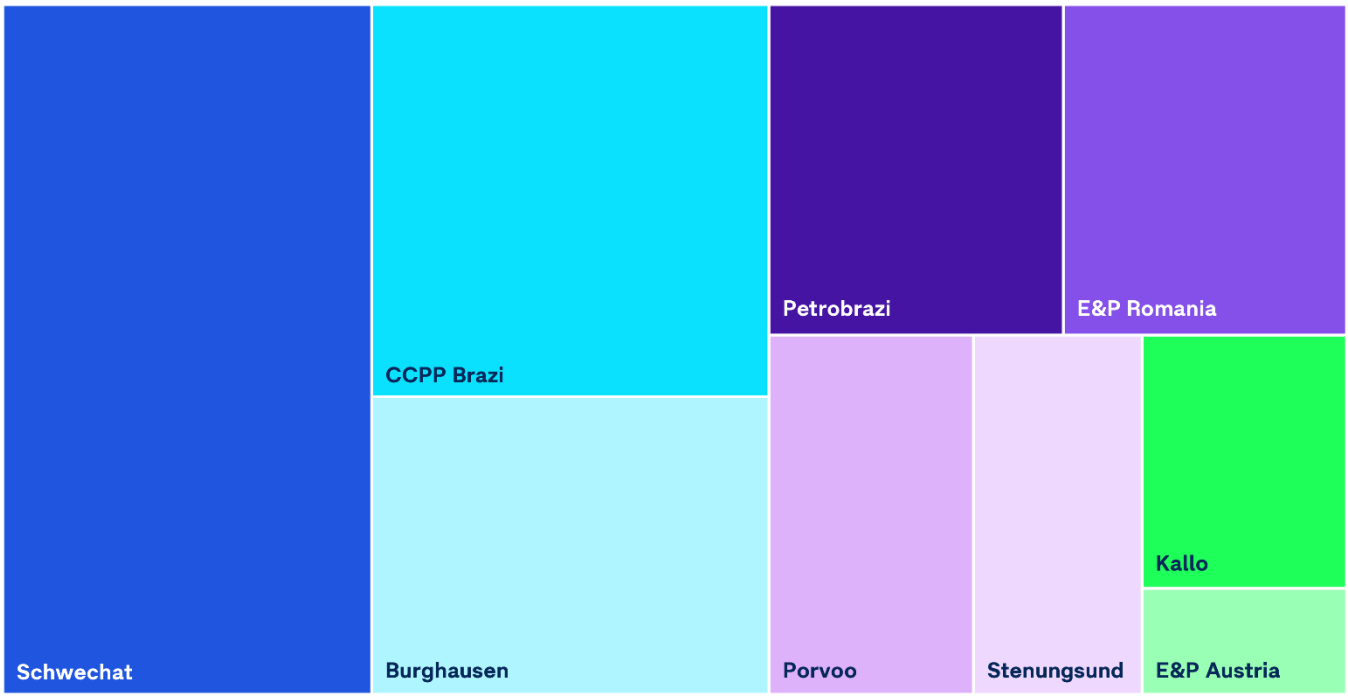
Key Assets, Associated Sources of Emissions, and Reduction Measures

[E1-1.16d] Locked-in emissions refer to future greenhouse gas emissions expected to arise from OMV's active and firmly planned key assets or products sold throughout their operational lifespans. OMV's key assets concerning locked-in emissions can be classified as follows:

- the refineries in Schwechat, Burghausen, and Petrobrazi
- the chemicals businesses in Kallo, Stenungsund, and Porvoo
- the Brazi power plant
- the Exploration & Production (E&P) businesses in Romania and Austria

Around half of the locked-in emissions up to 2030 are associated with the refineries, while the key chemicals assets contribute around one-fifth to the total, with the Brazi power plant and key E&P assets contributing the remainder. Jointly, these key assets account for over 90% of OMV's total Scope 1 and 2 greenhouse gas emissions from 2024 to 2030. To reduce these emissions, OMV continuously optimizes its operations and facilities to improve their energy efficiency. These four asset types are briefly introduced below, along with their main emission sources and potential emission reduction measures.

Locked-In Scope 1 and 2 Emissions From Key Assets From 2024 to 2030, After Implementation of Emission Reduction Measures



Refineries

[E1-1.16d] OMV's refineries, especially those in Austria (Schwechat) and Germany (Burghausen), are petrochemically integrated sites. They supply Borealis and other customers with petrochemical monomers in addition to the traditional fuels business in road and aviation fuels. Greenhouse gas emissions from the refineries include emissions from the process plants for fuel production (such as hydrotreating facilities, crude distillation, etc.), which are partially required for petrochemical upstream processes, plus emissions mainly from steam crackers producing petrochemicals and from the utility plants required for electricity and steam generation.

Emission reduction measures to be implemented between now and 2030 focusing on the electrification of drives, the optimization of used fuels, the handling of refinery residues, and the use of green hydrogen are currently being examined. Additionally, OMV is decreasing the crude oil throughput, which will also lower associated emissions across all scopes. Looking beyond 2030, OMV will continue to reduce CO_2 emissions by adapting the future product portfolio to more sustainable and recycled products and by decarbonizing the remaining process units, through means such as electrification, CCS, or more sustainable process fuels.

Chemicals Business in Kallo, Stenungsund, and Porvoo

[E1-1.16d] Key sources of greenhouse gas emissions in OMV's chemicals business are the generation of process heat (from district heating) and steam to operate the propane dehydrogenation (PDH) unit in Kallo (second unit currently under construction), and the steam crackers in Stenungsund and Porvoo. Power and steam are used to drive compressors and pumps. Most of the current Scope 1 emissions from the PDH unit and steam crackers can be considered locked in until 2030.

Emission reduction measures for Scope 2 offer significant potential by shifting toward renewable external electricity supply and implementing efficiency improvements. Looking toward 2040, CCS and boiler electrification can be considered as options to significantly lower direct emissions. For 2050, the technologies for the electrification of furnaces used in the PDH unit and steam crackers plus carbon-neutral hydrogen as an alternative

fuel may eventually become available. These options could significantly bring down associated emissions. Some of the locked-in emissions are due to third-party steam and power supplies through direct lines from the supplier. Such emissions will need to be reduced in close collaboration with these suppliers.

Brazi Power Plant

[E1-1.16d] OMV Petrom's Brazi power plant is a combined cycle power plant with a total capacity of 860 MW, covering approximately 10% of Romania's electricity consumption. Its locked-in emissions are directly related to gas consumption for electricity generation over its lifetime.

OMV was able to reduce emissions through various technical pathways, such as operating at a lower capacity factor or incorporating clean fuel sources as a complement to natural gas (such as biomethane or hydrogen). However, prospects must consider the viability and maturity of these technical pathways and the evolution of the market (including demand, pricing, and the regulatory environment).

Exploration & Production

[E1-1.16d] OMV Petrom's E&P business in Romania operates around 150 commercial oil and gas fields with approximately 6,000 production wells, 9,000 km of pipelines, and around 900 processing facilities. Collectively, these operations currently produce around 110 kboe/d. From 2027 onward, the Neptun Deep project is anticipated to add up to 70 kboe/d to OMV Petrom's natural gas production. In Austria, some 1,000 wells produce over 16 kboe/d. The largest share of the Scope 1 emissions from E&P Romania (~70%) and Austria (~60%) are caused by the fuel gas consumption for producing and processing oil and gas, such as in the operation of compressors and steam generation. Scope 2 emissions are associated with power consumption.

Emission reductions are expected to naturally occur in line with the production decline over the lifetime of the oil and gas fields. In E&P Romania, energy efficiency improvements, process optimization, field modernization, and integrity improvements are the main measures considered to reduce Scope 1 emissions by 2030. In E&P Austria, the replacement of gas-driven compressors with electric ones is the main measure considered to reduce Scope 1 emissions by 2030 and beyond, in addition to the production decline. By 2040, emissions associated with the current operations are expected to significantly reduce to less than half of current levels. This is mostly due to the production decline, but also the switch to renewable power consumption.

Overall, the measures identified across all key assets will bridge the gap to meet OMV's 2030 Scope 1 and 2 targets, with around two-thirds of the reductions of the locked-in emissions up to 2030 coming from the Brazi power plant and the Schwechat refinery.

Emissions of Sold Products

[E1-1.16d] The locked-in emissions associated with the products OMV sold in the reporting year (Scope 3, Category 11), as defined by ESRS, represented over 55% of OMV's total Scope 3 emissions (79.9 out of 145.9 mn t CO_2e) in 2024. These emissions are directly related to the combustion of the oil and gas products sold for energy use, meaning they occur largely in the reporting year and are not locked in for many years to come. Instead, they reduce year by year in line with OMV's Strategy 2030 and emission targets. For more information, see General Information and Key Actions.

Impact of Locked-In Emissions on GHG Reduction Targets

[E1-1.16d] [E1-IRO-1 AR 12d] OMV's emission targets cover 100% of Scope 1 and 2 greenhouse gases from the key assets listed previously and 99% of the emissions from sold products (as Chemicals is excluded). OMV's 2030 climate targets are integral to the Strategy 2030 and associated business objectives, as well as being a key element of the Executive Board's remuneration. To align with these goals, OMV utilizes a unified planning process to achieve both business and climate objectives. The locked-in emissions from OMV's key assets and sold products are factored into OMV's strategy and its implementation, ensuring they do not jeopardize meeting OMV's 2030 emissions targets

in line with current expectations. Looking toward 2040 and 2050, further options for reducing emissions in line with OMV's climate targets include switching to more sustainable fuels and feedstocks, as well as decarbonization measures like increased electrification, carbon capture technologies, and other emerging solutions. The final selection of measures for implementation will depend on how legal frameworks evolve, the availability of technologies and supporting infrastructure (e.g., pipelines for hydrogen or CCS), and the market demand for, and supply of, more sustainable products. By 2050, OMV expects to compensate for any remaining locked-in emissions to achieve net zero emissions. Implementing sophisticated decarbonization projects presents challenges in terms of financing, timing, and duration. These projects may take many years from planning to operation, requiring highly skilled personnel and comprehensive process modifications. Consequently, project delays are factored into OMV's risk management to avoid jeopardizing the achievement of OMV's emission reduction targets, as detailed in → Risk Management.

Resilience Analysis

[E1-SBM-3 AR 7a, 7b, 7c] [E1-SBM-3 AR 6] [E1-SBM-3.19a, 19b] OMV's resilience framework for managing potential climate change crises or unpredictable threats adheres to the principles of assessment, testing, monitoring, and continuous improvement. This framework includes a stress test based on a "net zero emissions by 2050" scenario to identify the challenges OMV's entire value chain may face before 2030 related to the energy transition, including the risk of stranded assets, and to develop the necessary capabilities to address these challenges. The assumptions for this scenario are consistent with the IEA Net Zero Emissions (NZE) scenario. Further information on our market outlook scenarios, which are based on the assumptions about how the transition to a lower-carbon and more resilient economy is affected by surrounding macroeconomic trends, energy consumption and mix, and technology deployment assumptions, can be found in Market Environment. The resilience analysis was performed in line with the consolidated financial statements prepared in accordance with IFRS as of December 31, 2024. Further details can be found in Note 3 to the Consolidated Financial Statements for year-end December 31, 2024, in the Annual Report 2024. The critical assumptions for a low-carbon and resilient economy were set for OMV using sensitivities calculated based on the IEA Net Zero Emissions (NZE) price assumptions. Further details about time horizons and financial effects, as well as the mitigation measures and resources needed, can be found in Note 3 to the Consolidated Financial Statements for year-end December 31, 2024, in the Annual Report 2024.

[E1-SBM-3 AR 8a] Details about the uncertainties of the resilience analysis and to what extent the assets and business activities at risk are considered within the definition of the OMV's strategy, investment decisions, and current and planned mitigation actions can be found in Note 3 to the Consolidated Financial Statements for year-end December 31, 2024, in the Annual Report 2024. [E1-SBM-3 AR 8b] OMV has committed to addressing climate change with climate targets introduced in 2022, supported by its Strategy 2030. Significant CAPEX is allocated to climate action across operations, products, circular economy initiatives, innovation and R&D, working environment, and social investments. OMV is evolving its product portfolio to include sustainable and biobased fuels and green gas sales. The Company aims to lead in the circular economy by increasing sales volumes of sustainable (renewable and recycled) chemicals and polymers. OMV is also developing renewable energy and low-carbon projects, including geothermal energy, renewable power, and CCS. Key assets include OMV's refineries, which are upgraded to meet future demand for sustainable products. Innovations like ReOil® technology process plastic waste into high-quality base chemicals and plastics. Further details can be found in Note 3 to the Consolidated Financial Statements for year-end December 31, 2024, in the Annual Report 2024.

OMV continues to be in close dialogue with financial institutions and the investor community regarding its transformation toward a net zero company by 2050 and the necessary steps to follow the decarbonization pathway. In order to ensure access to attractive debt and equity financing OMV continuously demonstrates strong ESG performance and its active approach to shaping its sustainability strategies to ensure alignment with global climate goals. To reach that goal OMV follows a robust sustainability transition plan, enhances sustainability reporting capabilities, and strengthens ESG governance and risk management, inter alia. While aligning with ESRS requirements and enhancing sustainability practices, OMV is aiming at a broad diversification of its investor base

and its funding sources, and at the same time ensuring that its funding measures support its strong investment-grade credit rating and its long-term financial ratio targets. The Company fosters investor confidence and continuously assesses ESG-aligned funding options to ensure ongoing access to funding and liquidity at attractive rates, in line with market developments.

E1-2 Specific Policies and Commitments

As there is a high degree of overlap between the material topics Climate Change, Environment (including all its material sub-topics, waste management, and process safety), and Health, Safety & Well-Being, covered in the Social chapter, the overarching policies that govern these topics are also the same. This section details all the general policies relevant to the material topics and sub-topics that fall under our Net Zero Transformation focus area, while specific policies pertaining to individual material topics and sub-topics are located within their respective chapters. In support of OMV's transition into a net-zero business in line with the Paris Agreement and EU climate strategies and targets, OMV has developed the following policies and frameworks to guide its actions.

Code of Conduct

Our Code of Conduct outlines our commitments to reducing GHG emissions and supporting society's shift from a linear to a circular economy. We aim to achieve this by offering diversified products with a reduced carbon footprint, gradually moving away from fossil fuels, and reaching net zero emissions by 2050.

[E1-2.24] [MDR-P 65a] Our process management systems and our corporate regulations and directives constitute the mandatory detailed implementation of OMV's policies. They represent the conscientious translation of the Code of Conduct into practice and form the basis of our monitoring systems. OMV has implemented appropriate due diligence systems, measures, and ongoing checks to ensure that the spirit and the terms of our Code of Conduct are also applied in practice, including in our operations and value chain. Our Code of Conduct outlines our commitments to reducing operational emissions by improving both operational and energy efficiency. It includes transitioning to cleaner energy sources within our operations and sourcing renewable energy in accordance with the OMV Strategy 2030. By increasing the deployment of established renewable energy technologies and developing innovative solutions in the fields of low- and zero-carbon technologies for energy supply, mobility, and industry, OMV aims to enhance the production and sales of low- and zero-carbon energy. By working collaboratively with our suppliers and customers, we aim to reduce emissions across the entire value chain. Additionally, we ensure that our products and their emissions reduction potential are marketed accurately and transparently, avoiding any misleading statements. OMV is also aware of the social impacts associated with the energy transition and is committed to facilitating a Just Transition for our employees and communities, addressing the social and economic effects of the shift toward an environmentally sustainable economy.

Our process for monitoring the effectiveness of our Code of Conduct is an ongoing exercise. It includes performing human rights impact assessments, evaluating the effectiveness of our Community Grievance Mechanisms (CGMs), and conducting internal audits, compliance checks, spot checks, and supplier assessments. These efforts ensure transparency, accountability, and ethical behavior across our Company, reinforcing our dedication to responsible business practices.

[MDR-P 65b, 65c – E1, E2, E3, E4, E5, S1, S2, S3, G1] The OMV Code of Conduct, which is approved by OMV's Executive Board, applies worldwide in all our business segments and consolidated subsidiaries. Adjustments specific to companies and/or certain segments and countries are welcomed, provided they harmonize with the OMV Code of Conduct. The document is an annex to the OMV Group Sustainability Directive. The CoC is applicable globally across all business segments and fully consolidated subsidiaries. Adherence to the Code of Conduct is mandatory for everyone working for OMV or acting on behalf of, with, and for OMV. All business partners and other individuals acting on behalf of OMV must comply with all relevant laws and regulations and follow our Code of Conduct or equivalent standards if they have their own adequate regulations in place. This includes all workers in the value

chain, such as those of extractive business partners, JV partners, suppliers, agents, consultants, sales representatives, dealers, contractors, sub-contractors, contract workers, and affiliates.

[MDR-P 65d– E1, E2, E3, E4, E5] Our Code of Conduct is guided by various international standards for sustainable development and OMV is a signatory to the United Nations Global Compact (UNGC). We are committed to upholding the values of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises, and fully support the goals of the Paris Agreement, the Kunming-Montreal Global Biodiversity Framework's 2050 vision and 2030 mission, and the UN Sustainable Development Goals (SDGs). [MDR-P 65e– E1, E2, E3, E4, E5] The Code of Conduct was revised in 2024, during which certain key stakeholders including OMV subject matter experts and employees, among others, were consulted either directly (e.g., through meetings) or indirectly (e.g., Community Grievance Mechanism). Feedback received from key stakeholders was considered to ensure that, wherever possible, their interests were not undermined. [MDR-P 65f– E1, E2, E3, E4, E5] The Code of Conduct is publicly available on the OMV website and is also embedded within our General Purchase Conditions. It is supplemented with further documents and training to ensure that employees and business partners understand our commitments and know how to apply them in practice.

Environmental Management Standard

[MDR-P 65a – E1, E2, E3, E4, E5] The Environmental Management (EM) Standard provides detailed guidelines on managing the negative impacts of GHG emissions from our operations and products sold, as well as addressing the low energy efficiency of our operations. This includes mitigating the high emissions and significant energy consumption in continued operations and business activities under the current business model. It stipulates an assessment of environmental impacts and risks, and adherence to environmental performance requirements in terms of emissions into the atmosphere, water use and discharge, pollution resulting from spills, the use of raw materials, waste management, hazardous substance handling, and biodiversity and ecosystem protection. Specifically, it covers substances and pollutants that include, but are not limited to: GHG and non-GHG air emissions, spills, plastic particles, hazardous substances, naturally occurring radioactive material, noise and vibrations, and non-hazardous waste. Over the past few years, the EM Standard has been enhanced to include minimum requirements on odor emissions and H_2S in vented gas, and two new annexes on the Water Management Plan Framework and Water Management Plan Template. The OMV EM Standard also defines the process of carrying out Environmental and Social Impact Assessments (ESIAs), mainly for projects. The OMV Environmental Management Standard requires that all OMV businesses and activities use energy responsibly, conserve primary energy resources, and implement energy management plans in accordance with ISO 50001. It also provides requirements for flaring and venting in existing and future operations.

[MDR-P 65b– E1, E2, E3, E4, E5] The EM Standard is approved by OMV's CEO, who has overall accountability for its implementation, and is applicable globally across all OMV business segments and fully consolidated subsidiaries, with the exception of SapuraOMV. It also applies to all external consultants that provide environmental services to OMV companies. [MDR-P 65d– E1, E2, E3, E4, E5] The general principles for environmental management at OMV include complying with all applicable environmental laws and regulations, and observing internationally accepted best practice industry guidelines, for instance the International Standards Organization (ISO), the International Association of Oil & Gas Producers (IOGP) and the global oil and gas association for advancing environmental and social performance across the energy transition (Ipieca) best practices, among others. The EM Standard requires that all relevant OMV businesses and activities (including investment, acquisitions, and divestment) implement an Environmental Management System (EMS) consistent with ISO 14001 and adhering to the minimum requirements listed. [MDR-P 65e] OMV subject matter experts and relevant employees were either directly involved in the development of the Standard or their feedback on the draft Standard was sought during the internal consultation process. [MDR-P 65f – E1, E2, E3, E4, E5] The EM standard is available on OMV's Regulations Alignment Platform and is supplemented with training to ensure that all affected employees and contractor employees understand our general guidelines and know how to apply them in practice. Please also refer to → E2 Pollution, → E3 Water, → E4 Biodiversity and Ecosystems, and → E5 Resource Use and Circular Economy.

Greenhouse Gas Management Framework Standard

The Greenhouse Gas Management Framework Standard complements the guidelines provided in the EM Standard to give a detailed approach to how to manage the negative impacts related to GHG emissions from our operations and products sold, and address the low energy efficiency within our operations. This includes mitigating the high emissions and significant energy consumption of continued operations and business activities under the current business model.

[E1-2.24] [MDR-P 65a] The GHG Management Framework is an OMV standard that defines how to measure, report, and manage greenhouse gas emissions. It contains the definitions, boundaries, and rules for OMV's strategic GHG reduction targets and "net zero by 2050" ambition. The Standard defines reduction measures such as Carbon Capture and Storage (CCS) and Carbon Capture and Utilization (CCU), as well as the requirements for purchasing voluntary carbon offsets and their contribution to achieving the Group's GHG targets. It also provides guidance on the management of methane emissions, and the accounting and reporting of biogenic CO2 emissions. [MDR-P 65b] It applies to OMV including Borealis and OMV Petrom, but excludes SapuraOMV Upstream Sdn. Bhd. [MDR-P 65c] The CFO as the person who approves the GHG Management Framework is accountable for its implementation, while responsibility for implementation lies with the SVP Investor Relations & Sustainability. [MDR-P 65d] The GHG Management Framework references the GHG Protocol, the OGMP 2.0 framework, IPCC, and the Integrity Council for the Voluntary Carbon Market. [MDR-P 65e] OMV subject matter experts and relevant employees were either directly involved in the development of the Standard or their feedback on the draft Standard was sought during the internal consultation process. [MDR-P 65f] The Standard is made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV Intranet.

Controlling of Investment Directive

[E1-2.24] [MDR-P 65a] The Controlling of Investment Directive regulates the process of investment decision-making and reporting within OMV, more specifically defining CAPEX for controlling purposes. The Directive also regulates the investment criteria for sustainability projects that are aimed at mitigating the negative impacts and risks identified, including projects to reduce GHG emissions from operations, products sold, and low energy efficiency in our operations. The goal is to promote and facilitate investments in projects aligned with our climate targets, including our long-term net zero target. OMV defines CAPEX for sustainability projects as investments that meet one of the following two criteria: either they are aligned with the EU Taxonomy, or they are investments that support the implementation of OMV's 2030 Sustainability Framework. The latter includes investments related to methane leakage detection and repair, energy efficiency programs, chemical recycling, and community investments classified as strategic social investments, among others. For sustainability projects to pass the final investment decision, different financial hurdles apply compared to those applicable to the rest of the projects in the portfolio. "Sustainability CAPEX" projects use distinct "weighted average cost of capital (WACC)" rates that consider the specific risks of sustainability projects (usually lower compared to other projects) and a payback period of <20 years (longer than for other projects).

[MDR-P 65b] The scope of the Controlling of Investment Directive covers OMV including all its fully consolidated subsidiaries. [MDR-P 65c] The Directive is approved by the OMV Executive Board, which is accountable for its implementation. Responsibility for implementation lies with the SVP Group Controlling & Performance Management. [MDR-P 65e] OMV subject matter experts and relevant employees were either directly involved in the development of the Directive or their feedback on the draft Directive was sought during the internal consultation process. [MDR-P 65f] The Directive is made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV Intranet.

Borealis Policies for Climate Change Adaptation

Borealis, a part of the OMV Group, is actively taking steps to adapt to climate change, thereby enhancing its resilience across the value chain. It has several policies (Responsible Care Policy, HSE Management System Policy, Energy Management System Policy, Commercial Operations for Energy, Utilities, and CO_2 Emission Allowances

Policy) related to climate change mitigation and adaptation, which ensure the consistent delivery of essential feedstock from upstream operations to its own facilities, as well as the reliable delivery of products downstream. Borealis offers products and solutions that support climate adaptation, thereby increasing climate resilience for customers and society. These products include solutions for cooling, rainwater management, and more. However, it is anticipated that Borealis' suppliers will pass on more of their climate change adaptation costs, leading to higher feedstock costs for Borealis. There is no policy addressing climate change adaptation at the OMV Group level.

Mergers and Acquisitions Policy

This policy enhances the framework for managing material IROs identified through the due diligence process required to assess the impacts and risks of M&A projects on the company's carbon footprint, and to prevent reputational damage and loss of customers. [E1-2.24] [E1-2.25] [MDR-P 65a-65d, 65f] The objective of this policy is to outline the minimum requirements for the planning, approval, and execution of M&A projects at Borealis. It also includes requirements regarding climate change mitigation and adaptation during an M&A project. According to the policy, the impact of the M&A project on Borealis' corporate carbon footprint, transition plan, and climate change mitigation and adaptation risks needs to be assessed during the due diligence phase. The policy scope applies to the following M&A projects: acquisition of all or parts of the shares or assets of entities not under the control of Borealis; divestments of Borealis-controlled tangible and intangible assets or shares; and mergers involving the contribution of shares or existing assets. The Mergers and Acquisitions Policy requires the due diligence phase of an M&A project to assess its impact on Borealis' corporate carbon footprint, transition plan, and risks related to both climate change mitigation and adaptation. The Vice President for Strategy & Group Development of Borealis is accountable for implementing the policy. Any material deviation from the procedure must be brought forward by the project owner and approved by the Executive Board of Borealis. This policy does not refer to third-party standards. No other areas were identified. The policy is made available internally to Borealis employees.

E1-3 Actions and Resources in Relation to Climate Change Policies

[E1-3.28] [MDR-A 68a, 68b, 68c, 68d, 68e] [E1-3.29a, 29b] [E1-4.34f] [AR 30a, 30b] Reducing emissions and sustainable energy solutions play a major role in our transformational path to meet society's energy needs. To prevent and wherever applicable mitigate the impacts and risks identified for E1 Climate Change, OMV has defined the following key actions.[1] By increasing zero-carbon sales, using more recycled and sustainable feedstock, implementing Carbon Capture, Utilization, and Storage (CCUS), and improving operational efficiency, we address the negative impacts related to GHG emissions from our operations and products sold, as well as the low energy efficiency within our operations. These efforts help mitigate the high emissions and significant energy consumption in continued operations and business activities under the current business model. This has a positive impact on reducing GHG emissions through the energy transition, supporting society's shift from a linear to a circular economy by offering diversified products with a reduced carbon footprint, and gradually moving away from fossil fuels toward achieving a net-zero business by 2050.

Innovation is a key element in OMV's implementation of its Strategy 2030 and critical to the transformation of the value chain from a linear to a circular model. OMV is always looking for innovative solutions to optimize operations, evaluate business opportunities, and develop new business models to make OMV a sustainable company. The key actions listed in the table build on OMV's existing expertise as well as on the latest available technologies, which are central to OMV's implementation of its Strategy 2030 and achieving our GHG emissions reduction targets.

1 [MDR-A 69b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets) and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. Figures are not validated by external bodies. For the material topic E1 Climate Change Mitigation, the key actions mainly refer to activities in Europe, the majority of them being in Austria, Germany, and Romania. Due to the threshold of EUR ≥5 mn per key action, the presented CAPEX figures do not represent the total CAPEX of OMV for actions addressing climate mitigation.

