

Sustainability Statement

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OMV's Consolidated Directors' Report contains two parts:
the **Management Review** and the **Sustainability Statement**



ESRS 2 General Information

BP-1 General Basis for Preparation of Sustainability Statements

OMV has published a Sustainability Report every year since 2008, with the most recent being published on April 7, 2025. The 2024 Sustainability Statement describes our management and performance of the material environmental, social, and governance issues for OMV. It covers the operations of OMV, headquartered in Vienna, Austria, for the 2024 business year.

[ESRS-2-BP-1.5a] [ESRS-2-BP-2.15] This non-financial statement was prepared in accordance with Section 267a of the Austrian Commercial Code (UGB) as part of the management report of the consolidated financial statements in line with the requirements of the Austrian Nachhaltigkeits- und Diversitätsverbesserungsgesetz (Sustainability and Diversity Improvement Act; NaDiVeG). In line with NaDiVeG's reporting requirements (Section 243b of the Austrian Commercial Code), data particularly relevant for OMV Aktiengesellschaft is reported separately in an annex in Governance Information under OMV AG Data.

The non-financial statement was further prepared in accordance with the European Sustainability Reporting Standards (ESRS) in readiness for the reporting obligation under the CSRD (Corporate Sustainability Reporting Directive). As the report fully complies with the ESRS for the first time, comparative information is not required according to ESRS 1.136. Comparative information is only reported for data that was previously reported and where the definition has not changed.

OMV's 2024 Sustainability Statement includes disclosures required by the European Union (EU) Taxonomy Regulation EU 2020/852. Our Sustainability Statement is also guided by the "Sustainability reporting guidance for the oil and gas industry" developed by Ipieca, API, and IOGP. Reporting on OMV's alignment with the UN Sustainable Development Goals (SDGs) has been informed by the Business Reporting on the SDGs published by the Global Reporting Initiative (GRI) and the UN Global Compact (UNGC). The document also serves as our Communication on Progress for the UNGC. As the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD) such as governance, strategy, risk management, and metrics related to climate risks and opportunities have been integrated into ESRS, OMV will no longer have a separate Index for TCFD disclosures.

Report Scope and Boundaries

[ESRS-2-BP-1.5b] In principle, the data presented in the Sustainability Statement is consolidated at Group level and covers all fully consolidated entities, analogous to the Company's financial statements. In the following aspects, the Sustainability Statement extends the scope applied for the Group Financial Statements: subsidiaries that are not consolidated in the Group Financial Statements due to their immateriality are included in the Sustainability Statement based on their topical relevance. This boundary applies to all material topics, unless clearly indicated otherwise in the text of this report for a particular material topic. Where an entity is not included in the reporting, it is denoted in a footnote. Health, Safety, Security, and Environment (HSSE) data, including greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3¹ GHG 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.

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 Group company participates in joint operations and is fully consolidated, 100% of the respective OMV Group company sales are accounted. However, this value usually only represents the OMV Group's share in the joint operation.



[ESRS-2-BP-2.13a-13c] [ESRS-2-BP-2.14] The Sustainability Statement was prepared in accordance with the ESRS for the first time. Where possible comparative figures are disclosed in the topical chapters. For metrics introduced by ESRS, n.a. will be used to indicate the absence of comparative data, unless otherwise stated. If applicable, the difference between the figure disclosed in the preceding period and the revised comparative figure is disclosed in the metrics section in the topical chapters. As this is the first report to conform with the ESRS, no data has been restated due to changes in calculation methodology or material errors.

[ESRS-2-BP-1.5c] Business relationships in the upstream and downstream value chain have been considered in identifying our material impacts, risks, and opportunities as part of our materiality assessment. Materiality has been determined according to the nature of activities, business relationships, or geographical focus. Relevant information in this statement concerning the value chain includes actual and potential material impacts, risks, and opportunities that may affect or arise from upstream and downstream business relationships, as well as policies and actions extending beyond our own operations. Whenever value chain information is included, it is clearly specified.

BP-2 Disclosures in Relation to Specific Circumstances

Time Horizons

[ESRS-2-BP-2.9a, 2.9b] OMV follows a comprehensive sustainability impact, risk, and opportunity assessment process across various time horizons in alignment with OMV's strategy and business model. The short-term horizon, referring to up to one year, focuses on managing actual and potential impacts and risks affecting daily operations. The mid-term horizon, extending up to five years, integrates impacts, risks, and opportunities with the Group's mid-term plan. The long-term horizon, spanning beyond five years, is linked to OMV's strategy execution, offering management an objective perspective that enhances the decision-making process.

Sources of Estimation and Outcome Uncertainty

[ESRS-2-BP-2.10a-10d] [ESRS-2-BP-2.11a, 11b] In 2024, all disclosed data related to our own operations and value chain, such as health and safety indicators for our contractors, was measured or calculated based on actual data, unless specified otherwise. To help readers better understand the data, we have included all relevant contextual information related to the calculation of metrics alongside them. Specific metrics in the report include upstream and downstream value chain data, which is estimated using indirect sources, such as sector-average emission factors. This metric is: Scope 3 GHG emissions – encompasses indirect emissions that occur in the upstream and downstream value chain, such as those reported under Category 3.15 "Investments".

[ESRS-2-BP-2.12] Our Sustainability Statement contains forward-looking statements. Forward-looking statements can usually be identified by the use of terms such as "outlook," "expect," "anticipate," "intend," "plan," "target," "objective," "estimate," "goal," "may," "will," and similar terms, or by their context. These forward-looking statements are based on beliefs, estimates, and assumptions currently held by and information currently available to OMV. By their nature, forward-looking statements are subject to risks and uncertainties, both known and unknown, because they relate to events and depend on circumstances that will or may occur in the future and are outside the control of OMV. Consequently, the actual results may differ materially from those expressed or implied by the forward-looking statements. Therefore, recipients of this report are cautioned not to place undue reliance on these forward-looking statements. Neither OMV nor any other person assumes responsibility for the accuracy and completeness of any of the forward-looking statements contained in this report.



Incorporation by Reference

[ESRS-2-BP-2.16] Within this Sustainability Statement, OMV references other sections of the Combined Annual Report for 2024, particularly the Notes on Financial Situations. We are adhering to ESRS requirement 9.1, and the following disclosure requirements are included in the Notes on Financial Situations:

- [ESRS-2-SBM-1.40d-i, 40d-ii] in Note 7 – Sales Revenues;
- [ESRS-2-SBM-3.48d], [E1-4.34f AR 30c] in Note 3 – Effects of climate change and the energy transition;
- [E1-IRO-1.AR 12c], [E1-IRO-1.AR 13a-13d], [E1-IRO-1.AR 15], [E1-SBM-3.AR 7a-7c], [E1-SBM-3.AR 8a-8b], [E1-8.AR 65a-65c] in Note 3 – Effects of climate change and the energy transition;
- [E1-5.AR 36c, AR 36e], [E1-5.AR 38], [E1-6.55], [E1-6.AR 55b] in Note 7 – Sales Revenues;
- [E2-2.18a], [MDR-A.68a-68c, 68e], [E1-3.29c-i] in the Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.

GOV-1 Role of the Administrative, Management, and Supervisory Bodies

OMV has a two-tier governance structure consisting of an Executive Board and a Supervisory Board. The Executive Board, composed of the CEO (who has also been appointed as Chairman of the Executive Board), CFO, Executive Vice President (EVP) Chemicals, EVP Fuels & Feedstock, and EVP Energy, is the highest managing body of the Company and is responsible for setting and implementing the Company strategy, including climate and other sustainability targets. The Executive Board holds meetings at least every two weeks to exchange information and issue decisions on all matters requiring plenary approval.

[ESRS-2-GOV-1.21a-1.21b] OMV's Supervisory Board generally consists of ten members elected by the general meeting of shareholders (shareholder representatives) and five members delegated by the employee representation body (employee representatives). Following a resignation in June 2024, the Supervisory Board currently only consists of nine shareholder representatives. One of the Supervisory Board members serves as Chairperson after being elected by the Supervisory Board.

The Supervisory Board appoints members of the Executive Board, monitors and supervises its decisions, and advises the Executive Board on relevant matters, including strategy development. Certain decisions made by the Executive Board are subject to approval by the Supervisory Board. The Supervisory Board also assesses the performance of the Executive Board, including on sustainability criteria. The Executive Board reports to the Supervisory Board on a regular and ad hoc basis. [ESRS 2-GOV-1.22] As shown in more detail in the chapter Roles and Responsibilities, the Supervisory Board appoints among its members qualified expert committees that support its decision-making process. The Chairman of OMV's Supervisory Board regularly receives external feedback on the OMV Group's strategy, for example through the Corporate Governance Roadshows they attend or at the Annual General Meeting, among other events.

The management of the Company is vested with the Executive Board. Members are appointed by the Supervisory Board for a period of up to five years; re-appointments are possible. Currently, the Executive Board comprises four members whose tenure runs as follows:

- Alfred Stern (CEO), contractual term of office: September 1, 2021–August 31, 2026
- Reinhard Florey (CFO), contractual term of office: July 1, 2016–June 30, 2027



- Martijn Arjen van Koten (Executive Vice President Fuels & Feedstock and, following Daniela Vlad's resignation from the Executive Board, also ad-interim Executive Vice President Chemicals effective March 1, 2025), contractual term of office: July 1, 2021–June 30, 2026
- Berislav Gašo (Executive Vice President Energy), contractual term of office: March 1, 2023–February 29, 2028

Daniela Vlad was a member of the Executive Board as Executive Vice President Chemicals until February 28, 2025, which is the effective date of her resignation from the Executive Board.

Experience and Expertise

[ESRS-2-GOV-1.21c] The administrative, management, and supervisory bodies at OMV have a broad range of sector-relevant experience and international expertise:

Executive Board

Members of the Executive Board who served on the Executive Board during 2024 are of three different nationalities, showcasing extensive international management experience in all relevant business segments:

- **Alfred Stern** has been the Chairman of the Executive Board and Chief Executive Officer of OMV AG since September 2021. Prior to joining OMV Aktiengesellschaft in April 2021 as board member for Chemicals, Alfred Stern was the CEO of Borealis from July 2018. During his tenure of 14 years, Stern held a series of other executive positions at Borealis, latterly as a board member for Polyolefins and Innovation & Technology. He started his career at DuPont de Nemours, which was just the beginning of his extensive international experience in Switzerland, Germany, and the US across research and development, sales and marketing, and quality and business management.
- **Reinhard Florey**: Since July 1, 2016, Reinhard Florey has been the CFO of OMV Aktiengesellschaft. He started his career in corporate consulting and strategy consulting. From 2002 to 2012 he worked in a number of positions worldwide for thyssenkrupp Steel. His most recent post prior to joining OMV was as CFO and deputy CEO of Outokumpu.
- **Daniela Vlad** has been a member of the Executive Board of OMV Aktiengesellschaft since February 1, 2023, until February 28, 2025, and served as Executive Vice President Chemicals. She has held management positions at Shell and Philips, and most recently, before her tenure at OMV, was responsible for the management of key global business areas such as powder coatings and industrial coatings at AkzoNobel. Thanks to her many years of international experience in the chemical business and in leading strategic transformations, Daniela Vlad combines chemical and financial know-how with experience in the field of sustainable technical solutions.
- **Martijn Arjen van Koten** has been a member of the OMV Aktiengesellschaft Executive Board since July 1, 2021, and is responsible for the Fuels & Feedstock division. He began his professional career at Shell in 1994, taking on several management and technical positions in the refining and downstream business in the UK, Germany, and the Netherlands. From 2004, Martijn van Koten assumed Manufacturing Site General Manager positions at Shell in Sweden and Singapore, before becoming Vice President Manufacturing East & Middle East in Singapore in 2009 and Vice President Supply & Distribution Americas in the United States in 2013. In 2013, Martijn van Koten joined Borealis as Executive Board Member Operations, HSE & PTS. From 2018 to June 2021, he served as Borealis' Executive Board Member Base Chemicals & Operations.
- **Berislav Gašo**: On March 1, 2023, Berislav Gašo assumed his role of member of the Executive Board of OMV Aktiengesellschaft, where he is responsible for the Energy division. He held various management positions in the MOL Group after working as a junior partner at McKinsey & Company. Most recently, he served as the Executive Vice President in charge of the MOL Group's Exploration & Production division.



Supervisory Board

[ESRS-2-GOV-1.21c] The members of the Supervisory Board elected by the shareholders in a general meeting (shareholders' representatives) have significant experience in leading roles across various sectors:

- Lutz Feldmann is an independent business consultant and chairman of the supervisory boards of EnBW Energie Baden-Württemberg AG and Thyssen'sche Handelsgesellschaft mbH. During the course of his over 40-year career span, Lutz Feldmann has held various executive and management positions at Aral AG, BP AG (Germany), and E.ON AG (marketing, retail, and corporate management).
- Edith Hlawati was appointed as CEO of Österreichische Beteiligungs AG (ÖBAG), a holding company that manages the shares of the Republic of Austria in various companies, in 2022. Prior to joining ÖBAG, Edith Hlawati's career as a registered attorney and managing/senior partner of one of the leading corporate law firms in Austria focused on stock corporation law, corporate governance, capital market law, mergers and acquisitions, and banking and finance. Edith Hlawati holds supervisory board seats at VERBUND AG (deputy chairwoman), Telekom Austria AG (chairwoman), and EuroTeleSites AG.
- Khaled Salmeen is Chief Executive Officer Downstream at the Abu Dhabi National Oil Company (ADNOC). After his employment as deputy plant manager at Borouge, he became a project manager at the Abu Dhabi Future Energy Company. He later served as COO of Tabreed, CEO of Khalifa Industrial Zone Abu Dhabi, and Executive Director of Marketing, Supply, and Trading at ADNOC. Khaled Salmeen holds board seats in multiple companies of the ADNOC Group.
- Khaled Al Zaabi is CFO of the Abu Dhabi National Oil Company Group. Prior to emerging as the Group CFO, he was the Senior Vice President for financial planning, budgeting, and reporting. He serves as a board member in various listed and non-listed companies of the ADNOC Group.
- Dorothee Deuring is the CEO of Deuring Corporate Advisory. Having initially trained as a chemist, she gained substantial knowledge in the business and corporate world during her employment as a strategy consultant at McKinsey & Company and as the Managing Director for investment at CoCap AG. Subsequently, she became the Vice Director for corporate development at F. Hoffmann La Roche AG. At Bankhaus Sal. Oppenheim, she supervised the chemical and health care M&A department as a Managing Director. Dorothee Deuring worked at UBS AG as the head of the Europe Corporate Advisory Group. She held numerous board seats in the past and currently serves as a board member at Elementis plc, Temenos SA, and Cornucopia SIVAC.
- Patrick Lammers is the CEO of Skyborn Renewables GmbH. At Royal Dutch Shell, he took on roles such as Global Business Development Manager and Commercial Director. He then became the CEO of Dyson Group plc in the United Kingdom and worked for AEA Investors in the USA. Upon his return to Europe, he worked for the Essent N.V. group, including tenures as Chief Commercial Officer and Chief Executive Officer. Additionally, he also served as the Senior Vice President for digital transformation and the Executive Senior Vice President for retail at innogy SE. He was on the board of management of E.ON SE until May 2024.
- Jean-Baptiste Renard is an independent business consultant who worked for BP plc for over 20 years. His roles ranged from operational retail roles and supply to marketing. He was also the supply manager for Europe and the group's vice president for business marketing and new markets. In his last years at BP plc, he was the regional group vice president for Europe and Southern Africa. Jean-Baptiste Renard is a founding partner of 2PR Consulting and holds various positions as a non-executive board member, including at Exolum group. Until 2022, he also served as non-executive director of Neste.
- Elisabeth Stadler holds supervisory board positions at voestalpine AG, Österreichische Post AG (chairwoman) and Andritz AG (deputy chairwoman). Elisabeth Stadler spent her professional career in the insurance industry, including positions as board member of UNIQA Personenversicherung AG and Raiffeisen Versicherung AG. Elisabeth Stadler served as the CEO of Ergo Versicherungsgruppe AG, Donau Versicherung AG, and most recently of VIG Vienna Insurance Group AG (until June 2023).



- Robert Stajic is Executive Director of Österreichische Beteiligungs AG (ÖBAG) and has a board seat at VERBUND AG. He was also Engagement Manager at McKinsey & Company. At OMV Aktiengesellschaft, he worked as a member of the transformation office and was head of procurement steering and services. Furthermore, he was also a business partner for corporate strategy for the upstream division. Following his career at OMV Aktiengesellschaft (from 2013 to 2018), he became director of corporate development (strategy) and transformation at Semperit AG.
- Stefan Doboczky, who resigned from the Supervisory Board in June 2024, was CEO of the Heubach Group. In the past, he held various management positions in the DSM Group and was appointed member of the board of Royal DSM, Netherlands and Singapore, between 2011 and 2015. From 2015 to 2021, he served as CEO of Lenzing AG.
- Karl Rose, whose appointment as a Supervisory Board member of OMV Aktiengesellschaft expired with effect from the end of the General Meeting held on May 28, 2024, started his career at Royal Dutch Shell, where he rose to the role of Chief Strategist, which he held until 2010. Karl Rose has been a professor of strategic management and applied business economics at the Karl-Franzens University of Graz, Austria, since 2010 and held various other positions, including Senior Director Policy and Scenarios at the World Energy Council. From 2017 to 2022, he was a strategy advisor of the Abu Dhabi National Oil Company (ADNOC), U.A.E. Karl Rose is also chairman of the supervisory board of Energie Steiermark AG.
- Gertrude Tumpel-Gugerell, whose appointment as Supervisory Board member of OMV Aktiengesellschaft expired with effect from the end of the General Meeting held on May 28, 2024, pursued her career in the Oesterreichische Nationalbank (OeNB), the central bank of the Republic of Austria, where she rose to the position of Vice Governor, which she held from 1998 to 2003. From 2003 to 2011, Ms. Tumpel-Gugerell was a member of the executive board of the European Central Bank, responsible for market operations (until 2006), payment systems and market infrastructure, staff, budget, and organization. Furthermore, she is a member of the supervisory boards of Commerzbank Aktiengesellschaft, Vienna Insurance Group AG, and AT&S Austria Technologie & Systemtechnik Aktiengesellschaft.
- Alyazia Ali Al Kuwaiti, whose appointment as Supervisory Board member of OMV Aktiengesellschaft expired with effect from the end of the General Meeting held on May 28, 2024, was Executive Director for energy at Mubadala Investment Company and UAE Industries. Before that she held various leadership positions in International Petroleum Investment Company (IPIC) and GASCO Abu Dhabi Gas Industries Ltd.
- Saeed Al Mazrouei, whose appointment as Supervisory Board member of OMV Aktiengesellschaft expired with effect from the end of the General Meeting held on May 28, 2024, held leadership roles at Mubadala Investment Company (including deputy CEO responsible for direct investments) and most recently served as Managing Director and CEO of the Abu Dhabi Investment Council. He also had a board seat at Abu Dhabi Commercial Bank.