Decarbonization lever	Key action (Summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)	Status	Expected outcome	Contribution to policy objective/target	Scope	Time horizon	Remedy	Progress	CAPEX 2024	CAPEX 2025–2029	Related IROs	Achieved GHG reduction, mn tCO_2e (2024 vs. base year 2019)	Planned GHG reduction, mn tCO_2e (2030 vs. base year 2019)
									EUR bn				
Increase in zero carbon sales	Electricity generation from PV and wind, generation of heat/cooling from waste	Actual & planned	Increase in zero carbon energy sales contributing to reduction of the carbon intensity of the energy supply.	Contributes to strategic pillar targets 2030 to 'Become a leading European producer of sustainable fuels'; Scope 3 reduction target and Carbon intensity energy supply target; key initiatives undertaken to achieve the targeted reductions by 2030; increase in zero-carbon energy sales: significant increase in sustainable and renewable biobased fuels, green gas sales, and build-up of photovoltaic electricity capacity as well as geothermal energy.	Own Operations	Mid-term	n.a.	Assessment, Execution	0.4		E1-1, E1-2, E1-7, E2-9	No absolute GHG impact, but contribution to reduction of carbon intensity of energy supply	
	Geothermal activities	Actual & planned				Mid- to long-term		Assessment, Execution			E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E2-9		
	Infrastructure enabling low-carbon transport	Actual & planned	Increase in biobased zero-carbon energy sales contributing to reduction of the carbon intensity of the energy supply.			Short- to long-term		Assessment, Execution, Completion					
	Manufacture of biogas and biofuels	Actual				Short- to mid-term		Execution, Completion					
	Sustainable fuels and feedstock, e-fuels	Actual & planned	Increase in renewable zero-carbon energy sales.			Short- to long-term		Assessment, Execution, Completion			E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E5-1, E2-9		
	Manufacture of hydrogen	Actual				Mid-term		Execution			E1-1, E1-2, E1-7		
Increase in recycled and sustainable feedstock	Manufacture of organic basic chemicals	Actual & planned	Reduction of GHG (Scopes 1 & 2) and Scope 3 emissions.	Supports OMV's target strategic 2030 to increase renewable chemical feedstock production capacity and to increase equity product and third-party product sales of sustainable polyolefins and other chemicals to enhance the circular economy; also contributes to: GHG Scopes 3 target (and to some extent GHG Scope 1 & 2 target).	Own Operations	Mid- to long-term	n.a.	Assessment, Execution	0.5	9.2	E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E5-1	0.0	1.0
	Manufacture of plastics in primary form	Actual	Increase recycling capacity to increase sales volumes of sustainable polymers. Reduction of GHG (Scope 1 & 2) and Scope 3 emissions. Adopting a circular economy will greatly diminish GHG emissions. Circular products made from renewable input or recycled plastic waste generate lower emissions than products made from primary fossil fuel.	Contributes to OMV's strategic pillar to grow sustainable products, the ambition to establish a leading position in circular economy solutions and the aim to increase sales volumes of sustainable base chemicals and polymers to up to 1,400 kta by 2030: based on renewable and recycled feedstock; also contributing to GHG Scope 3 target (and, to some extent, to the GHG Scope 1 & 2 target).		Mid-term		Execution					
	Mechanical recycling and plastic waste processing	Actual & planned				Short- to long-term		Assessment, Execution, Completion			E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E5-1, E5-3, E5-5, E5-6		
	Chemical recycling	Planned				Long-term		Assessment					
	Close to market research, development, and innovation	Actual & planned				Short- to long-term		Assessment, Completion			E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E5-1, E5-5, E5-6		
CCS/CCU	Carbon Capture and Storage (CCS)	Planned	Reduction of CO_2 emissions released into the atmosphere through storage underground in geological formations. This process helps mitigate climate change by preventing large amounts of CO_2 from contributing to global warming.	Contributes to OMV's strategic pillar to "Reduce fossil production and processing"; contribution to strategic target 2030; OMV is aiming for a total capacity of around 3 mn t p.a. by 2030; contribution to Scope 1 & 2 reduction target, Scope 3 reduction target and carbon intensity energy supply target.	Own Operations	Mid- to long-term	n.a.	Assessment	0		E1-1, E1-2, E1-3, E1-5, E1-6, E1-7, E5-4	0.0	3.0
Improve operational efficiency	Energy efficiency programs	Actual & Planned	Reduction of energy consumption and improving energy efficiency in operations. Energy efficiency result in lower GHG Scope 1 & 2 emissions and enhanced sustainability.	Strategic target for 2030 and contribution to Scope 1 & 2 reduction target and carbon intensity of energy supply target.	Own Operations	Short- to long-term	n.a.	Assessment, Execution, Completion	0.1		E1-1, E1-7, E2-9	1.5	2.9
	Other Scope 1 & 2 reductions	Actual & Planned	Improving operational efficiency resulting in lower GHG Scope 1 & 2 emissions and enhanced sustainability.			Mid- to long-term		Assessment, Execution					
	Electricity generation from PV, wind, and waste heat	Actual & Planned	Reduction of Scope 1 & 2 emissions through production and use of renewable electricity. Improving operational efficiency resulting in lower GHG Scope 1 & 2 emissions and enhanced sustainability.			Short- to long-term		Assessment, Execution, Completion					

[MDR-A 69b] [E1-3.29c-i] In 2024, the implementation of key actions related to E1 Climate Change required CAPEX of EUR 1,046 mn. For OMV's total CAPEX and its reconciliation to the investments shown in the cash flow statement, refer to the chapters Capital Expenditure (CAPEX) in the Directors' Report and Consolidated Statement of Cash Flows in the Consolidated Financial Statements. [MDR-A 69b] [E1-3.29c-ii] Of the total 2024 CAPEX for implementing key actions, 71% is EU Taxonomy-aligned. Of the total planned CAPEX for implementing key actions between 2025 and 2029, 60% will likely be EU Taxonomy-aligned and part of the EU Taxonomy CAPEX plan. For details, see → EU Taxonomy.

[MDR-A 69a] OMV seeks to align its long-term funding policy with the Company's sustainability strategy. For this reason, OMV is assessing opportunities of sustainable financing and sustainability-linked funding, which links the cost of a financing instrument to the achievement of specific strategic sustainability targets. A first step toward sustainable financing was taken in 2021 with a green loan for the ReOil® 2000 chemical recycling plant in Schwechat, Austria. This loan was issued in alignment with the green loan principles and is based on a project-specific green financing framework and a second party opinion. For the implementation of other key actions included in the table above, no sustainable finance instrument is currently outstanding.

[E1-3 AR 21] OMV has a strong cash position (around EUR 5.8 bn reported as of the end of Q3/24). Furthermore, it typically relies on debt capital markets as its main funding source due to their efficiency, liquidity, and the availability of long(er) tenors. It aims for a broad diversification of its investor base and its funding sources and wants to maintain a balanced debt maturity profile. OMV targets efficient financing while at the same time ensures that its funding measures support its investment-grade credit rating and its long-term leverage ratio target (12% reported at the end of Q3/24). OMV also maintains committed and uncommitted bank lines to cover short-term cash flow fluctuations. Structures that enable OMV to optimize working capital complement the palette of funding tools. Funding of future growth and the transformation process will mainly rely on a mixture of operating cash flows, contributions from further cost optimizations, and disposals. Any additional financing can be raised via the set of tools depicted above, in line with the cash flow profile of the investment as well as OMV's financial priorities and long-term targets. Hybrid capital will also remain a solid pillar of our capital structure in the long term.

Progress on Specific Key Actions

Increasing Zero-Carbon Products

Scaling up zero-carbon and renewable energy product sales while reducing fossil fuel sales is crucial for reducing the carbon footprint of our energy supply. These products include biofuels, electricity, waste heat, and emerging options like geothermal heat.

In our Energy division, the Low Carbon Business (LCB) team is active in the fields of geothermal energy and renewable power solutions. Over the past few years, initiatives in these areas have gained considerable momentum. Currently, many of these projects are in the assessment or initial investment stage, with plans to increase the level of investment after 2027.

We are working with Wien Energie in a joint venture called "deeep" to develop deep geothermal plants in the greater Vienna area. The first plant will be in Aspern, northeast of Vienna. The plant will have a capacity of 20 MW in combination with heat pumps. This capacity will be enough to supply around 20,000 households. Drilling of the first deep geothermal well started in December 2024. The wells will reach depths of over 3,000 meters to use the hot formation water for heat generation. The first geothermal plant of deeep will serve as the basis for the further expansion of geothermal energy in Vienna. Overall, OMV and Wien Energie want to develop up to seven geothermal plants with a capacity of up to 200 MW as part of a field development. This will enable the production of climate-neutral district heating for the equivalent of up to 200,000 Viennese households.

In our Fuels & Feedstock (F&F) division, we contribute to developing a sustainable energy system by identifying and maturing innovative solutions, especially for markets that are difficult to electrify with batteries and for customer

segments like heavy road transport or air travel. These markets share a need for energy-dense, climate-friendly fuels with minimal downtime. Our portfolio promotes waste-based and advanced biofuels, hydrogen, and e-fuels, leveraging synergies with existing refinery assets and expertise in scalable and feasible green technology rollouts. The successful execution of these projects will lower our overall emissions, create innovative and sustainable products and services for society, and differentiate OMV as a leader in the green energy transition.

In June 2024 OMV, started up the coprocessing plant at the Schwechat refinery, where up to 160,000 t of liquid biomass per year will be converted into a high-quality renewable diesel blending component. Almost EUR 200 mn was invested and savings generated by the produced renewable fuel are around 360,000 t CO_2e.

Also in June 2024, OMV Petrom made the final investment decision to build a plant for sustainable aviation fuels (SAF) and renewable diesel (HVO) and two plants to produce green hydrogen, which will be used in the production of biofuels. Starting in 2028, OMV Petrom plans to supply around 250 kt/a of sustainable fuels. In the same month, OMV Petrom signed a new acquisition for photovoltaics projects in Romania and expanded its partnership with Renovatio through the acquisition of a 50% stake in renewable energy projects totaling 130 MW.

OMV is recovering waste heat in its Schwechat refinery and delivering it to Vienna Airport and Wien Energie. A total of 836,446 MWh was delivered in 2024.

In 2024, OMV's Chemicals division continued to invest in its ReOil® technology and Borealis' mechanical recycling processes to broaden the range of applications where recycled plastics or renewable feedstocks can be used as input sources, with a focus on waste supply, sorting, and treatment. Furthermore, Borealis invested in the cracker furnaces of its olefin unit in Porvoo, Finland, to increase the use of renewable and recycled raw materials in base chemicals production.

In our Retail business, OMV successfully continued its electromobility journey and implemented a full operating system including CPO (Charge Point Operator), eMSP (eMobility Service Provider), and app modules in Austria, Hungary, Romania, and Slovakia. In addition, in May OMV Petrom successfully finalized its acquisition of Renovatio Asset Management, the leading EV charging company in Romania. By the end of 2024, OMV was operating 804 (2023: 292) high-performance charging points. For an overview of where these charging stations are located, see → Fields of Activity.

Carbon Capture and Storage

OMV aims to store around 3 mn t of CO_2 per year by 2030. Together with Aker BP, we hold the Poseidon license to store CO_2 in the Norwegian North Sea (OMV Norge 50%). The project has the potential for over 5 mn t of CO_2 to be stored annually. We intend to use the site as storage for CO_2 captured from various industrial plants across northwest Europe, including from Borealis' European facilities. A 3D seismic survey was successfully carried out in late 2023. By 2025/26, a drill-or-drop decision will be made. In partnership with Vår Energi (operator) and Lime Petroleum AS, we were awarded a second CO_2 storage license in 2024 (OMV Norge 30%). The license, called Iroko, is located in the central Norwegian North Sea and can store around 215 mn t of CO_2, with the injection capacity expected to exceed 7.5 mn t of CO_2 per year.

In June 2024, OMV Petrom started testing an innovative capture and utilization technology at the Petrobrazi refinery. The testing of the new technology is part of a demonstration campaign carried out in three countries – Denmark, Romania, and Greece – as part of an innovation project financed by the European Commission through the Horizon 2020 program.

Energy Efficiency Measures

Effective carbon and energy management helps reduce GHG emissions and associated liabilities, thus lowering environmental costs, boosting financial savings through energy efficiency, and ensuring regulatory compliance. Government authorities require compliance with EU Emissions Trading System (EU ETS) regulations, national implementations of the EU Energy Efficiency Directive, and mandatory energy audits every four years. OMV's comprehensive approach to managing GHG emissions is embedded within OMV's strategy formulation and implementation. It is based on GHG and energy accounting and reporting, inventory management, audits, assessment plans, and training for employees.

Energy efficiency measures in OMV operations are closely linked with technical improvements directed at reducing energy use while achieving the same operational output. Process optimization and increasing energy efficiency to reduce costs and CO_2 emissions are also a priority at our refineries. At the Burghausen refinery, a project was implemented in 2024 to use the waste steam condensate stream from the Metathesis plant to heat the cooler steam condensate from the crack-gas compressor, increasing the energy efficiency of the process and resulting in an annual reduction of approximately 1,000 t CO_2e.

The potential for reducing energy use is identified through annual campaigns aimed at improving environmental performance, including through energy consumption. We set targets for refineries to achieve specific energy intensity index ratings, which are monitored yearly. Based on these ratings, we pinpoint areas for energy efficiency improvements and decide on measures to reduce consumption as part of our environmental governance.

Borealis accounts for 20% of OMV's energy consumption and views energy efficiency as crucial to its climate strategy, aiming for a 10% reduction from 2015 levels by 2030. Joint facilities in Schwechat and Burghausen have initiatives to increase synergies, such as replacing the Schwechat refinery's boiler feed water with cheaper, colder, fully desalinated water, resulting in energy and CO_2 savings.

Phasing Out Routine Flaring

[MDR-A 68a, 68b, 68c] During oil production, associated gas is produced alongside the oil. While much of this gas is utilized, some is flared due to technical or economic constraints, releasing greenhouse gases like CO_2 and methane. Around 1% of OMV's total direct GHG emissions and around 6% of OMV Energy's direct GHG emissions result from routine flaring. In 2017, OMV voluntarily endorsed the World Bank's "Zero routine flaring by 2030" initiative. Existing sites where the routine flaring of associated and free gas still occurs are required to develop a phase-out plan to eliminate legacy routine flaring as soon as possible, but no later than 2030. New production sites are developed with the appropriate gas utilization solutions in place and without routine flaring. We report to the World Bank on our progress on this initiative annually. All OMV operations are also required to minimize methane emissions from point sources, as well as fugitive emissions and technically avoidable emissions (such as those from well testing and well workover, among other events). In 2024, we routinely flared 32,914 thousand m^3 of associated gas. [MDR-A 68e] Since 2017, we have reduced routine flaring amounts by 77%.

Fugitive Emissions Monitoring and Leak Detection and Repair

[MDR-A 68a, 68b, 68c] OMV systematically monitors and controls fugitive methane emissions and other non-methane volatile organic compounds (NMVOCs) through Leak Detection and Repair (LDAR) programs. Routine audio, visual, and olfactory inspections, along with soap bubble testing and optical gas imaging, are used for leak detection. Advanced methods such as infrared cameras and collaborations with third parties using drones, satellite data, and acoustic leak imaging enhance monitoring efforts.

Leaks are repaired promptly based on prioritization and risk assessments. Key initiatives include the pipeline integrity program and modernizing facilities like compressor stations. OMV implements LDAR programs in both upstream (OMV Energy) and downstream (OMV Fuels & Feedstock) sectors to address fugitive emissions. LDAR programs in OMV Energy align with the GHG Management Framework, the OGMP 2.0 Framework, and the UN

program for the reduction of methane emissions, which OMV joined in April 2024. An internal LDAR team in OMV Austria uses advanced technologies for regular site screenings, while OMV Petrom's internal LDAR program covers over 300 facilities, focusing on methane screening and leak mitigation. Global and local methane management programs, including Ops CH4llenge at OMV Petrom, prepare operations for new methane detection, measurement, and reporting requirements.

Sourcing Renewable Energy for Operations

[MDR-A 68a, 68b, 68c] OMV is increasingly turning to renewable sources of electricity to power our operations. One approach is purchasing renewable energy, which subsequently reduces our Scope 2 emissions. For instance, electricity contracts for our refineries in Schwechat and Burghausen stipulate that 50% of purchased electricity must come from renewable sources. In 2024, 53% of the purchased electricity at the Schwechat refinery and 75% at the Burghausen refinery, including tank farms and pumping stations, came from renewable sources. All electricity purchased by OMV's Austrian filling stations and the head office is obtained from renewable sources. For OMV's refineries and the AWP, the electricity contracts are generally spot-indexed and contracted on a one- to three-year basis. Commodity pricing risk is managed using financial risk instruments.

OMV will continue to increase the sourcing of renewable electricity to power our operations. To reduce our Scope 2 emissions and achieve Borealis' target of sourcing 100% renewable electricity by 2030 (status 2024: >50%), OMV has continued to establish several Power Purchase Agreements (PPAs) for long-term renewable electricity sourcing, securing the necessary electricity and utilities for production processes. OMV plans to increase our renewable electricity sourcing by an additional 580–780 GWh per year through more PPAs and solar power investments. In the Chemicals segment, which consumes the most energy, our goal is to ensure all purchased electricity is renewable by 2030. In 2024, electricity purchased in Chemicals accounted for 2,731 GWh (2023: 2,771 GWh), approximately 73% (2023: 73%) of OMV's total electricity purchased. Where local regulations allow, OMV also plans to produce renewable energy and feed it into the grid for third-party use, with potential evaluations ongoing in our operational countries.

In 2024, OMV concluded Power Purchase Agreements (PPAs) with VERBUND and ImWind and secured an annual purchase of 67 GWh of sustainable electricity. This volume corresponds to the annual power consumption of around 16,000 households. With this supply of green energy, OMV will be able to cover over 35% of the external electricity requirements of the Schwechat refinery and the AWP. This enables OMV to reduce its carbon footprint and accelerate the use of renewable energy sources. In Germany, OMV has partnered with Statkraft, one of Europe's largest renewable energy producers. This five-year agreement will see OMV sourcing 73 GWh of wind power annually to decarbonize its operations in Germany. In addition, Borealis entered into long-term PPAs with Finnish energy companies Fortum and Axpo Nordic, a subsidiary of Switzerland's largest renewable energy provider, to source renewable energy from onshore wind parks. Starting in mid-2024, Borealis will receive 800 GWh of renewable power from Fortum over eight years to support its production operations in Porvoo, Finland. Additionally, Borealis will receive more than 130,000 MWh of wind power annually from Axpo Nordic for its production location in Stenungsund, Sweden, over the next ten years. This electricity will be generated by the new Hultema onshore wind farm in central Sweden, with delivery having commenced in January 2024.

Borealis' Actions to Manage Impacts, Risks, and Opportunities for Climate Change Adaptation

[E1-3.28] [E1-3 AR 19d] [MDR-A 68a, 68b, 68c] Borealis has initiated a program on climate change adaptation. This program began with an initial high-level desk exercise for all of Borealis' assets to identify locations with significant risks. A more in-depth desk analysis will be delivered in 2025, resulting in an overview of the locations where climate change poses a significant physical risk to Borealis' assets.

E1-4 Targets Related to Climate Change Mitigation

GHG emissions from our operations and the products we sell contribute to high emissions and significant energy consumption, challenges inherent in our current business model. To address this, OMV has set absolute GHG emission reduction targets for Scope 1 and 2 (combined), as well as Scope 3, and aims to reduce the carbon intensity of its energy supply. Additionally, we have set a target to lower our methane intensity and achieve zero routine flaring and venting by 2030.

[MDR-T-80f] To ensure consistency and comparability in tracking our progress toward these GHG reduction targets, we perform a baseline recalculation whenever significant changes in GHG emissions occur due to mergers, acquisitions, or divestments. This recalculation also applies to the assessment of GHG target achievement, including LTIP and EB annual bonus target achievement. A significant change means that the cumulative effect of mergers, acquisitions, or divestments in the reporting year represents a higher effect than 5% on baseline year absolute Scope 1–3 emissions that are in the scope of the GHG targets. This includes Scope 1 and 2 GHG emissions (market-based), OMV Energy and F&F Scope 3 indirect GHG emissions from Category 11 (3.11): Use of sold products to third parties on an equity production basis, OMV Chemicals Scope 3 indirect GHG emissions from Category 1Purchased goods and services (3.1) on a 100% operator/majority-owned basis, and Chemicals (Borealis) Scope 3 indirect GHG emissions from Category 12 "End of life treatment of sold products" to third parties on an equity production basis (3.12).

All our GHG targets were approximated to the IEA's Sustainable Development Scenario (SDS) in 2021 but are more ambitious by aiming to achieve net zero by 2050. This and the base year recalculation approach also apply to our targets on Scope 3 GHG emissions and the carbon intensity of energy supply.

[MDR-T-80g] There is no science-based guidance for the oil and gas industry available for setting climate targets or for evaluating the alignment of climate targets with conclusive scientific evidence. However, when setting climate targets and evaluating the compatibility of OMV's climate targets with a 1.5°C world, OMV explored several scenarios and approaches that consider or are based on scientific evidence, such as the suite of scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, which limit global warming to 1.5°C with no or limited overshoot (>50% probability). This applies to all our targets.

[MDR-T-80h] All the climate targets were initially proposed by Group Sustainability to the Executive Board (EB) and Supervisory Board (SB). They were subsequently discussed and agreed upon with internal stakeholders, including Group Strategy and relevant business functions, during internal strategy alignment meetings. Finally, the targets were approved by the Executive Board (EB).

Absolute target: Scopes 1 & 2

[E1-4.32] [MDR-T-80a-80j] [E1-7.60] [E1-4.34a-34c] [E1-4.34 AR 23-24, 36]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to reducing operational emissions, including by improving operational and energy efficiency, and to switching to cleaner energy in our operations and sourcing renewable energy in accordance with the OMV Strategy 2030. OMV will therefore work toward decarbonizing our operations to become a net-zero business by 2050. This target is connected to our strategic and mid-term planning, and its achievement is incentivized through the EB's bonus.

2030	2040	2050
At least 30% absolute Scope 1 and 2 GHG emission reduction	At least 60% absolute Scope 1 and 2 GHG emission reduction	Net-zero Scope 1 and 2 GHG emissions

Absolute Target	
Value chain activities	Own operations and upstream value chain (electricity generation)
In scope	100% Scope 1 and 2 GHG emissions (market-based) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Scope 1 and 2 GHG emissions of assets not operated/not majority owned by OMV
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO_2e	13.9

[MDR-T-80f] Scope 1 and 2 GHG emission reductions by 2030 and 2040 include own measures and CCU/S; GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero Scope 1 and 2 emissions by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in own operations and the upstream value chain (electricity generation), and carbon credits. [MDR-T-80i] In 2024, we revised our methodology for achieving the GHG emission reduction targets for 2030 and 2040 to align with ESRS guidelines by using CCU/S, while GHG removals, avoided emissions, and carbon credits are excluded. Base year data 2019 was restated due to a change in the calculation methodology 3.1 Purchased goods and services from feedstock emissions. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary.

Status 2024

[MDR-T- 80j] Absolute Scope 1 and 2 emissions reduced by **23% vs. 2019** (2023: –26%)

For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. The target covers 100% of Scope 1 and 2 emissions from OMV's GHG inventory and thus includes the same greenhouse gases: CO_2, CH_4, and N_2O. In 2024, the share of Scope 1 emissions in the combined Scope 1 and 2 emissions (market-based) was 91%, while Scope 2 emissions accounted for 9%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 1 emissions was 7% and the share of Scope 2 emissions was 1%. This voluntary target is monitored and reviewed annually.

Absolute target: Scope 3

[E1-4.32] [MDR-T-80a-80j] [E1-7.60] [E1-4.34a-c] [E1-4.34 AR 23-24, 36]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to reducing Scope 3 emissions from our product portfolio and other emissions along the value chain. We are committed to increasing production and sales of low-/zero-carbon energy by scaling up the deployment of mature renewable energy technologies and developing new solutions in the fields of low- and zero-carbon technologies for energy supply, mobility, and industry. OMV's strategic objective is to decarbonize its product portfolio to become a net-zero business by 2050. This target is aligned with the OMV Strategy 2030 and fully linked to OMV's strategic and mid-term-planning.

2030	2040	2050
At least 20% absolute Scope 3 GHG reduction	At least 50% absolute Scope 3 GHG reduction	Net-zero GHG Scope 3 emissions

Absolute Target	
Value chain activities	Own operations, upstream value chain (feedstock) and downstream value chain (product use & end-of-life)
In scope	Energy and F&F Scope 3 indirect GHG emissions from Category 11 (3.11) "Use of sold products" to third parties on an equity production basis; Chemicals Scope 3 indirect GHG emissions from Category 1 "Purchased goods and services" (3.1) on a 100% operator/majority owned basis, Chemicals (Borealis) Scope 3 indirect GHG emissions from Category 12 "End of life treatment of sold products" to third parties on an equity production basis (3.12)
Out of scope	Intracompany sales and purely financial traded volumes, intracompany supply, intracompany sales and purely financial traded volumes; other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO_2e	114.9

[MDR-T-80f] Scope 3 GHG emission reductions by 2030 and 2040 will include our own measures as well as CCU/S in the value chain and any additional established CCS capacity. GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero Scope 3 emissions by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in the upstream and downstream value chain, any additional established CCS capacity, and carbon credits.

[MDR-T-80g] Scope 3 GHG emission reductions by 2030 and 2040 will include our own measures as well as CCU/S in the value chain and any additional established CCS capacity. GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero Scope 3 emissions by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in the upstream and downstream value chain, any additional established CCS capacity, and carbon credits. [MDR-T-80i] In 2024, we revised our methodology for achieving the GHG emission reduction targets for 2030 and 2040 to align with ESRS guidelines by using CCU/S, while GHG removals, avoided emissions, and carbon credits are excluded. Base year data 2019 was restated due to a change in the calculation methodology 3.1 Purchased goods and services from feedstock emissions. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary.

Status 2024

[MDR-T-80j] Absolute Scope 3 emissions were reduced by **17% vs. 2019** (2023: –10%)

For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. In 2024, the share of the Scope 3 emissions covered by the target for the total Scope 3 emissions of OMV's GHG inventory was 65%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 3 emissions was 61%. This voluntary target is monitored and reviewed annually.

Carbon intensity of energy supply (Scopes 1–3) Target

[E1-4.32] [MDR-T-80a-80j] [E1-7.60] [E1-4.34a-34c] [E1-4.34 AR 23-24, 36]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to decarbonizing our operations and product portfolio to become a net-zero business by 2050. This commitment includes not just our own operations (Scopes 1 and 2) but also our product portfolio and other emissions along the value chain (Scope 3). The target is aligned with the OMV Strategy 2030 and fully linked to OMV's strategic and mid-term-planning. Target achievement is incentivized through LTIP and the EB annual bonus.

2030	2040	2050
15-20% carbon intensity of energy supply reduction	At least 50% carbon intensity of energy supply reduction	Net-zero carbon intensity of energy supply

Relative Target

Value chain activities	Own operations, upstream value chain (electricity generation), and downstream value chain (product use)
In scope	Scope 1 direct GHG emissions from 100% operator/majority-owned assets from Energy and F&F; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from 100% operator/majority-owned assets from Energy and F&F; Scope 3 indirect GHG emissions from Category 11 "Use of sold products" to third parties on an equity production basis
Out of scope	Scope 1 direct GHG emissions of Chemicals, Petchem-related Scope 1 direct GHG emissions in Refining, Energy, and F&F assets not operated/not majority owned by OMV; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) of Chemicals, petrochemicals-related Scope 1 direct GHG emissions in Refining, Energy, and F&F assets not operated/majority owned by OMV; Scope 3 indirect GHG emissions from Category 11 "Use of sold products": intracompany sales and purely financial traded volumes, and other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in g CO_2e/MJ	70.0

[MDR-T-80f] Carbon intensity of energy supply emission reductions by 2030 and 2040 will include our own measures as well as CCU/S (in our own operations and in the value chain, and any additional established CCS capacity). GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as a means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero carbon intensity of energy supply by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to

be neutralized by methods such as GHG removals and storage in our own operations, in the upstream and downstream value chain, any additional established CCS capacity, and carbon credits.

[MDR-T-80i] As OMV's portfolio has evolved, some of our project timelines have shifted and the Group has revised its target for the carbon intensity of energy supply from 20% to 15–20% by 2030. For 2040, OMV continues to target a 50% decrease in its carbon intensity of energy supply. In 2024, we revised our methodology for achieving the GHG emission reduction targets for 2030 and 2040 to align with ESRS guidelines by using CCU/S, while GHG removals, avoided emissions, and carbon credits are excluded. Base year data 2019 was restated due to a change in the calculation methodology 3.1 Purchased goods and services from feedstock emissions. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary.

Status 2024
[MDR-T-80j] Carbon intensity of energy supply reduced by 1% vs. 2019 (2023: –1%)

This voluntary target is monitored and reviewed annually.

Zero routine flaring and venting target

[E1-4.32] [MDR-T-80a-80j] [E1-4.34a-34c] [E1-4.34 AR 23-24]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to reducing operational emissions, including by improving operational and energy efficiency as outlined in the Strategy 2030. In our Environmental Management Standard, we have embedded the requirement to phase out routine flaring and venting by 2030. The target supports OMV's strategic objective to decarbonize its operations and to become a net-zero business by 2050.

2030	2050
Zero routine flaring and venting	Net-zero Scope 1 GHG emissions

Absolute Target	
Value chain activities	Own operations
In scope	100% routine flaring and routine venting emissions from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Energy-operated power plants, F&F, and Chemicals; routine flaring and routine venting of assets not operated/not majority owned by OMV
Geographical coverage	OMV Energy
Base year	2019
Baseline value in mn Sm^3	514

[MDR-T-80f, 80i] OMV defines routine flaring in accordance with the Global Flaring and Methane Reduction Partnership (GFMR) and the World Bank's Zero Routine Flaring by 2030 Initiative. Routine flaring and venting amounts are reported at the E&P country/asset level, including gas storage, and are aggregated at OMV Energy level. In 2024, no changes were made to this target.

Status 2024

[MDR-T-80j] Volume of gas routinely flared and vented decreased from 53 mn Sm^3 in 2023 to **37 mn Sm^3** in 2024

This voluntary target is monitored and reviewed annually.

Methane intensity target

[E1-4.32] [MDR-T-80a-80f] [E1-4.34a-34c] [E1-4.34 AR 23-24]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to reducing operational emissions, including by improving operational and energy efficiency. In our Environmental Management Standard, we have embedded the requirement to phase out routine flaring and venting by 2030. The target supports OMV's strategic objective to decarbonize its operations and to become a net-zero business by 2050.

2025	2030	2050
Achieve less than 0.2% methane intensity	Achieve less than 0.1% methane intensity	Net-zero Scope 1 GHG emissions

Absolute Target	
Value chain activities	Own operations
In scope	Energy E&P activities comprising all operations from exploration to production, gas processing and gas storage (up to the first point of sale PoS), including LNG liquefaction plants if located before the first point of sale. The POS is defined as the place/device of transfer of ownership of the product to the downstream player, which may be a third party or a downstream business unit within OMV. It can be described broadly as "from wellhead to point of sale". 100% methane emissions (as part of Scope 1 direct GHG emissions) and total (gross) marketed gas (sales) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. All methane emissions from operated upstream assets marketing oil and/or gas are included, including operated gas storage. Methane emissions from fugitives, venting and incomplete combustion, for example in flares and turbines, are all included. Following this approach, emissions linked to force majeure events or sabotage are also included.
Out of scope	Methane emissions and marketed gas of assets not operated/not majority owned by OMV. Exploration drilling activities are considered outside of the boundary for inclusion (as this activity can be seen as separate from the value chain for marketed gas and oil), while production drilling and completions are considered within the boundary for inclusion. Energy operated power plants, F&F and Chemicals.
Geographical coverage	OMV Energy
Base year	2019
Baseline value in % (Sm^3/Sm^3)	1.3

[MDR-T-80f] The methane intensity reduction target arises from the need to reduce methane emissions in the oil and gas sector, in accordance with EU requirements (EU methane regulations) and IEA expectations for the industry. The method for calculating methane intensity is aligned with the Oil and Gas Climate Initiative's (OGCI) approach, defined as: Methane intensity [%] = Methane emissions [Sm^3] / Marketed gas (sales) [Sm^3]. [MDR-T-80h] The GHG targets were initially proposed by Group Sustainability to the EB and SB and were then discussed and agreed upon with internal stakeholders, including Group Strategy, and relevant business functions during the internal strategy alignment meetings. The targets were then approved by the Executive Board (EB). [MDR-T-80i] In 2024, no changes were made to this target.

Status 2024

[MDR-T-80j] 0.2% methane intensity (2023: 0.3%)

This voluntary target is monitored and reviewed annually.

[E1-4.33] Additional performance parameters that contribute to managing OMV's decarbonization include:

- Reducing carbon intensity of operations (Scope 1) (status 2024: 79% vs. 100% in 2010)
- Achieving significant CO_2 reductions from operated assets between 2020 and 2025 (Scope 1) through concrete reduction initiatives and divestment (status 2024: 0.8 mn t CO_2e)
- reducing the carbon intensity of the product portfolio (Scope 3) (status 2024: 2.6 mn t GHG per mn t oil equivalent)

[E1-4.34c AR 25a] OMV uses 2019 as its base year for all three scopes of emissions and for our 2030, 2040, and 2050 targets because 2019 was the last full year before the COVID-19 pandemic and the majority of OMV's assets were operating for the whole of 2019. The reporting boundaries, covered activities, and methodologies for metrics and targets remain consistent over time. If there are changes in methodologies, their significance is assessed, and baseline data is adjusted whenever possible.

[E1-4.34c AR 25b] In 2024, no base year recalculation was triggered. For further details on expected decarbonization levers and their overall quantitative contributions to achieving the GHG emission reduction targets, refer to the transition plan.

[MDR-T-72] Borealis does not yet have a target for climate change adaptation because they initiated a program to address this in 2024. It included a high-level assessment of all Borealis assets to identify locations with significant climate-related risks. A more detailed desk analysis will be completed in 2025, providing an overview of the locations with significant physical risks due to climate change for Borealis assets.

Metrics

[Voluntary] **59%** of sites are ISO 50001 certified (2023: 57%)

Metrics Definitions and Methodologies

[Voluntary] [MDR-M.77a-77c] Percentage of sites ISO 50001 certified: Calculated as percentage of sites that are ISO 50001 certified over the total number of operational sites. Aside from the assurance provider, this metric is not validated by an external body.

E1-5 Energy Consumption and Mix

Energy consumption

[E1-5.37a, 37b, 37c] [E1-5.38a, 38b, 38c, 38d, 38e] [E1-5.39] [E1-5 AR 34] [GRI 302-1] [GRI 302-2]

In MWh

	2024	2023
Total energy consumption	46,265,174	38,994,387
of which non-renewable energy consumption	43,775,979	37,399,001
of which nuclear energy consumption	281,639	n.a.
of which renewable energy consumption	2,207,556	1,595,387
thereof total energy consumption from fossil fuel sources	41,851,084	33,916,489
thereof from coal and coal products	0	n.a.
thereof from crude oil and petroleum products	4,030,888	4,214,558
thereof from natural gas	35,805,770	28,082,617
thereof from other fossil fuel sources	2,014,426	1,619,314
thereof total consumption of purchased electricity, heat, steam, and cooling from fossil sources	1,924,895	3,482,512
thereof electricity	1,146,867	2,059,688
thereof heating	4,626	237,429
thereof cooling	0	0
thereof steam	773,401	1,185,394
thereof total energy consumption from nuclear sources	281,639	n.a.
thereof self-generated non-fuel renewable energy for own consumption	39,775	34,497
thereof total fuel consumption of renewable sources, including biomass	82,628	0
thereof total consumption of purchased electricity, heat, steam, and cooling from renewable sources	2,085,153	1,560,890
thereof electricity	2,050,046	1,558,048
thereof heating	803	1,644
thereof cooling	0	0
thereof steam	34,304	1,197
Share of fossil fuel sources in total energy consumption (%)	95%	96%
Share of consumption from nuclear sources in total energy consumption (%)	1%	n.a.
Share of renewable sources in total energy consumption (%)	5%	4%
Energy consumption outside the organization		
Total energy production (to market)	344,166,550	380,740,954
thereof from non-renewable sources	335,524,028	375,023,036
thereof fuels	327,592,038	367,322,279
thereof electricity	7,095,544	6,896,826
thereof heating	836,446	803,931
thereof cooling	0	0
thereof steam	0	0
thereof from renewable	8,642,522	5,717,918

Metrics Definitions and Methodologies

[E1-5.37a, 37b, 37c] [E1-5.38a, 38b, 38c, 38d, 38e] [E1-5.39] [E1-5 AR 34] [GRI 302-1] [GRI 302-2]

[MDR-M.77b] The measurement of all metrics below, unless otherwise specified, is not validated by an external body other than the assurance provider.

[MDR-M.77a; 77c] Total energy consumption: The aggregated total energy consumption is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the energy consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible. The total energy consumption is reported separately for non-renewable, nuclear, and renewable energy consumption. The shares of fossil fuel, nuclear, and renewable sources are calculated by dividing the respective energy consumption by the total energy consumption. The data related to energy consumption is reported with the same reporting boundaries as described for Scope 1 and 2 GHG emissions. [MDR-M.77b] Some data included in this metric undergoes verification by an external body when the fuel consumption is directly correlated with GHG emissions under a regulated emission trading system.

[MDR-M.77a, 77c] Total energy consumption from fossil fuel sources: The aggregated energy consumption from fossil fuel sources is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the energy consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible. The total is also reported separately for four source types of fuels, from coal and coal products, from crude oil and petroleum products (refers to diesel, heating oil, and residue/waste oil, as well as other liquid fuels), from natural gas (refers to natural gas, residual gas, and other gaseous fuels), and from other fossil fuel sources (refers to FCC coke and other solid fuels). [MDR-M.77b] Some data included in this metric undergoes verification by an external body when the fuel consumption is directly correlated with GHG emissions under a regulated emission trading system.

[MDR-M.77a, 77c] Total consumption of purchased electricity, heat, steam, and cooling from fossil sources: the aggregated total consumption of purchased electricity, heat, steam, and cooling is derived from site-specific measurements recorded and invoiced by the energy providers. Potential limitations of this method include discrepancies or errors in provider invoices, variations in measurement accuracy, and possible delays in reporting. Determining the fossil part of the purchased energy involves using either a market-based approach, which utilizes the supplier-specific mix, or a location-based approach, using the general energy mix of the location if the supplier-specific mix is not available. A limitation of this methodology is the potential misalignment in timelines for suppliers to publish their energy mix compared to the reporting schedule for a company's sustainability statement. Consequently, the energy mix from the previous period may need to be used, potentially leading to discrepancies or a less accurate representation of the current renewable energy consumption. The total consumption is also reported separately for electricity, heat, steam, and cooling.

[MDR-M.77a, 77c] Total energy consumption from nuclear sources: The aggregated energy consumption from nuclear sources refers to consumption of purchased electricity from nuclear sources. Determining this portion of the purchased electricity involves using site-specific electricity purchased and electricity mixes, either market-based with the supplier-specific mix, or location-based with the general energy mix of the location if the supplier-specific mix is not available. A key limitation of this methodology is the potential misalignment in timelines for suppliers to publish their energy mix compared to the reporting schedule for a company's sustainability statement. Consequently, the energy mix from the previous period may need to be used, potentially leading to discrepancies or a less accurate representation of the current renewable energy consumption.

[MDR-M.77a, 77c] Self-generated non-fuel renewable energy for own consumption: The aggregated self-generated non-fuel renewable energy for own consumption refers to the generation of electricity using solar photovoltaic (PV) technology for own consumption in operated assets. This is derived from site-specific measurements

recorded at the solar PV station. A potential limitation of such measurements is the accuracy and reliability of the meter equipment.

[MDR-M.77a, 77c] Total fuel consumption from renewable sources, including biomass: The aggregated fuel consumption from renewable sources is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the fuel consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible.

[MDR-M.77a, 77c] Total consumption of purchased electricity, heat, steam, and cooling from renewable sources: The aggregated total consumption of purchased electricity, heat, steam, and cooling from renewable sources is derived from site-specific measurements recorded and invoiced by the energy providers. Potential limitations of this method include discrepancies or errors in provider invoices, variations in measurement accuracy, and possible delays in reporting. Determining the renewable part of the purchased energy involves using either a market-based approach, which utilizes the supplier-specific mix, or a location-based approach, using the general energy mix of the location if the supplier-specific mix is not available. A limitation of this methodology is the potential misalignment in timelines for suppliers to publish their energy mix compared to the reporting schedule for a company's sustainability statement. Consequently, the energy mix from the previous period may need to be used, potentially leading to discrepancies or a less accurate representation of the current renewable energy consumption. The total consumption is also reported separately for electricity, heat, steam, and cooling.

[MDR-M.77a, 77c] Total energy production (to market): The aggregated value is determined by invoiced amounts and documented transactions for all energy products produced and sold to third-party customers. Intracompany sales are excluded from this measurement. The total energy production (to market) from non-renewable and renewable sources is reported separately. Whereas renewables refer to our biofuels in sold products (such as sustainable aviation fuels), non-renewables refer to fossil fuel energy sales, reported separately for fuels (such as diesel, gasoline), and electricity/heat/cooling/steam (such as electricity produced at the Brazi power plant using natural gas).

Energy intensity

[E1-5.40] [E1-5.41] [E1-5 AR 36a-36e] [E1-5 AR 37] [E1-5 AR 38]

Energy intensity per unit of sales revenue

		2024
Total energy consumption per unit of sales revenue from activities in high and low climate impact sectors	MWh/EUR	0.001
Total energy consumption from activities in high and low climate impact sectors	MWh	46,265,174
Revenues from contracts with customers	EUR mn	32,411
Revenues from other sources	EUR mn	1,569
Total sales revenues from activities in high and low climate impact sectors (see Note 7 Sales Revenues)	**EUR mn**	**33,981**

Metrics Definitions and Methodologies

The metric below also refers to metrics reported under [E1-5.37a-37c] [E1-5.38a-38e] [E1-5.39 AR 34]

[MDR-M.77a-77d] Total energy consumption per unit of sales revenue from activities in high and low climate impact sectors: The energy intensity per unit of sales revenue refers to the total energy consumption in both high and low climate impact sectors over the total sales revenues in EUR. A breakdown of the energy consumption from activities in the high climate impact sectors and low climate impact sectors is not available. The sales revenues are disclosed in the financial statement. The measurement of these metrics is not validated by an external body other than the assurance provider.

[E1-5.42] [E1-5 AR 33] OMV's main NACE codes are C.19.2. Manufacture of refined petroleum products, B.6.2. Extraction of natural gas, B.6.1. Extraction of crude petroleum, C.29.2. Manufacture of refined petroleum products, and C.20.16 Manufacture of plastics in primary forms. All disclosed energy consumption numbers reflect consumption in both high and low climate impact sectors.

E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions

[E1-6.44 AR 39] [E1-AR 32a] [E1-6 AR 46h-i, 46h-ii, 46h-iii] Health, Safety, Security, and Environment (HSSE) data, including consumed energy and greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3[1] emissions, is reported (100%) for activities that OMV operates or where OMV holds a stake of more than 50% and exerts a controlling influence. The exception to this is Scope 3 Category 15 "Investments," which follows the equity approach. OMV's share of the investment's Scope 1, 2, and, where relevant, Scope 3 emissions are accounted for in this category. If an investment is a business partner in OMV's upstream or downstream value chain, the respective Scope 3 emissions are included in the appropriate category. OMV calculates its corporate carbon footprint (Scope 1, 2, and 3 emissions) following the principles, requirements, and guidance provided by the GHG Protocol Corporate Standard (version 2004), the GHG Protocol Scope 2 Guidance (version 2015), and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version 2011).

- **Scope 1:** This refers to direct emissions from sources that are owned or controlled by OMV. OMV uses emission factors from various sources, such as the IPCC and API GHG Compendium. OMV includes the greenhouse gases CO_2, CH_4, and N_2O in its Scope 1 calculations. Since 2024, OMV has been applying the global warming potentials (GWPs) from the IPCC Sixth Assessment Report (AR6 – 100 years) to calculate CO_2e emissions of non-CO_2 gases. Assets subject to EU-ETS report in accordance with the EU-ETS methodology.
- **Scope 2:** This refers to indirect emissions resulting from the generation of purchased or acquired electricity, heating, cooling, or steam. OMV reports according to both the location-based and market-based methods, using emission factors from different sources, including the International Energy Agency and supplier-specific emission factors.
- **Scope 3:** This covers other indirect emissions occurring outside the organization, including both upstream and downstream emissions. OMV uses emission factors from various sources, such as the IPCC, Plastics Europe, and DBEIS. The data includes Scope 3 emissions from the use and processing of sold products, excluding pure "trading margin" sales and intracompany sales. Since 2015, emissions from purchased goods, services, and capital goods have been included. Since 2018, the net import of refinery feedstock has also been included.

Scope 1 and 2 emissions, divided into consolidated Group and partners' share in joint operations controlled by OMV

[E1-6.50a, 50b] [E1-6.50 AR 40]

In t CO_2e

	2024		
	Scope 1	Scope 2 (market-based)	Scope 2 (location-based)
Total OMV Group emissions	9,778,526	991,275	1,036,020
Consolidated Group	9,605,122	989,062	1,033,789
Partners' share in joint operations controlled by OMV	173,403	2,213	2,231

1 For Scope 3 categories 10, 11, and 12, the operational control approach is applied. For example, in OMV's Energy division, when an OMV company participates in joint operations, and is fully consolidated, 100% of the respective OMV company sales are accounted, however this value usually only represents OMV's share in the joint operation.

Metrics Definitions and Methodologies

The metrics below refer also to metrics reported under [E1-6.44a, 44b] [E1-6.48a] [E1-6.48 AR 43] [E1-6.44-52] [E1-6.49a, 49b] [E1-6.52a, 52b] [E1-6.49 AR 45] [E1-6.47].

[MDR-M.77a-c] Scope 1 and 2 emissions, divided into consolidated Group and not fully consolidated entities with operational control: Scope 1 and 2 GHG emissions from the consolidated accounting group includes 100% of gross Scope 1 and 100% of gross Scope 2 emissions from the parent and subsidiaries, as well as OMV's proportionate share of emissions from joint operations that it operationally controls. Scope 1 and Scope 2 emissions reported under "not fully consolidated entities with operational control" include partners' shares in joint operations where OMV has operational control. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emission trading system.

GHG Emissions

[E1-6.44a, 44b, 44c, 44d] [E1-6.48a] [E1-6.48a AR 43] [E1-6.48b AR 44] [E1-6.44-52] [E1-6.49a, 49b] [E1-6.52a, 52b] [E1-6.49 AR 45] [E1-6.51 AR 46] [E1-6.52 AR 47] [E1-6 AR-41] [E1-6.47]
In t CO_2e

	Retrospective				Milestones and target years		
	2019 (Base year)	2023	2024	% N/N-1	2030 [1]	2040 [1]	Annual % target/Base year
Scope 1 & 2 GHG emissions (market-based)	13,920,157	10,297,163	10,769,800	105%	9,744,110	5,568,063	3.00%
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions	12,648,004	9,307,079	9,778,526	105%	–	–	–
of which from OMV's Energy business segment	9,516,872	6,523,692	6,675,721	102%	–	–	–
of which is CO_2	7,790,533	6,161,600	6,384,552	104%	–	–	–
of which is CH_4 [2]	1,708,657	353,402	282,589	80%	–	–	–
of which is N_2O	17,682	8,690	8,580	99%	–	–	–
of which from OMV's non-Energy business segment	3,131,132	2,783,387	3,102,805	111%	–	–	–
of which is CO_2	3,126,781	2,778,850	3,098,710	112%	–	–	–
of which is CH_4	2,020	2,255	1,909	85%	–	–	–
of which is N_2O	2,332	2,281	2,186	96%	–	–	–
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	67%	83%	85%	102%	–	–	–
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions	906,219	778,761	1,036,020	133%	–	–	–
Gross market-based Scope 2 GHG emissions	1,272,153	990,084	991,275	100%	–	–	–
Significant Scope 3 GHG emissions							
Total gross indirect (Scope 3) GHG emissions (t.r.)	114,857,247	103,850,767	95,362,239	92%	91,885,798	57,428,624	2.00%
Total gross indirect (Scope 3) GHG emissions (all significant categories)	135,579,824	120,512,791	145,906,773	121%	–	–	–
1 Purchased goods and services [3]	13,274,484	13,156,102	13,494,945	103%	–	–	–
of which from feedstock (t.r.) [3]	6,638,325	6,764,709	5,755,170	85%			
2 Capital goods [3]	536,442	503,792	462,182	92%	–	–	–
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	212,529	221,034	161,192	73%	–	–	–
5 Waste generated in operations	1,142,347	263,685	216,402	82%	–	–	–
10 Processing of sold products	12,195,100	8,486,094	9,541,912	112%	–	–	–
of which from oil for non-energy use	7,775,223	5,144,729	4,918,252	96%	–	–	–
of which from gas for non-energy use	2,042,525	1,295,459	472,575	36%	–	–	–
of which from chemicals	2,377,352	2,045,906	4,151,085	203%	–	–	–
11 Use of sold products	96,466,758	88,170,050	79,908,065	91%	–	–	–
of which from oil for energy use (t.r.)	64,543,321	56,799,969	56,038,351	99%	–	–	–
of which from gas for energy use (t.r.)	31,923,436	30,574,054	23,025,700	75%	–	–	–
of which from chemicals	–	796,026	844,014	106%	–	–	–
12 End-of-life treatment of sold products (t.r.)	11,752,165	9,712,034	10,543,018	109%	–	–	–
15 Investments[4]	–	–	31,579,057	0%	–	–	–
Total GHG emissions							
Total GHG emissions (location-based)	149,134,047	130,598,631	156,721,318	120%	–	–	–
Total GHG emissions (market-based)	149,499,981	130,809,954	156,676,573	120%	–	–	–

1 OMV's targets are defined as a percentage reduction compared to the base year 2019. If significant changes occur (as specified in our targets), the base year values will be recalculated, and the absolute target values will be adjusted accordingly.
2 Methane emissions may be updated in future in light of the recent adoption of the EU Methane Regulation.
3 3.1 Purchased goods and services from feedstock emissions have been restated for the years 2019 and 2023 due to a change in the calculation methodology. In Scope 3.1 Purchased Goods and Services and 3.2 Capital Goods, an error in the calculations was identified, requiring a restatement of the 2023 values for these categories. The year 2019 remains unaffected.
4 Scope 3.15 emissions of OMV excluding OMV Petrom and excluding Borealis have been estimated in 2024 for the first time, and the methodology may be refined for future reporting.
t.r. = target relevant

[E1-6 AR 45d] OMV uses various contractual instruments[1] to manage the sale and purchase of energy, both bundled with attributes about energy generation and unbundled energy attribute claims. These contractual instruments form the basis of the Scope 2 market-based emissions. Of the 4,291,687 MWh of purchased electricity, heat, and steam, 55% is covered by contractual instruments. The main types of contractual instruments OMV uses are full supply contracts, Power Purchase Agreements, and Guarantees of Origin. Some 36% of the purchased energy is bundled with attributes about energy generation and 64% is unbundled.

[E1-6 AR 46g] In 2024, 0.1% of Scope 3.1 "Purchased goods and services" and 1% of Scope 3.2 "Capital goods" were calculated using data obtained from suppliers. This corresponds to 0.02% of total Scope 3 emissions.

Metrics Definitions and Methodologies

[MDR-M.77b] The measurement of all metrics below, unless otherwise specified, is not validated by an external body other than the assurance provider.

[MDR-M.77a, 77c] Scope 1 and 2 GHG emissions (market-based): The aggregated Scope 1 and 2 GHG emissions (market-based) is the sum of 100% of gross Scope 1 and 100% of gross Scope 2 (market-based) emissions. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emission trading system.

[MDR-M.77a, 77c] Gross Scope 1 GHG emissions: The aggregated gross Scope 1 GHG emissions include emissions source types such as stationary combustion, mobile combustion, flaring and venting, process emission, and fugitive emissions. Scope 1 GHG emissions are calculated by multiplying activity data with emission factors. Activity data is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the energy consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible. Further potential limitations include the accuracy of measurement devices, the reliability of estimation methods, variations in emission factors, and potential gaps in data collection from all relevant sources. The total Scope 1 emissions are reported separately for OMV's Energy business segment (Energy and F&F) and OMV's non-energy business segment (Chemicals) for each of the reported greenhouse gases, CO_2, CH4, and N_2O, converted to t CO_2e with the respective GWP. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emission trading system.

[MDR-M.77a, 77c] Scope 1 GHG emissions from regulated emissions trading schemes in %: The percentage of Scope 1 GHG emissions from regulated emissions trading schemes is calculated by dividing the sum of GHG emissions from EU ETS installations and non-EU ETS installations by the total Scope 1 GHG emissions. Limitations can arise when emissions are reported in the company's annual sustainability statement before the final verification report is issued by an external body due to differing reporting deadlines. Emission trading systems may also vary in terms of specific deadlines and processes, tailored to their respective regulatory environments. The measurement of the nominator of this metric (GHG emissions from EU ETS installations and non-EU ETS installations) is validated by an external body other than the assurance provider. Where not specified, the measurement of the metric has not been validated by any external body other than the assurance provider.

1 According to the GHG protocol Scope 2 Guidance, "contractual instruments include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims."

[MDR-M.77a, 77c] Gross location-based and market-based Scope 2 GHG emissions: Scope 2 emissions are reported separately applying the location-based and the market-based approach. Aggregated Scope 2 GHG emissions are calculated in t CO_2e based on activity data (MWh of electricity consumption) multiplied by GHG emission factors. The market-based method reflects emissions from electricity that companies have purposefully chosen. It derives emission factors from contractual instruments. Where no contractual data is available, residual mix or location-based emission factors is used.

One limitation of this methodology is the potential misalignment of timelines for suppliers to publish their energy mix and emission factor compared to the reporting schedule for a company's sustainability statement. Consequently, an emission factor from the previous period may need to be used, potentially leading to discrepancies or a less accurate representation of the current renewable energy consumption.

[MDR-M.77a, 77c] Total gross indirect (Scope 3) GHG emissions (t.r. – target-relevant): This metric is an aggregated value of target-relevant Scope 3 emissions in the following categories: Scope 3.1 from feedstock of OMV's non-energy business segment (Chemicals), Scope 3.11 from OMV's energy business segment (Energy and Fuels & Feedstock), and Scope 3.12 emissions from OMV's non-energy business segment (Chemicals).

[MDR-M.77a, 77c] Total gross indirect (Scope 3) GHG emissions (all significant categories): This metric is an aggregated emissions value of all significant Scope 3 categories.

[MDR-M.77a, 77c] 1 Purchased goods and services: The aggregated Scope 3.1 emissions from purchased goods and services are derived from purchased feedstock, goods, and services with a combination of an average data method for purchased feedstock, and a hybrid method (average emission factors and supplier-specific factors if available) for purchased goods and services. The primary sources of emission factors are DBEIS, Ecoinvent©, and other sources. OMV actively engages with suppliers to increase the proportion of emissions calculated using supplier-specific emission factors.

[MDR-M.77a, 77c] 2 Capital goods: The aggregated Scope 3.2 emissions from capital goods are derived from the expenditure on capital goods using a hybrid method (average emission factors and supplier-specific factors if available). The primary source of emission factors is DBEIS. OMV actively engages with suppliers to increase the proportion of emissions calculated using supplier-specific emission factors.

[MDR-M.77a, 77c] 3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2): The aggregated Scope 3.3 emissions are derived from the amount of purchased and consumed fuels, electricity, heat, steam, and cooling and appropriate emission factors from the IEA, DEFRA, or other sources on a country basis.

[MDR-M.77a, 77c] 5 Waste generated in operations: The aggregated Scope 3.5 emissions are derived from waste data and appropriate emission factors from DEFRA, Ecoinvent©, and other sources.

[MDR-M.77a, 77c] 10 Processing of sold products (t.r.): The aggregated Scope 3.10 emissions are derived from the volume of sold products to third parties and estimated emission factors. Scope 3.10 emissions are reported separately for oil to non-energy, gas to non-energy, and chemicals.

[MDR-M.77a, 77c] 11 Use of sold products (t.r.): The aggregated Scope 3.11 emissions are derived from the volume of sold products to third parties and appropriate emission factors from IPCC or other sources. Scope 3.11 emissions are reported separately for oil to energy, gas to energy, and chemicals.

[MDR-M.77a, 77c] 12 End-of-life treatment of sold products (t.r.): The aggregated Scope 3.12 emissions are derived from the recycled and biogenic content of Borealis products. This conservative and transparent approach, known as the circular product offering cut-off methodology, ensures that Borealis assumes the burden of recycling and end-of-life emissions in its own GHG calculation, rather than relying on the efforts of other organizations to achieve climate neutrality or drive circularity.

[MDR-M.77a, 77c] 15 Investments: The aggregated Scope 3.15 emissions include Scope 1, 2, and 3 emission estimates and are derived from a combination of primary data from investments, and activity data multiplied with appropriate emission factors from the IMF or other sources.

[MDR-M.77a-77c] Total GHG emissions: The total GHG emissions are reported separately as location-based and market-based total GHG emissions. Both metrics are calculated as the sum of 100% of gross Scope 1, 100% of gross Scope 2 (location-based and market-based respectively) emissions, and 100% of gross indirect (Scope 3) GHG emissions (all significant categories). Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emission trading system.

[E1-6 AR 46i] Certain categories are excluded from our Scope 3 emissions, with justifications as follows: Category 3.4 "Upstream transportation and distribution" is excluded based on Ipieca guidelines, which suggest that upstream transportation and distribution emissions should not be counted separately, as the fuels used are already accounted for in Scope 3 Category 11, "Use of sold products". This prevents double counting and applies to OMV including Borealis, although it may be relevant for Borealis as an independent company.

Similarly, Category 3.6 "Business travel," Category 3.7 "Employee commuting," and Category 3.9 "Downstream transportation and distribution" are excluded to avoid double counting because the fuels involved are included under Category 11 "Use of sold products." These exclusions apply to OMV including Borealis but may be relevant for Borealis independently.

Category 3.8 "Upstream leased assets" are not separately accounted for as offshore platforms and joint ventures are already accounted for under Scope 1 emissions for OMV. For Borealis, this category is not included as it falls under the 0.5% cutoff criterion of their total Scope 3 emissions.