These individuals bring a wealth of expertise in executive positions, business consultancy, and leadership roles in major companies, which is relevant to OMV's sectors and products.

[ESRS-2-GOV-1.23a] The administrative, management, and supervisory bodies at OMV ensure that appropriate skills and expertise are available or will be developed to oversee sustainability matters through several mechanisms. A self-assessment of the Supervisory Board to review the activities of the Supervisory Board and its Committees with support from an external consultant is performed on an annual basis. The 2024 assessment showed positive results overall. The Sustainability & Transformation Committee specifically, which concentrated on ESG compliance throughout 2024, received high ratings for its role in overseeing environmental processes and performance.

Through annual training programs on relevant topics, including ESG-related fields, the Supervisory Board gains the experience required to oversee ongoing and upcoming sustainability matters. For instance, in 2023, the program included an external presentation on the IPCC Sixth Assessment Report on Climate Change. In 2024, the Supervisory Board had a training session on the requirements of the CSRD and ESRS and a risk awareness training



session focused on OMV's Enterprise-Wide Risk Management program. The members of the Executive Board also participated in this training. In 2024, the Sustainability & Transformation Committee had deep dives on sustainability topics such as circularity and human rights. [ESRS-2-GOV-1.23b] The skills and experience within the Company are connected to sustainability impacts, risks, and opportunities through the qualifications and expertise of individuals involved in reviewing and proposing policy creation, actions, and targets. The 2024 training session for the Supervisory Board on the CSRD and ESRS also focused on the double materiality principle for identifying and assessing impacts and risks, as well as discussing the results of OMV's materiality assessment.

Employee Representation

[ESRS-2-GOV-1.21b] The Supervisory Board incorporates employee representation through the employee representation body. Austrian law requires that for every two shareholder representatives, the employee representation body nominates one employee representative to serve on the Supervisory Board. If the number of shareholder representatives is uneven, an additional employee representative can be nominated by the employee representation body. Therefore, there are currently five employee representatives on the Supervisory Board, ensuring that the workforce's interests and perspectives are represented in decision-making processes.

Members of the Supervisory Board – employee representatives

Employee representatives (as of June 2024)	Position in Supervisory Board	Committee membership	Term of office
Angela Schorna	Member	Chairwoman of the Employees Works Council of OMV Aktiengesellschaft	First appointed in 2018
Alexander Auer	Member	Chairman of the Company Works Council of OMV Downstream GmbH	First appointed in 2021
Nicole Schachenhofer	Member	Chairwoman of the Employees Works Council of Austria Exploration & Production GmbH	First appointed in 2021
Hubert Bunderla	Member	Deputy of the Group Works Council of OMV Aktiengesellschaft	First appointed in 2021
Alfred Redlich	Member	Chairman of the Group Works Council of OMV Aktiengesellschaft	First appointed in 2013, 2023

Board Diversity

[ESRS-2-GOV-1.21d] OMV falls within the scope of Section 86(7) of the Austrian Stock Corporation Act and, therefore, the Supervisory Board has to fulfill the minimum quota mentioned therein (i.e., 30% women and 30% men). Currently, six of the shareholder representative seats are held by men and three are held by women, meaning the minimum quotas required by law are currently fulfilled.

The Supervisory Board of OMV Aktiengesellschaft comprised 63% male and 37% female members, with 25% aged below 50 and 75% aged over 50, while 68% were Austrian and 32% non-Austrian.

The Executive Board of OMV Aktiengesellschaft was composed of 80% male and 20% female members throughout the year 2024 and until February, 28, 2025, its members were 20% aged between 30 and 50 and 80% aged over 50. In terms of nationality, 40% of the Executive Board members were Austrian and 60% were non-Austrian throughout the year 2024 and until February, 28, 2025.



Independence

[ESRS-2-GOV-1.21e] All (100%) shareholders' representatives on the Supervisory Board have declared their independence from the Company in line with the criteria of independence published on the [OMV website](#). If conflicts of interest should arise with respect to certain matters, the dedicated legal regime under Austrian law applies. The affected Supervisory Board member has to disclose the conflict of interest and, depending on the intensity of the conflict, further measures are taken (ranging from the member concerned refraining from voting on the matter to as far as the affected member not being allowed to receive information on the matter and participate in group discussions about it).

GOV-2 – Information Provided to and Sustainability Matters Addressed by OMV's Administrative, Management, and Supervisory Bodies

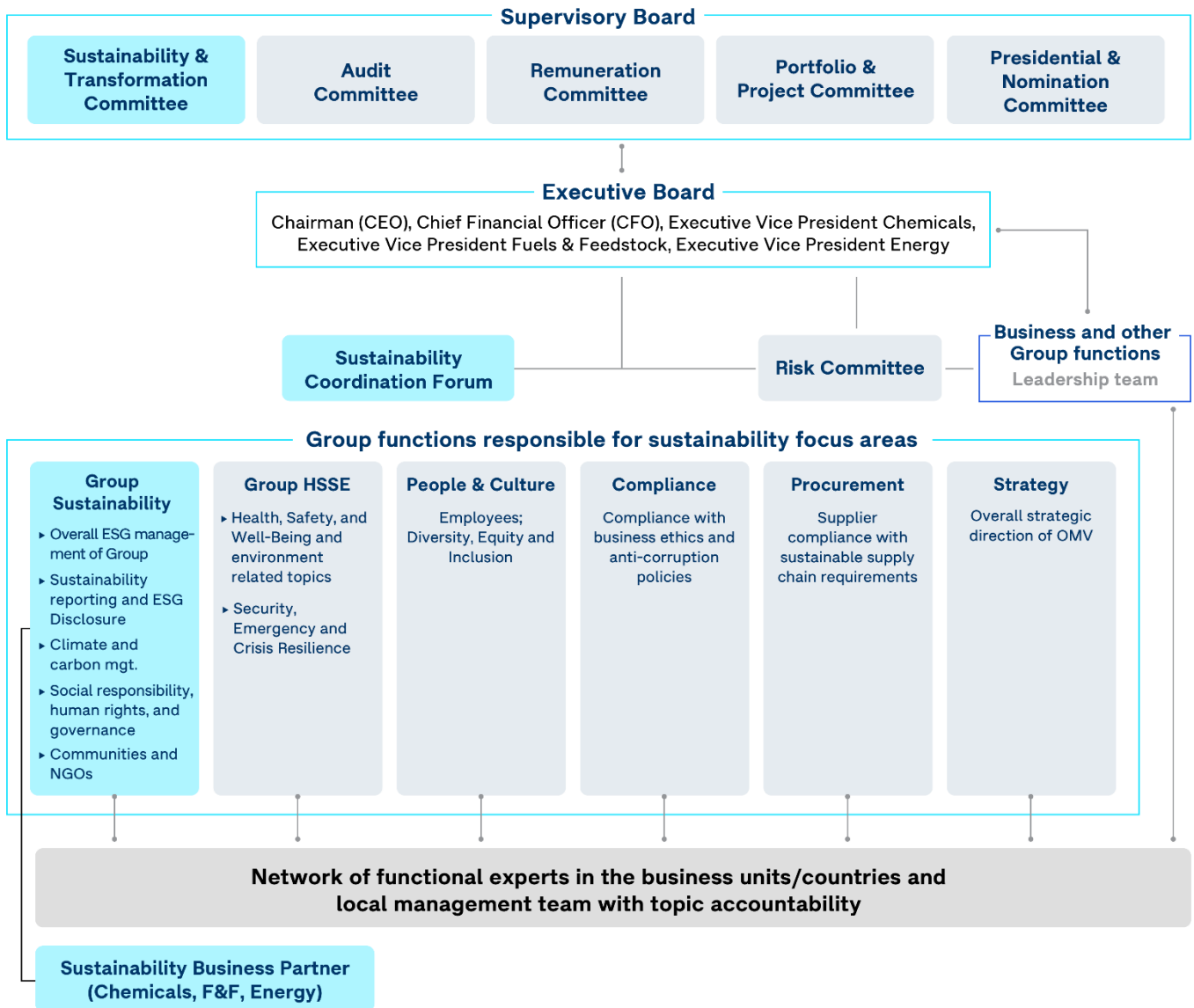
Sustainability Governance

[ESRS-2-GOV-1.22c] Sustainability is central to OMV's Strategy 2030, evidenced by the net zero ambition for 2050, ambitious decarbonization targets, and the roadmap for 2030/2040, as well as the OMV Sustainability Framework 2030, which covers all ESG-related material topics relevant to OMV. Strategy, targets, and incentives are well-defined, and the maturity of the ESG management system is regularly reviewed to address gaps identified in the sustainability operating model. For details see → [G1 Business Conduct](#) and → [ESRS 2 GOV-1-5a/b](#).

Sustainability topics are fully integrated into the overall governance structure of the Company. These topics have the same weight as any other business consideration and, following the Company's responsible approach to business, are integrated into the daily operation and management processes of the Company. For instance, sustainability criteria form part of the Capital Allocation Framework (see → [E1 Climate Change](#)). ESG due diligence is also part of mergers and acquisitions.

Roles and Responsibilities

[ESRS 2-GOV-1.22a, 22c-i, 22c-ii] OMV has several management-level positions and committees responsible for governance processes, controls, and procedures to monitor, manage, and oversee impacts, risks, and opportunities. Oversight of these roles and committees is conducted through regular meetings, reporting to the Executive Board, and presentations to the Supervisory Board and its committees. The oversight of sustainability-related impacts, risks, and opportunities at OMV is primarily managed by the following bodies and individuals:



Supervisory Level

[ESRS-2-GOV-1.22a-22c] The Supervisory Board is the highest organizational level performing oversight of sustainability-related risks and impacts and fulfills its duties in accordance with the applicable law, particularly the Austrian Stock Corporation Act, the Company's Articles of Association, and the Internal Rules for the Supervisory Board. The Supervisory Board, including through the Sustainability & Transformation Committee, focuses its efforts on embedding effective sustainability initiatives into strategy execution and ensuring oversight of sustainability-related impacts, risks, and opportunities. The Supervisory Board also annually reviews and approves OMV's Sustainability Statement.



The Supervisory Board appoints among its members qualified expert committees and determines their tasks and powers. The task of the committees is to formulate recommendations for the purpose of preparing resolutions to be passed by the Supervisory Board itself, without thereby preventing the entire Supervisory Board from dealing with matters delegated to the committees. As regards the oversight of sustainability-related impacts, risks, and opportunities at OMV, the Supervisory Board has appointed the following committees in particular:

Sustainability & Transformation Committee

[ESRS 2-GOV-1.22c-i; 1.22c-ii] The Supervisory Board's Sustainability & Transformation Committee focuses its efforts on embedding effective sustainability initiatives into strategy execution. It meets on a quarterly basis to discuss and steer topics such as regulatory ESG requirements, which include non-financial reporting requirements, ESG-related capital market activities, ESG governance and steering, and critical concerns related to sustainability.¹ The purpose of the Sustainability & Transformation Committee is to support the Company's Supervisory Board in reviewing and monitoring OMV's strategy with regard to sustainability, ESG-related standards, and performance, as well as processes and, specifically, performance in HSSE (health, safety, security, the environment) and, in particular, climate change. Furthermore, the committee serves to support and oversee the transformation process toward a more sustainable business model, including the cultural integration of strategically significant acquisitions.

At the meetings of the Supervisory Board, the Chairman of the Sustainability & Transformation Committee gives a report to the entire plenary on a quarterly basis. The evaluation of the Sustainability & Transformation Committee conducted as part of the Supervisory Board's self-assessment highlighted strong development since its formation in 2022. For instance, the committee has been actively responsible for monitoring the progress made with regard to OMV's Sustainability Framework.

[ESRS-2-GOV-2.26a, 26b] The Sustainability & Transformation Committee is informed by Group Sustainability, as the owner of the materiality assessment process, on a regular basis, at least annually, about the outcome of the materiality analysis, including all identified material impacts, risks, and opportunities as well as the implementation of due diligence, and the results and effectiveness of policies, actions, metrics, and targets adopted to address them. ESG aspects are part of the motions for all major transactions subject to OMV Executive Board and Supervisory Board decisions and are taken into account in decision-making for all major transactions, as well as being part of due diligence processes for M&A activities. As part of the decision-making process, there is always a balance between the potential risks and the opportunities to ensure sustainable growth. Strategic decision-making involves evaluating the trade-offs between taking risks, addressing impacts, and seizing opportunities.

Audit Committee

[ESRS-2-GOV-1.22c-i, 22c-ii] The Audit Committee is responsible for monitoring the effectiveness of the Company's internal control, internal audit, and risk management systems. It reviews the functioning of these systems and reports its findings to the Supervisory Board. Additionally, the committee monitors the independence of auditors and reviews audit fees and activities. Internal Audit, which reports to the Executive Board and Audit Committee, provides an evaluation of the effectiveness of governance, risk management, and internal control processes, ensuring that appropriate controls and processes are in place and operating effectively.

[ESRS-2-GOV-2.26a-26b] The Audit Committee is informed twice per year by the Corporate Risk Management function about the risk profile of OMV. Additionally, the committee diligently oversees the implementation, efficacy, and efficiency of risk management processes and receives an overview of the main risks, impacts, and opportunities through the annual enterprise risk exercise. The Audit Committee approves decisions on major transactions or

¹ Critical concerns are cases that have attracted significant attention from key stakeholders, have validity (e.g., legal decisions, allegations with significant proof, etc.), are in OMV's direct operations or value chain, and that would constitute a violation of one of the ten principles of the UN Global Compact. In 2023, three such concerns were flagged and discussed by the Sustainability & Transformation Committee. These concerns included a fatality at the Petrobrasil refinery, climate litigation, and an update on the Borealis Kallo case.



strategic decisions which includes the evaluation of potential trade-offs between taking risks, addressing impacts and seizing opportunities.

Management Level

[ESRS-2-GOV-1.22c-i, 22c-ii] The Executive Board is responsible for managing OMV's impact on the economy, environment, and people, including oversight of material topics such as climate change mitigation, human rights, and safety. The Executive Board takes a proactive stance in overseeing and enhancing OMV's risk management processes, ensuring a strong risk culture across OMV. It drives the risk management program and sets the tone for a strong risk culture. The CEO and CFO are specifically involved in human rights oversight, receiving biannual briefings on human rights impacts. Additionally, management is involved in assessing and managing climate-related risks and opportunities, as outlined in the TCFD recommendations index. The Executive Board also oversees OMV's compliance management system, which includes business ethics, anti-corruption, competition law, and trade sanctions.

[ESRS-2-GOV-2.26a, 26b] The Executive Board approves the results of the materiality assessment process, including all identified material impacts, risks, and opportunities. As part of this approval process, the Executive Board is informed by Group Sustainability, as the owner of the materiality assessment process, at least annually, about the outcome of the materiality analysis, including all identified material impacts, risks, and opportunities, as well as the implementation of due diligence, plus the results and effectiveness of policies, actions, metrics, and targets adopted to address them. ESG aspects are considered for all major transactions subject to OMV Executive Board decisions and in decision-making for all major transactions, as well as being part of due diligence processes for M&A activities. As part of the decision-making process, there is always a balance between the potential risks and the opportunities to ensure sustainable growth. Strategic decision-making involves evaluating the trade-offs between taking risks, addressing impacts and seizing opportunities.

[ESRS-2-GOV-1.22b] The Executive Board fulfills its duties, including risk management oversight, in accordance with the applicable law, particularly the Austrian Stock Corporation Act, the Company's Articles of Association, and the Internal Rules for the Executive Board. As an incentive for the Executive Board, the Remuneration Policy effective in 2024 integrates GHG and ESG targets into the annual bonus and Long-Term Incentive Plan (LTIP), as approved at the June 2022 Annual General Meeting. OMV has implemented various regulations applicable to the whole Group that define the minimum requirements for sustainability and social responsibility at OMV. OMV Aktiengesellschaft also complies with the Austrian Code of Corporate Governance, which aims to establish a system of management and control that is accountable and oriented toward creating sustainable, long-term value.

[ESRS-2-GOV-1.22d] The Executive Board is responsible for setting and implementing the Company strategy, including sustainability targets. It meets at least every two weeks to exchange information and make decisions on matters requiring plenary approval. Accountability for OMV's strategic targets lies with the OMV Executive Board. Corporate functions such as Investor Relations & Sustainability, Group HSSE, Strategic Planning & Projects, People & Culture, Compliance, and Procurement, all of which report directly to the Executive Board, have ownership for material topics and are responsible for defining and implementing sustainability initiatives in collaboration with Group Sustainability and the business divisions. These functions regularly report on the progress of the implementation of OMV's Sustainability Framework to the Executive Board. The Remuneration Committee evaluates the performance of the Executive Board, including sustainability criteria, and establishes criteria derived from OMV's Strategy 2030, with a focus on GHG emissions reduction.

Risk Committee

[ESRS-2-GOV-1.22 c-i, 22c-ii] The Risk Committee, chaired by OMV's CFO, ensures that the risk management process effectively captures and manages material risks across OMV. Management is tasked with implementing appropriate mitigation strategies for identified risks and is responsible for ensuring the effectiveness of these strategies through a structured process of risk identification, assessment, and evaluation. Additionally, management ensures that



processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management framework.

[ESRS-2-GOV-2.26a, 26b] Twice per year, the Risk Committee is informed by Group Sustainability about the identified material impacts, risks, and opportunities. The Risk Committee evaluates the risk mitigation measures in terms of effectiveness and timely implementation when addressing major risks, recommending actions to the OMV Executive Board in the event that risk tolerance levels are breached. The results of OMV's risk profile are further reported to the Executive Board and Audit Committee. The Risk Committee approves decisions on major transactions or strategic decisions, which includes the evaluation of potential trade-offs between taking risks, addressing impacts, and seizing opportunities.

Sustainability Coordination Forum

[ESRS-2-GOV-1.22c-i, 22c-ii] In 2023, a committee called the Sustainability Coordination Forum was formed under the Executive Board. 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 across OMV, monitor progress on target achievement, propose measures in the event of deviations and prepare sustainability topics to be discussed by the Executive and Supervisory Boards. The committee meets at least bimonthly.

[ESRS-2-GOV-2.26a, 26b] The Sustainability Coordination Forum is informed at least twice per year by Group Sustainability during the materiality assessment process about the material impacts, risks, and opportunities and the results and effectiveness of policies, action, metrics, and targets. The Sustainability Coordination Forum also defines the materiality thresholds for OMV. The overall results of the materiality assessment are approved by the Sustainability Coordination Forum and prepared for Executive Board approval. The Sustainability Coordination Forum approves decisions on major transactions or strategic decisions, which includes the evaluation of potential trade-offs between taking risks, addressing impacts, and seizing opportunities.

The Sustainability Coordination Forum ensures that material impacts, risks, and opportunities are well understood and managed in line with OMV's sustainability targets. It reviews OMV's exposure to impacts, risks, and opportunities and the related action plans, ensuring they align with sustainability targets. The oversight and escalation processes support continuous monitoring of OMV's sustainability risk profile.



The effective management of identified impacts and risks is reviewed at the second line of defense through well-established communication between the Sustainability Coordination Forum and the Risk Committee. The Sustainability Coordination Forum aids decision-making by reviewing material ESG impacts, risks, and opportunities by discussing them during the bimonthly meetings. ESG impacts, risks and opportunities information is fully integrated into OMV's risk profile and discussed by the Risk Committee before being reported to the Executive Board. While material impacts, risks, and opportunities were identified in the reporting year through a top-down materiality assessment exercise, sustainability matters are already addressed locally across the organization. The existing risk management reporting process will be further adapted to incorporate local risk registers based on material impacts and risks according to the ESG criteria established by responsible experts.

Group Sustainability Department

[ESRS 2-GOV-1.22c-i, 22c-ii] Under the responsibility of the CFO, the Group Sustainability department develops OMV's Sustainability Framework, defines the minimum requirements for sustainability management in OMV, ensures governance and ownership of material topics, and is responsible for ESRS-compliant sustainability reporting and ESG disclosure. The Group Sustainability department, in close collaboration with the material topic owners, who act as experts for their respective topics, drives the overarching sustainability agenda for all material topics, integrated into the overall execution of OMV's strategy. Group Sustainability reports quarterly on the progress of the implementation of OMV's Sustainability Framework to the Executive Board and Supervisory Board. Further details are disclosed in the Governance descriptions of each material topic found throughout this report.

[ESRS-2-GOV-1.22d] ESG risks can manifest themselves in various forms that have already been identified within the organization, while ESG impacts can intersect with different risk management activities across OMV. The Sustainability Risk Management program was established by Group Sustainability to support the Company in assessing and mitigating ESG risks and impacts that could jeopardize the achievement of mid-term and long-term objectives while embracing opportunities. For each material topic, a material owner has been assigned at various levels of the organization. The owner of a material topic is the key driver of that topic and is responsible for translating the ESRS requirements into business action plans, and implementing dedicated resources, controls, and procedures to manage the respective impacts, risks, and opportunities. They define, monitor, and report the targets



and metrics related to the material topic, in line with the sustainability agenda defined by Group Sustainability, and report the associated material impacts, risks, and opportunities. Additionally, Internal Audit provides assurance that the Group's risk management program is functioning effectively, supporting the Group Sustainability department with recommendations for potential improvements. This ensures that the sustainability risk management process is structured, consistent, and continuously applied across OMV.

[ESRS-2-GOV-2.26a, 26b] OMV Group Sustainability is the owner of the materiality assessment process and ensures that the other relevant administrative, management, and supervisory bodies receive information about the material impacts, risks, and opportunities. Group Sustainability, together with material topic owners, defines the policies, actions, metrics, and targets to address material impacts, risks, and opportunities, and ensures the implementation of due diligence. Group Sustainability supports the decision-making regarding major transactions by providing specialized oversight and guidance on sustainability aspects.

Corporate Risk Management Function

[ESRS-2-GOV-1.22c-i, 22c-ii, 22c-iii] This independent function within the CFO area reports directly to the Executive Board and is independent of the business lines, thus ensuring effective risk governance. OMV has established comprehensive risk management processes that integrate the management of impacts, risks, and opportunities into other internal functions. The risk management process combines bottom-up and top-down approaches, ensuring that every employee is responsible for implementing appropriate mitigation strategies. Risks are identified and assessed using a standardized methodology that includes environmental aspects and impacts. The process is facilitated by a Group-wide IT system supporting risk identification, analysis, evaluation, treatment, and review, guided by the ISO 31000/27000 series. The integration with internal functions is reinforced through a cross-functional Risk Committee chaired by the OMV CFO, involving senior management members. This committee ensures that material risks are captured and managed effectively across OMV. The process also involves regular discussions by the Executive Board regarding environmental, climate, and energy-related policies and regulations, as well as progress on sustainability-related targets. Moreover, the risk management processes are centrally coordinated by the Treasury and Risk & Insurance Management departments to ensure consistent application of risk management tools and techniques across the organization.

[ESRS-2-GOV-1.22d] OMV's Enterprise-Wide Risk Management (EWRM) program focuses on assessing and addressing material impacts and risks, including those related to environmental, social, and governance (ESG) topics. The sustainability risk management activities provide a systematic approach to addressing ESG-related risks and opportunities for the Company's objectives or impacts on the environment or society over various time horizons, fully integrated within the Enterprise-Wide Risk Management framework applicable to OMV. OMV continually enhances this process based on internal and external requirements. The same risk management information technology application used for Enterprise-Wide Risk Management, the Active Risk Management System, is employed to collect, analyze, manage, and report material impacts, risks, and opportunities. Effective risk governance is crucial for successfully navigating the uncertainties inherent in OMV's operations.

[ESRS-2-GOV-2.26a, 26b] The Corporate Risk Management function integrates the material impacts, risks, and opportunities into OMV's risk profile twice per year based on the information provided by Group Sustainability and the related actions. For major transactions, the Corporate Risk Management function proposes trade-off strategies to mitigate identified risks and seize opportunities.

[ESRS-2-GOV-2.26c] The list of all material impacts, risks, and opportunities addressed in the reporting period by relevant OMV administrative, management, and supervisory bodies (Supervisory Board, Executive Board, Sustainability & Transformation Committee, Audit Committee, Sustainability Coordination Forum, Risk Committee) as described above are all material impacts, risks, and opportunities as disclosed in section SBM 3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model.



GOV-3 Integration of Sustainability-Related Performance in Incentive Schemes

[ESRS-2-GOV-3.29a] [E1-GOV-3.13] The Supervisory Board assesses the performance of the Executive Board, including on the implementation of the sustainability strategy. The Remuneration Committee is authorized to determine the Executive Board's remuneration, including the structure of the remuneration system and actual target achievement. The Executive Board remuneration consists of fixed and variable remuneration elements. Selected employees at senior management level are also eligible to participate in the Long-Term Incentive Plan (LTIP). The variable remuneration – LTIP and the annual bonus – includes performance criteria related to the Company's sustainability and greenhouse gas (GHG) emissions performance. Long-term shareholder and other stakeholder interests are reflected in the performance-related remuneration, which includes both long-term and short-term elements.

[ESRS-2-GOV-3.29b-29d] [E1-GOV-3.13] The Remuneration Policy for the Executive Board was approved at the Annual General Meeting in June 2022 and was effective in 2023. It sets out GHG and ESG targets as forming part of the annual bonus and LTIP. The proportion of variable remuneration linked to sustainability-related targets comprises 15% of the annual bonus, based on achieving the defined reduction in net absolute Scope 1 and 2 GHG emissions, and 30% of the Long-Term Incentive Plan (LTIP), based on achieving ESG targets. These ESG targets are to reduce the net carbon intensity of energy supply (weighted with 20%) and improve diversity at the OMV Group (weighted with 10%). The GHG targets in the annual bonus (i.e., reducing Scope 1 and 2 emissions) and the LTIP (i.e., reducing the carbon intensity of energy supply) are clearly linked and directly derived from the OMV GHG emissions reduction targets for 2030 and the required reduction pathways up to 2030 compared to the base year 2019. This means the achievement of the GHG targets set out in the annual bonus and the LTIP requires OMV to implement the defined decarbonization pathway to achieve its 2030 GHG emissions reduction targets, which include the reduction of absolute Scope 1 and 2 emissions by 30%, the reduction of Scope 3 emissions by 20%, and the reduction of the carbon intensity of energy supply by 20% – all compared to the base year 2019.

[ESRS-2-GOV-3.29b, 29c; 29e] [ESRS-2-GOV-3.13] The Remuneration Committee has established an OMV-specific catalog of criteria derived from OMV's Strategy 2030, among which are strategic GHG emissions reduction KPIs that steer OMV's decarbonization actions up to 2030. These include the reduction of Scope 1 and 2 GHG emissions and the reduction of the carbon intensity of energy supply. The Remuneration Committee chooses and approves the specific ESG targets and their weighting for each LTIP tranche based on this catalog. The catalog is reviewed and, if needed, updated each year following a process defined and owned by the OMV People & Culture department. GHG emissions reduction will always constitute an ESG target in the LTIP. GHG and ESG targets and their weighting are published in the Remuneration Report for the grant year, which can be found on the [OMV website](#). Based on predefined criteria (e.g., fatalities, TRIR, process safety) and in comparison to industry benchmarks, a health and safety malus of between 0.8 and 1.0 is applied to the overall target achievement for both the annual bonus and the LTIP. In the event of severe incidents, the Remuneration Committee may reduce the payout to zero. This malus considers OMV's commitment to health and workplace safety. An external review of actual target achievement is performed by OMV's auditor, and the results are communicated to the Remuneration Committee and Supervisory Board.



GOV-4 Statement on Due Diligence

Due Diligence

[ESRS 2-GOV-4.30] [ESRS 2-GOV-4.32]

Core Elements of Due Diligence	Paragraphs in the Sustainability Statement
Embedding due diligence in governance, strategy, and business model	<p>ESRS 2 GOV-2 Sustainability matters addressed by management, GOV-2.26a.</p> <p>ESRS 2 GOV-3 Incentive schemes, GOV 3.29a-29e.</p> <p>ESRS 2 SBM-3 Material impacts, risks and opportunities and their integration with strategy and business model, ESRS 2 SBM 3-48a-48b.</p> <p>Due diligence is integrated into the Company's governance, strategy, and business model. Detailed information on this is outlined in the Management and Due Diligence Processes sections of each Material Topic.</p>
Engaging with affected stakeholders in all key steps of due diligence	<p>ESRS 2 GOV-2 Sustainability matters addressed by management, GOV-2.26a.</p> <p>ESRS 2 SBM-2, Interests and views of stakeholders, SBM2.45a-i-45-v, S1.SBM-2.12, S2.SBM-2.9, S3.SBM-2.8</p> <p>Topical ESRS, ESRS S1-12, S1-1.19, S1-2.27, ESRS S2-2, ESRS S3-2</p> <p>ESRS 2 IRO-1 Materiality assessment process, ESRS2-IRO-1.53b-iii</p> <p>ESRS 2 MDR-P Policy overview, ESRS E5-1.14, ESRS E4-2.22, E4-2, ESRS E3-1.14, ESRS E2-1, ESRS S1-2.24, ESRS S2-1.16, S2-1, ESRS S3-1</p> <p>The Company engages with affected stakeholders in all key steps of the due diligence process. The human rights due diligence process includes continuous engagement and consultation with external stakeholders, including those being impacted. This engagement is part of assessing actual and potential human rights impacts, integrating and acting on due diligence findings, tracking the effectiveness of actions, and communicating how these impacts are being addressed.</p> <p>Details on human rights due diligence are available in the Statement on Modern Slavery and Human Trafficking.</p>
Identifying and assessing adverse impacts	<p>ESRS 2 SBM-2 Interests and views of stakeholders, SBM2.48a, 48b</p> <p>ESRS 2 IRO-1 Materiality assessment process, ESRS 2 IRO-1.53a, 53e, 53g, E1.20a, 20b-ii, 20c-i; E1.21; E2.11a; E4.17c</p> <p>The Statement on Modern Slavery and Human Trafficking 2023 explains that OMV's human rights due diligence (DD) encompasses four steps, the first of which is assessing actual and potential human rights impacts associated with current and future business activities. This indicates that OMV's due diligence processes include identifying and assessing adverse impacts, specifically related to human rights.</p>
Taking actions to address those adverse impacts	<p>Topical ESRS, ESRS E1-3, ESRS E2-2, ESRS E3-2, ESRS E4-3, ESRS E5-2, ESRS S1-4, ESRS S2-4, ESRS S3-4</p> <p>OMV takes actions to address adverse impacts identified during the due diligence process, as detailed in the Statement on Modern Slavery and Human Trafficking 2023. OMV's human rights due diligence (DD) process comprises four steps: assessing actual and potential human rights impacts associated with current and future business activities, integrating and acting on the findings in our activities, tracking the effectiveness of our actions, and communicating how these impacts are being addressed.</p>
Tracking and communicating the effectiveness of these efforts	<p>ESRS 2 MDR-T Tracking effectiveness of these efforts through targets, ESRS E1-4, ESRS E2-3, ESRS E5-3, ESRS S1-5, ESRS S2-5, ESRS S3-3</p> <p>OMV tracks the effectiveness of its efforts in addressing the adverse impacts identified during the due diligence process, and this information can be found in the Statement on Modern Slavery and Human Trafficking 2023. The statement outlines OMV's human rights due diligence process, which encompasses four steps: assessing actual and potential human rights impacts associated with current and future business activities, integrating and acting on the due diligence findings in our activities, tracking the effectiveness of our actions, and communicating how these impacts are being addressed.</p>



GOV-5 Risk Management and Internal Controls over Sustainability Reporting

[ESRS-2-GOV-5.36a] OMV has developed a robust internal control system over the years, which encompasses all major end-to-end processes to ensure the integrity and reliability of both our financial and sustainability reporting. Our commitment to maintaining high standards of governance and transparency is reflected in our active implementation of a four lines of defense model. Operational management forms the first line of defense by owning and managing risks. The second line includes the Risk Management, Corporate ICS, and Compliance functions that oversee and monitor these practices. Our Internal Audit function serves as the third line of defense, providing independent assurance on the effectiveness of risk management and internal controls. Additionally, OMV views external auditors as a fourth line of defense, ensuring close alignment with ICS-related topics. This approach ensures that risk management and internal control responsibilities are clearly defined and distributed across the organization to maintain the integrity and accuracy of sustainability data and to mitigate any risks that may be related to our sustainability reporting process.

OMV's sustainability reporting process is defined and owned by Group Sustainability. It is evaluated on an annual basis and if there have been any changes, the process is updated. The process is subject to both internal and external audits to ensure that it is effective. Additionally, in alignment with the evolving regulatory landscape, OMV has recently established internal controls specifically designed for EU Taxonomy compliant reporting. These controls ensure that our sustainability activities and disclosures meet the stringent requirements set forth by the EU, thereby enhancing the credibility and transparency of our sustainability reporting.

[ESRS-2-GOV-5.36b] Our risk management and internal control processes are designed to identify, assess, and mitigate risks that could affect our financial and sustainability reporting. We perform annual risk assessments to pinpoint potential risks of material misstatements based on criteria such as materiality, process complexity, and likelihood of errors. OMV's internal control framework encompasses policies, procedures, and controls that are reviewed annually and updated to address emerging risks and comply with regulatory requirements. Adhering to the principles in the Enterprise-Wide Risk Management (EWRM) process, risks related to sustainability reporting are prioritized based on their potential impact on regulatory compliance, our strategic objectives, and stakeholder expectations. OMV's sustainability reporting process will be reassessed in 2025 to make all the necessary updates related to the requirements outlined in the ESRS. This will also include a process on the materiality assessment. Additional internal controls to meet the minimum ESRS disclosure requirements will be implemented gradually. The initial focus is on implementing robust internal controls for quantitative data related to greenhouse gas (GHG) emissions, health, safety, security, and environment (HSSE), own workforce, human rights, and sustainable procurement. This phased approach allows us to build a solid foundation for comprehensive and accurate sustainability reporting.