Category 3.13 involves emissions from "Downstream leased assets" owned by OMV, which are, however, already included in Scope 1 or 2, with no emissions allocated to this category. Lastly, OMV does not have any franchise activities, so there are no emissions for Category 3.14 "Franchises. "

GHG intensity

[E1-6.53-54 AR 53a, AR 53b, AR 53c, AR 53d, AR 53e] [E1-6.AR 55b] [E1-6.55]

		2024
GHG intensity per unit of sales revenue		
Total GHG emissions (location-based) per unit of sales revenue	tCO_2e/EUR	0.005
Total GHG emissions (market-based) per unit of sales revenue	tCO_2e/EUR	0.005
Total sales revenues (see Note 7- Sales Revenues)	EUR mn	33,981

Metrics Definitions and Methodologies

The metrics below refer also to metrics reported under [E1-6.44a-44d] [E1-6.48a] [E1-6.48a AR 43] [E1-6.44-52] [E1-6.49a-49b] [E1-6.52a-52b] [E1-6.48 AR 43] [E1-6.49 AR 45] [E1-6.51 AR 46] [E1-6.52 AR 47] [E1-6.47]

[MDR-M.77a-77d] Total GHG emissions per unit of sales revenue: The GHG intensity per unit of sales revenue refers to the total GHG emissions, separated by location-based and market-based, over the total sales revenues in EUR. The total sales revenues are disclosed in the financial statement. The measurement of these metrics is not validated by an external body other than the assurance provider.

Biogenic CO_2 emissions

[E1-6 AR 43c] [E1-6 AR 45e] [E1-6 AR 46j]

In t CO_2

	2024	2023
Biogenic emissions of CO_2 not included in Scope 1 GHG emissions	16,219	n.a
Biogenic emissions of CO_2 not included in Scope 2 GHG emissions (market-based)	205,337	n.a
Biogenic emissions of CO_2 not included in Scope 3 GHG emissions[1]	2,713,258	1,900,541

1 2023 restated due to updated of conversion factors

Metrics Definitions and Methodologies

The metric below also refers to metrics reported under [E1-5.37a, 37b, 37c] [E1-5.38a, 38b, 38c, 38d, 38e] [E1-5.39 AR 34]

[MDR-M.77a-77c] Biogenic CO_2 emissions: Biogenic CO_2 emissions are calculated by measuring the CO_2 released from the combustion or decomposition of organic materials, such as biomass and biofuels. This is reported separately referring to each scope of GHG emissions. Biogenic CO_2 emissions not included in Scope 1 GHG emissions are derived by site-specific consumption of renewable fuels, including biomass, and established emission factors published by IPCC. Biogenic CO_2 emissions not included in Scope 2 GHG emissions are derived from site-specific energy purchases under consideration of the biomass share in the energy mix (either market-based, or location-based in the absence of supplier-specific information) and established emission factors published by IPCC. Biogenic CO_2 emissions not included in Scope 3 GHG emissions are derived from energy sales from renewable sources such as biofuels, and established emission factors published by IPCC. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body.

Flaring and venting

[GRI 305-1]

In t

	2024	2023
Hydrocarbons flared	87,912	100,162
Hydrocarbons vented	6,228	8,967

Metrics Definitions and Methodologies

[MDR-M.77a-77c] Hydrocarbons flared and vented: The aggregated hydrocarbons flared and vented are determined from site-specific information, using a combination of direct measurements, calculations, and estimations of gas directed to flares or vents, factoring in the hydrocarbon content in the gas composition. When direct measurements or calculations are not feasible, estimations are employed to determine the amount of gas flared or vented. Potential limitations of this methodology include the accuracy and reliability of estimations in the absence of direct measurements and calculations, as well as the frequency of gas analyses. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body.

E1-7 GHG Removals and GHG Mitigation Projects Financed Through Carbon Credits

[E1-7.56a] [E1-7 AR 57] [E1-7.58a-58f] In 2024, OMV did not have any GHG removals and storage resulting from projects in its own operations nor in its upstream or downstream value chain.

Carbon Credits cancelled in the reporting year

[E1-7.AR 64] [E1-7.59a, 59b] [E1-7.AR-64] [E1-7.AR-62a, 62b, 62c, 62d, 62e]

		2024
Total	**t CO_2e**	**346,094**
Share from removal projects	%	0
Share from reduction projects	%	100
Share from projects within the EU	%	0.03
Share of carbon credits that qualify as corresponding adjustments under Article 6 of the Paris Agreement.	%	0
Recognized quality standards		
CDM (Clean Development Mechanism)	%	18.4
Gold Standard	%	0.13
VCS (Verified Carbon Standard)	%	81.4

Voluntary Carbon Offsetting

[E1-7.56b] [E1-7.56 AR 56-57] [E1-7.59a-59b] [E1-7.61a-61c] OMV offers customers voluntary carbon offsetting and works closely with ClimatePartner, an internationally trusted service partner based in Munich. OMV selects certified carbon offsetting projects and ClimatePartner provides them, ensuring that OMV customers who use this option are able to contribute a dedicated amount to these projects. The criteria for these carbon offset credits to be used for voluntary offsetting are clearly defined in OMV's GHG Management Framework. In 2024, the biggest contributors in terms of CO_2 offsets in OMV's portfolio were wind projects in India and China, and forest protection in Brazil. The climate protection projects used for CO_2 offsetting consisted of: hydropower projects (5.68%) in Turkey, India, and China; solar projects (5.49%) in China and India; wind energy projects (71.15%) in Bulgaria, Turkey, China, and India; nature-based projects (15.53%) in Brazil; and a waste heat recovery project (2.15%) in Pakistan. These carbon offsets are verified according to one or more of the following internationally recognized standards: Gold Standard (GS), Verified Carbon Standard (VCS), Clean Development Mechanism (CDM), and Climate, Community & Biodiversity Standard (CCBS).

None of these voluntary carbon offsets have been accounted to contribute toward achieving OMV's GHG reduction target. OMV's GHG Management Framework Standard provides minimum requirements for voluntary carbon offset credits. [E1-7.59b] The total amount of carbon credits outside of OMV's value chain that are due to be canceled in the future is 612,288 t of CO_2e. All of these credits are based on existing contractual agreements.

Metrics Definitions and Methodologies

[MDR-M.77b] The metrics in this table are validated by an external body other than the assurance provider in line with the respective recognized quality standards.

[MDR-M.77a, 77c] Total carbon credits canceled in the reporting year: Total carbon credits canceled in the reporting year is determined by documenting the number of carbon credits officially retired or canceled within the reporting year. This is done by tracking credit transactions and ensuring they meet regulatory and voluntary offset program requirements. The total value is reported separately for the share by type of project, the share of projects within the EU, and the share of carbon credits that qualify as corresponding adjustment. Potential limitations include the accuracy and completeness of the records, possible delays in the credit cancelation processing, and adherence to evolving regulatory standards.

[MDR-M.77a,77c] Recognized quality standards: The metric for reporting total carbon credits canceled in the reporting year per recognized quality standard is determined by tracking and verifying the number of carbon credits that have been officially retired or canceled within the reporting period, ensuring they meet the criteria of established standards such as the Verified Carbon Standard (VCS) or the Gold Standard. This process involves detailed documentation and validation of credit transactions against the recognized quality standards. Potential limitations include the accuracy and completeness of the documentation, delays in the validation and cancelation processes, and the consistency in applying and interpreting the quality standards across different projects and registries.

[MDR-M.77a,77c] Total carbon credits to be canceled in the future: This metric is determined by identifying the number of carbon credits allocated for cancelation based on an estimation of future needs. Potential limitations include uncertainties regarding future regulatory changes, market volatility affecting the availability and cost of carbon credits, and the accuracy of estimating future needs.

E1-8 Internal Carbon Pricing

[E1-8.62] [E1-8.63a-63c] OMV applies internal carbon pricing for investment decisions across all business segments. In the base case, the costs of CO_2 emissions are included wherever carbon pricing schemes are in place within the respective countries. Additionally, a stress test based on a "net zero emissions by 2050" scenario is conducted. For this stress test, for the period 2025–2030, shadow prices are applied to all of OMV's Scope 1 emissions worldwide, except for EU assets that fall outside of the EU ETS. From 2031 onward, the internal carbon prices are applied to 100% of Scope 1 emissions. As internal carbon prices are applied for future investments, they do not apply to the reporting year in which actual carbon prices are considered. These actual carbon prices covered 85% of OMV's reported Scope 1 emissions in 2024, equivalent to 8.3 mn t of CO_2.

The internal carbon prices applied are consistent with the carbon prices included in the mid-term planning (MTP), as well as with the carbon prices used for accounting purposes including impairment testing, calculation of depreciation, and assessments of the useful life according to IFRS. Base case carbon prices are informed by the IEA's Announced Pledges Scenario (APS) and other external and internal market analyses, while the "net zero emissions by 2050" case prices are largely based on the IEA's Net Zero Emissions by 2050 (NZE) scenario. [E1-8 AR 65a-65c] The applied carbon prices are detailed in → Note 3 – Effects of climate change and the energy transition in the Consolidated Financial Statements.

Natural Resources Management

Our impact on the environment – and responsibility to act – extends beyond our greenhouse gas emissions. As an oil, gas, and chemicals company, OMV's environmental footprint is significant due to its water use, environmental degradation caused by spills, potential biodiversity impacts, and waste. However, we also have the technological know-how to present solutions to reduce this impact, in particular by fostering the circular economy. In contrast to the linear "take-make-waste" model, which will lead to more plastic waste and environmental pollution while putting pressure on the planet's limited resources, a circular economy is regenerative by design and aims to decouple growth from the consumption of finite resources.

The Natural Resources Management strategic focus area combines our commitments and actions relating to environmental preservation under one umbrella. The first step is to manage our operational footprint, as described in the Environment section below. The Resource Use and Circular Economy material topic then describes the strategies and technologies we are applying to recover and reuse by-products or waste to make new materials and products, resulting in a cleaner environment.

E2 Pollution

Material Topic: E2 Pollution

Material Sub-Topics: E2 Pollution (Pollution of Air, Pollution of Water, Pollution of Soil, and Microplastics) and E2 (Entity-specific) Process Safety

Minimize negative environmental impacts by preventing water and soil pollution, where possible, and reducing emissions to air

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Relevant SDGs:

SDG targets:

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water, and soil in order to minimize their adverse impacts on human health and the environment

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

OMV is committed to protecting people and nature through measures such as preventing air, water, and soil pollution. We take responsibility for the environmental impact of our activities, recognizing that breaching environmental regulations at local, national, and international levels can result in financial losses and damage to our reputation. Our license to operate relies on compliance with environmental protection regulations, which is of critical importance to governmental authorities, shareholders, and stakeholders, including the public, local communities near our operations, and environmental NGOs and NPOs. OMV's Code of Conduct and HSSE Policy formalize our public commitments to safeguarding the environment.

With the addition of Borealis to OMV, addressing microplastic pollution has become a priority. Every Borealis polyolefin production site produces microplastics in the form of plastic pellets, as well as flakes, powder, "angel hair," and dust. These microplastics are typically smaller than 5 mm and accumulate in the environment because they are not biodegradable. This raises growing concerns about their potential long-term negative impacts on both ecosystems and human health. Most microplastics produced leave Borealis production sites as products packaged within primary containment. However, incidents involving the loss of primary containment and unintentional, unrecovered pellet loss can result in microplastics being emitted into the environment.

Impacts, Risks, and Opportunities (IROs)

OMV recognizes that non-GHG emissions along the value chain, originating from suppliers, our own operations, and the use of OMV's products, negatively impact air quality and consequently human and environmental health. The energy transition provides an opportunity to reduce non-GHG emissions by pursuing new businesses that cause little to no air pollution. This transition to new, cleaner energy sources, such as hydrogen and geothermal, results in reduced air pollution compared to fossil sources. Through engagement with suppliers and business partners to reduce water and soil pollution within our supply chain, OMV can achieve positive environmental impacts. Nevertheless, water pollution can still arise from routine operations, such as the release of drill cuttings, drill fluids, and processed water discharge, or from deviations from environmental compliance rules in the downstream value chain. Additionally, water and/or soil pollution due to asset integrity failure at our onshore or offshore operations, from routine or non-routine operations, can lead to severe environmental and social consequences, costly remediation, and reputational damage.

Potential pollution from plastic waste and pellets caused by inadequate handling, including the failure to properly collect, sort, and dispose of plastic waste, can lead to environmental contamination. Furthermore, pellet spills during transport and littering by users after the use phase may further contribute to this issue. Microplastics, in the form of plastic pellets, are produced at every Borealis polyolefin production site. These microplastics can appear as resin pellets, flakes, powder, "angel hair," and dust. The majority of the microplastics produced are transported from the production sites as products within primary containment. However, an incident involving the loss of primary containment could lead to an unintentional and unrecovered release of pellets, potentially resulting in the emission of microplastics into the environment. By addressing these actual and potential negative impacts and risks, OMV is committed to reducing the negative impact on air, water, and soil, while transitioning to cleaner energy sources to ensure a positive environmental impact. For details on the material IROs related to E2 Pollution, see → ESRS 2 General Information.

Governance

There is a high degree of overlap between the material topic Environment (including all its material sub-topics, E2 Pollution, E3 Water, E4 Biodiversity, and E5 Waste Management) and S1 Health, Safety & Well-Being, covered in the Social chapter, so these distinct material topics are governed centrally by Group HSSE. For more details, see Governance in → S1 Health, Safety & Well-Being.

E2-1 Specific Policies and Commitments

Pollution (Air, Water, and Soil)

Code of Conduct

[E2-1.14] [MDR-P 65a] The OMV Code of Conduct underscores our commitment to applying responsible natural resources management by conducting all activities in an environmentally responsible manner and with the aspiration to cause no damage to the environment. This includes a commitment to implement prevention and control measures to prevent losses to water and soil, by following the best recognized industry practices, beyond those provided by authoritative standards and guidance, in the operation of our activities. Where spills have occurred, they shall be assessed and cleaned up promptly after their occurrence to limit their impact on the

environment and/or society. This policy highlights our overarching commitments to mitigate the negative impact identified in relation to water and soil pollution, as well as non-GHG emissions.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

[E2-1.15b] Additionally, as part of our commitment outlined in the Code of Conduct, we are dedicated to substituting hazardous substances with less hazardous alternatives where reasonably practicable. To support this effort, processes should be designed, modified, and applied to minimize the production and use of hazardous substances, including the reduction of hazardous byproducts or waste, as well as minimizing quantities or concentrations for handling and storage.

Environmental Management Standard

[E2-1.14] [MDR-P 65a] The Environmental Management (EM) Standard provides guidelines for the effective management of the negative impacts related to non-GHG emissions from our own operations and the use of OMV's products, as well as water and soil pollution resulting from asset integrity failure at our onshore or offshore operations. The OMV EM Standard stipulates that all OMV businesses and activities must understand the impacts of their air emissions on local and regional ambient air quality. Air emissions are required to be monitored, controlled, and minimized in order to mitigate the potential effects on human health and harm to the environment. All our refineries and major chemical plants are located in the EU, where stringent legal requirements, such as the National Emissions Ceiling (NEC) Directive and the Ambient Air Quality Directive, govern air emissions. Air emissions must be systematically monitored or estimated, and appropriate monitoring systems or estimation models must be in place. Any new developments or significant changes to existing operations must consider emissions reduction at all decisional phases through value improvement practices and engineering. Our commitment to improving air quality around operational sites to ensure the right of communities to a clean, healthy, and sustainable environment, as well as work with our suppliers and customers to reduce emissions throughout the value chain, is also reaffirmed in our Code of Conduct. To monitor this process, an internal Environmental Management System (EMS) audit should be conducted annually, and a full environmental management audit carried out by an external auditor or OMV Environmental Advisor/Expert every three years for sites without ISO 14001 certification.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the EM Standard, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change. Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate potential negative impacts and risks. These include:

Risk Management

[MDR-P 65a] The management of safety and environmental impacts and risks allows OMV to pursue opportunities while assuring the protection of people, the environment, and Company assets, giving priority to all Company activities to ensure business integrity. Pollution-related risks are an integral part of our corporate and HSSE risk management framework. As part of the biannual EWRM process, water/pollution-related risks and mitigation measures are assessed in a larger strategic context, while local environmental impacts, risks, and opportunities are identified, analyzed, and evaluated by all OMV businesses, as prescribed in our Environmental Management Standard. Asset integrity risks that can lead to the pollution of air, water, and soil are managed via our Integrated Risk Register (IGRR).

Asset integrity risks related to a potential loss of primary containment exist for both our offshore and onshore operations. Due to the several layers of protection implemented, major offshore oil spills are very unlikely but have the potential to significantly impact the marine environment. The mitigation strategy aims to minimize the probability of such risks occurring and maximize preparedness so that we can provide timely remediation measures in the unlikely event of an oil spill. OMV allocates significant resources to prevention and mitigation measures. Any new or existing offshore drilling activity is accompanied by third-party analysis evaluating the magnitude of a potential major event and its possible consequences. In OMV, onshore integrity events have a higher probability of occurrence, but the impact magnitude is lower. Asset integrity programs are in place to identify and remediate the associated impacts and risks.

Safety and environmental risk management focuses on managing risks to make them as low as reasonably practicable, assessing hazards, with a preference for elimination over management, and preventing hazardous events rather than merely mitigating them. Once a pollution-related risk is identified, the business implements response measures in accordance with the Group framework, while also taking into account local legal requirements and the complexity of the facility or asset.

Monitoring

[MDR-P 65a] In all our refineries, we monitor emissions of pollutants such as sulfur oxides (SO_x), nitrogen oxides (NO_x), carbon monoxide (CO), particulate matter/dust, and non-methane volatile organic compounds (NMVOCs) as required by European and national legislation and the respective permits. If emissions are found to be in excess of nationally prescribed limits and/or limits defined in a permit, additional monitoring stations are installed, and measures are implemented.

OMV has a Well Integrity Management System (WIMS) in place covering all active wells operated by OMV. The WIMS enables a uniform and structured approach to describing, documenting, and reporting the status of well integrity throughout the production phase of a well in a predefined operating envelope. The WIMS therefore ensures that we operate our wells safely for people and the environment.

Prevention and Treatment

[MDR-P 65a] Air emissions must be systematically monitored or estimated and controlled. Appropriate monitoring systems or estimation models should be established. OMV has long implemented technologies to reduce emissions, such as installing end-of-pipe abatement technologies and floating roofs to reduce emissions. Over the past few years, we have focused on upgrading such technologies to ensure that they are still effective and reducing emissions. For instance, a SNO_x flue gas cleaning plant was installed at the Schwechat refinery. With the SNO_x Refurbishment of Wet Sulfuric Acid (WSA) program, in which a solution patented by OMV (two-layer PFA film structure with monitoring system) was implemented, both the reliability and the availability of the flue gas cleaning system could be increased. The flue gas cleaning plant at the Schwechat refinery is used for the removal of dust, and for denitrification and desulfurization of flue gases from the two power plants before they are emitted via the stack. This enables the separation of 98% of dust, the recovery of over 96% of sulfur, and the prevention of approximately 95% of NO_x emissions.

Identified leaks are addressed immediately or within defined time frames in accordance with the site's maintenance processes and based on the risk assessment outcome and other factors, such as feasibility of repair during operation. To strengthen our response to and reduce the environmental impact of oil spills, we continue to perform emergency drills, including pollution scenarios. At our Petrobrazi, Schwechat, and Burghausen refineries, we have implemented Leak Detection and Repair (LDAR) programs. These programs involve both external partners and internal staff who continually monitor installations for leaking equipment. Whenever leaks are identified, they are repaired as quickly as possible, and the effectiveness of these repairs is thoroughly verified.

Corrosion Management Framework

[E2-1.14] [MDR-P 65a, 65b] The Corrosion Management Framework provides guidelines for the effective management of our assets and facilities to prevent negative impacts, such as water and soil pollution, resulting from asset integrity failure at our onshore or offshore operations. To complement the EM Standard, OMV's Energy division has developed a Corrosion Management Framework (CMF) to provide a proactive and consistent approach to corrosion monitoring and management across the entire division. Covering the full life cycle of the equipment exposed to the risk of corrosion in both oil and gas facilities, from the well to the sales point, this framework encompasses the entire value chain of our business. This standard, endorsed by the Head of Development of OMV, applies to all employees and contractors involved in corrosion management during the design, engineering, construction, commissioning, and operation phases of oil and gas fields at OMV Energy and OMV Petrom Exploration & Production (including its affiliates) globally, but excludes SapuraOMV. The CMF stipulates that all protective coatings and claddings shall comply with international standards such as ISO 14879, ISO 16961, and/or ISO 12944.

Spills

Spills Preparedness and Response Planning Standard

[E2-1.14] [MDR-P 65a, 65b] Oil spills[1] are a critical environmental issue for our industry. Spill management is defined as the prevention of spills in operations and those caused by incidents such as sabotage or natural hazards, and the management and remediation of spills resulting from an incident. Our key commitment is to prevent spills from happening in the first place. However, if spills to soil or water do occur, the Spills Preparedness and Response Planning Standard provides clear guidelines on how to handle and clean them up to ensure the lowest possible impact from the incident. The Spills Preparedness and Response Planning Standard, which is an annex to the Environmental Management Standard, applies to all OMV sites globally, Borealis AG, and OMV Petrom S.A., but excludes SapuraOMV Upstream Sdn. Bhd. and all its fully consolidated subsidiaries (entity regulation existing). The target group includes all employees and external experts involved in providing subject matter advice to OMV companies and all contractor employees. Multiple stakeholder groups are affected by our spill management activities. Government authorities are involved through potential breaches of environmental regulations, while employees and contractors are impacted by potential health and safety issues arising from accidents and damage to the environment and society. NGOs/NPOs are interested in potential damage to the environment and society, society may suffer as a result of damage to the surrounding environment, and shareholders may have to deal with direct financial losses due to the costs of remediation measures and reputational damage. Furthermore, as OMV is diversifying, oil spills are no longer the only spills we need to deal with. For our subsidiary Borealis, preventing pellet spills is also a key issue.

[MDR-P 65c, 65d, 65e, 65f] Unless otherwise specified, the involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

[E2-1.15a] The EM Standard, Corrosion Management Framework, and Spills Preparedness and Response Planning Standard are key policies providing guidelines to mitigate the negative impacts related to pollution of air, water, and soil. These policies cover prevention and control measures identified in our materiality assessment and are listed in the IRO table, and currently apply exclusively to OMV operations. Additionally, our Code of Conduct, an overarching policy, underscores our commitment to implementing prevention and control measures to protect water and soil. We aim to follow the best-recognized industry practices beyond those provided by authoritative standards and guidance in our operations. Any spills are to be promptly assessed and cleaned up to minimize their impact on the environment and society.

1 Oil spills are defined as hydrocarbon liquid spills that reach the environment.

[E2-1.15c] To avoid incidents and emergency situations, and, if they occur, control and limit their impact on people and the environment, OMV adheres to the Environmental Management Standard. This mandates that spill prevention and control plans be tailored to the specific characteristics of each business. All onshore and offshore operations must identify and analyze activities that pose a risk of liquid spills with adverse environmental effects. When such risks are identified, operations must develop written spill prevention, control, and response procedures for all hazardous substances on site, particularly oil and hydrocarbons. These procedures can be annexed to the overall Response Procedure or form a standalone Spill Prevention, Control, and Response Plan, depending on legal requirements, facility complexity, and spill response needs. Any spill response system must include hazard identification, risk assessment, prevention, control, and response plans, command and control arrangements, and training and testing. Contingency planning is central to spill preparedness and involves gathering information, conducting risk assessments, identifying threatened environmental and socio-economic receptors, and developing response strategies. Additionally, procedures are established to ensure adequate response capabilities are mobilized according to the identified risks and to manage the responsible disposal of recovered materials. By following these guidelines, OMV is committed to preventing incidents and effectively controlling and mitigating their impact when they do occur.

Within OMV's policies, processes and mechanisms have been defined to prevent, mitigate, and remediate potential negative impacts and risks related to the pollution of air, water, and soil. These include:

Emergency Response and Contingency Plans

[MDR-P 65a] We conduct spill responses according to a plan that identifies appropriate resources (persons in charge and intervention materials) and expertise. This plan assists on-site personnel with dealing with spills by clearly setting out the responsibilities for the actions necessary to stop and contain the spill and to mitigate its effects. This includes techniques for preventing the spill from moving beyond the immediate site and collecting the spilled substance and contaminated material. Clear communication and coordination protocols are set out in the local plans, particularly where national or international response resources may be required. We carry out regular oil spill response drills and training.

Clean-Up and Remediation

[MDR-P 65a] All oil spills occurring on land or in water are assessed and cleaned up immediately after their occurrence in accordance with the Spill Preparedness and Response Planning annex of our EM Standard. In particularly difficult cases, we rely on third-party support for capping and containment, surface clean-up, and emergency management. Leaks are repaired immediately or within defined time frames in accordance with the site's maintenance processes and based on the risk assessment outcome and other factors, such as feasibility of repair during operation. We approach remediation measures in line with the relevant legal requirements, which include clean-up, restoration, rehabilitation, and/or replacement of damaged environmental receptors.

We ensure that the affected land is fit for the intended use by implementing remediation measures, including cleaning up spills (e.g., by excavation and clean earth filling), as well as relying on natural attenuation (recovery) based on the respective decision of the environmental authorities. Provisions are included in our accounts for the liabilities related to spills and cover cleaning and remediation costs.

Microplastics

Responsible Care Policy

[E2-1.14] [MDR-P 65a] [E2-1.15a] Borealis has identified microplastic pollution through unintentional pellet loss from its operations as a material impact. Borealis manages this impact through its Responsible Care policy. The impacts of unintentional pellet loss from the subsidiary Borealis' operations are specifically managed through the polyolefin (PO) production sites' compliance with the Operation Clean Sweep (OCS) standard. OCS is a voluntary industry initiative, specifically designed to reduce and prevent plastic pellet, flake, or powder loss throughout the entire plastics supply chain, from production to handling and transport. It does this by committing its participants to best

practices when handling plastic pellets and requiring external certification of compliance with the standard. [MDR-P 65b] The requirements of the OCS standard are integral to Borealis' EMS and therefore its Responsible Care policy, which applies to all Borealis entities and affiliates globally involved in the processing, handling, or management of polyolefins (PO sites). Newly acquired entities are required to follow a comprehensive implementation plan that includes adherence to Responsible Care principles and the implementation of the OCS standard.

[MDR-P 65a] The policy aims to reduce the emission of plastic particles into the environment as far as possible. The key content and objectives of the policy include deploying the OCS standard at all of Borealis' PO sites, obtaining external OCS certification of all PO sites in Europe (recycling plants are currently excluded from the certification process), and implementing the following pellet loss hierarchy as a guiding principle for avoiding pellet spills to the environment: zero loss of pellets from primary containment, mitigation of impacts in case of pellet spills, and cleaning up spillages to prevent unrecoverable pellet loss to the environment. [E2-1.15c] Additionally, the policy involves implementing the six key OCS requirements at every PO site, which improve the worksite setup to prevent and address pellet spills, creating and publishing internal procedures to achieve zero pellet loss, providing employee training and accountability for spill prevention, containment, clean-up, and disposal, auditing performance regularly, complying with all applicable local and national regulations governing pellet containment, and encouraging partners to pursue the same objectives. [MDR-P 65c] The Responsible Care policy is owned by the Borealis CEO, who is also accountable for its implementation and the OCS standard at all PO sites.

[MDR-P 65d, 65e, 65f] It is aligned with the Operation Clean Sweep standard and ISO 14001 for environmental management systems. When establishing this policy, Borealis accounted for the interests of key stakeholders, including its owners through consultation with the Supervisory Board, and its employees through consultation with the works council. The OCS standard is managed by a steering committee comprising representatives from the European Commission, EU member states, and NGOs, thus ensuring their interests and perspectives are considered. This policy is not available to external stakeholders. However, the OCS standard, which underpins the policy, is publicly available through the OCS website. Within Borealis, the OCS standard is integrated into their Group-wide management system and is translated into local languages and contexts to ensure it is accessible and understandable for every Borealis employee. All Borealis employees are regularly trained on complying with the requirements and working toward preventing pellet loss. For more information, see the ↗ Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.