[ESRS-2-GOV-5.36c] Potential risks related to the sustainability reporting process include the misstatement of quantitative data, incompleteness of data, and untimely delivery of data. To mitigate these risks, several controls are implemented. Data validation controls are put in place to ensure accuracy through automated checks and manual reviews. Data completeness controls are implemented via comprehensive data collection procedures and regular audits to ensure all necessary data is captured. Timeliness controls are established by setting strict reporting timelines and monitoring adherence to deadlines. The implementation of additional controls for sustainability reporting is in its early stages and will be gradually developed to include comprehensive internal controls to effectively address current and emerging risks. [ESRS-2-GOV-5.36d] OMV's robust internal control system (ICS) continuously reassesses risks through regular reviews, conducted every three years for all end-to-end processes within its scope, including the sustainability reporting process. However, if a major change occurs during this period, an ad hoc review is conducted, and the three-year cycle restarts from that point. Internal controls are embedded into these processes to ensure comprehensive risk management. When a new risk emerges, it is assessed by the relevant function and, if deemed significant, an internal control is designed and integrated into the Company's internal control system.



[ESRS-2-GOV-5.36e] OMV's ICS is based on the COSO framework, which ensures effective controls, the identification of deficiencies and remediation, continuous improvement, and regulatory compliance. OMV has established a process for spot-checking internal controls and an annual internal review. The outcomes of these reviews are reported to top management and the Audit Committee. If issues are identified, remediation actions are implemented and monitored, with their status reported regularly, coinciding with the frequency of Audit Committee meetings, which occur at least four times a year. For ICS, there is a dedicated slot in the Audit Committee meetings for updates and urgent queries if needed, ensuring continuous improvement. OMV's Internal Audit reviews the Group Sustainability processes, ensuring the completeness, accuracy, and quality of GHG accounting and confirming that Scope 1, 2, and 3 emissions are correctly reported in alignment with international standards. This thorough audit maintains high standards of transparency and accountability in sustainability reporting. The Audit Committee oversees the internal control environment, ensuring controls are effective and aligned with strategic objectives. Additionally, external assurance on financial and sustainability data further enhances the reliability of OMV's reporting.

SBM -1 Strategy, Business Model, and Value Chain

About OMV

[ESRS-2-SBM-1.40a-i-40a-iii] [ESRS-2-SBM-1.40e-40g] OMV is an integrated company with three pillars: Chemicals, Fuels & Feedstock, and Energy. In the Chemicals segment, OMV is among the largest producers of ethylene and propylene in Europe and is one of the top ten polyolefin producers worldwide. OMV delivers advanced and circular polyolefin solutions globally through OMV and Borealis, as well as its joint ventures Borouge and Baystar™. Including joint ventures, OMV has significant production capacities in base chemicals, polyolefins, and compounding. The business operates in consumer products, energy, health care, infrastructure, and mobility sectors.

In the Fuels & Feedstock segment, OMV processes hydrocarbons in four countries and operates three refineries in Europe with a total global processing capacity of around 500 kbb/d. OMV also holds a share in ADNOC Refining and ADNOC Global Trading in the UAE. By the end of 2024, the retail network included 1,702 filling stations across eight European countries.

In the Energy segment, OMV extracts hydrocarbons in the regions North, CEE, and South, and it includes the Low Carbon Business and gas operations. In 2024, hydrocarbon production reached 340 kboe/d, with nearly equal shares of liquids and gas. OMV's Gas Marketing & Power activities include supplying, marketing, and trading gas in Western and Eastern Europe. OMV operates natural gas storage facilities with a capacity of around 30 TWh and a gas-fired power plant in Romania.

OMV has the following head count of employees by geographical areas. For detailed information, see the → [S1 Own Workforce metrics section](#).

Employees broken down by regions and countries¹

[ESRS 2 SBM-1-40a-iii]

Head count

	December 31, 2024
Austria	5,407
Rest of Europe	16,723
Middle East & Africa	639
Rest of the world	788
TOTAL	23,557

¹ OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees



OMV plans to transform into an integrated sustainable chemicals, fuels, and energy company, achieving net zero emissions by 2050. The Company has set interim targets for 2030 and 2040, aiming to reduce Scope 1 and 2 emissions by 30% by 2030 and 60% by 2040, and Scope 3 emissions by 20% by 2030 and 50% by 2040, all compared to 2019 levels. OMV also aims to reduce the carbon intensity of its energy supply by up to 20% by 2030 and by 50% by 2040. These reductions will be driven by increasing zero-carbon energy sales, sustainable base chemicals, polyolefins, and products, as well as using Carbon Capture and Storage while decreasing fossil fuel sales. OMV aims to phase out routine flaring and venting by 2030. For more information, see → [E1 Climate Change](#).

OMV maintains a strong foundation in its traditional business while actively pursuing growth opportunities in sustainable sectors. Strong cash flows from current operations support growth and transformation, balancing investments in new areas and optimizing the traditional business. The primary objective is to respond to market dynamics and customer expectations while ensuring economic sustainability and reliable supply.

The Strategy 2030 is built on four strategic pillars:

- Strengthen, expand, and diversify the chemicals portfolio
- Establish a leading position in renewable and circular economy solutions
- Become a leading European producer of renewable fuels
- Focus on gas and low-carbon solutions

In Chemicals, OMV aims to grow its sustainable products, targeting up to 1.4 mn t of sustainable base chemicals and polyolefins by 2030, with significant volumes derived from recycling. OMV's ReOil® project plans to scale up to an industrial plant by 2029. The Company also focuses on renewable biobased chemicals and polyolefins, leveraging integration with Fuels & Feedstock, and sustainable projects to offer competitive returns. In Fuels & Feedstock, OMV is targeting a renewable fuels and chemical feedstock production capacity of around 1.5 mn t, focusing on SAF, biodiesel, and chemical feedstocks. Key projects include co-processing plants and SAF/HVO plants in various locations, while further capacities around the world are being explored. [ESRS 2-SBM-1.40a-iv] Under the EU chemical legislation REACH, none of the substances manufactured in the three OMV refineries are subject to bans in the 27 EU and three EEA countries.

OMV aims to expand e-mobility, targeting 5,000 fast and ultra-fast charging points by 2030 and the development of a network of EV chargers for heavy-duty vehicles. A production target of around 350 kboe/d by 2030 will be maintained, focusing on gas as a transition fuel. The Company seeks to build a profitable low-carbon business, targeting geothermal energy, renewable power, and Carbon Capture and Storage. OMV is aiming for 3–4 TWh of renewable power and around 4 TWh of geothermal energy by 2030, with projects across Europe. In Carbon Capture and Storage, OMV is targeting a capacity of 3 mn t of CO₂ annually by 2030. For more details, see Net Zero Transformation.

Building and retaining a talented and skilled team of employees for international and integrated growth is a key factor in the success of OMV's strategy. We developed a new People & Culture Strategy in 2022, which fully supports the transformation of OMV and is centered around "People make it happen." At the core of this is our purpose: "Re-inventing essentials for sustainable living." We have developed four strategic drivers: Employee Experience, Growing Talent, Organizational Evolution, and New Ways of Working. These are all powered by a solid foundation of Transformational Leadership, driven by our leaders. To ensure that no employee is left behind in the implementation of our strategy, we are committed to a Just Transition. To facilitate this, we offer low-carbon training solutions and continue to expand our efforts to upskill our workforce. Our aim is to keep skills up to date, recognizing that existing skills can be transferred to new energy solutions.



Revenues from Fossil Fuels

[ESRS-2-SBM-1.40d-i, 40d-ii] The total revenue derived from fossil fuels (including a breakdown of revenue from oil and gas) and chemicals production is presented in detail in Note 7 – Sales Revenues in the Consolidated Financial Statements for year-end December 31, 2024. OMV does not generate any revenue from coal, and therefore it is not reflected in the table. In the current reporting year, none of the revenue was from Taxonomy-aligned activities related to fossil gas, details of which can be found in the EU Taxonomy section.

Disaggregation of revenues derived from oil, gas and chemical

In EUR mn

	2024
Crude Oil, NGL, condensates, fuel and heating oil, other refining products	14,920
Natural gas and LNG	7,270
Chemical products	8,388
Total	30,578

Business Model and Value Chain

[ESRS-2-SBM-1.42] OMV is an integrated sustainable chemicals, fuels and energy company with a diverse business model that spans the entire value chain. The key components of OMV's business model are the exploration and production of oil and natural gas and the development of low-carbon energy projects such as geothermal energy; the refining of crude oil and sustainable feedstocks into various products, including fuels, heating oil, biobased fuels, and petrochemical feedstocks; the marketing and retail business for its refined fuel products; the transportation, storage, and marketing of natural gas; the production of electricity; the production and marketing of high-quality plastics and chemicals; the mechanical and chemical recycling of plastic waste, and research and development in the field of sustainable chemicals and materials, fuels, and energy.

OMV's petrochemical activities in Austria and Germany are backward integrated into its refineries. Naphtha is used as feedstock for the steam crackers operated by OMV. Key products are ethylene and propylene, which are mainly supplied to OMV's subsidiary Borealis for further processing into polyolefins. By making use of the latest chemical and mechanical recycling technologies, OMV aims to establish a circular business model. An increasing share of the polyolefins OMV produces will thus be based on recycled feedstock. This way, OMV will continue its integrated business approach in the future.

[ESRS-2-SBM-1.42a] OMV's business model relies on a variety of inputs, which are essential for its operations across the value chain. The key inputs and OMV's approach to gathering, developing, and securing them are:

- **Natural resources:** crude oil, natural gas, and other hydrocarbons obtained through exploration and production activities by our own operations and purchases from global markets; biobased feedstock and plastic waste obtained from national and international markets; petrochemical products obtained from OMV's own operations and purchased from global markets.
- **Technology and innovation:** Advanced technologies and innovative solutions are crucial for efficient exploration, production, refining, and chemical processes. OMV invests in research and development to enhance its technological capabilities.
- **Human capital:** Skilled and experienced employees are vital for OMV's success. OMV focuses on attracting, developing, and retaining talent through comprehensive training programs and career development opportunities.
- **Financial capital:** OMV requires substantial financial resources for investments in exploration, production, refining, and sustainable energy projects. OMV secures funding through a mix of equity, debt, and reinvested earnings.



- Partnerships and collaborations: Strategic partnerships with other companies, research institutions, and governments are essential for accessing new resources, technologies, and markets.

[ESRS-2-SBM-1.42b] OMV's outputs and outcomes are designed to create value for a wide range of stakeholders, including customers, investors, employees, and society at large. The current and expected key benefits for the stakeholder groups are as follows:

Customers

- Driving the energy transformation: OMV's Strategy 2030 emphasizes the transformation into a sustainable, integrated chemicals, fuels, and energy company, achieving significant emissions reductions while responding to market and customer needs.
- Reliable energy supply: OMV ensures a stable and secure supply of energy products, including oil, gas, petrochemicals, and sustainable energy products, which are essential for various industries and daily life.
- Quality products: OMV focuses on delivering high-quality fuels and chemicals, meeting stringent environmental and safety standards.
- Innovation and sustainability: OMV invests in innovative solutions such as green hydrogen and circular economy initiatives, aiming to provide more sustainable energy options for customers.

Investors

- Financial performance: OMV has a strong track record of financial performance, providing returns through dividends and share price appreciation.
- Strategic growth: OMV's Strategy 2030 emphasizes growth in sustainable and innovative energy solutions, positioning the Company for long-term success.
- Transparency and governance: OMV maintains high standards of corporate governance and transparency, fostering trust and confidence among investors.

Employees

- Competitive compensation: OMV offers competitive wages and benefits, contributing to the economic well-being of its employees.
- Career development: OMV provides opportunities for professional growth and development, including training programs and career advancement.
- Safe work environment: OMV prioritizes health and safety, ensuring a safe working environment for all employees.
- Just Transition: We ensure that no employee is left behind in the implementation of our strategy, and we are committed to a Just Transition. Our aim is to keep skills up to date, recognizing that existing skills can be transferred to new energy solutions.

Society

- Economic contribution: OMV contributes to the economy through job creation, taxes, and investments in local communities.
- Environmental stewardship: OMV is committed to reducing its environmental impact, investing in renewable energy projects and sustainable practices.
- Community engagement: OMV supports various social projects, sponsorships, and donations, enhancing the quality of life in the communities where it operates.
- OMV's integrated approach ensures that it creates value across its entire value chain, benefiting all stakeholders.



[ESRS-2-SBM-1.42c] Our value chain is centered around our suppliers, contractors, assets, employees, customers, and partners.

In OMV's Fuels & Feedstock and Chemicals divisions and the gas sales business, our suppliers and contractors form the upstream value chain, primarily providing feedstock and components, such as crude oil, intermediates, natural gas, and LNG, as well as (petro)chemicals. These inputs are sourced from national and international energy, chemical, and trading companies. In the Energy segment, we primarily procure equipment, components, and services for our exploration, development, and drilling operations from our – in line with our geographical footprint – predominantly European supplier base.

More information on our own operations can be found in the OMV value chain illustration below and the About OMV section in this report, including a description of our business operations and further information on the geographical breakdown of our operations.

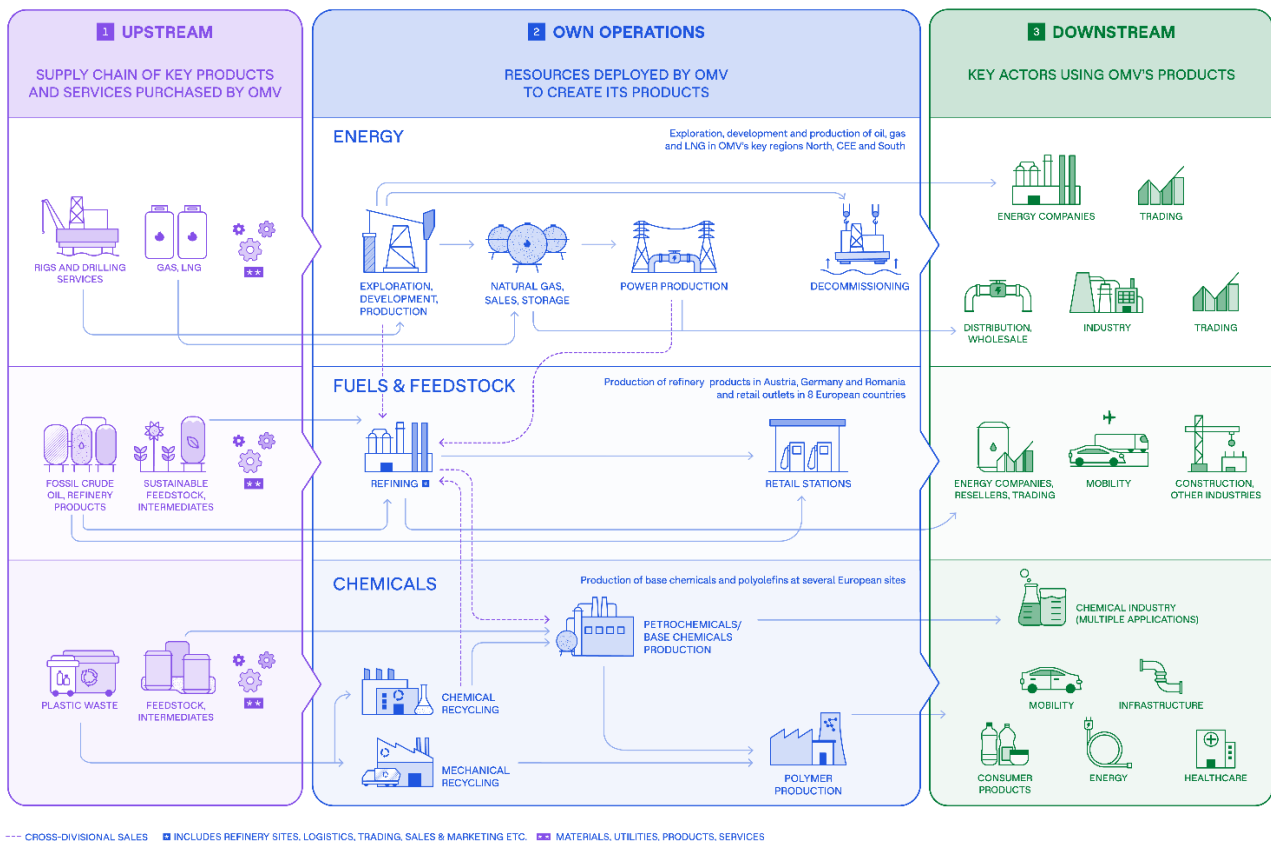
Our customers, forming the downstream value chain, range from energy companies and wholesalers to industry and end customers. Roughly half of the oil and gas produced by the Energy segment is further processed internally, with the other half mainly sold to national and international energy companies and markets. In the F&F segment, products are primarily distributed through our retail network or industrial sales. Through our industrial sales, F&F directly and indirectly serves end customers in the mobility segment, such as the road transport, aviation, and marine sectors or industry customers, such as the construction industry. Additionally, F&F provides feedstock to our Chemicals division. The Chemicals division sells base chemicals to European chemical companies, while polyolefins are sold to industry customers in more than 100 countries worldwide, primarily focusing on European markets. This division serves end users in various industries, including consumer products, energy, health care, infrastructure, and mobility.

OMV's partners along the value chain operate joint venture assets with OMV, provide feedstocks and intermediates, develop and improve technologies, or cooperate in selling our products. Moving forward, as we transition our business model and the products offered to our customers evolve, the value chain will expand to encompass our sustainable business models.



The impacts, risks, and opportunities in our own business model and value chain identified during the materiality assessment can be found in the section → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction With the Strategy and Business Model](#).

OMV Value Chain



SBM-2 Interests and Views of Stakeholders

[ESRS-2-SBM-2.45; 2.45a-i-45a ii; 45a-iv] OMV is committed to proactive stakeholder engagement. The purpose of OMV's stakeholder engagement is to foster mutual respect, transparency, and open dialogue with various stakeholders. This approach helps OMV identify and manage relationships with individuals, groups, or organizations that might be affected by our activities or have an impact on our business. By engaging with stakeholders, OMV can address concerns, share information, and build strong, collaborative relationships. OMV's key stakeholders, how the engagement takes place for each category of stakeholders, and the specific topics of the stakeholder engagement are shown in the table below.



Stakeholder Engagement

Stakeholder Groups	Examples of OMV Engagement	Examples of Key Topics and Concerns Raised by Stakeholders
Capital market participants	<ul style="list-style-type: none"> Regular reports and presentations, roadshows, Annual General Meetings, conferences Socially responsible investor (SRI) meetings 	<ul style="list-style-type: none"> Share price and overall Company performance Creditworthiness Valuation compared to peers Climate strategy Significant ESG-related controversies
Customers	<ul style="list-style-type: none"> Advertising Events Customer surveys 	<ul style="list-style-type: none"> Price and quality of products and services Customer service
Employees	<ul style="list-style-type: none"> Town hall events, small update events with an Executive Board member Internal newsletters, info screens, intranet, internal blog Employee surveys 	<ul style="list-style-type: none"> Career and development opportunities Transparent communication and information Supportive management
Government authorities	<ul style="list-style-type: none"> Information exchange Relationship management Regular reporting (as required by law) 	<ul style="list-style-type: none"> Regulatory framework Business environment Security of (energy) supply
Industry association	<ul style="list-style-type: none"> Information exchange and regular contact 	<ul style="list-style-type: none"> Regulatory framework Business environment
Local communities	<ul style="list-style-type: none"> Sustainability projects, sponsorships, and donations Grievance mechanisms 	<ul style="list-style-type: none"> Social and environmental standards and impacts Engagement with local community
Media	<ul style="list-style-type: none"> Press releases and conferences Interviews 	<ul style="list-style-type: none"> Overall Company strategy, performance, and results
NGOs/NPOs	<ul style="list-style-type: none"> Social projects, sponsorships, and donations Stakeholder dialogue and grievance mechanisms Meetings between OMV CEO and key NGOs 	<ul style="list-style-type: none"> Environmental, social, and climate performance and risks Long-term OMV strategy
Peer companies, competitors, JVs, and other business partners	<ul style="list-style-type: none"> Industry meetings Contracts Participation in working groups such as Ipieca, IOGP 	<ul style="list-style-type: none"> Industry-wide standards for sustainability topics Good practice in exploration, development, and production activities
Scientific and research institutions	<ul style="list-style-type: none"> Joint projects with industry partners, scientific organizations, and universities Conferences and lectures 	<ul style="list-style-type: none"> Information on and best practice for new technologies
Suppliers and contractors	<ul style="list-style-type: none"> Negotiations and contracts Supplier audits and assessments Supplier events 	<ul style="list-style-type: none"> Fair contracts On-time payment Decent working conditions

[ESRS-2-SBM-2.45a-iii] OMV's stakeholder engagement is organized around identifying and managing relationships with various stakeholder groups that might be affected by its activities or have an impact on its business. Key aspects of our approach are:

- **Stakeholder identification:** OMV identifies stakeholders such as capital market participants, customers, employees, government authorities, industry associations, local communities, media, NGOs/NPOs, peer companies, scientific institutions, and suppliers.
- **Engagement channels:** OMV uses various channels to engage with stakeholders, including regular reports, presentations, roadshows, townhall events, internal newsletters, press releases, conferences, direct meetings, and social projects.
- **Key topics and concerns:** OMV addresses topics and concerns raised by stakeholders, such as company performance, regulatory frameworks, social and environmental impacts, and industry standards.



- Transparency and dialogue: OMV promotes mutual respect, transparent behavior, and open dialogue as the foundation for good relationships with stakeholders.
- The OMV management team recognizes its fundamental responsibility to represent and promote shareholder interests and understands its accountability for the Company's performance and actions. This accountability is achieved through dialogue with shareholders and potential investors, which in 2024 included the attendance of top management and the Investor Relations team at conferences and analyst and investor calls that aimed to maintain an active presence in both local and international capital markets. Additionally, top management participated in conferences and meetings with investment fund representatives to regularly update investors and analysts on quarterly operational and financial performance, strategy execution, and plans. Maintaining a dialogue with trade unions is crucial for our Company's social harmony. The OMV Executive Board and senior management continue to work constructively with employee representatives and in dialogue with trade unions to develop shared approaches, and this remains a key element in OMV's decision-making process. We also actively engage in meetings and discussions with NGOs to ensure we address broader societal concerns.

In addition, a comprehensive consultation process with both external and internal stakeholders is conducted by OMV at least every three years for the materiality assessment. This process, run by Group Sustainability, is designed to gather feedback on our material topics and, where necessary, establish new sustainability priorities.

[ESRS-2-SBM-2.45a-v] The outcome of stakeholder engagement is taken into account by integrating it into OMV decision-making processes in several ways. For example, we address investors' concerns on ESG issues through one-on-one conversations, group meetings, participation in external events, and active involvement with key stakeholders, working groups, and partnerships. Stakeholder feedback is also taken into account when performing the materiality assessment to identify and prioritize the most relevant issues based on stakeholder input, and we transparently report on how stakeholder feedback has influenced our decisions and actions in our sustainability reporting. Feedback from stakeholders is also considered when developing or updating OMV's strategies and policies. This is especially relevant for the engagement between employees and Executive Board members occurring quarterly and through additional ad hoc events addressing internal stakeholder concerns and expectations. Stakeholder feedback is also used to continuously improve our performance, particularly in areas like environmental impact, social responsibility, and governance, for example through regular engagement meetings with environmental NGOs, conducting environmental and social impact assessments for new projects, and engaging with our local community via our social investment projects or concerns raised via Community Grievance Mechanisms.

[ESRS-2-SBM-2.45b] During our materiality assessment process, our key stakeholders were identified with the purpose of understanding their interests and views. Ten different key stakeholder groups were consulted during the materiality assessment by using online questionnaires. These groups included employees, customers, suppliers, contractors, business partners, capital market participants, NGOs, authorities, communities, associations, networks, media, and science and research organizations. With this engagement, OMV wanted to ensure that the topics most relevant to both OMV and its stakeholders are identified and prioritized. The questionnaire sent to stakeholders contained the list of key topics OMV had identified during its materiality assessment. Stakeholders were requested to rate those topics depending on their views and interests. Feedback was received from more than 900 stakeholders. The views and interests of the stakeholders expressed as rating results of material topics were used to validate or adapt, where needed, OMV's views on the material topics. In the materiality assessment process, the overall key stakeholder feedback confirmed OMV's internal views on material topics.

[ESRS-2-SBM-2.45d] The Executive Board of OMV is kept informed about the views and interests of affected stakeholders during the approval process of the materiality assessment. Additionally, they receive continuous updates on stakeholder perspectives through regular meetings with Company experts who interact directly with all stakeholder groups listed in table above. This includes the results of our annual Pulse Check and direct engagements with employees, as well as meetings with representatives from investors, media, business partners, and academia.



S1 Own Workforce

[S1-SBM-2.12] At OMV, the views, interests, and rights of our workforce, including respect for their human rights significantly influence our strategy and business model. This influence is reflected in our Code of Conduct and comprehensive approach to human rights, as outlined in our Human Rights Policy Statement. Our own employees have always been our primary focus, and ensuring safe and favorable working conditions, as well as talent attraction and retention, equal treatment and opportunities, training and skills development are an ongoing part of our People & Culture Strategy. [S1-SBM-2.AR 4] Therefore, our material impacts, risks, and opportunities related to our own workforce are already embedded in our strategy and business model. Additionally, our People & Culture Strategy integrates employee interests and supports our Strategy 2030, adapting our business model to evolving needs. [S1-SBM-2.12] We prioritize respecting human rights and ensuring that employees' perspectives are heard and valued through engagement activities, such as the annual Pulse Check survey, which gathers feedback on various aspects of their work environment and overall satisfaction. Direct interactions between the Executive Board and Company experts, along with regular meetings with employee representatives, ensure continuous updates on employee concerns and suggestions. By integrating these insights into our strategic planning, we aim to reflect our employees' values and expectations. [S1-SBM-2.AR 4] We recognize the significant impact our strategy and business model have on our workforce. This includes ensuring just and favorable working conditions, promoting equal treatment and opportunities for all, and attracting talented and skilled staff. Additionally, our strategy is important in mitigating the risk associated with inefficient reskilling and training of our employees. For details, see → [S1 Human Rights](#), → [S1 Own Workforce](#), and → [S1 Health, Safety & Well-Being](#).

S2 Workers in the Value Chain

[S2-SBM-2.9] [S2-SBM-2.AR 4] At OMV, we recognize that our value chain workers are essential stakeholders whose interests, views, and rights significantly influence our strategy and business model. To ensure their voices are heard and respected, we established two anonymous feedback channels: the SpeakUp Channel dedicated to working conditions and human rights-related issues, and the Integrity Platform, which focuses on business ethics-related concerns. Both channels are accessible for value chain workers. The Code of Conduct was updated in 2024 to explicitly address workers in the value chain, occupational safety, human trafficking, forced labor, and child labor in line with applicable international standards. Additionally, we conduct regular assessments and audits (e.g., HSE, human rights) of our supply chain to identify and address potential human rights impacts, engaging directly with value chain workers and their representatives to understand their concerns and perspectives. We collaborate with our suppliers and business partners to promote fair labor practices and ensure compliance with international human rights standards. The insights gained from these interactions are integrated into our strategic planning and business model to align our operations with the values and needs of our value chain workers, supporting their rights and well-being while contributing to sustainable development. [S2-SBM-2.AR4] We understand the role our strategy and business model may play in creating material impacts on value chain workers, particularly through active engagement on safety, strong human rights principles, and access to skilled personnel across the value chain. The strategy and business model may help mitigating the negative impacts and risks associated with the loss of skilled personnel throughout the value chain. We are aware of our impacts, risks, and opportunities, and are committed to addressing them with appropriate actions. However, at this stage, these measures will not alter our overall strategy and business model. For details, see → [S2 Workers in the Value Chain](#).

S3 Affected Communities

[S3-SBM-2.7] [S3-SBM-2.AR 3] At OMV, we take account of the views, interests, and rights of affected communities, including indigenous communities, by conducting Social Impact Assessments with free, prior, and informed consent from local stakeholders. These assessments are sometimes combined with Environmental and Social Impact Assessments to ensure the perspectives of local and indigenous communities are integrated into all project phases. We engage with communities, including indigenous communities, through stakeholder engagement activities, public consultations, meetings, projects and partnerships, and community grievance channels to maintain open and transparent communication. This commitment to respecting and incorporating their feedback into our strategic planning and business model helps us align our operations with the values and needs of these communities,



supporting sustainable development and enhancing our social license to operate. [S3-SBM-2.AR 3] We recognize that our strategy and business model may impact affected communities, including indigenous peoples. By respecting their civil and political rights and creating business opportunities for local populations, we aim to foster positive relationships. Our approach also seeks to mitigate potential impacts such as failure to respect communities' social, economic, and cultural rights, disturbance of cultural heritage, inability to avoid involuntary settlements, and limited employment opportunities. We are fully aware of our positive and negative impacts and are committed to addressing them by fostering sustainable community development and enhancing our community trust. For details, see → [S3 Affected Communities](#).



SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with the Strategy and Business Model

The materiality assessment carried out by OMV was based on the ESRS-compliant double materiality principle, which considers both impact and financial materiality. The identified material topics for OMV are allocated to the five defined focus topics of OMV's Sustainability Framework. The following topics and sub-topics were identified as material for OMV:



¹ Not material for OMV, material only for Borealis. The EI sub-topic "climate adaption" and G1 sub-topic "business ethics incl corruption and bribery" are identified as material subtopics in OMV's subsidiary Borealis by the Borealis-specific Double Materiality Assessment (DMA)



[ESRS-2-SBM-3.48g] OMV's materiality assessment, conducted in 2023 and reviewed in 2024, was the first under the ESRS framework, applying the double materiality principle to consider both impact and financial materiality. In previous reporting years, OMV had used the Sustainability and Diversity Improvement Act (NaDiVeG) and the GRI guidelines to determine its material topics, as disclosed in our past Sustainability Reports (available on our website). A direct comparison with material impacts, risks, and opportunities (IROs) from a previous reporting period can therefore not be made. OMV plans to conduct an annual review of the material impacts, risks, and opportunities. An extensive materiality analysis involving internal and external stakeholders will be repeated at least every three years or if significant changes in the business or market environment occur. [ESRS-2-IRO-1.53h] Compared to the previous year, Biodiversity and Ecosystems, Workers in the Value Chain, Cybersecurity, and Economic Impact, along with their associated impacts, risks, and opportunities, were identified as additional material topics. For all impacts, risks, and opportunities (IROs) identified for each material topic (such as Climate Change, Pollution, Water, Own Workforce, Affected Communities, Waste and Circular Economy, Workers in the Value Chain, Biodiversity and Ecosystems, and Business Conduct), the ESRS disclosure requirements and NaDiVeG have been addressed wherever applicable. Where additional entity-specific disclosures have been included within the report, the standards from which these disclosures stem have been included. All additional information included that is relevant to the nature of our industry but does not stem from the aforementioned sources has been defined as a voluntary disclosure. For more details, please see the IROs tables.

[ESRS-2-SBM-3.48b], [S1-SBM-3.13a-ii], [S2-SBM-3.10a-ii], [S3-SBM-3.8a-ii] OMV is aware of its current and anticipated negative impacts, risks, and opportunities related to climate and the environment and takes these very seriously. As a consequence, OMV's Strategy 2030 places emphasis on transforming into a sustainable, integrated chemicals, fuels and energy company and achieving significant emissions reductions while responding to market and customer needs. In line with this strategic redirection, our business model and core business processes are continuously adapting. There were no identified current or anticipated effects of material IROs on the business model, value chain strategy, or decision-making in 2024, and therefore no changes were made to the strategy and business model. More details about our strategic focus and business model aligned with our sustainability targets can be found in the Strategy, Business Model, and Value Chain section [ESRS 2-SMB-1]. Concrete actions we are taking to mitigate negative environmental impacts and risks and seize opportunities are well-aligned with our strategic goals. Read more about our actions related to our material impacts, risks, and opportunities in the respective chapters about Environment, Social, and Governance.

[S1-SBM-3.13a-ii] Our own employees have always been our primary focus, and ensuring safe and conducive working conditions and talent attraction and retention is a continuous part of our People & Culture Strategy. Therefore, all our material impacts, risks, and opportunities related to our own workforce are already embedded in our strategy and business model, and no major changes are foreseeable. Continuous quality maintenance and improvement measures are screened and implemented as needed; however, they do not impact our strategy and business model as such. For more details, please see → [the IROs table for S1 Own Workforce \(S1-SBM-13a-i\)](#).

[S2-SBM-3.10a-ii] When it comes to material impacts, risks, and opportunities related to workers in the value chain, we have noticed a need to adapt the associated measures. With the materiality assessment, we identified S2 Workers in the Value Chain as a material topic. We are very aware of all our material impacts, risks, and opportunities and are very focused on addressing them with appropriate measures. However, at this stage the measures will not affect our strategy and business model. For more details, please see → [the IROs table for S2 Workers in the Value Chain \(S2-SBM-10a-i\)](#).

[S3-SBM-3.8a-ii] Regarding affected communities, OMV is aware that transparency, trust, and partnership-based relationships with local communities are key to ensuring that we are a responsible and welcomed neighbor wherever we operate. OMV's strategy is informed by both positive and negative impacts, such as the failure to respect communities' economic, social, and cultural rights, and respecting civil and political rights. These are reflected in our Code of Conduct and comprehensive approach to human rights, as outlined in our Human Rights Policy Statement. The impacts inform our strategy through the measurement and fulfillment of our targets. For details see → [the IROs](#)



[table for S3 Affected Communities \(S3-SBM-10a-i\)](#). OMV's strategy in this context is well suited to addressing the identified impacts, risks, and opportunities, with no immediate adjustments planned.

Among our material impacts, risks, and opportunities related to business conduct, one risk requires our heightened attention: geopolitical and economic uncertainty. Given our operations and value chain connections in countries with political instability, we are closely monitoring the situation on the ground to realistically assess business continuity implications. At this stage we do not see a need to change our strategy and/or business model, and we are closely monitoring the impacts, risks, and opportunities.

[ESRS 2-AR.17] The assessment of the impacts, risks and opportunities reflects the complexity of OMV's value chain, mapped according to the OMV operating model. The potential risk exposure of suppliers, customers, and JV partners is assessed by mapping global ESG risks and the geographies of the supply chain. This ESG risk assessment is conducted using a global risk intelligence external platform, which provides a detailed list of indices grouped as follows: climate and environment, geopolitics, and social factors, including human rights. For details, see → [Strategy, Business Model, and Value Chain](#).