[E2-1.15a] Pollution of water and soil due to unintentional pellet loss is addressed in Borealis' Responsible Care policy and its adoption of the Operation Clean Sweep (OCS) standard. Additionally, all environmental topics related to Borealis' operations are managed through their environmental management system, which aligns with the Responsible Care policy. Borealis' management system is structured into five levels. The first level, "policy," establishes the framework for areas such as Environment, Health & Safety, and Product Stewardship, as outlined in the Responsible Care policy. The second level includes management handbooks, the third level describes processes, the fourth level provides detailed instructions, and the fifth level covers meeting charters. [E2-1.15c] To avoid incidents and emergency situations involving the unintentional loss of plastic pellets, every PO site implements the six key requirements of the Operation Clean Sweep (OCS) standard, as detailed in the Group's operational instruction on OCS implementation. Each Borealis site must also establish and annually review a risk management plan. This plan includes protocols and procedures to prevent and address spills, incorporating preventive measures such as preventive maintenance and double sealings, containment measures like catch trays and housings, and cleaning or reaction measures, including vacuum cleaners and street sweepers. The plan outlines responsibilities, actions, timeframes, and documentation procedures for instances where pellets are found outside the designated primary containment. It clarifies who is responsible, who handles the cleanup and how, and who reports and follows up both within Borealis and externally, such as with the authorities.

E2-2 Actions and Resources Related to Pollution

All businesses and activities within OMV aim to minimize air emissions from both point sources and fugitive emissions through the application of the precautionary principle, international best industry practices, and/or Best Available Technology (BAT). We also aim to prevent and reduce oil spills and leakage in our operations at sea as well as on land. Appropriate spill prevention and control plans that account for specific business conditions have been put in place, including proactive management plans comprising risk assessments, preventive measures, and inspections, as well as reactive management plans comprising control, response, and clean-up procedures. Geographically, the majority of our oil spills occurred in Romania, where we are concentrating our efforts on safeguarding and maintaining our infrastructure and improving the reliability of our facilities.

Key Actions

[E2-2.18a] [MDR-A 68a, 68b, 68c, 68e] [E1-3.29c-i] To prevent and, wherever applicable, mitigate the negative impacts and risks identified for the material topic E2 Pollution, such as the negative impact associated with non-GHG emissions and that of soil and/or water pollution resulting from asset integrity failure, OMV has defined the following key action.[1] [MDR-A 69b] In 2024, the implementation of key actions for E2 Pollution required CAPEX of EUR 35 mn. For the Group's total CAPEX and their reconciliation to the investments shown in the cash flow statement, refer to the chapters "Capital Expenditure (CAPEX)" in the Directors' Report and "Consolidated Statement of Cash Flows" in the Consolidated Financial Statements and Notes.

[MDR-A 69a] OMV seeks to align its long-term funding policy with the Company's sustainability strategy. For this reason, OMV is assessing the opportunities of sustainable financing and sustainability-linked funding, which links the cost of a financing instrument to the achievement of specific strategic sustainability targets. For the implementation of the key actions included in the table below, no sustainable finance instrument is currently outstanding.

Key action (Summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)		Pollution prevention
Status		Actual & planned
Expected outcome		Reducing pollutants released to air, soil, and water
Contribution to policy objective/target		Pollution prevention, minimization of environmental impacts, and efficient use of natural resources
Scope		Own operations
Time horizon		Mid-term
Remedy		n.a.
Progress		Assessment, Execution
CAPEX 2024	EUR mn	35
CAPEX 2025-2029	EUR mn	~100
Related IROs		E2-1, E2-2, E2-4, E2-5, E2-6, E2-8

Non-GHG Air Emissions Reduction

[E2-2.18a] [MDR-A 68a, 68b, 68c] Based on the guidelines for prevention and treatment in our EM Standard, our sites regularly identify the potential for upgrades that will reduce non-GHG air emissions. In 2024, the optimization of the flare system at the Burghausen refinery involved implementing a combination of improvements that have led to a

1 [MDR-A 68b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), expenditures for acquisitions, and equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. Figures are not validated by external bodies. For the material topic E2 Pollution, the key actions mainly refer to activities in Austria, Germany, and Romania.

reduction in flared gas and associated non-GHG air emissions, including NOx, VOC, and CO. These actions included increasing the working volume of the flare gas holder, optimizing the backup gas algorithm, and diverting a nitrogen-rich stream from the flare to the refinery process. Additionally, a fully digital guard vessel was used at the Berling development in Norway to protect the laid pipeline. By employing digital technology instead of a physical vessel, significant reductions in GHG and non-GHG air emissions, including NOx, VOC, and CO, were achieved. This action is limited to our own operations at the Burghausen refinery in Germany, and was completed in 2024.

Microplastic Pollution

[E2-2.18a, 18b] [MDR-A 68a] One objective of the Responsible Care policy is to ensure that all Borealis polyolefin (PO) sites comply with the Operation Clean Sweep (OCS) standard, and all PO sites within Europe (excluding recycling plants) are OCS certified. In adherence with the OCS standard, several Borealis sites, such as Borealis Antwerpen N.V. in Belgium, Borealis Polymers Beringen in Belgium, Borealis Polymers Burghausen in Germany, among others, were selected for OCS certification through an external audit. Key actions were also planned or taken at site level. For instance, Borealis Antwerpen N.V. in Belgium plans to purchase a leaf vacuum tool, Borealis Polymers Beringen plans to install speed bumps as an additional measure to shake off pellets before trucks leave the site, and Borealis Kallo N.V. in Belgium plans to install sieves in trenches. For more details about all other sites, see the ↗ Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement. [MDR-A 68b] These defined actions are concentrated on Borealis' own operations at its PO production sites worldwide, where it has operational control. [E2-2 AR 13] There are no microplastics emissions upstream of Borealis' operations, and therefore no action has been taken related to pollution in its upstream value chain, aside from conducting regular supplier assessments and ratings by external providers, which cover pollution-related criteria. Borealis' actions regarding microplastics do not extend to its downstream value chain.

[E2-2.19b] The OCS program is aimed at prevention and all actions are focused on avoiding plastic pellets leaking into the environment. However, since zero pellet loss has not yet been achieved, all OCS activities are classified under pollution reduction. [MDR-A 68c] All the actions defined by Borealis for its individual sites were completed over the course of 2024, with the exception of Borealis Plastomers B.V. Geleen in the Netherlands, whose actions were postposed to 2025. [MDR-A 69a] All OCS actions in 2024 involved either small investments or incurred no cost, and as a result, none of the actions, individually or cumulatively, exceeded the EUR 2.5 mn threshold set by Borealis for its key actions. For more details, refer to the ↗ Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.

E2-3 Targets Related to Pollution

Obtain external certification of all European polyolefin (PO) sites (excluding recycling facilities) according to the OCS scheme

[E2-3.22] [MDR-T 80a-80j]

[MDR-T-80a] [E5-3.25] This voluntary target relates to the policy objective of achieving zero loss of pellets from primary containment and supports Borealis' key goal of minimizing plastic particle emissions to the environment as much as possible. [MDR-T 80b] The target applies to all of Borealis' polyolefin production sites (excluding recycling facilities) in Europe, encompassing all activities related to processing and handling plastic pellets. The number of OCS certificates issued is used as a measurement. The baseline value for target 1 is the result for 2024: 9.

2024
All Borealis' European PO sites externally certified in accordance with the European OCS standard

Absolute Target	
Value chain activities	Own operations
In scope	The target applies to all of Borealis' polyolefin production sites, encompassing all activities related to processing and handling plastic pellets
Out of scope	Borealis' recycling facilities
Geographical coverage	Europe PO sites
Base year	2024
Baseline value	9 (based on 2024 result)

[MDR-T 80f]The target is defined using data from the number of OCS certificates issued by external certification bodies. A steering committee of Borealis' senior managers evaluated and finalized the target, which was then approved and enforced by the highest management body for operations [MDR-T 80i] As the target was set in 2024, Borealis has not changed its targets, metrics, or methodologies. Borealis periodically review its methodologies to ensure they align with evolving scientific and regulatory standards. The target for minimizing pellet loss and spills is not based on conclusive scientific evidence. [MDR-T 80g] It was established through internal benchmarking, considering industry best practices, achievable levels, existing technologies, and operational improvements. [MDR-T 80h] No stakeholders were directly involved in setting this target.

Status 2024

[MDR-T-80j] Out of the 14 Borealis PO sites, external OCS certification was completed for 9, postponed for 1, and not applicable for 4. Borealis monitors performance through quarterly on-site meetings of local OCS teams. The target is reviewed annually during management reviews as part of the integrated environmental management system, and adjustments made based on performance trends and operational developments. For details, see the ↗ Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.

Total number of pellet spills to the environment is ≤1 per polyolefin (PO) site per year

[E2-3.22] [MDR-T 80a-80j]

[MDR-T 80a] [E5-3.25] This voluntary target aligns with the policy objective of mitigating impacts from pellet loss and supports Borealis' key goal of minimizing plastic particle emissions to the environment as much as possible. [MDR-T 80b] The target applies to all of Borealis' PO production sites globally, covering all activities related to processing and handling plastic pellets. All incidents are tracked in Borealis' internal reporting tool. Performance against the target is measured by the number of cases reported per year per site. The baseline value for target 2 is the 2024 result: 7. This target has been in effect since 2024, which serves as the baseline year.

2025

Achieve ≤ 1 pellet spills to the environment per PO site per year

Absolute Target	
Value chain activities	Own operations
In scope	The target applies to all of Borealis' polyolefin production sites, encompassing all activities related to processing and handling plastic pellets
Out of scope	n.a.
Geographical coverage	Borealis' polyolefin sites
Base year	2024
Baseline value	7 (based on 2024 result)

[MDR-T 80f] The target is based on data from non-conformities with site-specific OCS procedures that are observed and documented during off-site inspections by local OCS teams, as well as observations from all site personnel, contractors, and neighbors. A steering committee of Borealis' senior managers evaluated and finalized the target, which was then approved and enforced by the highest management body for operations.

[MDR-T 80i] As the target was set in 2024, Borealis has not changed its targets, metrics, or methodologies. Borealis periodically reviews its methodologies to ensure they align with evolving scientific and regulatory standards. [MDR-T 80g] The target for minimizing pellet loss and spills is not based on conclusive scientific evidence. It was established through internal benchmarking, considering industry best practices, achievable levels, existing technologies, and operational improvements. [MDR-T 80h] No stakeholders were directly involved in setting this target.

Status 2024

[MDR-T-80j] 5 of the 14 Borealis PO sites reported pellet spills. This included Borealis Polymers Beringen (1 spill), Borealis Polymers Oy (Porvoo: 1 spill), Borealis AB Stenungsund (2 spills), Borealis Compounds Port Murray & Taylorsville (2 spills), and 1 spill at mtm plastics Niedergebra und Fürstenwalde. For details, see the ↗ Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.

[E2-3.23a] Neither of the targets relates to air pollutants and respective loads. In the EU, where OMV's main operations are located, air emissions are strictly regulated. We plan to analyze the air emissions of our plants and, based on the analysis, will decide whether an air emissions target beyond the strict legal requirements is necessary. Target 2 addresses both emissions to water and specific loads, as well as pollution to soil and specific loads, with the aim of reducing plastic pellet spills to the environment. Due to their lack of biodegradability, microplastics tend to accumulate in the environment, including in water and soil. Neither target is related to the prevention and control of substances of concern and substances of very high concern. Our target related to pellet spills aims to reduce plastic discharge to the environment, in particular to water. [E2-3.23c] At OMV, our spill management approach is designed to minimize pollution to soil, maintaining the integrity of the environment around our operations. While we are committed to this objective, a specific target for minimizing soil pollution caused by spills is yet to be developed.

E2-4 Metrics Related to Pollution of Air, Water, and Soil

[E2-4.29] [E2-4.30b] All pollution data is obtained from site-specific information and measurements carried out in accordance with national legal requirements regarding measurement methods and frequencies. Data for air pollutants is derived using a mixed methodology: continuous measurements, spot measurements extrapolated to annual values, and data calculated using standard factors. Pollutants to water are measured via spot sampling and internal or external lab analysis. Soil pollution caused by hydrocarbon spills is measured using various

methodologies, depending on the type and severity of the spill and data availability. Assumptions and limitations are mainly related to the use of estimates, standard factors, and the extrapolation from spot measurements.

[E2-4.30c] Environmental data, including pollution-related data, is gathered in OMV's environmental reporting system either on a continuous basis (e.g., reporting of spill incidents they occur) or through defined data collection campaigns. To ensure data accuracy, a different person from the one who recorded or entered the data at site level should check, validate, and approve it, applying the four-eyes principle. This is required before data can be used or consolidated at the divisional or Group level. Local management retains ownership of the data.

[E2-4.31] All measurement methodologies comply with national legal requirements and industry standards. The more significant the respective pollutant load is in the regional and national context, the more accurate a measurement method is typically required and applied. However, increased accuracy requires more sophisticated and costly measurement technology and methods. Thus, to make the most efficient use of resources, it is acceptable and reasonable to use less accurate methods for small and insignificant amounts of pollutants. The resources that are freed up in this way can be used in a more meaningful way within the framework of the environmental management system.

Pollutants emitted to air, water, and soil

[MDR-M.77c] [E2-4.28a, 28b] [E2-4 AR 22]

kg/year

	2024		
Pollutant	**to air**	**to water**	**to soil**
Hydrofluorocarbons (HFCs)	110.5	n.a.[1]	n.a.[1]
Non-methane volatile organic compounds (NMVOC)	3,808,131	n.a.[1]	n.a.[1]
Nitrogen oxides (NO_x/NO_2)	4,458,812	n.a.[1]	n.a.[1]
Sulfur oxides (SO_x/SO_2)	2,387,598	n.a.[1]	n.a.[1]
Total Nitrogen	n.a.[1]	51,599	n.a.[2]
Total Phosphorus	n.a.[1]	n.a.[3]	n.a.[2]
Arsenic and compounds (as As)	n.a.[3]	55.9	n.a.[2]
Cadmium and compounds (as Cd)	20	n.a.[3]	n.a.[2]
Chromium and compounds	n.a.[3]	n.a.[3]	n.a.[2]
Copper and compounds (as Cu)	n.a.[3]	93.1	n.a.[2]
Mercury and compounds (as Hg)	n.a.[3]	n.a.[3]	n.a.[2]
Nickel and compounds (as Ni)	103	20.7	n.a.[2]
Lead and compounds (as Pb)	n.a.[3]	n.a.[3]	n.a.[2]
Zinc and compounds (as Zn)	n.a.[3]	1,560	n.a.[2]
Halogenated organic compounds (as AOX)	n.a.[1]	n.a.[3]	n.a.[2]
Benzene	63,159	n.a.[3]	n.a.[2]
Di-(2-ethylhexyl) phthalate(DEHP)	n.a.[3]	n.a.[3]	n.a.[2]
Phenols (as total C)	n.a.	177.8	n.a.[2]
Polycyclic aromatic hydrocarbons (PAHs)	n.a.[3]	n.a.[3]	n.a.[2]
Total organic carbon (as total C or COD/3)	n.a.[1]	n.a.[3]	n.a.[2]
Chlorides (as total Cl)	n.a.[1]	2,882,950	n.a.[2]
Fluorides (as total F)	n.a.[1]	2,711	n.a.[2]
Particulate matter (PM10)	59,000	n.a.[1]	n.a.[1]

1 The pollutant is not applicable for the specific environmental receptor
2 This type of emission is not applicable at OMV
3 Value below the threshold

Total non-GHG air emissions

[GRI 305-7]

kg/year

	2024	2023
SO_2	2,461,811	2,580,742
NO_x	7,560,341	8,539,003
NMVOC	7,673,828	8,089,970
Particulate emissions	139,384	100,434
Ozone-depleting substances	134	280

[Voluntary] **30** sites certified according to ISO 14001

[Voluntary] **0.0125** mg/l dispersed oil concentration in discharged water

Microplastics

[E2-4.28b] [MDR-M.77c] In 2024, Borealis generated 4,024,286.9 t of microplastics in the form of produced plastic pellets at its PO sites, while emitting 0.018 t of microplastics as unrecovered pellet spills. [E2-4.30a] Borealis began specific investigation and data collection activities regarding unintentional pellet spill incidents in 2024 through the implementation of the OCS standard at all PO sites, and therefore did not have information on changes over time.

[E2-4.30b, 30c] The total mass of microplastics generated refers to the production output of each of Borealis' extruders (virgin polyolefin, compounding, and recycling plant), which is measured and reported in its environmental and energy data management system. The total mass of unrecovered microplastics resulting from a significant pellet spill[1] is primarily estimated by trained on-site personnel during routine inspections.

A thorough root cause investigation, required when substantial evidence of a spill exists, may provide a more precise weight estimate. This methodology complies with OCS Europe certification requirements. Estimations are based on the difference between recovered and weighed spills and the spill source. A quick response from staff typically limits spill size and allows for full recovery. [E2-4.31] No standardized, scientifically recognized methods for directly measuring unrecovered pellets spilled from Borealis' operations currently exist. Therefore, quantification is based on estimation following a thorough root cause investigation. A standardized methodology for measuring microplastics emissions has been proposed in recent EU regulations, and Borealis will adopt it once it has been established and is applicable. For more details, see ↗ the Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.

Metrics Definitions and Methodology

[MDR-M.77b] The measurement of all the metrics below, unless specified, is not validated by an external body other than the assurance provider.

[E2-4.1] [E2-4.2] [E2-4.28b] [E2-4 AR 22] [MDR-M.77a] For pollutants to air and water listed in the table on pollutants emitted to air, water, and soil, OMV employs the pollutant definitions as prescribed in national and international environmental frameworks and legislation, such as the EPRTR regulation.[2] Pollutant loads to air and water are

1 Pellet spills refer to an incident that leads to any accidental or unplanned release of more than 0.5 kg of pellets from primary containment or the recovery system, into the environment outside of the fence.
2 Regulation (EC) No 166/2006 of the European Parliament and of the Council concerning the establishment of a European Pollutant Release and Transfer Register

quantified as annual loads. The unit of measurement is tons. Hydrocarbon spills are quantified as total volumes. The unit of measurement is liters.

[E2-4-28b] [E2-4 AR 22] [E2-4 AR 20] [MDR-M.77a] The amount of microplastics generated or used is the total production output (virgin polyolefin, compounding, and recycling plant) plus the unrecovered accidental spills of microplastics to the environment as documented in the reporting system by all our sites. The polyolefin production process is designed to produce microplastics in the form of pellets to make it possible to further convert the pellets for applications such as water pipes, cable insulation, and health care products. Therefore, all of Borealis' polyolefin production operations fall under the category "microplastic generated." The production output of each of our extruders (virgin polyolefin, compounding, and recycling plant) is measured and reported in our environmental and energy data management system. Accidental spills of microplastics (pellets, flakes, powder, or dust) are documented and followed up in our internal incident management tool. More information can be found in the ↗ Borealis Annual Report 2024 – Management Report – Sustainability chapter.

Spills

[Entity-specific] [GRI 306-3] [MDR-M.77c]

		2024	2023
Spills	number	2,305	2,027
of which major (i.e., severity levels 3 to 5)	number	4	4
Spills volume released	liters	127,015	185,745

Metrics Definitions and Methodology

[MDR-M.77b] The measurement of all metrics below is not validated by an external body other than the assurance provider.

[Entity-specific] [MDR-M.77a] The total number of spills refers to the total number of spills documented in the reporting system within the reporting boundaries for the reporting year,

- of which major (i.e., severity levels 3 to 5): the OMV incident classification system consists of five severity levels, where level 1 is the lowest severity and level 5 the highest severity. A level 3 incident is defined as medium environmental damage within a large area outside the boundaries, for which actions for remediation/restoration are required.

[Entity-specific] [MDR-M.77a] Volume of spills released: the volume of liquid released in liters. Depending on the type and severity of spill and data availability, there are different methods employed to determine the spill volume. For larger volumes of spilled material, process data can be used to determine the spill volume (e.g., tank volumes and levels, flow measurements and similar). For smaller volumes of spilled material, the volume of excavated soil and the specific hydrocarbon loading of the soil can be used. For very small volumes of spilled material that don't require soil recovery, estimates will be employed.

Environmental Expenditures

Voluntary

	Unit	2024	2023
Environmental protection expenditures, excluding depreciation	EUR mn	555	624
Environmental investments for assets put into operation	EUR mn	592	422

E2 (Entity-Specific) Process Safety

Material Topic: E2 Pollution

Material Sub-Topic E2 (Entity-Specific): Process Safety

Reduce pollution-related incidents and safety risks by implementing effective hazard and process safety management

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Relevant SDG:

SDG target:
3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination.

Process safety management comprises the systematic application of standardized instructions, practices, and specifications to achieve and maintain safe and reliable production. The fundamental components of this include our organization, resources, management processes, people and equipment performance, the prevailing safety culture, and documented regulations and practices. It covers the management of hazards associated with the chemical and physical properties of the substances we handle in our oil, gas, and chemical activities. OMV and Borealis process large quantities of flammable and/or toxic materials at high pressures and temperatures and, if not properly handled, they could potentially cause serious process safety incidents. In a worst-case scenario, leaks, fires, or explosions could also cause fatalities. Further consequences include a substantial disruption to the supply to customers, along with additional costs. OMV's Process Safety Management Standard serves as a framework and reference for the implementation and maintenance of effective process safety regulations.

Impacts, Risks, and Opportunities (IROs)

The material negative impact identified is related to unplanned releases from process safety incidents that may lead to property damage and pollution in the vicinity of our operations. These process safety incidents and spills are critical issues that require rigorous management and mitigation strategies to minimize their impact on both the environment and property surrounding OMV's operations. From a strategic perspective, maintaining robust process safety measures is crucial for OMV to safeguard operations, protect the environment, and ensure the safety of our employees, contractors, business partners, and other external stakeholders. It is also essential for regulatory compliance, upholding OMV's reputation and achieving long-term success. For details on the material IROs related to E2 Process Safety, see → ESRS 2 General Information.

Governance

Process safety is handled by Group HSSE led by the VP HSSE, who reports directly to the Chief Executive Officer. The OMV HSSE department comprises a team specialized in process safety management. Additionally, there are local HSSE officers at each site, along with local subject matter experts. For example, at each refinery, we have a dedicated employee who oversees process safety management. This individual is in direct contact with and actively collaborates and communicates with all departments that manage process safety as part of their daily

business. This individual also receives process safety guidance from a centralized Process Safety Advisor overseeing the whole of the Refining business unit. In addition, there are HSSE departments at OMV Petrom and Borealis that oversee their specific issues and coordinate their local HSSE officers and experts. The OMV Petrom and Borealis HSSE departments report functionally to the VP HSSE at Group level.

E2-1 Specific Policies and Commitments Related to Process Safety

Process Safety Management Standard

[MDR-P 65a] OMV's Process Safety Management Standard serves as a framework and reference for the implementation and maintenance of effective process safety regulations by defining the minimum requirements and providing guidance on how process safety is integrated into the management of health, safety, security, and environment (HSSE). The Process Safety Management Standard focuses on minimizing risks associated with handling hazardous substances in oil, gas, energy, and chemical activities to prevent accidents that could harm humans, the environment, assets, and OMV's reputation. The framework involves proactive risk identification and management through the analysis and evaluation of hazards to control risks within acceptable limits. It promotes a strong safety culture through leadership commitment, employee participation, and continuous learning. By integrating the Standard into the HSSE management system, OMV ensures compliance with legal and industry standards. The framework provides clear guidelines on the mitigation of and emergency response mechanisms to handle accidents.

[MDR-P 65b] The Process Safety Management Standard, HSSE Directive, and all the additional relevant standards mentioned in this section apply to OMV globally, with specific provisions for local legal compliance taken into consideration. This includes OMV Aktiengesellschaft and all its subsidiaries, Borealis AG, and OMV Petrom S.A., along with their respective subsidiaries, but excludes SapuraOMV Upstream Sdn. Bhd. and its subsidiaries. Minor exclusions apply, for instance within Borealis, where separate guidelines that cover entity-specific operational incidents are provided. As there is a high degree of interdependence between the policies that govern the material topic Process Safety and other material environmental topics, please refer to → Pollution for details on our overarching commitments in the Code of Conduct and the scope of our Environmental Management Standard, and to → S1 Health, Safety & Well-Being for details on our HSSE Strategy.

[MDR-P 65c, 65d, 65e, 65f] All the policies that govern process safety management within OMV are approved by the Executive Board. Responsibility for implementing these policies lies with the respective business units or the respective members of the board of directors. The corporate functions are responsible for supporting the implementation and, to a certain degree, overseeing their governance and monitoring. The HSSE Directive and related corporate policies are made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV Intranet.

To mitigate the negative impact of unplanned releases from process safety incidents, which can lead to property damage and pollution in the vicinity of our operations, OMV adheres to the Process Safety Management Standard. This standard provides comprehensive guidelines and procedures for preventing and managing process safety incidents and spills, ensuring strict controls are in place to minimize their likelihood and impact, thereby safeguarding the environment and property surrounding our operations.

Within OMV's Process Safety Management Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the actual negative impact. These include:

Risk Management

[MDR-P 65a] Process safety risks are systematically evaluated through a variety of process hazard assessments such as HAZOP studies, QRAs (Quantitative Risk Assessments), and risk assessments according to the Seveso Directive, which is the main EU regulation covering the control of major onshore accident hazards involving dangerous substances.

Recommendations from process hazard analyses (PHAs), audits, reviews, and incident investigations addressing process safety risks are centrally recorded and prioritized systematically in OMV Integrated Risk Register. This is linked to the mid-term planning process to ensure there is budget available to implement the recommendations. Prior to the start-up of a new facility, after major modifications, or following a turnaround, we conduct an independent pre-start-up safety review to ensure that the facility is safe for start-up and operations.

In 2024, to identify and manage risks, a register containing risk reduction measures identified as a result of various process hazard analyses (PHAs), assessments, and safety studies was established in each operated production unit and populated with data, including from Borealis sites. This provides a consolidated overview to support the prioritization and further development of risk reduction plans. A software tool to manage the results of process hazard analyses, recommendation tracking, and workflows was rolled out at OMV.

Emergency Management Plans

[MDR-P 65a] Process safety incidents can at times affect communities in the vicinity of our operations. For this reason, we have robust emergency management plans in place that are coordinated with the surrounding communities. Different levels of emergency management plan outline roles and responsibilities, structures, communications, and the interfaces required for emergency and incident management teams. Emergency response plans include specific emergency procedures and alerting and notification requirements to ensure that an emergency response is managed in a coordinated manner.

Inspection and Maintenance

[MDR-P 65a] Comprehensive inspection and maintenance programs are carried out by dedicated departments for inspection, maintenance, and plant integrity. They conduct regular inspections of process equipment, pipelines, tanks, and more, and manage the testing of safety equipment plus plant maintenance and turnarounds.

Investigations and Audits

[MDR-P 65a] Regular audits, reviews, and updates to our safety systems and procedures are mandated in the policies. OMV's commitment to enhancing our safety protocols not only ensures a secure working environment but also prevents damage to our assets and mitigates negative impacts on our personnel, surrounding communities, and the environment. All incidents are identified and reported in an appropriate and timely manner. Work-related incidents with potential consequences for people, the environment, assets, or our reputation are investigated in a suitable manner to determine direct causes, root causes, and systemic causes so we can learn from them and prevent the recurrence of similar incidents. Tier 1 and Tier 2 process safety events[1] are measured, tracked, and investigated continuously for a consistent overview of OMV's process safety performance. In addition to Tier 1 and 2 process safety incidents, we monitor Tier 3 process safety events for a better assessment of the critical barriers. The monitoring and reporting of process safety events provides an overview of the challenges to safety systems so that weaknesses within the barriers can be identified and corrected at facility level.

In 2024, Borealis conducted regular Blue Audits throughout the year to assess compliance with Health, Safety, Security, and Environment (HSSE) standards. These comprehensive audits involve a detailed three- to four-day examination with subject matter experts to validate and monitor corrective actions. The effectiveness of these actions is evaluated in an audit cycle to ensure continuous health and safety improvement.

HSSE Directive

[MDR-P 65a] The HSSE Directive sets out the principles and rules for the management of HSSE-related risks and activities throughout the life cycle of the Group's business and activities, including capital projects, mergers, and acquisitions. The Directive also defines key HSSE responsibilities for all OMV employees, partners, and contractors. Additionally, it stipulates the continuous improvement of HSSE performance. The HSSE Directive defines core

1 Tier 1 and Tier 2 process safety events classified according to API RP 754

aspects of HSSE management, grouped into twelve elements centering around the Plan-Do-Check-Act cycle. For each element, the HSSE Directive defines the approach to follow for effective HSSE management, which includes process safety management. [MDR-P 65b, 65c, 65d, 65e, 65f] For the HSSE Directive, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → S1 Health, Safety & Well-Being.

To mitigate the negative impact of unplanned releases from process safety incidents, which can lead to property damage and pollution in the vicinity of our operations, the HSSE Directive provides guidance on how process safety incidents and accidents should be reported, analyzed to identify the root cause, and prevented from recurring. In addition, the HSSE Directive stipulates that organizational arrangements, facilities, training, and exercises shall be provided to effectively manage emergencies and crisis situations.