The value chain assessment helps OMV understand its geographical concentration and identify key vulnerabilities along the supply chain, leading to the identification of adaptation measures that increase resilience to short-term challenges and megatrends. This holistic approach enables OMV to pinpoint vulnerabilities in the value chain and engage with key suppliers and customers to address potential issues. Detailed mapping of the material impacts, risks, and opportunities within the value chain can be found under each material topic.

[ESRS-2-SBM-3.48c-i] Besides the effects of the impacts, risks, and opportunities on our strategy and business model, the impacts reflect OMV's inside-out effect on the environment and people. OMV's material impacts, both negative and positive, significantly affect people and the environment. Due to the nature of OMV's business, operations impact people and the environment through emissions, spills and pollution, and resource depletion. OMV's adherence to strict environmental regulations and continuous improvement of safety measures aim to minimize these adverse effects. Future positive impacts in this context are expected to result from OMV's environmental initiatives, such as reducing GHG emissions and investing in renewable energy, which demonstrate OMV's commitment to sustainable practices and benefit both the planet and future generations through responsible stewardship. OMV's commitment to safety, human rights, just and favorable working conditions, and community development positively affects employees, workers in the value chain, and local communities. Continued adherence to and enhancement of OMV's internal framework in these areas are expected to continuously benefit people in future. More information on the effect of material impacts on people and the environment can be found under each material topic.

[ESRS-2-SBM-3.48c-ii] OMV's impacts are closely linked to its strategy and business model. As an energy company, OMV's activities in oil and gas exploration, production, refining, and chemicals result in environmental impacts such as emissions and resource depletion. Conversely, OMV also promotes sustainability, investing in renewable energy and GHG emission reduction initiatives. This dual approach seeks to balance economic growth with environmental stewardship, aligning short-term profitability with long-term responsibility, and positively impacting communities and ecosystems through sustainable transitions. OMV's commitment to low-carbon operations and achieving net zero emissions by 2050 aims to mitigate negative environmental impacts.

[ESRS-2-SBM-3.48c-iii] The reasonably expected time horizons of OMV's impacts vary depending on the nature of activities and initiatives. "Short-term" refers to up to one year and includes immediate operational efficiencies, positive environmental effects, and short-term economic contributions to local communities. Medium-term impacts, spanning up to five years, involve more significant shifts such as reductions in carbon emissions, improvements in working conditions, and advancements in renewable energy investments. The effects of strategic shifts toward sustainability and circular economy practices will become more evident in this period. Long-term impacts, with a time horizon longer than five years, focus on achieving net zero emissions by 2050, substantial



environmental restoration, and lasting socio-economic benefits through sustainable development practices and technologies. These time frames reflect OMV's strategic planning and regulatory compliance efforts.

[ESRS-2-SBM-3.48c-iv] OMV may be involved with material impacts through its direct activities and business relationships. Direct activities, such as refining, chemical manufacturing, or extraction, can cause environmental and social impacts like emissions, resource depletion, or labor practice issues. For example, exploration activities might result in pollution. OMV can be linked to impacts through business relationships, such as those with suppliers or partners. If suppliers engage in unethical labor practices or cause environmental harm, OMV is indirectly implicated. Both direct operations and business relationships necessitate careful monitoring and management to mitigate negative impacts and enhance positive contributions. More information on whether OMV is involved with a material impact through its activities or because of its business relationships can be found under each impacts, risks, and opportunities table.

[ESRS-2-SBM-3.48d] The material risks and opportunities identified did not have any material, measurable impact on OMV's current financial position, financial performance, and cash flows. CAPEX incurred in 2024 for actions to prevent or mitigate these risks or to benefit from these opportunities is included in the tables summarizing the key actions in the respective chapters, including mapping of CAPEX to the respective impacts, risks, and opportunities. Current financial effects of material risks and opportunities for which there is a significant risk of a material adjustment to the carrying amounts of assets within the next annual reporting period, considering the base case scenario used for mid-term planning, are disclosed in the Consolidated Financial Statements, Note 3 – Effects of climate change and the energy transition.

[ESRS-2-SBM-3.48f] The resilience of OMV's strategy and business model is crucial in addressing material impacts and risks while seizing opportunities. OMV's strategic framework is designed to be adaptable, enabling the Company to navigate the dynamic and often volatile energy market. By integrating sustainability into its core operations, OMV takes a proactive approach to mitigating environmental risks, such as carbon emissions and resource depletion. The Company's commitment to achieving net zero emissions by 2050 highlights its long-term vision and dedication to environmental stewardship. Furthermore, OMV employs robust risk management practices to identify and mitigate human rights and operational risks within its supply chain.

This resilience is bolstered by significant investments in renewable energy and technological innovation, positioning OMV to capitalize on emerging opportunities in the sustainable energy sector. By transparently disclosing its strategies and initiatives, OMV reassures stakeholders of its ability to sustain economic growth while maintaining environmental responsibility. The resilience framework that OMV applies to any potential crisis or unpredictable threat follows the same principles of assessment, testing, monitoring, and continuous improvement.



E1 Climate Change Related Material Impacts, Risks, and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3.48a]	Further details [SBM-3.48c-i] [SBM-3.48c-ii] [SBM-3.48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
(IRO-E1-CC1): GHG emissions from operations, products sold and low energy efficiency in our operations High emissions and significant energy consumption from continued operations and business activities under the current business model	Direct and indirect GHG emissions from operations, products and low energy efficiency contribute to global warming and climate change and negatively impact people and the environment. The impact originates in OMV's business model and strategy as the release of GHG emissions results from its core activities. OMV is involved with the impact through emissions caused by suppliers, from own operations and from the use of our products.	Short, Mid-, Long-term	I	-	Actual	•	•	•	Code of Conduct; GHG Management Framework; Environmental Management Standard Controlling of Investment Directive	Covered by ESRS disclosure requirements
(IRO-E1-CC2): Reduction of GHG emissions through the energy transition Supporting society's shift from a linear to a circular economy by offering diversified products with a lower carbon footprint and gradually moving away from fossil fuels towards a net zero business by 2050	Providing a diversified, less carbon intensive product portfolio leads to a reduction in GHG emissions and thus positively impacts people and the environment. The impact originates from OMV's strategy through its target of gradually replacing fossil with sustainable feedstock OMV is involved with the impact through its relationships with suppliers (e.g., sourcing sustainable feedstock), its own operations (e.g., gradually adjusting product portfolio) and its customers (e.g., lower emissions from use of OMV's products).	Long-term	I	+	Actual and Potential	•	•	•	Code of Conduct Environmental Management Standard GHG Management Framework Controlling of Investment Directive	Covered by ESRS disclosure requirements
(IRO-E1-CC3): Loss of investors' trust due to inability to implement our Strategy 2030 Inability to implement our strategic roadmap towards climate neutrality with intermediate targets due to regulatory uncertainties and lack of technological advancement required to achieve our transformation (NaDiVeG-allocation: Environmental concerns)	-	Long-term	R			○	•	○	EWRM Code of Conduct	Covered by ESRS disclosure requirements
(IRO-E1-CC4): Reputational benefits from implementing nature-based solutions Reputational benefits from implementing nature-based solutions that capture CO ₂ and potentially use it as a resource	-	Long-term	O			○	•	○	EWRM Code of Conduct	Covered by ESRS disclosure requirements
(IRO-E1-CC5): Energy transition and circular technologies Competitive advantage from participating in the clean energy transformation process (NaDiVeG-allocation: Environmental concerns)	-	Long-term	O			○	•	○	EWRM Code of Conduct	Covered by ESRS disclosure requirements
(IRO-E1-CC6): Higher costs due to regulatory changes across the value chain Financial implications from implementing new mandatory changes in the value chain, for example limiting the ability to shift to a more sustainable business faster or leading to significant additional costs	-	Mid-term	R			○	•	○	EWRM Code of Conduct	Covered by ESRS disclosure requirements
(IRO-E1-CC7): Competitive advantage and lower costs driven by the renewable energy generation for our own sites Effective management of energy consumption and expansion of renewable energy generation for own electricity consumption, reducing environmental cost of our operations, increasing financial savings through energy efficiency measures, preventing non-compliance with regulatory requirements on energy use, and reducing GHG emissions	-	Long-term	O			○	•	○	EWRM Code of Conduct	Covered by ESRS disclosure requirements
E1: Climate Adaptation (Borealis-Specific) For more details about the Borealis IROs, see the Borealis Group Annual Report 2024 – Group Management Report – Non-Financial Statement										
(IRO-E1-CC8): Value chain takes action to adapt to climate change becoming more resilient Ensures the consistent delivery of essential feedstock from upstream to its own operations, as well as the dependable delivery of products in downstream		Mid- and Long term	I	+	Actual	•	•	•	Mergers and Acquisitions Policy	Covered by ESRS disclosure requirements
(IRO-E1-CC9): Available products and solutions that support climate adaptation Borealis provides products and solutions that support climate adaptation, increasing climate resilience for customers and society with products enabling cooling, rainwater management, and more		Short-term	O			○	•	○	EWRM	Covered by ESRS disclosure requirements
(IRO-E1-CC10): Higher feedstock costs Borealis' suppliers will shift more of their climate change adaptation costs onto Borealis		Long-term	R			○	•	○	EWRM	Covered by ESRS disclosure requirements

[E1-SBM-3.18] All material climate related risks mentioned in the table above are climate related transition risks.



E2 Pollution Related Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3.48a]	Further details [SBM-3.48c-i] [SBM-3.48c-ii] [SBM-3.48c-iv]	Time Horizon [SBM- 3.48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[E2-P-IRO-1] Impact of non-GHG emissions along the value chain Non-GHG emissions to air from suppliers, from our own operations, and from the use of OMV's products, negatively impacting air quality and consequently human and environmental health	Pollution of air from non-GHG emissions leads to reduction of air quality and negatively impacts people and the environment. The impact originates in OMV's business model and strategy, as non-GHG emissions result from OMV's core activities. OMV is involved with the impact through emissions caused by suppliers, from own operations and from the use of our products.	Short-term	I	-	Actual				Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-2] Reduction of non-GHG emissions through the energy transition Reduced non-GHG emissions from the energy transition, based on new businesses causing little to no air pollution (NaDiVeG-allocation: Environmental concerns)		Long-term	O						Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-3] Reduction of water and soil pollution by suppliers and business partners Reduced water and soil pollution in our supply chain through OMV's active engagement with suppliers and business partners, leading to a positive impact on the environment	Engagement processes with suppliers and business partners and related audits improve pollution performance and lead to positive impact on people and environment. The impact is connected to OMV's business model through internal regulations regarding business standards. OMV is involved with the impact through its business relationships with suppliers and business partners.	Long-term	I	+	Actual				Code of Conduct Spills Preparedness and Response Planning Standard Environmental Management Standard	Covered by ESRS disclosure requirements
[E2-P-IRO-4]: Water pollution from routine operations Water pollution from our own operations or suppliers' activities, such as drill cuttings, drill fluids, or processed water discharge, or triggered by deviations from environmental compliance rules in the downstream value chain	Pollution of water compromises water quality and negatively impacts people and the environment. The impact originates in OMV's business model, as the risk of pollution is inherent to our operations when prevention measures are not consistently followed. OMV is involved with the impact through own operations (e.g., discharge water, incident prevention) as well as suppliers, contractors or downstream services (e.g., drill cuttings, drill fluids).	Short-term, Mid-term	I	-	Actual				Code of Conduct Spills Preparedness and Response Planning Standard Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-5]: Water pollution from operations Water pollution due to asset integrity failure at our onshore operations, leading to environmental and social consequences, costly remediation, and reputational damage (NaDiVeG-allocation: Environmental concerns)		Short-term	R						EWRM Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-6] Impacts of incidents on soil pollution Inability to prevent incidents resulting in soil pollution by suppliers or within our own operations, both from routine and non-routine operations	Incidents during operations lead to soil pollution, which negatively impacts people and the environment. The impact originates in OMV's business model as the risk of incidents is inherent to our operations, when prevention measures are not consistently followed. OMV is involved with the impact through its own operations and its business relationships with suppliers.	Short-term, Mid-term	I	-	Actual				Code of Conduct Spills Preparedness and Response Planning Standard Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-7] Pollution from plastic waste and pellets Pollution due to inadequate handling of plastic waste, including the failure to properly collect, sort, and dispose of plastic waste, including pellet spills during transport and littering by users after the use phase	Pollution from plastic waste negatively impacts people and the environment. The impact is connected with OMV's business model (Chemical segment.) OMV is involved with the impact through its downstream business relationships and customers.	Short-term, Mid-term, Long-term	I	-	Actual				Code of conduct Environmental Management) Responsible Care Policy	Covered by ESRS disclosure requirements and company specific disclosures
[E2-P-IRO-8] Positive impact from transition to new, cleaner energy sources Reduction of air pollution compared to fossil sources (e.g. , hydrogen, geothermal) from the transition to new, clean energy sources	Use of cleaner energy sources leads to reduction of air pollution and to positive impact on people and environment. The impact originates in OMV's strategy to source energy used in operations from cleaner energy sources. OMV is involved with the impact through its energy consumed for its business activities.	Long-term	I	+	Potential				Code of conduct Environmental Management Standard	Covered by ESRS disclosure requirements



Entity-Specific: Process safety Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3.48a]	Further details [SBM-3.48c-i] [SBM-3.48c-ii] [SBM-3.48c-iv]	Time Horizon [SBM- 3.48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
E2- PS- IRO-1): Pollution from spills	Process safety incidences negatively impacts people and the environment.	Short-term	I	-	Actual				Process Safety Management Standard	Covered by entity-specific disclosure requirements
Process safety incidents, leading to spills, property damage and pollution in the vicinity of our operations	The impact originates in OMV's business model, which is exposed to spills if regulations on process safety and incident prevention are not consistently applied. Incidences may have financial and reputational consequences. OMV is involved with the impact through the safety performance in its own operations.					○	●	○	HSSE directive HSSE Risk Management Contractor HSSE Management, Management of Hazardous Substances, Personnel Transportation, Investigation, and Classification of Incident Standard	

E3 Water and Marine Resources Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description (SBM-3-48a)	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon (SBM 3-48c-iii)	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
E3- W- IRO-1): Use of water from water stressed areas	The use of water from stressed areas negatively impacts people (availability of water) and the environment.	Short Term	I	-	Actual				Code of Conduct	Covered by ESRS disclosure requirements and company specific disclosures
Freshwater withdrawals for products and/or services in water-stressed areas, leading to regional implications on the availability of water for nature and local communities	The impact originates in OMV's business model and strategy through its dependency on water for its core activities. OMV is involved with the impact through its core activities and related business relationships with suppliers.					●	●	○	Environmental Management Standard	
(E3- W- IRO-2): Endangering of water resources	Reduction of water quality and negatively impact people and the environment The impact originates in OMV's business model as water quality is compromised during operations, when pollution prevention measures and wastewater practices are not consistently applied. OMV is involved with the impact through its core activities.	Mid-Term	I	-	Actual				Code of Conduct	Covered by ESRS disclosure requirements and company specific disclosures
Negative effect on water resources due to inadequate wastewater practices and water pollution						○	●	○	Environmental Management Standard	
(E3- W- IRO-3): Impact of water availability on operations	Operational disruptions due to insufficient water availability, resulting from inadequate assessment of water-related constraints, such as baseline water stress, groundwater stress, and seasonal variability (NaDiVeG-allocation: Environmental concerns)	Long-term	R						Code of Conduct	Covered by ESRS disclosure requirements and company specific disclosures
						○	●	○	Environmental Management Standard	



E4 Biodiversity and Ecosystems Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3.48a]	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon [SBM- 3.48c- iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[E4-BE-IRO-1]: Biodiversity and ecosystems impact	Negative impacts on biodiversity and ecosystems affect people and the environment.	Mid-term, Long-term	I	-	Potential				Code of Conduct	Covered by ESRS disclosure requirements
Impacts on biodiversity, ecosystems, and ecosystem services from various impact drivers, including GHG emissions, land use change, water and other resource use, release of pollutants, spills, introduction of invasive species, and disturbances (NaDiVeG-allocation: Environmental concerns)	The impact originates in OMV's core business as activities impact biodiversity and ecosystems directly. OMV is involved with the impact through its core activities and business relationships with suppliers and contractors as well as customers through the use of its products.					•	•	•	Environmental Management Standard	