Additional Relevant Standards

[MDR-P 65a] Other corporate regulations governing process safety in OMV are HSSE Risk Management, Contractor HSSE Management, Management of Hazardous Substances, Personnel Transportation, as well as Reporting, Investigation, and Classification of Incidents. Collectively, these provide the framework for safety management and mandate regular reviews and updates of risk registers and action plans to ensure compliance and continuous improvement of our safety culture. Our Major Accident Prevention Policy sets out the overall aims and guidelines for controlling the risk of a major accident as part of OMV's operations. Acknowledging that the risk of major accidents in onshore or offshore operations related to oil and gas extraction, transportation, refining, and distribution activities is significant, and recognizing that such major accidents can have severe consequences for the environment and affected persons, OMV firmly believes that if a strong awareness of HSSE is embedded in the company culture, this will lay the foundation for all its operations and relationships with contractors.

Our Contractor HSSE Management Standard defines the minimum requirements for integrating HSSE issues into all phases of the contract life cycle and into the contractor management process. This standard aims to define a structured process for the HSSE management of contractors, from selection through to contract close-out. Together, these policies offer comprehensive guidelines and measures to mitigate the negative impact of unplanned releases from process safety incidents, which can result in property damage and pollution in the vicinity of our operations.

[MDR-P 65f] OMV's HSSE management engages with employees and their representatives, such as works councils and trade unions, to address critical issues and identify areas for improvement. For example, Borealis conducts HSE Forums at each location, where employee representatives are consulted and informed about the HSE management system. The HSSE department organizes HSSE Days for various OMV units to educate employees on HSSE topics, including process safety. Additionally, OMV collaborates regularly with local authorities and regulators to ensure that policies comply with legal requirements. Furthermore, the Safety Training Centers established at the sites provide a platform for interaction and exchange.

E2-2 Actions and Resources Related to Process Safety

Key Actions

[MDR-A 66] Our target of maintaining a leading position in terms of our Process Safety Event Rate supports our strategic goal of maintaining a strong focus on traditional risk control while preparing for the new technologies defined in the OMV HSSE Strategy 2030. By providing training and enhancing our safety culture, we ensure that our operations continue to prioritize safety and effectively manage risks from unplanned releases due to process safety incidents. This action is defined in our Process Safety Management Standard, through which we reinforce our

commitment to safeguarding both our workforce and the environment. The action related to E2 Process Safety falls outside OMV's definition of key actions.[1]

Training and Safety Culture

[MDR-A 68a, 68b, 68c] As outlined in our Process Safety Management Standard, training programs are crucial to ensuring that all operating personnel and employees are familiar with our safety procedures. Employee competence in process safety is ensured through a well-defined training plan, continuous communication, and sharing lessons learned. Scenario-based emergency drills involving the site emergency management team are conducted periodically at the refineries alongside regular fire service drills.

We have set up an OMV Process Safety Network with an online collaboration platform including a reference library and discussion board. Regular virtual sessions facilitate knowledge exchange across the Group, with participants coming from various OMV countries and fields of expertise. This helps foster continuous learning. Top management participation in these online sessions sends a clear message that process safety is important and demonstrates process safety leadership and commitment.

In 2024, a project to improve process safety competency was initiated for OMV employees, with specific training for operational personnel in development. Periodic Group Process Safety Committee meetings with Executive Board member involvement took place, during which performance, achievements, and challenges were reviewed. Quarterly half-day events and the annual Process Safety Day fostered knowledge sharing, with up to 200 participants, including senior management.

In the F&F division, the new LOTOTO (Lock out, tag out, try out) system was introduced at the Lobau Tank Farm and Schwechat refinery, alongside comprehensive training. Regular feedback rounds and practical exercises ensured ongoing improvement, while P&ID (Pipe & Instrumentation diagram) training was organized for shift staff. Employees and contractors were sensitized to the process, leading to a positive response and exemplary usage of the new system.

To enhance our safety culture, assessments of the Group-wide Life-Saving Rules were conducted at our operated sites in 2024 (including Borealis), focusing on process safety. Action plans were developed for identified deficiencies, and good practices were shared. OMV Petrom improved the quality of data in the risk register and prioritized process safety actions based on risk reduction and effort required. Our HSSE Strategy supports our transformation by expanding our product portfolio, entering new markets, and collaborating with partners to develop joint safety cultures. Safety Centers at the Burghausen, Schwechat, and Petrobrazi refineries, established in 2024, play a crucial role in implementing and practicing our Life-Saving Rules This annual training targets blue-collar employees and contractors that are working in our refineries in Austria, Germany, and Romania.

E2-3 (Entity-Specific) Targets Related to Process Safety

Process Safety Event Rate

[MDR-T-80a-80j]

[MDR-T-80a] Our voluntary target for maintaining a leading position in terms of Process Safety Event Rate aligns with our commitment to keeping our workplaces and processes safe for our employees, contractors, business partners, external stakeholders, and the environment, as stipulated in our Code of Conduct and Process Safety Management Standard.

1 Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), expenditures for acquisitions, and equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. Figures are not validated by external bodies.

2025	2030
Maintain leading position in Process Safety Event rate	Maintain leading position in Process Safety Event rate

Relative target	
Value chain activities	Own operations
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship
Geographical coverage	Group-wide
Base year	2023
Baseline value	0.23

[MDR-T-80f] The methodology for classification of the Process Safety Event Rate follows a tiered concept as outlined in API 754. This rate is calculated as the normalized rate of Tier 1 and Tier 2 process safety events per 1,000,000 hours worked by applicable company functions within the reporting scope, excluding hours worked by corporate functions. [MDR-T-80g] This target is based on comparing our performance with peer groups, using data published by industry associations such as IOGP and Concawe for the previous year.

[MDR-T-80h] The target was set following consultations with Executive Board (EB) members, SVPs, and HSSE, and approved by the EB. [MDR-T-80i] There were no changes to the target in 2024. All data is still collected via our internal incident reporting tool.

Status 2024

[MDR-T.80j] 0.20 (2023: 0.23)

Metrics

Process safety events

[Entity-specific] [GRI 403-9] [MDR-M-77a]

		2024	2023
Tier 1	number	8	12
thereof Energy	number	5	2
thereof F&F	number	3	7
thereof Chemical	number	0	3
Tier 2	number	13	15
thereof Energy	number	5	3
thereof F&F	number	0	5
thereof Chemical	number	8	7
Process Safety Event Rate[1]	per 1 mn hours worked	0.20	0.23

1 Process Safety Event Rate: number of Tier 1 and Tier 2 process safety events per 1 mn hours worked. Work hours from the corporate functions General Management (OMV)/Executive Office (OMV, OMV Petrom, Borealis), and Corporate Finance (OMV)/Finance Office (OMV, OMV Petrom, Borealis) are excluded.

Metrics Definitions and Methodology

[MDR-M.77b] The measurement of all the metrics below, unless specified, is not validated by an external body other than the assurance provider.

[Entity-specific] [MDR-M.77a, 77c] The metrics for Tier 1 and Tier 2 process safety events are based on the classification of Process Safety Events (PSE) following a tier concept according to API Recommended Practice No. 754 or IOGP Report 456. Tiers 1 and 2 provide lagging indicators on process safety performance, while Tiers 3 and 4 serve as leading indicators.

- Tier 1 PSEs are incidents with greater consequences and represent the most lagging performance indicator within the four-tier approach. This concept is derived from API 754 Recommended Practice. The count of Tier 1 PSEs reflects process safety performance and involves losses of primary containment (LoPC) events with significant consequences. Even when captured within secondary containment, Tier 1 PSEs indicate weaknesses in the barrier system and provide an assessment of the company's process safety performance. A Tier 1 PSE is an unplanned or uncontrolled release of any material, including non-toxic and non-flammable substances (e.g., steam, hot water, nitrogen, compressed CO_2, or compressed air) from a process that causes significant consequences for employees, the community, or the business.
- Tier 2 PSEs involve LoPC events with lesser consequences compared to Tier 1.

Both Tier 1 and 2 process safety events are reported cumulatively and as a split for our three business segments: Energy, F&F, and Chemicals. These are based on a count reported in the HSSE reporting tool.

[Entity-specific] [MDR-M.77a, 77c] The Process Safety Event Rate (PSER) is calculated as the normalized rate of process safety events to aid comparability over time and between facilities or companies, calculated for Tier 1 and Tier 2 PSEs jointly.

Since there is no uniformly applicable normalization factor for process safety indicators based on facility configuration, the industry uses worker exposure hours, similar to personal injury rates, as a convenient and easily obtained factor. The total hours worked include employees and contractors for applicable company functions within the scope of reporting.

For upstream, hours worked on operated assets are included, while for downstream, hours worked on all operations are considered. Hours worked by corporate functions, including general management and finance at OMV and Petrom, are excluded. Due to the likely low frequency of PSEs, care should be taken when assessing the PSER, as the rates are likely only statistically valid for comparisons at an industry or company level. This ensures the normalized rate accounts for variations in worker exposure hours and supports accurate comparisons. Reporting Formula: [PSER = PSE (Tier 1 + Tier 2) / work hours * 1,000,000

E3 Water

Material Topic: E3 Water

Material Sub-Topic: E3 Water

Use water efficiently in our operations and minimize the impact of water use and discharge on the environment and local communities.

Relevant SDGs:

SDG targets:
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing the release of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally.
6.4 By 2030, substantially increase water use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.
12.2 By 2030, achieve the sustainable management and efficient use of natural resources.
14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution.

Impacts, Risks, and Opportunities (IROs)

The actual negative impacts identified include the use of water from water-stressed areas, such as freshwater withdrawals for products and/or services in regions with limited water availability. This can have significant regional implications for the availability of water for nature and local communities, which in turn can endanger water resources and negatively affect them due to inadequate wastewater practices and water pollution. Additionally, disruptions to operations can occur due to insufficient water availability resulting from inadequate assessment of water-related constraints such as baseline water stress, groundwater stress, and seasonal variability. For details on the material IROs related to E3 Water, see → ESRS 2 General Information.

E3-1 Specific Policies and Commitments Related to Water

Code of Conduct

[E3-1.12] [E3-1.14] [MDR-P 65a] The Code of Conduct helps us manage the actual negative impacts identified, which include the use of water from water-stressed areas, such as freshwater withdrawals for products and/or services in regions with limited water availability. This can have significant regional implications for the availability of water for nature and local communities. Our commitment to respecting water as a precious limited resource and focus on its sustainable and efficient use is clearly outlined in our Code of Conduct. We respect the right of our stakeholders, especially our local communities, to water, minimize the impact of water use (for instance by reducing freshwater withdrawals, especially in water-scarce areas), and discharge (for instance by improving (waste) water quality). The Code of Conduct focuses on OMV's commitments as a company, and we seek to work with business partners who share and subscribe to our values and respect our principles, especially in our operations and value chain.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Code of Conduct unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant),

interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

Environmental Management Standard

[E3-1.14] [MDR-P 65a] OMV's EM Standard requires all OMV businesses and activities to minimize the impact of effluent on the environment and on local communities, and outlines specific requirements for wastewater discharge onshore and offshore. The guidelines and measures in this policy help address the negative impacts identified related to the use of water from water-stressed areas involving freshwater withdrawals for products and/or services in regions with limited water availability. Direct discharges of wastewater to land, wetlands, or water bodies without prior treatment are prohibited, and wherever possible, all business units and activities within OMV are required to assess and apply Best Available Technologies (BATs) and international standards to reduce the volume of wastewater and the load of pollutants, and to optimize the efficiency of water according to the reduce, reuse, recycle principle. No discharge may alter or diminish the value of the receiving environment and must be systematically monitored based on national legislation and permits. Any environmental impact must be managed appropriately. Local regulatory and river basin authorities are involved to ensure that OMV complies with local environmental regulations and has obtained all the required permits.

OMV's EM Standard also covers detailed guidance on the development and implementation of Water Management Plans. Our Water Ambition Statement is OMV's public commitment to water management, and is publicly available on our ↗ website. Every OMV employee is responsible for minimizing the impact of our activities on water resources.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the EM Standard, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the actual and potential negative impacts and risks identified. These include:

Risk Management

[MDR-P 65a] High-level water stress assessments are conducted annually. In order to identify operations in areas affected by water scarcity and water stress, OMV uses international tools and indexes such as the Verisk Maplecroft Water Stress Index, which is based on the World Resources Institute (WRI) Aqueduct Baseline Water Stress Index, and its own assessments as required. Some regions where OMV operates have already experienced water stress in dry years and a further decline in water availability is expected, mainly due to climate change.

A bottom-up approach in the assessment of water-related risks is followed in accordance with OMV's Group-wide Environmental Risk Assessment (ERA) guideline to ensure consistent qualitative assessments of operational risks and impacts related to the environment, including water. Significant risks are integrated into OMV's Enterprise-Wide Risk Management (EWRM) system. When entering a new country or considering new operational activities, OMV primarily uses the World Resources Institute (WRI) Aqueduct tools and Verisk Maplecroft indices to identify future potential water-related constraints, such as baseline water stress, groundwater stress, and seasonal variability. Water management-related risks are closely linked with the topic of spill prevention. Read more about spill prevention in the section → E2 Pollution.

Water Management Plans

[MDR-P 65a] [E3-1.12a] Water Management Plans are an essential tool for OMV to address all water-related topics, issues, and tasks, with the aim of improving water management performance. They provide information about current water uses and chart a course for water efficiency improvements, conservation activities, and water reduction goals.

Every location in OMV must develop, implement, and maintain a Water Management Plan, which should include at least the following elements: the scope and objectives, including a site description; applicable legislation, other requirements, and permits; identification of water sources, discharges, including water quality parameters, and monitoring plans; a water map, inventory, and balance, including discharges; water transport, storage, and treatment systems; significant water-related risks and mitigation measures; and water conservation and water efficiency measures, including an action plan.

Operating facilities located in areas affected or likely to be affected by water scarcity issues, and operations utilizing significant water resources (e.g., Tunisia), were prioritized when developing and implementing Water Management Plans. These plans aim to allow sustainable long-term production with minimal effects on the environment.

Best Available Technologies

[MDR-P 65a] [E3-1.12a] We implement measures to reduce freshwater withdrawal to a minimum. These include reduction of operational complexity, upgrading equipment (boilers), maintenance of equipment to reduce water loss, the use of desalinated seawater rather than freshwater, the installation of recirculating cooling systems, the use of air or glycol as a cooling agent instead of water (e.g., at Oltenia's 2 Bustuchin compressor station asset), and optimization of pipeline routes for water supply. In addition to implementing measures to reduce freshwater withdrawal, we implement the Best Available Technology (BAT) to sustainably treat water. We also aim to improve water efficiency in our daily operations at our filling stations. Water recycling technology in our car wash business is an important element in using and conserving OMV's water resources efficiently and sustainably, as it is one of the main consumers of water in this business segment.

In 2024, OMV Tunisia implemented a series of water withdrawal optimization measures at the Nawara Central Processing Facility (CPF). These measures included a combination of smaller improvements, such as enhanced monitoring and tracking, automation, and minor design changes. These actions were aimed at reducing emissions and reusing water, ultimately contributing to a significant reduction in water withdrawal.

Stakeholder Engagement

Our impact on water resources is important to various stakeholders. We engage with government authorities, such as river basin management authorities, on compliance with water use rules and environmental parameters relating to any wastewater generated. We also engage with local water utility companies to discuss the supply of freshwater for OMV operations and the treatment of wastewater. We also work with NGOs on environmental preservation and water resource conservation, as well as with local communities on the sharing of details regarding local water resources and the quality of discharged wastewater. For instance, in Austria, where local people fish in the Danube in Schwechat, close to both the refinery and the Lobau Tank Farm, and in the harbor there, with which we have maintained active and open dialogue for several years. In areas where OMV operations require large amounts of water, or areas that suffer from water stress, it is particularly important to include local stakeholders in water management activities to secure a "social license to operate." OMV's water management activities pursue socially equitable water use, and OMV regularly carries out supplier audits to ensure compliance with our human rights requirements.

To ensure that the interests of local communities are known and taken into account during the project life cycle, OMV conducts social baseline studies and community needs assessments as part of Social Impact Assessments (SIAs). If these assessments identify the need, OMV launches community projects aimed at increasing access to clean water for local communities. Our Community Grievance Mechanisms also enable communities to raise concerns about water-related issues. For more information, see → S3 Affected Communities.

E3-2 Actions and Resources Related to Water

[E3-2.19] OMV uses significant amounts of water for its operations in its upstream and downstream activities. Freshwater is used for processes such as drilling, steam generation, and cooling. Smaller amounts of water are also used for non-industrial purposes. Any produced water is treated for reinjection into pressurized hydrocarbon reservoirs to optimize the extraction rate. Desalinated water is used in some offshore operations. Refineries and various other operating facilities also use brackish and/or recycled water for various operational purposes. Some of OMV's operating facilities are in areas experiencing water stress.[1]

Key Actions

[MDR-A 68a, 68b, 68c, 68e] [MDR-A 69b] To prevent and, wherever applicable, mitigate the aforementioned negative impact that has been identified for the material topic E3 Water, OMV has defined the following key action.[2] It is implemented and planned for the future in order to achieve our policy objectives mentioned below. Our planned key action to manage the impacts related to E3 Water reflects our commitments to applying Best Available Technologies (BATs) to reduce the load of pollutants and to not diminish the value of the receiving environment. This action helps mitigate the negative impacts on water resources due to inadequate wastewater practices and water pollution. For more details on actions to mitigate water pollution, see E2 Pollution. In 2024, no action related to the material topic of E3 Water exceeded our key action monetary threshold of EUR 5 mn. Consequently, this topic is not referenced to the financial statement.

[MDR-A 69a] OMV seeks to align its long-term funding policy with the Company's sustainability strategy. For this reason, OMV is assessing the opportunities of sustainable financing and sustainability-linked funding, which links the cost of a financing instrument to the achievement of specific strategic sustainability targets. For the implementation of the key actions included in the table below, no sustainable finance instrument is currently outstanding.

1 Water stress occurs when the demand for water exceeds the available amount during a certain period or when poor quality restricts its use. Water stress causes deterioration of freshwater resources in terms of quantity (aquifer over-exploitation, dry rivers, etc.) and quality (eutrophication, organic matter pollution, saline intrusion, etc.). Source ↗: European Environmental Agency.

2 [MDR-A 68b] Key actions are defined as those requiring CAPEX of EUR ≥ 5 mn for their implementation. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. Figures are not validated by external bodies. For the material topic E3 Water, the key actions mainly refer to activities in Germany.

Key action (Summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)		Water management
Status		Planned
Expected outcome		Reliable and state-of-the-art improvements to wastewater treatment
Contribution to policy objective/target		Minimization of environmental impacts and efficient use of natural resources
Scope		Own operations
Time horizon		Mid-term
Remedy		n.a.
Progress		Assessment
CAPEX 2024	EUR mn	No actions above key actions threshold
CAPEX 2025-2029	EUR mn	~20
Related IROs		E3-2

E3-3 Targets Related to Water

Our Ambition

[MDR-T.81b-i] OMV has not yet established an ESRS-aligned target for the material topic E3 Water as we do not consider it to be of strategic priority for our current operations. However, we have been reporting on freshwater withdrawal since 2021 and our ambition is to reduce freshwater withdrawal and minimize the impact of water use, particularly in water-scarce areas. This commitment is outlined in our Code of Conduct and Environmental Management Standard. We track the effectiveness of our efforts by measuring the year-on-year reduction of freshwater withdrawal within our operations, without using a specific base year.

Status 2024

[ESRS 2 MDR-T.81b-ii] **44,998** megaliters of freshwater withdrawn (2023: 154,583 megaliters)

E3-4 Water Consumption Metrics

Water and wastewater

[MDR-M.77c] [E3-4.26] [E3-4.28a-28c] [E3-4.29] [E3-4-28 AR 28] [GRI 303-3] [GRI 303-4] [GRI 303-5]

m^3

	2024	2023
Water consumption		
Total water consumption	68,126,854	70,614,415
thereof in areas at water risk, including areas of high water stress	1,706,154	672,000
Water reuse		
Water recycled and reused	314,056,151	255,783,878
Water intensity (in m^3/MEUR)	2,005	n.a.
Water withdrawn	568,598,186	612,206,000
thereof groundwater	27,228,924	24,707,212
thereof freshwater (≤1,000 mg/l total dissolved solids)	22,439,019	18,214,709
thereof other water (>1,000 mg/l total dissolved solids)	4,789,905	6,492,503
thereof surface water	18,623,214	131,850,347
thereof freshwater (≤1,000 mg/l total dissolved solids)	18,623,214	131,850,347
thereof once-through cooling water	1,636,279	102,986,662
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof water from public supply systems	3,951,688	4,517,697
thereof freshwater (≤1,000 mg/l total dissolved solids)	3,951,688	4,517,697
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof seawater	469,922,685	400,380,304
thereof once-through cooling water	467,992,793	399,751,510
thereof produced water	48,871,675	50,760,395
Water withdrawn in areas at water risk, including areas of high water stress	3,153,508	1,898,000
thereof groundwater	1,018,748	1,121,693
thereof freshwater (≤1,000 mg/l total dissolved solids)	1,018,748	1,121,693
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof surface water	n.a.	346,000
thereof freshwater (≤1,000 mg/l total dissolved solids)	n.a.	346,000
thereof other water (>1,000 mg/l mg/l total dissolved solids)	n.a.	n.a.
thereof water from public supply systems	1,816,026	58,000
thereof freshwater (≤1,000 mg/l total dissolved solids)	1,816,026	58,000
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof seawater	n.a.	n.a.
thereof produced water	318,735	372,000
Water discharges		
Water discharged by destination	500,662,842	541,746,811
thereof to groundwater[1]	n.a.	208,817
thereof freshwater (≤1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	208,817
thereof to surface water	21,902,446	132,912,865
thereof freshwater (≤1,000 mg/l total dissolved solids)	17,258,804	128,663,330
thereof once-through cooling water	1,636,279	102,986,662
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	4,249,535
thereof to seawater	472,296,220	402,388,687
thereof once-through cooling water	467,992,793	399,751,510
thereof to third party	6,464,156	6,236,441
thereof to others	34,798	58,453
Water discharged by destination to all areas with water stress	1,500,979	1,245,000
thereof to groundwater	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof to surface water	734,904	527,000

E3-4 Water Consumption Metrics

Water and wastewater

[MDR-M.77c] [E3-4.26] [E3-4.28a-28c] [E3-4.29] [E3-4-28 AR 28] [GRI 303-3] [GRI 303-4] [GRI 303-5]

m^3

thereof freshwater (≤1,000 mg/l total dissolved solids)	734,904	527,000
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof to seawater	590,378	n.a.
thereof to third party	140,899	660,000
thereof to others	34,798	58,453
Water discharges – quality		
Hydrocarbons (oil) discharged (in t)	6	7
Produced water		
Produced water generated	48,871,675	50,760,395
Produced water injected	46,546,754	479,279,945
Produced water discharged	846,203	749,992

n.a. This type of water is not used in our own operations.
1 No water discharged to groundwater in OMV. Borealis nitrogen business was divested in 2023.

[Voluntary] Water Management Plans completed for **77%** of sites

Metrics Definitions and Methodology

[E3-4.28e] [GRI 303-3] [GRI 303-4] [GRI 303-5] [MDR-M.77a, 77b]

[E3-4.28a] [MDR-M.77a, 77b] All water data is derived from site-specific information based on own measurements, third-party measurements, and invoices, calculations, and estimations. Measurements are used, but if not available, data is calculated. If measurements are not available, data is calculated, e.g., based on a water balance approach or based on pump specifications and running hours. If neither measurements nor calculations are available, water data is estimated. Assumptions related to water metrics are about fixed factors for distribution within a network, fixed pump specifications, or other use of fixed factors, in particular for calculating water discharges. The main limitation for water data relates to the unavailability of dedicated meters for each water stream. The measurement of all metrics below is not validated by an external body other than the assurance provider. Total water consumption in cubic meters (m^3) is calculated as the total water withdrawal (see E3-3.4 AR 32), minus the total water discharge (see E3-3.4 AR 32).

[E3-4.28b] [MDR-M.77a, 77c] thereof water consumed in areas at water risk, including areas of high water stress (m^3) is the total water consumption (see E3-4.28a) of sites located in areas at water risk. Areas at water risk are determined based on the Water Stress Index from Verisk Maplecroft, which measures total water use in relation to total annual available flow.

[E3-4.28c] [MDR-M.77a, 77c] Total water recycled and reused in cubic meters (m^3) is calculated and reported at site level. The value for OMV is obtained by adding up the respective data reported from all the operational sites.

[E3-4.29] [MDR-M.77a, 77c] The water intensity ratio is calculated as total water consumption in OMV's own operations in cubic meters divided by the net revenue in EUR mn.

[E3-3.4 AR 32] [MDR-M.77a, 77c] Total water withdrawal is calculated as the sum of water withdrawal from all sources including freshwater, non-freshwater, and produced water. Rainwater and recycled water are excluded from the total water withdrawal because they were not deliberately withdrawn from nature for OMV's needs.

- Freshwater withdrawal consists of the following components: groundwater withdrawal (fresh), surface water withdrawal (fresh), freshwater withdrawal from public supply, and freshwater withdrawal from other sources (rainwater used, recycling).
- Non-freshwater withdrawal consists of the following components: groundwater withdrawal (non-freshwater), seawater withdrawal, and non-freshwater withdrawal from other sources (recycling).Total water withdrawn in areas at water risk, including areas of high-water stress, is the total water withdrawal of sites located in areas at water risk.
- Freshwater is defined as water with ≤1,000 mg/l total dissolved solids
- Non-freshwater is defined as water with >1,000 mg/l total dissolved solids
- Surface water is defined as any water withdrawn from surface water bodies (including water from wetlands, lakes, ponds, streams, and rivers, as well as seas and oceans) into the boundaries of the reporting organization for any use over the course of the reporting period.
- Groundwater is defined as any water withdrawn from groundwater bodies into the boundaries of the reporting organization for any use over the course of the reporting period
- Water from public supply systems is defined as any water withdrawn from public supply systems (municipal water supplies) or other water utilities into the boundaries of the reporting organization for any use over the course of the reporting period.
- Once-through cooling water is defined as water from any source used for once-through cooling purposes.

[E3-3.4 AR 32] [MDR-M.77a, 77c] Total water discharge is calculated as the sum of water discharges to any of the destinations listed below.

- Water discharge destinations include freshwater destinations, non-freshwater destinations, and other destinations.
- Freshwater destinations consist of groundwater aquifers (fresh) and fresh surface water bodies.
- Non-freshwater destinations consist of groundwater aquifers (non-fresh), non-fresh surface water bodies, and seawater.
- Other destinations consist of offsite water treatment facilities (third party), beneficiaries or other users (third party), and evaporation ponds.

[E3-3.4 AR 32] [MDR-M.77a, 77c] Water discharged by destination to all areas with water stress is the total water discharged from sites located in areas at water risk.

[Voluntary] [MDR-M.77a, 77c] Water discharge – quality is calculated as hydrocarbons (oil) discharged, as defined below.

Hydrocarbons (oil) discharged is calculated as the quantity of hydrocarbon discharges through wastewater effluents, according to Ipieca E9 standards. This metric measures the quantities of hydrocarbons discharged into a water environment, whether inland water or to the sea. The scope of this indicator includes the quantity of hydrocarbons discharged in wastewater as process effluent from facilities, such as process water, cooling water, oil-based mud and cutting losses, boiler blow-down water, and surface run-off water. For refining and other oil and gas processing facilities, it refers to the quantity of hydrocarbons in discharged process wastewater and stormwater. Inland discharges to drainage structures that connect to waterways are also included. The following are excluded from this metric: oil discharged in produced water (ENV_90d); hydrocarbons discharged by wastewater disposal injection in reservoirs; spills, including hydrocarbons, chemicals, and/or oil-based drilling fluids and cuttings; and spills of drilling and production chemicals.

[Voluntary] [MDR-M.77a, 77c] Produced water is calculated as the water that is brought to the surface during the production of hydrocarbons, including formation water, flow-back water, and condensation water (Source: Ipieca/IOGP).

- Produced water generated is calculated as the water that is brought to the surface during the production of hydrocarbons including formation water, flow-back water, and condensation water.
- Produced water injected is calculated as the sum of the produced water injected for Enhanced Oil Recovery (EOR) or pressure maintenance, and produced water injected for disposal. Produced water refers to water that enters the organization's boundary as a result of the extraction, processing, or use of any raw material, and is used for injection for EOR or pressure maintenance. EOR refers to the recovery of oil by methods beyond the primary stage of oil production, defined as the production of crude oil from reservoirs through processes taken to increase the primary reservoir drive. These processes may include pressure maintenance, injection of displacing fluids, or other methods such as thermal techniques. EOR techniques aim to increase cumulative oil production as much as possible. Additionally, produced water injected for disposal refers to water that enters the organization's boundary as a result of the extraction, processing, or use of any raw material, and is injected into other reservoirs or geological formations for disposal purposes.
- Produced water discharged is calculated as the produced water sent to lined evaporation pits or discharged for diverse operations.

E4 Biodiversity and Ecosystems

Material Topic: ESRS E4 Biodiversity and Ecosystems

Material Sub-Topics: Direct impact drivers of biodiversity loss, impacts on the state of species, impacts on the extent and condition of ecosystems, and impacts and dependencies on ecosystem services

Minimize disturbance, disruption, and impacts on biodiversity and ecosystems at or in the vicinity of all our projects and operations in alignment with the Global Biodiversity Framework (GBF) and the EU's biodiversity strategy

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Relevant SDGs:

Impacts, Risks, and Opportunities (IROs)

Impacts on biodiversity, ecosystems, and ecosystem services arise from various impact drivers. These include GHG emissions, land use change, water and other resource use, the release of pollutants, spills, the introduction of invasive species, and disturbances. Each of these factors can significantly alter natural habitats and the services they provide, leading to adverse effects on both the environment and local communities. OMV is committed to addressing these impact drivers to minimize their negative consequences on biodiversity and ecosystems within our operations. For details on the material IROs related to E4 Biodiversity and Ecosystems, see → ESRS 2 General Information.

E4-1 Transition Plan and Consideration of Biodiversity and Ecosystems in the Strategy and Business Model

[E4-1.11] [E4-1.13] The assessment of the resilience of OMV's strategy and business model to biodiversity impacts has not been conducted yet because the TNFD LEAP assessment is still ongoing. The results will provide a better understanding of OMV's biodiversity impacts, dependencies, risks, and opportunities, and will be essential in conducting this analysis. The results of the sites that have been assessed thus far show potential changes in natural ecosystems are expected to have a limited influence on OMV's activities, given the nature of the business. Nonetheless, our biodiversity commitments in line with the Global Biodiversity Framework (GBF) and the EU's biodiversity strategy oblige us to act on our impacts, irrespective of the operational risks to OMV. However, as bio-feedstock will play an increasingly important role in OMV's strategy and business model, dependency on the ecosystem service of biomass provision will require more attention in the coming years.

ESRS 2 SBM-3 Interaction of Material IROs with the Strategy and Business Model

[E4-SBM 3-4.16a] Geospatial analysis revealed that several OMV sites are within or near biodiversity-sensitive areas. A corresponding summary table can be found in → ESRS 2 General Information. To determine material sites, impacts and risks have to be analyzed at site level. OMV started to perform this analysis in the last quarter of 2023 by applying the TNFD LEAP approach to its operational sites. Before disclosing material sites, a full picture of all sites

has to be established. We are still in the process of performing this analysis, and therefore a list of material sites cannot be disclosed yet. The activities that have the potential to negatively affect biodiversity are typical for our industry, such as exploring and developing new oil and gas resources, and producing, transporting, and refining these resources. The final use of these resources contributes to climate change, one of the impact drivers of biodiversity loss. New OMV activities, such as the development of geothermal resources or building plants to generate and convert circular feedstock, also have the potential to impact biodiversity (if not managed well).

These activities may also lead to indirect and cumulative impacts on biodiversity in both the short and long term. The effects on biodiversity can limit the availability, accessibility, or quality of natural resources, which may, in turn, negatively affect the well-being and livelihoods of local communities. The degradation of biodiversity and ecosystems is driven by terrestrial freshwater and marine ecosystem use, water and other resource use, climate change, pollution of air, soil, and water, and the potential introduction of invasive alien species, and requires our attention.

[E4-SBM 3-4.16a-ii] To determine site-level impacts and dependencies, a TNFD LEAP assessment has been ongoing since the last quarter of 2023. After working with six pilot sites in the first phase from Q3 2023 to Q3 2024, we plan to continue the roll-out of this assessment to all operational sites (excl. filling stations) in 2025. [E4-SBM 3-4.16a-iii] OMV operates in or near various types of biodiversity-sensitive areas such as national protected areas according to the common database on designated areas, Natura 2000 sites, and key biodiversity areas. The Evaluate step of the LEAP assessment needs to be completed for all sites to provide a list of material sites that impact biodiversity-sensitive areas. OMV is still in the process of completing the Evaluate step and therefore cannot yet provide this list. However, OMV has decided to disclose in aggregate all sites in or near biodiversity-sensitive areas, regardless of their impact on biodiversity-sensitive areas. For details, see → ESRS 2 General Information.

[E4-SBM 3-4.16b] We are in the process of evaluating impacts, risks, and opportunities (TNFD LEAP). For the existing sites examined so far, we have not identified material negative impacts with regards to land degradation, desertification, or soil sealing. [E4-SBM 3-4.16c] Based on the ongoing LEAP assessment, we currently have not identified any potential impact of our operations that would affect threatened species. We conduct our business under the assumption that our operations do not affect threatened species, however, deeper, site-level investigations will need to be performed to verify this assumption.

E4-2 Specific Policies and Commitments

Code of Conduct

[E4-1.22] [MDR-P 65a] Impacts on biodiversity, ecosystems, and ecosystem services arise from various drivers including GHG emissions, land use change, water and resource use, pollutant releases, spills, the introduction of invasive species, and disturbances. These factors significantly alter natural habitats and their services, adversely affecting both the environment and local communities. In alignment with OMV's Code of Conduct, which emphasizes ethical and responsible business practices, OMV is committed to addressing these impact drivers to minimize their negative consequences for biodiversity and ecosystems within our operations. Our Code of Conduct clearly stipulates our commitment to preserving and restoring biodiversity and ecosystems in alignment with the Kunming-Montreal Global Biodiversity Framework (GBF) and the EU's biodiversity strategy. We apply the mitigation hierarchy, with priority given to avoidance and minimization over restoration and offsetting. OMV cooperates with business partners to ensure that the impacts of our value chain do not compromise this commitment.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

Environmental Management Standard

[E4-1.22] [MDR-P 65a] By providing clear guidelines, the Environmental Management (EM) Standard aims to manage the negative impact on biodiversity, ecosystems, and ecosystem services that may arise from various impact drivers, including GHG emissions and land use change. It mandates that all OMV activities should be carried out with minimal disturbance to protected areas and the local flora and fauna. Biodiversity and ecosystem services (BES) screenings are mandated within the policy to identify potential threats to nationally or globally threatened species, fragile ecosystems, and legally protected or internationally recognized areas. In cases where significant biodiversity impacts are observed or predicted, a biodiversity action plan must be incorporated into the Environmental Management Plan. This plan should cover the social, regulatory, and ecosystem context, establish partnerships with external stakeholders, conduct biodiversity baseline surveys and impact assessments, and implement mitigation and conservation measures along with monitoring.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the EM Standard, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change. Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the potential negative impact that was identified. These include:

Biodiversity Site-Level Assessments

[MDR-P 65a] Biodiversity and ecosystem services (BES) screenings are mandated within the EM Standard. Our approach to performing these assessments is applying the Locate, Evaluate, and Assess steps of the TNFD LEAP assessment. In the last quarter of 2023, we initiated work on BES screenings with six pilot sites as part of the ongoing TNFD LEAP assessment.

Biodiversity Action Plans

[MDR-P 65a] OMV is a member of Ipieca's Biodiversity Task Force, which has issued a guide on how to develop Biodiversity Action Plans (BAPs). In 2024, OMV developed a BAP template that is aligned with the Ipieca guide and also fulfills TNFD and CSRD requirements. As stipulated in OMV's EM Standard, OMV aims to start developing BAPs for all operations and projects where significant impacts or risks are identified in 2025.

Mitigation Hierarchy

[MDR-P 65a] In the event of significant observed or predicted impacts, we apply the mitigation hierarchy, and action planning gives priority to avoidance and minimization over the restoration and offsetting of the impact. Examples of mitigation measures include the rerouting of pipelines or scheduling projects during seasons when the impact on breeding populations can be avoided. A good practice example in biodiversity management can be taken from the Berling development project in offshore Norway. The aim was to avoid any damage to sensitive cold-water coral. Building on available know-how and technology, biodiversity screening and baseline studies were executed as part of the environmental impact assessment. The mitigation hierarchy was applied by selecting a well location, template location, and pipeline routing as far away from any coral colonies as possible. The best available technologies were utilized to minimize any impact on the environment.

OMV also works with third parties on local nature restoration and rehabilitation projects. Through active collaboration with local communities, biodiversity-related projects in New Zealand have been implemented as part of our wider Stakeholder Engagement and Corporate Social Responsibility portfolio. Examples include a partnership with Ngāti Rāhiri hapū to regenerate the two Pohokura wetlands that neighbor the Pohokura Production Station and with the Ngāti Tara Sandy Bay Society for dune planting and restoration near the Māui Production Station.

[E4-2.23a, 23b, 23c] Our EM Standard mandates the assessment of environmental impacts, risks, and dependencies, as well as adherence to environmental performance requirements concerning energy use, emissions into the

atmosphere, water use and discharge, raw materials usage, waste management, hazardous substance handling, and biodiversity and ecosystem protection. However, as of 2024, the assessment of material impacts and dependencies on biodiversity and ecosystem services is not detailed in the EM Standard, as it follows a top-down process. The management of risks and opportunities (including systemic and transition risks) is governed by OMV's Enterprise-Wide Risk Management process. At site level, the assessment of IROs is conducted through a bottom-up process as part of the TNFD LEAP approach. Environmental impact assessments (EIAs) describe and analyze observed or predicted direct and indirect impacts on biodiversity and ecosystem services (BES). This level of detail is not currently included in the EM Standard. However, once the evaluation phase is complete, the integration of this information into our policies will be assessed.

[E4-2.23d-23e] OMV's key products (e.g., oil, gas, refined products) and raw materials are not derived from ecosystem services. Consequently, their production and sourcing do not rely on ecosystems and there is no immediate need for traceability policies or for policies that demonstrate regular monitoring and reporting of biodiversity status and gains or losses. However, as some materials sourced from ecosystems may become increasingly important in our long-term strategy, we plan to expand or adapt our policies to ensure transparent traceability across the entire value chain and the regular monitoring and reporting of biodiversity status in the coming years. All renewable bio-based inputs are ISCC PLUS or ISCC EU certified, ensuring sustainability, traceability, and transparency. For details, see → E5 Resource Use and Circular Economy.

[E4-2.23f] We recognize that our potential impacts on biodiversity can also affect ecosystems' ability to provide essential services, leading to possible social consequences. The degradation of biodiversity and ecosystems, driven by factors such as climate change, pollution of air, soil, and water, land use changes, and interactions with vulnerable or threatened species, as well as the potential for invasive alien species, requires our attention. Our EM Standard mandates that EIAs, which also cover impacts on biodiversity and ecosystems, are performed prior to initiating new operational activities. The current policies do not provide detailed guidelines on assessing social consequences resulting from biodiversity degradation. Once the LEAP assessment is completed and the magnitude of our impacts is better understood, we may consider including such guidelines in our policies.

[E4-2.24a, 24b, 24c, 24d] Our EM Standard applies to our operational sites, including those situated in or near biodiversity-sensitive areas. OMV has not adopted any specific policies related to sustainable land or agricultural practices, sustainable ocean or sea practices, or deforestation, because during our most recent materiality assessment, no impacts, risks, or opportunities were identified.

E4-3 Actions and Resources Related to Biodiversity and Ecosystems

[E4-3.25] [ESRS 2.62] Biodiversity and ecosystems-related actions have not yet been adopted because the TNFD LEAP assessment is still in progress.

E4-4 Targets Related to Biodiversity and Ecosystems

Our Ambition

[MDR-T.81b-i] OMV has not yet established an ESRS-aligned target for the material topic E4 Biodiversity and Ecosystems because the LEAP assessment is still ongoing. However, we have an ambition to preserve and restore biodiversity and land and marine ecosystems in alignment with the Kunming-Montreal Global Biodiversity Framework (GBF). We apply the mitigation hierarchy, with priority given to avoidance and minimization over restoration and offsetting. The effectiveness of our Environmental Management Standard, which specifically addresses biodiversity, cannot be tracked because our Group-wide LEAP assessment is still ongoing.

Status 2024

[MDR-T.81b-ii] Six sites were assessed using the LEAP approach, and no biodiversity action plans have been developed and implemented yet.

E4-5 Impact Metrics Related to Biodiversity and Ecosystem Change

[E4-5.33] Metrics related to our material impact on biodiversity and ecosystems will be defined once the LEAP assessment has been concluded. For more details, see → ESRS 2 General Information.

E5 Resource Use and Circular Economy

Material Topic: E5 Resource Use and Circular Economy

Material Sub-Topics: Resource inflows, including resource use, resource outflows related to products and services, and waste

Decoupling economic growth from resource depletion by switching to renewable raw materials and reusing products or recovering waste to make new materials and products, for example chemicals and polymers from recycled or renewable inflows and feedstock and fuels from renewable sources

Relevant SDGs:

SDG targets:

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, with developed countries taking the lead

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

Impacts, Risks, and Opportunities (IROs)

Through sustainable products and business practices implemented within our own operations and value chain, we can have a positive impact on nature and society. However, the growing demand for alternative feedstock can lead to environmental and social impacts, such as land use change, nature and forest degradation, and potential human rights violations. Additionally, the procurement and use of primary fossil-based resources continue to generate negative environmental impacts. To address these challenges, OMV is committed to reducing emissions by substituting primary fossil-based resources with renewable and recycled alternatives, while working to avoid other negative impacts that come from making this switch, further demonstrating our commitment to environmental stewardship. Additionally, OMV views utilizing captured carbon in the future as a valuable input for products, energy solutions (e.g., e-fuels), and industrial processes. This innovative approach will help to lower our carbon footprint and create more sustainable products and energy solutions.

Achieving cost efficiencies through best practices related to circularity and resource efficiency is a key aspect of our strategy. By adopting circular economy principles, OMV can reduce waste and optimize resource use throughout our operations. Additionally, increasing the reuse of waste materials from our operations, reducing waste leakages, and optimizing waste management processes are essential steps in our efforts to minimize waste and enhance sustainability. By integrating these sustainable practices, OMV strives to create a positive impact on the environment and society, promoting a more sustainable and responsible value chain. Further information on material impacts, risks, and opportunities related to workers in the value chain is included in → ESRS 2 General Information.

Governance

Responsibility for the material topic of Resource Use and Circular Economy within OMV is shared across various departments. OMV Group Sustainability jointly owns this topic along with the OMV business units Fuels & Feedstock and Chemicals. The Group Sustainability department is tasked with screening regulatory requirements, advising on their implementation within OMV, defining methodologies to effectively measure resource use and circular economy, and externally reporting on progress. Meanwhile, the business units are responsible for implementing actions, creating policies and targets, and monitoring progress. Formally, ownership is shared among the SVP Investor Relations & Sustainability, the SVP Circular Economy (OMV Chemicals), and the VP Business & Digital Transformation and SVP Value Chain Optimization (Fuels & Feedstock). For the topics of waste and wastewater, ownership is shared between the SVP Investor Relations & Sustainability and the VP OMV Group HSSE.

E5-1 Specific Policies and Commitments

Code of Conduct

[E5-1.14] [MDR-P 65a] OMV's Code of Conduct highlights its commitment to shifting from a linear to a circular economy in order to conserve natural resources and reduce waste. OMV recognizes the necessity of shifting from the traditional "take – make – waste" model to a circular one. OMV's specific commitments related to waste management include ensuring that waste management practices do not pose harmful risks to the workforce, local communities, or the environment. OMV is committed to substituting hazardous substances with less hazardous alternatives where reasonably practicable, and designing processes to minimize the production and use of hazardous substances. Additionally, the Company is addressing plastic pollution by promoting the circular economy and gradually reducing the use of virgin non-renewable resources while increasing the recycled and renewable content in its products. These commitments are integral to OMV's broader strategy to conduct business in an environmentally responsible manner and contribute to a sustainable economy. The CoC is an overarching policy aimed at managing the negative impacts resulting from improper waste management, use of primary fossil-based resources and environmental impacts resulting from competition for alternative feedstock, as well as the opportunities from transitioning from a linear to a circular economy which help preserve natural capital and minimize waste. This policy also underscores OMV's commitment to progressively reducing the use of virgin non-renewable resources, increasing the recycled and renewable content in our products, and tackling plastic pollution through the promotion of a circular economy.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

Environmental Management Standard

[E5-1.14] [MDR-P 65a] Improper waste management can negatively impact the environment and nearby communities due to improper waste disposal from our operations or supply chain. To address this, we are committed to increasing the reuse of waste materials from operations, reducing waste leakages, and optimizing processes to minimize waste residue. Our waste management efforts are guided by OMV's Environmental Management (EM) Standard, which mandates that our business must identify and use the least hazardous material options, minimize raw material use, and reduce waste generation. It ensures that waste management practices do not pose risks to the workforce, local communities, or the environment. The disposal of liquids to landfills and the open burning of solid and liquid materials is strictly prohibited. All waste must be processed or disposed of in licensed facilities or through reputable licensed contractors, who are regularly audited based on their risk profile. Additionally, OMV supports third parties in developing their waste management capabilities where local, regional, or national facilities are inadequate. OMV's EM Standard further requires that environmental and social components be identified for the entire life cycle of facilities, including decommissioning and abandonment, so that any future adaptation measures can be identified and planned for. The needs of local communities, including indigenous peoples, are incorporated,

and addressed throughout all phases of the project life cycle, including during decommissioning or abandonment. Each site is required to develop, implement, and maintain a comprehensive waste management plan, following the guidelines provided in the EM Standard, which includes adherence to applicable legislation, waste avoidance and minimization measures, and detailed procedures for waste collection, segregation, labeling, storage, and treatment. To monitor this process, an internal Environmental Management System (EMS) audit should be conducted annually, and a full environmental management audit carried out by an external auditor or OMV Environmental Advisor/Expert every three years for sites without ISO 14001 certification.

[E5-1.AR 9a, AR 9b] A waste management plan, as defined in the Environmental Management Standard, mandates the management and monitoring of waste contractors and facilities, applying a waste control hierarchy that prioritizes prevention followed by preparation for reuse, recycling, other recovery methods such as energy recovery, and controlled disposal. The standard also specifies that the waste hierarchy must be applied in waste control, emphasizing the prevention of waste as the most relevant measure, before recovery or treatment options. A dedicated waste management officer monitors waste data and legal compliance at the site level. The waste management officer must ensure that waste is only transferred to waste contractors that are certified for the type of waste they receive, among other things. Waste quantities, types, hazardous nature and method of disposal are determined and recorded by the contractor and reported to OMV.

This plan should align with country-specific waste management strategies where they exist. In the absence of local or national requirements, the plan must ensure compliance with applicable legislation and requirements by adhering to all relevant laws and regulations. It must also incorporate avoidance and minimization measures and implement strategies to prevent and reduce waste generation; focus on the identification, recording, and tracing of waste streams, providing detailed tracking until final recovery or disposal; and cover the collection, segregation, labeling, storage, and treatment of waste, ensuring proper handling and processing. Lastly, it must include the management and monitoring of waste contractors and facilities, ensuring that waste contractors are reputable and licensed, with regular audits conducted based on risk profiles.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the EM Standard, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in E1 Climate Change.

The Environmental Management Standard stipulates the application of best practices and contains guidance on the recycling of operational waste.

Application of Best Practices

[E5-1.14] [MDR-P 65a] International industry best practice is applied for the management and treatment of waste, including drilling waste. Where existing local, regional, or national waste management facilities are inadequate, OMV supports third parties in developing their capabilities. Following these practices enables OMV to manage the impact of improper waste management, which could have negative impacts on the environment and nearby communities.

Recycling of Operational Waste

[E5-1.15a] Waste is recovered and recycled where possible, including during site closure and decommissioning. These guidelines enable OMV to increase the use of own operational waste materials, positively managing the associated impact. If recycling is not possible, waste is processed and/or disposed of only in licensed facilities or via reputable licensed contractors. Waste contractors are regularly audited. This ensures that waste leakages are reduced and that by way of process optimization, waste residue is minimized.

Enterprise-Wide Risk Management Standard

[MDR-P 65a-65d, 65f] The Enterprise-Wide Risk Management (EWRM) standard addresses the uncertainties impacting OMV Group objectives related to environmental, social, or governance matters. These uncertainties are measured by the combination of the likelihood or frequency of an event and its consequences or magnitude. This process not only identifies potential threats to success (downside) but also highlights opportunities for benefit (upside), including those arising from the circular economy, which can drive innovation, emissions reduction, resource efficiency, and sustainable growth. It applies globally to all entities and fully consolidated subsidiaries of OMV Aktiengesellschaft, but excludes some Borealis subsidiaries such as mtm plastics GmbH, Ecoplast Kunststoffrecycling GmbH, DYM Solution Co. Ltd., and Etenförsörjning i Stenungsund AB. The standard is approved by the OMV Executive Board, and the most senior level accountable for its implementation is the SVP Finance, Tax, Treasury, and Risk Management. The EWRM standard is based on the international risk management standard ISO 31000. The EWRM standard is available on OMV's Regulations Alignment Platform and is supplemented with training to ensure that all affected employees understand our general guidelines and know how to apply them in practice.

Renewables Sustainability Management Requirements

[E5-1.14] [MDR-P 65a] The OMV Renewables Sustainability Management Requirements refer to an internal procedure that defines general rules and responsibilities regarding the requirements for sustainable management of renewables, such as the process of checking certifications of suppliers. This policy is aimed at managing the negative material impacts that are associated with land use changes, nature and forest degradation, and potential human rights violations that may arise as a result of competition for sustainable inputs, by ensuring correctness and traceability of sustainability certifications of suppliers of renewable biobased inputs. It is applicable to all biobased renewable components, intermediates, Renewable Fuels of Non-Biological Origin (RNFBO) used as biofuel or intermediates and biofuels for the transport sector. Implementation of the OMV Renewables Management Requirements is under the responsibility of the SVP Value Chain Optimization, who also has shared formal responsibility for the material topic Resource Use and Circular Economy. Furthermore, OMV is preparing process instructions for its relevant assets that detail the specific handling of sustainable secondary or renewable inputs. A digital Renewables Tracing Platform has been implemented to manage OMV's renewable balances and flows of Proofs of Sustainability (PoS) and Sustainability Declarations (SDs) from suppliers to customers. This platform is being gradually rolled out across products and locations.

Impact of the Policies on Resource Use and Circular Economy

[E5-1.15a] OMV believes that adopting a circular economy will greatly reduce its environmental footprint and GHG emissions. A circular economy decouples economic growth from resource depletion by ensuring that materials, resources, and products remain in use for as long as possible and at their highest value, thereby minimizing their leakage into the environment, especially into oceans and landfills. Transitioning from a linear "take – make – waste" model to a circular "reduce – reuse – recycle" model will also help mitigate global warming. By effectively utilizing valuable resources, we can recover, reuse, and repurpose by-products or waste into new materials and products. This approach has the potential to significantly reduce GHG emissions throughout product value chains. In addition to increasing the use of secondary resources, such as recycling of plastic waste to make new materials and products, OMV also sees chemicals, polymers, and fuels made from renewable inputs as playing a key role in the circular economy. The use of renewable inputs lowers demand for primary fossil-based inputs and considerably decreases carbon footprints.

For monomers and polymers made from renewable sources, OMV focuses on utilizing waste biomass, such as residual forestry matter that is not in competition with the food and feed chain and thus does not require the use of additional natural resources such as land or water. If then recycled, such second-generation bioplastics can play a vital role in a sustainable, circular economy and reduce greenhouse gas emissions on two fronts, cutting emissions in the input and in the end-of-life phase. Furthermore, OMV plans to become a leading producer of renewable fuels, focusing on renewable diesel and SAF (sustainable aviation fuel).

The creation of an effective circular economy also has wider societal implications. For instance, it may lower the financial burden of ineffective waste management systems and pollution management, while generating new business opportunities and employment at various stages along the value chain. If implemented effectively, a circular economy can contribute to improved living and working conditions, and an overall cleaner environment. By 2030, OMV aims to sell up to 1,400 kt of sustainable (including renewable and recycled) polymers and chemicals per year, i.e., polyolefin products or other chemicals derived from plastic waste (either through a mechanical or chemical recycling process) or from renewable inputs. In parallel, the use of fossil fuels will decrease, as the aim is to reduce oil and gas production levels to around 350 kboe/d and reduce crude distillation throughput by 2.5 mn t by 2030. These primary fossil-based inputs would ordinarily also be used to make polymers; instead, more polymers will be based on recycled waste or renewable resources such as biobased feedstock. In 2024, OMV achieved sales of 150.92 kt of sustainable (including recycled and renewable) polymers and other chemicals.

Processes and Mechanisms

Certification

[E5-1.15] The use of reputable certification schemes provides concrete proof for claims of origin for renewable and secondary inputs, boosting consumer trust in OMV's products. OMV only considers materials as being sustainable if they are certified by a relevant sustainability certification scheme, as detailed in OMV's internal procedure on "Renewables Sustainability Management Requirements." OMV uses the following certification schemes for its sustainable (renewable and recycled) inflows and products:

The Borealis recycling businesses mtm plastics, Ecoplast, Rialti, and Integra are certified according to the Europe-wide EuCertPlast/RecyClass program for companies that recycle post-consumer plastic waste, which provides a system for reliable traceability of the origin of plastic waste.

The ReOil® pilot plant and the ReOil® plant (2000) are both certified according to ISCC PLUS. ISCC PLUS is a sustainability certification that is well-recognized by all stakeholders in recycled and renewable biobased materials, providing traceability along the supply chain by establishing a chain of custody and verifying that companies meet environmental and social standards. Compliance with the certification means that for each ton of sustainable input fed into a plant and replacing fossil fuels, a certain proportion of the output can be classified as sustainable by using the mass balance approach. Applying the mass balance allocation model means that the primary fossil-based and renewable or recycled materials are not physically segregated in the production processes throughout the entire supply chain, but that they are separated in bookkeeping to provide a verifiable basis for tracking the amount and sustainability characteristics of recycled and/or renewable content in the value chain. This certification system ensures the traceability of the renewable or recycled sustainably produced feedstock from its point of origin through the entire chain of custody.

Applying the mass balance approach enables OMV to provide a verifiable basis for tracking the amount of its renewable and chemically recycled raw materials in the value chain. Providing more products that are certified by ISCC PLUS is crucial for the transition to a more circular economy. OMV's cracker in Burghausen was one of the first 20 worldwide to be ISCC PLUS certified for the production of renewable benzene, butadiene, and isobutylene. Additionally, the production of ethylene and propylene at OMV's crackers in Burghausen and Schwechat is also ISCC PLUS certified. The Borealis Bornewables™ portfolio, Borcycle™ C, and Borvida™ are also certified according to ISCC PLUS by applying the mass balance approach.

All biofuels purchased by OMV in 2024 and used for blending met the requirements of the EU's Renewable Energy Directive (EU) 2018/2001 (REDII). The ISCC EU certification allows for the verification of compliance with the legal requirements for sustainability and greenhouse gas (GHG) emissions-savings criteria for sustainable fuels, as well as those governing the production of electricity, heating, and cooling from biomass, as outlined in the updated Renewable Energy Directive (REDII) for all European Union Member States. Since 2013, the ISCC EU certificate issued for OMV Downstream GmbH has been renewed on an annual basis. OMV Petrom, OMV Hungary, OMV Czech

Republic, OMV Germany, and OMV Slovakia are also certified according to the ISCC EU standard. Since 2024, OMV has also been an ISCC EU certified producer of biocomponents for fuels and SAF at its Schwechat refinery.

Technology

Renewable Inputs to Fuels

[E5-1.15a] More details on OMV's technological advancements in the area of low- and zero-carbon products using renewable inputs can be found in → E1 Climate Change.

Complementarity of Recycling Technologies

[E5-1.15a] OMV is fully committed to broadening the range of applications where recycled plastic waste can be used as an input source. Currently, mechanical recycling is the primary method for recycling post-consumer plastics, involving shredding and remelting. As chemical recycling targets hard-to-recycle plastics, the two technologies are complementary. Additionally, chemical recycling, particularly through pyrolysis, can produce higher-quality plastics, equivalent to virgin materials. OMV's ambitions in the area of mechanical recycling lie with its subsidiary Borealis, which continues to work with partners to develop new technologies for mechanical recycling, with the objective of delivering products with near-virgin quality where possible, and with the smallest carbon footprint.

Chemical recycling can extract value from residual waste streams from mechanical recycling and mixed plastic waste streams, which would otherwise be sent to landfill or incinerated. This process involves changing the chemical composition of the plastic. The resulting pyrolysis oil is then further processed and refined to create a base chemical that replaces fossil hydrocarbons as chemical feedstock for the production of new plastic. Since it is practically comparable to virgin plastics, it can also serve a more diverse field of applications compared to mechanically recycled plastic.