E5 Resource Use and Circular Economy Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3.48a]	Further details (SBM-3 48c-i, 48c-ii, 48c-iv)	Time Horizon [SBM- 3.48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
E5-CE-IRO-1] Substitution of fossil inputs Positive effects on nature and society through sustainable products and business practices implemented within our own operation and value chain	The use of sustainable instead of fossil inputs saves resources and reduces emissions, thereby positively impacting people and the environment. The impact originates from OMV's strategy through its target of gradually replacing fossil with sustainable feedstock. By procuring, processing and selling sustainable products, OMV is involved with the impact through its activities and related business relationships with suppliers and customers.	Mid-term	I	+	Actual				Code of Conduct Environmental Management Standard Renewables Sustainability Management Requirements	Covered by ESRS disclosure requirements
[E5-CE-IRO-2] Environmental impacts from competition for sustainable inputs Environmental and social effects from growing demand for alternative feedstock, including land use change, nature and forest degradation, or human rights violations	Increasing demand for biobased feedstock negatively impacts people and the environment. The impact originates from OMV's strategy through its target of gradually replacing fossil with sustainable feedstock. OMV is involved with the impact through its business relationships with customers, as sustainable products become scarce.	Long-term	I	-	Actual				Code of Conduct Environmental Management Standard Renewables Sustainability Management Requirements	Covered by ESRS disclosure requirements
[E5-CE-IRO-3] Use of primary fossil-based resources Procurement and use of primary fossil-based resources, generating a negative impact on the environment	Procurement and use of primary fossil-based resources (vs. sustainable feedstock) contributes to emissions which negatively impact people and the environment. The impact originates in OMV's strategy and business model as core activities involve the use of primary fossil-based resources. OMV is involved with the impact through its business relationships with suppliers, from who fossil feedstock is procured.	Mid-term	I	-	Actual				Code of Conduct Environmental Management Standard Renewables Sustainability Management Requirements	Covered by ESRS disclosure requirements
[E5-CE-IRO-4] Reduction of emissions from using captured carbon Reducing emissions by utilizing captured carbon as a valuable input for energy solutions and industrial processes (NaDiVeG-allocation: Environmental concerns)		Long-term	O						EWRM	Covered by ESRS disclosure requirements
E5-CE-IRO-5] Circular economy best practices Achieving cost efficiencies through best practices related to circularity and resource efficiency (NaDiVeG-allocation: Environmental concerns)		Long-term	O						EWRM	Covered by ESRS disclosure requirements
[E5-CE-IRO-6] Reduction of emissions due to sustainable products Lower emissions from sustainable products made from renewable inputs or recycled plastic waste	The use of sustainable instead of fossil inputs may save resources and reduces emissions, thereby positively impacting people and the environment. The potential impact originates from OMV's strategy through its target of gradually replacing fossil with sustainable feedstock. OMV is involved with the impact through its activities of producing sustainable products.	Long-term	I	+	Potential				Environmental Management Standard	Covered by ESRS disclosure requirements
[E5-CE-IRO-7] Improper waste management Negative impact on environment and nearby communities from improper waste disposal from our operations or supply chain	Inappropriately disposed waste negatively impacts people and the environment. The impact is connected to OMV's business model, as operations generate waste that requires disposal. OMV is involved with the impact through own operations and business relationships with suppliers.	Short-term	I	-	Actual				Environmental Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[E5-CE-IRO-8] Use of waste materials and waste management Increasing the reuse of waste materials from operations, reducing waste leakages in operations, waste management, and process optimization to minimize waste residue	Minimization of waste residue reduces emissions and pollution, thereby positively impacting people and the environment. The impact originates from OMV's strategy, with energy efficiency and decarbonization targets being pursued. OMV is involved with the impact through its activities of reducing waste leakages, improving waste management or reusing waste materials.	Short-term, Mid-term	I	+	Actual				Environmental Management, Code of Conduct	Covered by ESRS disclosure requirements and company specific disclosures



S1 Human Rights Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[S1-HR-IRO-1]: Inadequate application of human rights standards could negatively impact our workforce's rights. This includes inaccessible grievance mechanisms, disregard for freedom of association where legislation prohibits formal employee representation, and failure to address the economic and social consequences of staff release. Insufficient identification and resolution of human rights impacts that also increase the risks of forced labor, right to privacy or human trafficking. (NaDiVeG-allocation: Respect for human rights concerns)	Human rights violations negatively impact people and lead to less engagement and productivity. The impact is connected to OMV's strategy through reputational damages and loss of talent attraction and retention as a consequence of human rights violations. OMV is involved with the impact through its activities in form of initiatives and feedback mechanisms or regulations and procedures to protect the rights and interests of people.	Short-term Mid-term	I	-	Actual and potential	○	●	○	Human Rights Policy Statement; Code of conduct	Covered by ESRS disclosure requirements and company specific disclosures

S1 Health and Safety Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[S1-HSW-IRO-1]: Inadequate occupational safety & health management Complex shift and rotation patterns, project-related pressures, and challenges in accessing grievance mechanisms can negatively impact workers' health (NaDiVeG-allocation: Employees and social concerns)	Failure to establish proper safety and health standards negatively impacts people. The impact is connected to OMV's strategy through reputational damages and loss of talent attraction and retention as a consequence of inadequate occupational safety & health management. OMV is involved with the impact through its activities in form of internal regulations and standards (e.g., on rest time, training hours), grievance mechanism or occupational health initiatives,	Short-term	I	-	Actual and potential	○	●	○	Code of Conduct; Human Rights Policy Statement; HSSE Directive Health Care Standard Reporting, Investigation, and Classification of Incidents Standard; Occupational Safety Management Standard	Covered by ESRS disclosure requirements



S1 Own Workforce Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description (SBM-3-48a)	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon (SBM 3-48c-iii)	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
(S1- OW- IRO-1): Just and favorable working condition Increased employee satisfaction, productivity, and health by ensuring just and favorable working conditions, promoting work-life balance and health and safety, increasing opportunities for the employees that represents a minority share (NaDiVeG-allocation: Employees and social concerns)	The impact leads to increased employee retention and engagement, as well as talent attraction The impact is connected to OMV's strategy as building and retaining skilled and engaged employees is considered a key factor of its success. OMV is involved with the impact through its activities in form of initiatives and feedback mechanisms, training programs and internal communication channels (intranet)	Short-term, Mid term	I	+	Actual and Potential	○	●	○	Code of Conduct Human Rights Policy Human Resources Directive	Covered by ESRS disclosure requirements
(S1- OW- IRO-2): Equal treatment and opportunities for all Increased employee satisfaction, productivity, and health through a comprehensive and inclusive workforce strategy. (NaDiVeG-allocation: Employees and social concerns)	The impact leads to increased employee retention and engagement, as well as talent attraction The impact is connected to OMV's strategy as building and retaining skilled and engaged employees is considered a key factor of its success. OMV is involved with the impact through its activities in form of initiatives and processes (e.g., talent management, development conversations) or training programs.	Mid-term	I	+	Actual	○	●	○	People & Culture Ethics Policy on Non-Discrimination Human Resources Directive Code of Conduct Human rights policy Statement	Covered by ESRS disclosure requirements and company specific disclosures
(S1- OW- IRO-3): Attraction of talents and trained staff Competitive advantage, talent attraction and retention resulting from training opportunities for our staff. (NaDiVeG-allocation: Employees and social concerns)	The opportunity is connected to OMV's strategy as attraction and retention of skilled employees is considered a key factor of its success.	Mid-term	o			○	●	○	EWRM Human Resources Directive	Covered by ESRS disclosure requirements
(S1- OW- IRO-4): Inefficient reskilling and training Inability to successfully execute our strategy and comply with legal requirements due to insufficient training (NaDiVeG-allocation: Employees and social concerns)	The risk is connected to OMV's strategy as insufficiently trained staff might jeopardize its successful implementation.	Long Term	R			○	●	○	EWRM	Covered by ESRS disclosure requirements



S2 Workers in the Value Chain Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description (SBM-3-48a)	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon (SBM 3-48c-iii)	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[S2-WV-IRO-1]: Inadequate application of human rights principles Failure to ensure adequate health and safety conditions or to provide accessible grievance channels or other mechanisms to address factors causing discrimination and harassment for workers in the value chain (NaDiVeG allocation: respect for human rights concerns)	Human rights violations in the value chain may negatively impact people and lead to less engagement and productivity. The potential impact is connected to OMV's strategy, as Human Rights violations might lead to loss of skilled workers and reputation, which are critical factors for strategy implementation. OMV is involved with the impact through its business relationships with suppliers and contractors in the upstream and downstream value chain.	Short-term	I	-	Potential	●	○	●	Code of Conduct Human Rights Policy Statement HSSE Directive Contractor HSSE Management Standard	Covered by ESRS disclosure requirements and company specific disclosures
[S2-WV-IRO-2]: Active business partners engagement on safety Ensuring safe handling of OMV's products and services, leading to a safe and healthy environment. (NaDiVeG-allocation: Respect for human rights, and social concerns)	Engagement processes on safety aspects of products and services may lead to positive impact on people and environment. The potential impact is connected to OMV's business model, as product safety founds the basis for sustainable business operations. OMV is involved with the impact through its business relationships in the downstream value chain.	Mid-term	I	+	Potential	○	○	●	Code of Conduct Human Rights Policy Statement HSSE Directive Contractor HSSE Management Standard	Covered by ESRS disclosure requirements
[S2-WV-IRO-3]: Strong human rights principles along the value chain Promotion and protection of human rights across the supply chain through supplier engagement and customer excellence.	Strong Human Rights principles along the value chain positively impact working conditions, skills and people engagement. The impact is connected to OMV's strategy as positive working conditions support attraction and retention of skilled value chain workers, which are critical factors for strategy implementation. OMV is involved with the impact through its business relationships with suppliers and contractors in the upstream and downstream value chain.	Short-term	I	+	Actual	●	○	●	Code of Conduct Human Rights Policy Statement Corporate Procurement Directive	Covered by ESRS disclosure requirements and company specific disclosures
[S2-WV-IRO-4]: Potential reputational erosion related to unequal treatment Risk of reputational erosion caused by unequal treatment and opportunities for workers in the value chain. (NaDiVeG-allocation: Respect for human rights concerns)	The risk is connected to OMV's strategy as reputational erosion might lead to a loss of skilled vale chain workers, which might jeopardize successful strategy implementation.	Short-term	R			○	●	○	Code of Conduct Human Rights Policy Statement	Covered by ESRS disclosure requirements and company specific disclosures
[S2-WV-IRO-5]: Loss of skilled employees Loss of skilled employees and decreasing quality of work carried out by suppliers and contractors, resulting from unequal rights and opportunities. (NaDiVeG-allocation: Respect for human rights, employees and social concerns)	The risk is connected to OMV's strategy as to a loss of skilled vale chain workers might jeopardize its successful implementation.	Short-term	R			○	●	○	Code of Conduct Human Rights Policy Statement	Covered by ESRS disclosure requirements
[S2-WV-IRO-6]: Competitive advantage Competitive advantage from applying OMV's social principles and promoting them to workers in the value chain. (NaDiVeG-allocation: Respect for human rights, employees and social concerns)	The opportunity is connected to OMV's strategy as the application of OMV's social principles might contribute to increased workers satisfaction and productivity, thus enabling strategy implementation.	Short-term	O			○	●	○	Code of Conduct Human Rights Policy Statement	Covered by ESRS disclosure requirements
[S2-WV-IRO-7]: Access to skilled personnel across the value chain Enhanced profitability through access to skilled workforce across the value chain. (NaDiVeG-allocation: Respect for human rights, employees and social concerns)	The opportunity is connected to OMV's strategy as access to skilled personnel across the value chain is a key factor its successful implementation	Short-, and Mid-term	O			○	●	○	Code of Conduct Human Rights Policy Statement	Covered by ESRS disclosure requirements
[S2-WV-IRO-8]: Just Transition for the workers in the value chain OMV contributes to promoting a Just Transition by implementing timely measures that aim to develop workers' skills and improve their employability in other sectors. (NaDiVeG-allocation: Respect for human rights, employees and social concerns)	The opportunity is connected to OMV's strategy through supporting industries required for OMV's transition to a sustainable business model through timely reskilling of value chain workers.	Mid-term	O			○	●	○	Code of Conduct Human Rights Policy Statement	Covered by ESRS disclosure requirements



S3 Affected Communities' Rights Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description (SBM-3-48a)	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon (SBM 3-48c-iii)	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[S3-AC-IRO-1]: Failure to respect communities' economic, social, and cultural rights Failure to respect, protect and fulfill economic, social, political, civil, and cultural rights or to ensure community consultation, compensation and reparation related to the supply chain or own operations, with effects from process safety incidents or dust and noise disturbance of surrounding communities from construction and transport. (NaDiVeG-allocation: Respect for human rights, and social concerns)	Failure to address communities' rights, establish a respect- and trustful relationship and find mutually acceptable solutions negatively impacts people and the environment. The impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment and avoiding reputational damages. OMV is involved with the impact through its business relationships with local communities.	Short-and Mid-term	I	-	Actual and potential	•	•	○	Human Rights Policy Statement; Code of conduct; Sustainability Directive	Covered by ESRS disclosure requirements and company specific disclosures
[S3-AC-IRO-2]: Inability to avoid involuntary resettlement Inability to avoid involuntary resettlement, leading to negative effects on economic, social, or cultural well-being of the right holders in the affected communities (NaDiVeG-allocation: Respect for human rights, and social concerns)	Involuntary resettlement and the failure to find mutually acceptable solutions and establish a respect- and trustful relationship may negatively impact people. The potential impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment and avoiding reputational damages. OMV is involved with the impact through its business relationships with local communities.	Long-term	I	-	Potential	•	•	○	Code of Conduct; Human Rights Policy Statement; Sustainability Directive;	Covered by ESRS disclosure requirements and company specific disclosures
[S3-AC-IRO-3]: Business opportunities for local communities Supporting local employment and business development through OMV business initiatives, leading to tangible positive results for local communities	Supporting local community development leads to a respect- and trustful relationship and positively impacts people. The impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment. OMV is involved with the impact through its business relationships with local communities.	Short- and Mid-term	I	+	Actual and potential	•	•	○	Code of Conduct; Human Rights Policy Statement; Sustainability Directive	Covered by ESRS disclosure requirements and company specific disclosures
[S3-AC-IRO-4]: Communities' civil and political rights Respecting the right to protest and possibility for expression of opinion are encouraged and promoted, while no-lethal-weapons policy and graduated force response model are implemented	Respecting communities' civil and political rights leads to leads a respect- and trustful relationship positively impacts people. The impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment. OMV is involved with the impact through its business relationships with local communities.	Short-term	I	+	Actual	•	•	○	Code of Conduct; Human Rights Policy Statement; Sustainability Directive	Covered by ESRS disclosure requirements and company specific disclosures
[S3-AC-IRO-5]: Disturbance of cultural heritage Potential disturbance of cultural heritage sites of indigenous people and other communities as a result of business development could have an adverse impact on the preservation of local cultural heritage and its tangible and intangible values (e.g., damage, interference, restriction of access) (NaDiVeG-allocation: Respect for human rights, employees and social concerns)	Disturbance of cultural heritage may harm the establishment of respect- and trustful relationships and negatively impact people. The potential impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment and avoiding reputational damages. OMV is involved with the impact through its business relationships with local communities.	Mid-term	I	+	Potential	•	○	○	Code of Conduct; Human Rights Policy Statement; Sustainability Directive	Covered by ESRS disclosure requirements and company specific disclosures
[S3-AC-IRO-6]: Limited employment opportunities Failure to provide employment opportunities to local communities due to inability to identify or acquire the skills needed can lead to unaffordable housing, inadequate transportation options, or inaccessible work.	Limited employment opportunities or community development negatively impacts people. The impact is connected to OMV's strategy as promoting local community development and providing employment opportunities support in creating a conducive operating environment. OMV is involved with the impact through its business relationships with local communities.	Short- and Mid-term	I	-	Actual	•	•	○	Code of Conduct; Human Rights Policy Statement; Sustainability Directive	Covered by ESRS disclosure requirements and company specific disclosures



G1 Business Conduct Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description (SBM-3-48a)	Further details (SBM-3 48c-i , 48c-ii, 48c-iv)	Time Horizon (SBM 3-48c-iii)	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[G1-BE-IRO-1]: Integrity, ethical and transparent business Positive workplace environment from fostering integrity, ethical practices, and transparency within the business environment (NaDiVeG-allocation: Corruption prevention concerns)		Mid-term	O			○	●	○	Code of Conduct; Ethics & Integrity Policy	Covered by ESRS disclosure requirements
[G1-BE-IRO-2]: Protection of whistleblowers Promotion of integrity, ethical and transparent business environment through secure, accessible whistleblowing	Mechanism for protection of whistleblowers helps to identify, report, investigate and prevent illegal or unethical practices affecting people and environment. This impact is connected to OMV's business model and strategy by ensuring integrity and transparency as a fundamental basis for sustainable business activities. OMV is involved with the impact through business relations and activities including protection against any form of retaliation within OMV.	Short-term	I	+	Actual	○	●	○	Code of Business Ethics; Whistleblowing Directive	Covered by ESRS disclosure requirements
[G1-BE-IRO-3]: Corporate culture Through its corporate culture, OMV remains a strong employer in the sector, promoting a compliant and ethical corporate culture as well as fostering a positive working environment and employment opportunities.	Strong Corporate Culture positively impacts people, leading to increased employee retention and engagement, as well as talent attraction. The impact is connected to OMV's strategy as building and retaining talented and skilled employees is considered a key enabler for its success. OMV is involved with the impact through its activities in form of initiatives and feedback mechanisms, training programs and internal communication channels (intranet).	Mid-term	I	+	Actual and potential	○	●	○	Code of Conduct; Code of Business Ethics; Ethics & Integrity Policy	Covered by ESRS disclosure requirements
G1: Business Conduct Corruption & Bribery (Borealis-specific) For more details about the Borealis IROs, see the Borealis Group Annual Report 2024 – Group Management Report – Non-Financial Statement										
Incidents of corruption and bribery caused by upstream and downstream value chain Hinders economic development, undermines institutions, rule of law is dysfunctional, society has no trust in its governments and institutions, increasing social inequality, social and economic instability, and rising hardship	Incidents of corruption and bribery may lead to negative impact on people and the environment due to increased violations of legitimate business practices. The potential impact is connected to Borealis' strategy through potential decrease in reputation. Borealis is involved with the impact through business relations with suppliers and activities in form of supplier prequalification process, investigation of potential Mid-term I - Potential Y N Y Borealis Ethics Policy for Business Partners infringements, due diligence process incl. screening business partners against sanctions, watchlists, and adverse media.	Mid-term	I	-	Potential	●	○	●	Borealis Ethics Policy for Business Partners	Covered by ESRS disclosure requirements
A solid anti-corruption and anti-bribery culture, along with legal enforcement, is in place Foster society's trust in its institution, social justice, fair distribution of wealth, economic and social welfare	Promoting anti-corruption and anti-bribery culture may positively impact people and environment by upholding legitimate business practices. The potential impact is connected to Borealis' strategy through maintaining the company's reputation. Borealis is involved with the impact through business relations with suppliers and activities such as specific anti-corruption and anti-bribery e-learnings and trainings, contract provisions certifications and monitoring.	Mid-term	I	+	Potential	●	○	○	Borealis Ethics Policy for Business Partners	Covered by ESRS disclosure requirements
A strong applied ethics culture with clear policies, processes, and effective tools in place Mitigation of corruption and bribery risks, strengthening Borealis' reputation, increasing supplier and employee confidence in handling unethical offers, enhancing legal compliance, avoiding financial and reputational damage, and fostering trustful relationships with business partners		Short-term	O			○	●	○	Borealis Ethics Policy	Covered by ESRS disclosure requirements