Mechanical Recycling

[E5-1.15a] OMV is committed to further innovating in advanced mechanical recycling technologies, with the goal of improving recyclate quality such that it can be used in more demanding applications like contact sensitive packaging, or increasing the recyclate content in products.

Chemical Recycling

ReOil®

[E5-1.15a] Plastic is an excellent heat isolator with poor heat transfer properties compared to glass or metal. These properties, which make plastic desirable in everyday life, also make it difficult to break down. OMV's proprietary ReOil® technology is based on pyrolysis, a well-known refinery process during which thermoplastics are first melted and then cracked at a temperature of around 400–450°C. This means that long-chain hydrocarbons are cracked into shorter-chain light hydrocarbons. One of the inherent challenges in pyrolysis stems from the fact that, compared with glass or metal, plastics are notoriously difficult to melt, and once melted they are highly viscous, which impairs the heat transfer necessary for pyrolysis. The ReOil® technology is unique compared to that of competitors because of the use of an innovative heat transfer technology, which allows the viscosity of the molten plastic to be reduced and thus heat transfer to be improved. As a result, the ReOil® process is scalable for industrial use. Thanks to the integration into OMV's refinery in Schwechat, ReOil® also achieves higher yields than other non-integrated chemical recycling technologies.

Feedstock Selection

[E5-1.15b] The ReOil® facility can process different forms of plastic waste, ranging from household waste to waste from commercial and industrial sources. The main feedstocks are polyethylene (e.g., films), polypropylene (e.g., food packaging and car parts), and polystyrene (e.g., packaging and insulation materials). Currently, the feedstock is sourced almost exclusively from Austrian waste sorting facilities. With regard to the ambition of developing an industrial-scale ReOil® plant and the resulting need for more feedstock, the geographical scope for feedstock sourcing will be expanded and countries neighboring Austria are being explored. The scalability of the ReOil® technology and its integration into the refinery will facilitate the achievement of exponential economies of scale and optimize resource and energy balance.

OMV and Borealis have entered into long-term feedstock supply agreements for their recycling facilities with TOMRA Feedstock, a subsidiary of leading sorting technology producer TOMRA. These agreements ensure a consistent supply of sustainable and high-quality raw materials for OMV's recycling operations. OMV will process feedstock supplied from TOMRA Feedstock plants in its ReOil® plants in Austria, while Borealis will process feedstock produced by TOMRA at its mechanical recycling operations in Europe. The feedstock will be produced from mixed post-consumer plastic material that would otherwise be lost to landfill and incineration at a first-of-its-kind sorting facility currently being developed by TOMRA in Germany, allowing OMV to substitute primary fossil-based inputs with a steady supply of high-quality input from plastic waste.

E5-2 – Actions and Resources Related to Resource Use and Circular Economy

Key Actions

[E5-2.19] [MDR-A 68a, 68b, 68c, 68e] To increase our positive impact on nature and society by replacing fossil inputs with sustainable (recycled and renewable) alternatives, we have defined key actions to boost the use of sustainable inputs. This initiative will help us achieve our target of 1,400 kta of sustainable (recycled and renewable) sales volumes. This action and target also contribute to reducing the negative environmental impact resulting from the procurement and use of primary fossil-based resources. [MDR-A 69b] As these key actions also contribute to the Group's objectives related to → E1 Climate Change, the financial resources required for their implementation are included there. The key actions[1] implemented and planned to achieve our policy objectives and targets are mentioned in the table. Additional actions that do not meet the required threshold but are strategically relevant to achieving this target are included after the table.

[MDR-A 69a] OMV seeks to align its long-term funding policy with the Company's sustainability strategy. For this reason, OMV is assessing opportunities of sustainable financing and sustainability-linked funding, which links the cost of a financing instrument to the achievement of specific strategic sustainability targets. A first step toward sustainable financing was taken in 2021 with a green loan for the ReOil® plant (2000) for chemical recycling in Schwechat, Austria. This loan was issued in alignment with the green loan principles and is based on a project-specific green financing framework and a second party opinion. For the implementation of other key actions (see table), no sustainable financing instrument is currently outstanding.

1 Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, which is why it is included in the CAPEX figures. For the material topic E5 Resource Use and Circular Economy, the key actions mainly refer to activities in Europe, the majority of them being in Austria and Germany.

Decarbonization lever	Key action (Summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)	Status	Expected outcome	Contribution to policy objective/ target	Scope	Time horizon	Remedy	Progress	CAPEX 2024 EUR bn	CAPEX 2025-2029 EUR bn	Related IROs
Increase in recycled and sustainable feedstock	Manufacture of plastics in primary form	Actual	Increase recycling capacity to increase sales volumes of sustainable polymers. Reduction of Scope 1 & 2, and Scope 3 GHG emissions. Adopting a circular economy will greatly diminish GHG emissions. Circular products made from renewable input or recycled plastic waste generate lower emissions than products made from primary fossil fuel.	Contributes to OMV's strategic pillar to grow sustainable products, the ambition to establish a leading position in circular economy solutions, and the aim to increase sales volumes of sustainable base chemicals and polymers to up to 1,400 kta by 2030: based on renewable and recycled feedstock; also contributes to Scope 3 GHG target (and, to some extent, to the Scope 1 & 2 GHG target)	Own Operations	Mid-term	n.a.	Execution	See chapter E1	See chapter E1	E5-1, E5-3, E5-5, E5-6, E1-1, E1-2, E1-3, E1-5, E1-7
	Mechanical recycling and plastic waste processing	Actual & planned				Short- to long-term		Assessment, Execution, Completion			
	Chemical recycling	Planned				Long-term		Assessment			
	Close to market research, development, and innovation	Actual & planned				Short- to long-term		Assessment, Completion			E5-1, E5-5, E5-6, E1-1, E1-2, E1-3, E1-5, E1-7

Life Cycle Assessments (LCAs)

[MDR-A 68a] The increasing use of Life Cycle Assessments (LCAs) for its assets and marketed products enables OMV to obtain concrete data that complies with accepted international standards to support sustainability claims, such as reduced emissions from sustainable products made from renewable inputs or inputs from recycled plastic waste. The LCAs contribute to OMV's strategic pillar to increase the volume of sustainable products, our ambition to establish a leading position in renewable and circular economy solutions, and our target to increase sales volumes of sustainable base chemicals and polyolefins to up to 1,400 kt by 2030 based on renewable and recycled feedstock. In 2024, the first Life Cycle Assessment for the whole of the Burghausen refinery according to ISO 14040/14044, focusing on the products ethylene, propylene, benzene, butadiene, and isobutene, was conducted by an external consultant. It investigated several impact categories (climate change, acidification, eutrophication, radiation, land use, ozone depletion, particulate matter, photochemical ozone formation, resource use, and water use). LCAs for the integration of sustainable renewable products into the cracker in the Burghausen refinery were performed. Currently, the results of the LCAs are undergoing third-party review. Once they have been completed, LCAs will be conducted for the other refinery sites as well.

[MDR-A 68b, 68c] The target group for the LCA results primarily includes petrochemical customers in the downstream value chain. For the activity data, primary datasets from OMV were used. For the feedstocks (crude oil, intermediates, hydrogenated vegetable oil), current country-specific datasets from validated commercial databases were used. The datasets for all incoming resources (e.g., crude oil) were taken from location-based commercial datasets. Conducting LCAs is an ongoing process.

E5-3 Targets Related to Resource Use and Circular Economy

[E5-3.23] [E5-3.27] [MDR-T-80a-80j]

[MDR-T-80a] In OMV's Code of Conduct, we are committed to gradually reducing the use of primary fossil-based resources and increasing the recycled and renewable content in our products. Building on this commitment, OMV has set itself a voluntary target to increase the sales volumes of sustainable products, which includes polymers and other chemicals made from recycled or renewable inputs. OMV will work toward increasing equity product and third-party product sales of sustainable chemicals and polymers to enhance the circular economy, as defined in the OMV Strategy 2030. It should be noted that the OMV Circular Economy target only relates to renewable input and input from recycled plastic waste going into chemicals and polymers. It does not include fuels.

2030

Achieve up to 1,400 kta of sustainable (recycled & renewable) sales volume

Absolute Target	
Value chain activities	OMV's own operations, as well as the upstream value chain (trading, sorting, treating, transportation, and processing of plastic waste) and downstream value chain (provision of recycled plastic flakes, pyrolysis oils, and renewable feedstock for production and sales of sustainable polymers and other chemicals)
In scope	Sustainable (including recycled and renewable) polyolefins or other chemicals sales based on equity production and third-party volumes, volumes from joint ventures not marketed by OMV/Borealis based on OMV equity share
Out of scope	Renewable feedstock for fuels and renewable fuels; intercompany sales are not counted toward the target
Geographical coverage	OMV Chemicals (Global)
Base year	2022
Baseline value in kt	92.1

[MDR-T-80f] This target is defined according to the OMV Strategy 2030 and fully linked to OMV's strategic and mid-term planning to increase sustainable chemical and polymer volumes. Results from the existing project funnel outlook include contributions from OMV Chemicals' own group projects as well as third-party volumes to be acquired from the market. The 1,400 kt target is split into 950 kt of recycled volumes and 450 kt of renewable volumes. Upcoming regulations at EU level, such as the Packaging and Packaging Waste Regulation (PPWR) and the Single-Use Plastics Directive (SUPD), for recycling targets have been taken into consideration, as well as allocation methods for chemical recycling as discussed in the context of SUPD. Polyolefins that are wholly or partially based on renewable or recycled input are classified as sustainable products and thus counted toward the target, as long as the sustainable content is higher than 25%. The target includes recycled input from both post-consumer and post-industrial plastic waste.

[MDR-T-80h] The target was proposed by OMV Chemicals and aligned with Group Strategy, OMV Executive Board and the Supervisory Board. [MDR-T-80i] During the Capital Markets Day 2024 in June 2024, OMV announced the revision of its 2030 target related to sustainable chemicals and polymers from establishing a production capacity of approximately 2,000 kta of sustainable (including recycled and biobased) polyolefins and other chemicals by 2030 to achieving sales of up to 1,400 kta of sustainable (including recycled and renewable) polymers and other chemicals by 2030. As such, the intermediate target of establishing a production capacity of 600 kta of sustainable (including recycled and biobased) polyolefins and other chemicals by 2025 no longer applies.

Status 2024

[MDR-T-80j] **150.92 kta** of sustainable (including recycled and renewable) polymers and other chemicals sold

To monitor OMV's performance against its target, both the OMV Chemicals segment and the Borealis Circular Economy Solutions and Base Chemicals departments continuously gather data. The data is gathered daily and consolidated into monthly reports. This data is aggregated at the beginning of each calendar year, compared with the Group's targets, and prepared for publication. OMV conducts strategic reviews of its targets as needed, with the most recent review completed in June 2024.

[E5-3.24a] The target relates to the increase of circular design by supporting the availability of raw materials (chemicals and polymers) for downstream value chain partners who want to make products from inputs that are renewable or secondary in nature. Downstream customers looking to follow circular product design principles find adequate raw materials processed by OMV that enable circular characteristics throughout the whole life of a product. As OMV is a raw material producer, the increase of circular product design in terms of durability, dismantling, reparability, and recycling does not apply. [E5-3.24b] The EU's Circular Material Use Rate tracks how much of the total material used in the economy comes from recycled waste. OMV aims to increase this rate, as its target includes both renewable and secondary products. About one-third of this target is made up of renewable products, while the remaining two-thirds come from secondary products derived from plastic waste. OMV's ReOil® technology specifically processes plastic waste that cannot be recycled mechanically and would otherwise be sent to landfills or incinerated. By doing so, OMV's efforts contribute to increasing the amount of recycled waste in the economy, thereby enhancing the Circular Material Use Rate.

[E5-3.24c] The target relates directly to the minimization of primary raw material use, as OMV aims to substitute sustainable (recycled or renewable) products for a certain amount of primary fossil material. [E5-3.24d] In collaboration with partners, OMV is pursuing the development of large-scale projects to produce biofuels, biochemicals, and bioplastics from renewable feedstock, including waste streams. Waste biomass, such as residual agricultural, forestry, and wood processing matter, or mixed municipal waste, does not compete with the food and feed chain. Although converting this waste biomass into high-value products is technically challenging, it significantly reduces CO_2 emissions compared to fossil fuels and utilizes local resources effectively. OMV uses only secondary inputs such as used cooking oil for its chemicals production, whereas in the production of fuels, primary inputs such as vegetable oils are also used. OMV's subsidiary Borealis uses biobased feedstock derived entirely from waste biomass, such as residual agricultural processing matter or collected waste streams, to produce sustainable polyolefins. These polyolefins are marketed under the portfolio name Bornewables™. The sustainable sourcing of OMV products is ensured through ISCC PLUS or ISCC EU certification for all renewable input products. Inputs from recycled plastic waste are certified through ISCC PLUS or EuCertPlast/RecyClass. The only plastic waste inputs OMV uses for its ReOil® chemical recycling technology are those that cannot be mechanically recycled, thus ensuring available plastic waste material is paired with the most sustainable recycling technology available.

OMV purchases biofuels mainly from European producers and excludes palm oil as a feedstock. International Sustainability & Carbon Certification (ISCC) standards require that no deforestation took place from January 2008 onward for any feedstock that is used for biodiesel generation. Since July 2021, OMV has also complied with the Austrian legal requirement not to use palm oil-based biofuels for target fulfillment. In 2024, of all biofuels placed on the market by OMV, 0.0% were based on palm oil. The sources with the highest input quantities were used cooking oil (UCO) (23.02%), rapeseed oil (24.43%), and corn (18.76%). A total of 59.44% of OMV's renewable biobased inputs came from conventional sources that are considered to be in competition with food and feed production, 23.02% of inputs were waste-based, 7.25% was derived from animal fats, and 10.29% was derived from advanced sources, such as wheat straw, bagasse (a residue of sugar cane crushing), brown liquor (a by-product from paper production), or POME (palm oil mill effluent).

[E5-3.24e] The target directly relates to waste management, as about two-thirds of the target volume will be made up of chemicals and polymers made from secondary recycled input from plastic waste. OMV's ReOil® technology specifically targets plastic waste inputs that cannot be recycled mechanically and would otherwise have gone to landfill or incineration. In order to secure enough plastic waste as input material for its recycling processes, in 2023 OMV founded a joint venture with Interzero to build and operate Europe's largest sorting facility for chemical recycling. The plant will have a capacity of up to 260,000 t per year and will process previously unrecyclable mixed plastics into feedstock for OMV's chemical recycling. Start-up is planned for 2026.

[E5-3.24f] Working with value chain partners is a necessity in order to come up with more sustainable, resource-efficient, and innovative product solutions. OMV and Borealis frequently seek out value chain collaborations to make a positive impact together. The target in this sense affects OMV's own operations, as well as its upstream value chain (trading, sorting, treating, transporting, and processing of plastic waste) and downstream value chain (provision of recycled plastic flakes, pyrolysis oils, and renewable feedstock for production and sale of sustainable polymers and other chemicals).

[E5-3.25] The target relates to the recycling layer of the waste hierarchy. [E5-3.27] The OMV target for Resource Use and Circular Economy is voluntary. [E5-AR 15] OMV's target for Resource Use and Circular Economy defines an absolute value it plans to reach. [E5-AR 16] OMV's target for Resource Use and Circular Economy refers to the production phase of products and materials.

[E5-AR 17] [E5-AR 20] During target-setting, the potential impact on biodiversity loss was not specifically considered. However, as stipulated in our Code of Conduct, OMV is committed to minimizing disturbance, disruption, and impacts on biodiversity and ecosystems at or in the vicinity of all our projects and operations in alignment with the Global Biodiversity Framework (GBF) and the EU's biodiversity strategy. For more information, see → E4 Biodiversity and → Ecosystems.

Our Ambition

[ESRS 2.81b-i] To support the commitment to gradually reducing the use of virgin fossil resources and increasing the recycled and renewable content in its products, OMV aims to reduce the use of natural resources by lowering oil and gas production levels to approximately 350 kboe/d and to enhance the amount of waste reused and recycled from its operations. These goals are an integral part of OMV's Strategy 2030 but are not fully aligned with the ESRS target requirements. [MDR-T.81b-ii]We track their effectiveness by measuring the year-on-year development of OMV's waste recovery or recycling rate in our operations, as well as OMV's oil and gas production levels, without using a specific base year.

Status 2024:

Waste recovery or recycling rate: **74%** (2023: 74%)
Production: **340 kboe/d** (2023: 364 kboe/d)

E5-4 Resource Inflows

[E5-4.30] OMV's material inflows are primary fossil materials such as crude oils and petroleum products. The Group's sustainable inflows consist of plastic waste, synthetic crude such as pyrolysis oil, and renewable biobased inflows such as FAME, bioethanol, raw glycerin, hydrotreated vegetable oils, or used cooking oil. OMV maintains a list of all critical raw materials used for its business activities, including their location and application.

Resource inflows and outflows
[E5-4.31a, 31b, 31c]

		2024	2023
Overall total weight of products and technical and biological materials used during the reporting period	t	24,831,597	n.a.
Percentage of biological materials (and biofuels used for non-energy purposes)	%	2.85	n.a.
The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	t	191,938	n.a.
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	%	0.77	n.a.

Metrics Definitions and Methodology

[MDR-M.77a, 77b, 77c] [E5-4.31a] The overall total weight of products and technical and biological materials used during the reporting period is calculated by adding the absolute volume of renewable certified input (in tons), the absolute volume of certified recycled input from plastic waste (in tons), and the absolute volume of primary fossil-based input (in tons). Notably, this total weight of products made from technical and biological materials also constitutes the total input volume to OMV's products, which is used to determine the percentages of biological materials and secondary materials as inputs. OMV defined the scope for measuring metrics based on the OMV Value Chain and IRO Assessment 2024. For certified sustainable inflows, such as pyrolysis oils derived from plastic waste or renewable biobased inputs for fuels, chemicals, and polymers, the Proof of Sustainability (PoS) or Sustainability Declaration (SD) can be provided by suppliers up to one quarter after the quarter in which the physical delivery occurred. Consequently, this may result in delays in monthly and quarterly closings. OMV will disclose metrics under the assumption that POS or SD will be received for all sustainable inflows purchased and booked as such. Any deviations will be corrected in the next reporting cycle.

The calculation of input metrics excludes semifinished products, refining chemicals and materials, additives, by-products, purely traded volumes, and volumes without certification. Inter-company sales are also excluded to prevent double counting. The reported data represents the material in its original state with no further data manipulation. ISCC certifications consider a 0.5% deviation between the physical stock and stock accounting according to mass balances or sustainability declarations as acceptable (ISCC EU Guideline 203 Traceability and Chain of Custody). The measurement of metrics is validated by an external body. For sustainable certified inputs, such as renewable certified inputs to chemicals and polymers and pyrolysis oil from plastic waste, the consumption data at OMV is compiled into a monthly report, which is audited by TÜV SÜD. Borealis sustainable inputs are externally audited by SGS.

[MDR-M.77a, 77b, 77c] [E5-4.31b] The percentage of biological materials (and biofuels for non-energy purposes) is calculated as the volume (in tons) of renewable certified input divided by the total input volume (in tons), expressed as a percentage. Significant assumptions and limitations include: OMV defined the scope for measuring metrics based on the OMV Value Chain and IRO Assessment 2024. For certified sustainable inflows, such as pyrolysis oils derived from plastic waste or renewable biobased inputs for fuels, chemicals, and polymers, the Proof of Sustainability (PoS) or Sustainability Declaration (SD) can be provided by suppliers up to one quarter after the quarter in which the physical delivery occurred. This may cause delays in monthly and quarterly closings. OMV will disclose metrics under the assumption that the POS or SD will be received for all sustainable inflows purchased and booked as such. Any deviations will be corrected in the following reporting cycle. The calculation of input metrics excludes semifinished products, refining chemicals and materials, additives, by-products, purely traded volumes, and volumes without certification. OMV also ensures that inter-company sales are excluded to avoid double-counting. The reported data represents the material in its original state with no further data manipulation. ISCC certifications consider a 0.5% deviation between the physical stock and stock accounting according to mass balances or sustainability declarations as acceptable (ISCC EU Guideline 203 Traceability and Chain of Custody). Measurement of Metric Validated by External Body: For sustainable certified inputs, such as renewable certified inputs to chemicals and polymers and pyrolysis oil from plastic waste, the consumption data at OMV is compiled into a monthly report, which is audited by TÜV SÜD. Borealis sustainable inputs are externally audited by SGS.

[E5-4.31c] [MDR-M.77a, 77b, 77c] The absolute weight of secondary reused or recycled components, secondary intermediary products, and secondary materials is calculated as the absolute volume of certified recycled input from plastic waste (in tons). The percentage of secondary reused or recycled components, secondary intermediary

products, and secondary materials is calculated as the volume (in tons) of certified recycled input from plastic waste divided by the total input volume (in tons), expressed as a percentage. Significant assumptions and limitations: OMV defined the scope for measuring metrics based on the OMV Value Chain and IRO Assessment 2024. For certified sustainable inflows, such as pyrolysis oils derived from plastic waste or renewable biobased inputs for fuels, chemicals, and polymers, the Proof of Sustainability (PoS) or Sustainability Declaration (SD) can be provided by suppliers up to one quarter after the quarter in which the physical delivery occurred. This may cause delays in monthly and quarterly closings. OMV will disclose metrics under the assumption that the POS or SD will be received for all sustainable inflows purchased and booked as such. Any deviations will be corrected in the next reporting cycle. The calculation of this metric excludes by-products, additives, fillers, and renewable waste-based volumes. OMV also ensures that inter-company sales are excluded to avoid double-counting. The reported data represents the material in its original state with no further data manipulation. ISCC certifications consider a 0.5% deviation between the physical stock and stock accounting according to mass balances or sustainability declarations as acceptable (ISCC EU Guideline 203 Traceability and Chain of Custody). Measurement of Metric is validated by External Body: For sustainable certified inputs from pyrolysis oil from plastic waste, the consumption data at OMV is compiled into a monthly report, which is audited by TÜV SÜD. Borealis sustainable inputs are externally audited by SGS.

E5-5 Resource Outflows

[E5-5.35] OMV produces fuels from both primary fossil and renewable inputs, such as road fuels and aviation fuels. The Group also produces base chemicals, such as olefins and aromatics, and polyolefin products in the form of pellets, for which primary fossil inputs, renewable inputs, or recycled plastic waste inputs may be used. More details can be found in the Fuels & Feedstock and Chemicals chapters.

[E5-5.36c] The polyolefin products sold by OMV subsidiary Borealis are 100% recyclable before the Group's customers convert them into end products. During conversion into end products, they may be mixed with incompatible and inseparable components, which could impair their recyclability.

[E5-5.38a, 38b] Our production activities generate both solid and liquid waste, including hazardous materials like oily sludge, waste chemicals, and catalysts. Examples of non-hazardous waste include excavated soil, mixed municipal waste, paper, and metal. Unmanaged plastic waste is often dumped in unsanitary landfills or incinerated, increasing the risk of leakage into waterways, lakes, or oceans, which negatively impacts the environment, marine life, and potentially human health.

Waste

[E5-5.37a-37d] [E5-5.39] [E5-5.40] [GRI 306-3] [GRI 306-4] [GRI 306-5]

		2024	2023
Total amount of waste	**t**	**1,001,027**	**853,937**
thereof non-hazardous waste	t	628,992	582,419
thereof hazardous waste	t	372,034	271,518
Total waste diverted from disposal	**t**	**736,803**	**634,485**
thereof non-hazardous waste	t	455,971	455,521
thereof preparation for reuse	t	1,180	8,311
thereof preparation for other recovery operations	t	380,682	394,782
thereof for recycling	t	74,108	60,731
thereof hazardous waste	t	280,165	177,608
thereof preparation for reuse	t	n.a.	n.a.
thereof preparation for other recovery operations	t	4,249	1,688
thereof for recycling	t	275,916	175,920
Total waste directed to disposal	**t**	**264,224**	**219,452**
thereof non-hazardous waste	t	172,913	126,899
thereof for incineration (with energy recovery)	t	15,012	16,058
thereof for incineration (without energy recovery)	t	2,246	1,767
thereof to landfill	t	150,965	102,486
thereof for other disposal operations	t	4,690	6,588
thereof hazardous waste	t	91,549	92,554
thereof for incineration (with energy recovery)	t	15,572	17,166
thereof for incineration (without energy recovery)	t	6,204	3,114
thereof to landfill	t	16,747	20,060
thereof for other disposal operations	t	52,360	52,014
thereof transboundary movement of hazardous waste (Basel convention)	t	666	1,356
Total waste recovery or recycling rate	**%**	**74**	**74**
Total amount of non-recycled waste	t	264,224	219,452
Percentage of non-recycled waste	**%**	**26**	**26**

n.a. No such stream in our operations in 2024, 2023

Metrics Definitions and Methodology

[MDR-M.77a,77c] [E5-5.40] [GRI 306-3] [GRI 306-4] [GRI 306-5]

[MDR-M.77a, 77b] All waste data disclosed is derived from site-specific information, which is based on a mix of calculations and estimations. When estimations are used, the waste amount in tons is primarily based on the number of waste containers and trucks. In some instances, not every container and truckload is weighed, and fixed factors may be assumed to estimate the waste amount. A key limitation of OMV's waste data is the mixture of waste materials within a certain category, as defined by the waste code. The measurement of all metrics below is not validated by an external body other than the assurance provider.

[E5-5.37a] Total amount of waste is the sum of hazardous and non-hazardous waste across various categories, including waste sent to landfill, waste for recycling, waste for incineration, waste for other disposal options, waste for other recovery options, waste prepared for reuse, and hazardous waste moved across borders.

- Thereof non-hazardous waste refers to all waste classified as non-hazardous according to local legislation and regulations. In the absence of specific local regulations and definitions, other definitions such as those provided by the Basel Convention should be applied.

- Thereof hazardous waste refers to all waste classified as hazardous according to local legislation and regulations. In the absence of specific local regulations and definitions, other definitions such as those provided by the Basel Convention should be applied. "Local" refers to the point of waste generation.

[E5-5.37b] [E5 AR 31] [GRI 306-4] [GRI 306-5] Total waste diverted from disposal is calculated as the sum of hazardous and non-hazardous waste designated for recycling, preparation for reuse, other recovery options, and hazardous waste moved across borders. This is further split into the following:

- Thereof non-hazardous waste is the sum of non-hazardous waste designated for recycling, preparation for reuse, and other recovery options and therefore diverted away from disposal.
- Thereof preparation for reuse refers to the sum of all non-hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- Thereof other recovery operations refers to all non-hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- Thereof recycling refers to the sum of all non-hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.
- Thereof hazardous waste is the sum of hazardous waste designated for recycling, preparation for reuse, and other recovery options and therefore diverted away from disposal.
- Thereof preparation for reuse refers to the sum of all hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- Thereof other recovery operations refers to all hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- Thereof recycling refers to the sum of all hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.
- [Voluntary] Thereof transboundary movement of hazardous waste (Basel convention) refers to the movement of waste between nations (e.g., transport, import, export) that is deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII.

Note: where applicable, the waste processed onsite and offsite is also disclosed. Onsite refers to locations within the physical boundary or under the administrative control of the reporting organization, while offsite pertains to locations outside the physical boundary or administrative control of the reporting organization.

[E5-5.37b] [E5-5.39] [E5 AR 32] [GRI 306-4] [GRI 306-5] Total waste directed to disposal is the sum of hazardous and non-hazardous waste across various categories, including hazardous waste on landfill, hazardous waste for incineration, hazardous waste for other disposal options, non-hazardous waste on landfill, non-hazardous waste for incineration, non-hazardous waste for other disposal options, non-hazardous waste prepared for reuse, and non-hazardous waste for other recovery options. This is further split into the following:

- Thereof non-hazardous waste is the sum of non-hazardous waste to landfill, non-hazardous waste for incineration, and non-hazardous waste for other disposal options.
- Thereof incineration (with energy recovery) is the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- Thereof incineration (without energy recovery) is the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is not recovered.
- Thereof landfill refers to sum of all non-hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- Thereof other disposal operations refers to any approved final non-hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from

an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

- Thereof hazardous waste refers to the sum of hazardous waste to landfill, hazardous waste for incineration, and hazardous waste for other disposal options. OMV does not generate radioactive waste, so this metric is not material.
- Thereof incineration (with energy recovery) is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- Thereof incineration (without energy recovery) is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is not recovered.
- Thereof landfill refers to sum of all hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- Thereof other disposal operations refers to any approved final hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

[Voluntary] Total waste recovery or recycling rate is calculated by considering the amount of waste diverted from disposal or directed to disposal after data consolidation from each site.
[Voluntary] Total amount of non-recycled waste is calculated as the sum of all waste that is not recycled.
[Voluntary] Percentage of non-recycled waste is calculated as the sum of all waste that is not recycled but is expressed as a percentage.