G1 Business conduct – Supplier Relationship Material Impacts, Risks And Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Link to other material topics
						US	OO	DS		
[G1- SR- IRO-1]: High business standard Ethical and transparent business environment fostered by strong internal regulations regarding business standards, benefiting both people and the environment.	Supply chain engagement processes (e.g. CoC, General Purchase Conditions, ESG Audits, CGMs) lead to positive impact on people and environment. The impact is connected to OMV's business model through internal regulations regarding business standard. OMV is involved with the impact through its business relationships with suppliers.	Mid-Term	I	+	Actual	●	○	○	Corporate Procurement Directive; Purchase to Pay Standard	Covered by ESRS disclosure requirements and company specific disclosures
G1- SR- IRO-2) Sustainability awareness building with suppliers Engagement with suppliers/business partners to establish and, develop a good corporate culture while continuously promoting it across the business partners	ESG supplier assessments lead to positive impact on corporate culture in the supply chain. Potentially they can lead to improvement of working conditions/quality of live for workers in the supply chain in countries with lower standards than in AUT/EU. The impact is connected to OMV's business model and strategy through engagement with suppliers. OMV is involved with the impact through its business relationships with suppliers.	Mid-Term	I	+	Actual and Potential	●	○	○	Corporate Procurement Directive Purchase to Pay Standard	Covered by ESRS disclosure requirements and company specific disclosures
[G1-SR-IRO-3] Dependence and economic instability of business partners Economic instability of business partners due to strong dependence on OMV payments (NaDiVeG-allocation: Social concerns)	Potential negative impact due to late payments may lead to dependence and subsequent economic instability of suppliers and contractors, The impact is connected to OMV's business model and strategy through engagement with suppliers. OMV is involved with the impact through its business relationships with suppliers.	Short-term	I	-	Actual	●	○	○	Corporate Procurement Directive; Purchase to Pay Standard	Covered by ESRS disclosure requirements and company specific disclosures

Entity-specific: Cybersecurity Material Impacts, Risks and Opportunities Resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[G1-CS-IRO-1]: Potential advanced cyberattack An advanced cyberattack targets the IT/OT convergence systems, causing malfunctions and disruption in essential plant process control systems. This may result in incorrect information about production process parameters and, in a chain reaction, could lead to physical accidents with an environmental impact such as fires, gas leaks, or oil spills. Depending on the underlying intrusive software, the attack vector could also affect systems hosting data under confidentiality and privacy classification, resulting in a data leakage scenario. (NaDiVeG-allocation: Environmental, employees and social concerns)	Disruption of essential plant process control systems may have a negative impact on people and the environment.	Short-term	I	-	Potential	●	●	○	IT/OT Security Directive; Data Protection Policy	Covered by entity-specific disclosure requirements
[G1-CS-IRO-2] Mature information security management system A mature information security management system enhances the security of personal information and protects the right to privacy.	Protection of personal data and privacy rights by operating mature systems may positively impacts people. The potential impact is connected to OMV's business model and strategy through internal regulations on data governance. OMV is involved with the impact through its activities which involve holding personal data of employees, customers and stakeholders	Short-term	I	+	Potential	○	●	●	IT/OT Security Directive; Data Protection Policy	Covered by entity-specific disclosure requirements



Entity-Specific: Economic Impact Material Impacts, Risks and Opportunities resulting from OMV Materiality Assessment 2024

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[G1-EI-IRO-1]: Upside potential from OMV's contribution to local economy New business opportunities potentially driven by OMV's active contribution to the local economy.		Short-term	O			○	●	●	Taxes Directive	Covered by entity-specific disclosure requirements
[G1-EI-IRO-2]: Positive contribution to local economy Positive impact on community investments due to OMV's contribution to the local economy	Investments into community development strengthen local economies and positively impact people. The impact is connected to OMV's strategy as a just division of economic value supports sustainable business relationships which facilitate strategy implementation. OMV is involved with the impact through its community investment programs as well as its business relationships with local suppliers ⁴ .	Mid-term	I	+	Actual and potential	●	●	○	Taxes Directive	Covered by entity-specific disclosure requirements
[G1-EI-IRO-3]: Lower contribution to communities Lower contributions to communities resulting from reduced payment of local taxes and royalties in times of economic downturns (NaDiVeG-allocation: Employees and social concerns)	Lower community income may lead to reduced public services and community development and therefore negatively impact people and the environment. The potential impact is connected to OMV's business model that might be exposed to economic downturns. OMV is involved with the impact through its activities, including payment of taxes, royalties and duties.	Mid-term	I	-	Potential	○	●	○	Taxes Directive	Covered by entity-specific disclosure requirements
[G1-EI-IRO-4]: Geopolitical and economic uncertainty Higher taxes due to geopolitical and economic uncertainty, along with regulatory changes		Short-term	R			○	●	○	Enterprise-Wide Risk Management	Covered by entity-specific disclosure requirements
[G1-EI-IRO-5]: Reputation loss due to lower economic value distribution OMV missing opportunities and reputation erosion due to lower contribution to communities and investors (e.g., reduced payment to local budgets)		Short-term	R			○	●	○	Enterprise-Wide Risk Management	Covered by entity-specific disclosure requirements



IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

[ESRS 2-IRO-1.53a] Our materiality assessment helps us to identify and prioritize key ESG topics and material impacts, risks, and opportunities. This ensures our ESG strategy aligns with stakeholder expectations and external requirements. During the materiality assessment in 2024, changes to our material topics were made to align with the ESRS, including regrouping and renaming (sub-)topics and adding new (sub-)topics such as “other work-related rights” and “workers in the value chain.” Based on the impacts, risks and opportunities identified during the materiality assessment, it was determined that nine out of the ten sustainability topics outlined by the ESRS are considered material for OMV. Additionally, entity-specific topics such as process safety, cybersecurity, and economic impact were found to be material. The ESRS sub-topics climate adaptation and corruption and bribery are not material for OMV, but they are material for OMV's subsidiary Borealis. More information on these sub-topics is included in the E1 and G1 topical chapters.

[ESRS 2-IRO-1.53a] The materiality assessment was carried out at Group level, covering all fully consolidated entities, similar to the Company's financial statements. To gain a comprehensive view of key sustainability topics, the materiality analysis was conducted in five steps, considering impacts, risks, opportunities, and stakeholder expectations.

First, a long list of topics from ESRS, GRI, and SASB sector standards was developed, excluding non-relevant topics, with input from subject matter experts. Second, expert interviews were conducted to identify and formulate impacts, risks, and opportunities for different topics and sub-topics. Third, ten internal and external stakeholder groups, including employees, customers, suppliers, capital market participants, NGOs, authorities, communities, associations, media, and science/research, were consulted to determine their most relevant sustainability topics. The results of the stakeholder consultation were taken into consideration and generally validated the experts' assessment. Fourth, identified impacts, risks and opportunities across the defined sustainability topics were assessed and scored by subject matter experts in dedicated workshops to determine impact materiality and financial materiality. Finally, topics were prioritized by defining a threshold and considering the results of the previous steps.

This process included a high-level value chain assessment to identify potential impacts, risks, or opportunities likely to arise in OMV's business divisions and value chain steps. Each impact, risk, and opportunity is linked to at least one OMV business segment (Energy, Fuels & Feedstock, Chemicals) and applicable value chain steps.

The resources we used included internal data (e.g., data collection: quantitative data reports, qualitative reports, internal regulations), third-party data, the judgment of internal subject matter experts, and stakeholder consultations through an online survey to validate and inform subject matter experts' evaluations.

[ESRS 2-IRO-1.53b-i] The materiality impact assessment was conducted for all three of OMV's business segments, Chemicals, Fuels & Feedstock, and Energy, including the value chain as described under ESRS 2-SBM-1.42c. OMV's business segments geographical footprint spans Europe, the Middle East, North America, and Asia. OMV prioritized high-risk areas, including regions with stringent regulatory environments or sensitive ecosystems, and closely monitors operations involving resource extraction and refining.

[ESRS 2-IRO-1.53d] The results of the materiality assessment were presented and discussed with Senior Management in the Sustainability Coordination Forum and finally approved. The final results were then approved by the OMV Executive Board. The sustainability reporting process, shaped by the results of the materiality assessment, is governed by the Sustainability Directive and the “manage sustainability reporting” process. Both the Directive and the process are integral components of OMV's overall management framework. The Sustainability Statement,



included in the OMV Annual Report, is approved by the OMV Executive Board and the Supervisory Board. ESG topics are also integrated into investment decision-making processes aiming to align investments with sustainability targets. Motions for Executive Board investment decisions include core Environmental and Social (E&S) elements. These elements encompass a wide range of factors that ensure negative impacts and risks are addressed while affirming OMV's commitment to making positive contributions.

[ESRS 2-IRO-1.53b, 53b-iv] The inside-out impact refers to the positive or negative effects of OMV's regular business or unplanned events and impacts on the environment (air, water, soil, resources, biodiversity) or people (health, safety, socio-economic development and equity, employees, human rights). Impacts were assessed across the Company's operations and business relationships using the criteria: scale (seriousness of impact), scope (extent), remediability (possibility and extent of restoring the environment or affected individuals), and likelihood (potential impacts), all rated on a scale of 1 to 5. Additionally, potential human rights impacts were considered. Negative impacts were scored based on their severity (scale, scope, and remediability) and likelihood. Positive impacts were scored based on their scale, scope and likelihood. For a potential human rights negative impact, severity took precedence over likelihood. The evaluation considered both positive or negative impacts and their time horizons. For environmental topics, an impact threshold of 8, as recommended by EFRAG, was used due to the availability of established data. For social and governance aspects, OMV adopted a threshold of 5, in order to ensure comprehensive oversight.

[ESRS 2-IRO-1.53b-ii] OMV evaluates impacts arising from its own operations as described in IRO 1.53a (e.g., data collection: quantitative data reports, qualitative reports, internal regulations, the judgment of internal subject matter experts) and those resulting from its business relationships. For business relationships, OMV scrutinizes partners and suppliers to ensure alignment with ethical practices and compliance with human rights standards. Regular assessments and audits help identify and address potential risks for both our own operations and business relationships. This holistic approach ensures responsible practices throughout OMV's value chain, fostering sustainability and minimizing adverse impacts on communities and the environment. [ESRS 2-IRO-1.53b-iii] As described in more detail above, OMV consulted with internal and external stakeholders through an online survey during the materiality assessment. The materiality assessment process was carried out using a top-down approach, relying mainly on the expertise and knowledge of subject matter experts. [ESRS 2-IRO-1.53c-ii] OMV's definition of risk (outside-in view) represents the uncertainty in OMV objectives, measured by the likelihood or frequency of an event and its consequences, which can result in opportunities (upside) or threats (downside). The risks and opportunities identified refer to potential future events that could adversely affect or enhance OMV's objectives over various time horizons. Dependencies on natural, human, and social resources, such as regulations related to emissions, energy efficiency, and the increasing share of renewables in the energy mix – which might result in decreased fossil fuel production and loss of sales/revenue – were considered.

The risks and opportunities were assessed against the following set of criteria: magnitude of financial effect (on a scale of 0-none to 3-high) and likelihood of occurrence (on a scale from 0-never to 5-guaranteed). Risk management experts were consulted during the assessment as needed. The financial materiality threshold was defined as 1.5, covering the high and upper range of medium financial effects as material.

The OMV Risk Universe was adapted to incorporate the full spectrum of ESG impacts, risks, and opportunities that can manifest in different forms and change from year to year. The OMV Risk Universe is reviewed annually based on Group requirements. The top-down strategic risk management process is conducted annually to assess and manage risks related to OMV's strategy, considering internal and external contexts to preserve shareholder and stakeholder value. This process involves long-term risk evaluations and opportunities recognized as part of OMV's strategic risk profile, identified through scenario modeling or interviews with top management. This process is complemented by a bottom-up, operational mid-term risk management process, which focuses on business uncertainties at the affiliate level and resulting uncertainties around mid-term plan objectives.



Potential risks are linked with those assessed across the organization according to the Enterprise-Wide Risk Management (EWRM) process. Major risks are collected and documented twice a year in a centralized repository, the Active Risk Management System (ARMS), and reported to top management.

[ESRS 2-IRO-1.53c i] [S1-AR.45] Understanding the connection between impacts, dependencies, and risks is crucial for effective risk management. When assessing risks, we evaluated the potential impacts on various aspects of OMV and the environment where OMV operates, such as financial, operational, or strategic. On the other side, dependencies can influence the likelihood and severity of risks, and were therefore considered for financial materiality. This means that understanding these dependencies helps in identifying potential points of failure and their cascading effects through the risk events, considering internal and external developments (future requirements for the labor market).

[ESRS 2-IRO-1.53c-iii] ESG risks are part of the OMV Risk Universe and they are prioritized in the same manner as any other type of risk by evaluating the potential impact and likelihood to determine which ones require the most attention. The materiality assessment uses existing risk and opportunity data, historical incidents, stakeholder engagement, audits, and sustainable practices to identify material topics and interlinked dependencies. This integrated approach ensures sustainability-related risks are prioritized alongside other risks, supporting informed decision-making and resilient strategy execution. Also see Sustainability Governance.

[ESRS 2-IRO-1.53e] The process to identify, assess, and manage impacts and risks is fully integrated into OMV's overall risk management process and used to evaluate OMV's overall risk profile and risk management processes. Risks are potential events that, if they occur, can affect OMV's objectives and have an impact on the environment and society. Details about the process can be found under ESRS 2-IRO-1.53c-i-ii.

[ESRS 2-IRO-1.53f] The OMV risk program also includes a structured opportunity management process to identify, mature, and deliver business opportunities across the organization. OMV incorporates this process into its strategic planning, operational reviews, and investment decisions. Cross-functional teams collaborate to identify potential opportunities, assessing their feasibility and alignment with corporate objectives. This holistic approach enables OMV to proactively capture value-adding opportunities, fostering sustainable growth and long-term resilience.

[ESRS 2-IRO-1.53g] Information from internal reports, feedback from community grievance mechanisms, operational data, and third-party data were also used during the materiality assessment. This information was primarily sourced from existing ESG topic reporting and workshops with subject matter experts involved in ESG management. Additionally, standards such as GRI and SASB were reviewed to inform the materiality assessment regarding sector-specific impacts. External and internal stakeholders were also included in the assessment. Each value chain segment (upstream, own operations, downstream) was thoroughly evaluated.

[ESRS 2-IRO-1.53h] In previous reporting years, OMV used the Sustainability and Diversity Improvement Act (NaDiVeG) and the GRI guidelines to determine its sustainability materiality. In preparation for CSRD-compliant reporting, OMV completed a comprehensive materiality assessment in accordance with ESRS requirements in 2023, which was thoroughly reviewed in 2024. OMV intends to repeat the materiality assessment at least every three years or if significant changes in the business or market environment occur.

E1 Climate Change

[E1-IRO-1.20a] [E1-IRO-1.21] [E1-IRO-1.AR 11a] The assessment of climate-related impacts, risks, and opportunities as part of our materiality assessment followed the multiple-step process outlined under data point ESRS 2-IRO-1.53a. The Group Sustainability department, responsible for GHG accounting and reporting and sustainability risk management, conducted the impact assessment. Utilizing experts' judgment and internal qualitative and quantitative reports within the Company, our experts screened operations and plans (short, medium, and long-term) to identify potential and future climate change and energy impacts. Risks and opportunities were evaluated following the same approach. The entire value chain was included in the assessment, aiming to identify both actual



and potential impacts, as well as risks and opportunities.^[E1-IRO-1.AR 9a] Actual and potential GHG emission sources were identified by screening OMV activities and plans only for our own operations as described under E1, e.g., in the Locked-in Emissions section. ^[E1-IRO-1.AR 9b] The actual and potential impacts on climate change were assessed as part of the materiality assessment process. See the details in IRO-1-53a/b.

^{[E1-IRO-1.20b], [E1-IRO-1.21], [E1-IRO-1.AR 11c]} The assessment of physical climate risks follows the Enterprise-Wide Risk Management process. Group Sustainability and Corporate Risk Management collaboratively coordinate a comprehensive analysis of these risks, focusing on several key aspects. They begin by selecting a list of climate change hazards specific to the geographical locations of OMV's own business operations, based on Commission Delegated Regulation (EU) 2021/2139. Next, the specificity and criticality of OMV's activities are assessed to better understand how these may be impacted by climate change hazards. Additionally, they evaluate the lifespan of the assets and businesses at risk. The approach to risk management is then developed while bearing in mind that the potential impacts of climate change risks may change over the duration of the business or asset's life.

With the support of an external consultant who has extensive knowledge and experience, OMV models the physical climate risks, focusing on surface water and riverine flooding, coastal inundation, soil movement, extreme wind, wildfire, freeze-thaw, and extreme heat. The climate change model projects how selected climate-related perils could evolve over time and quantifies the physical damage that could be expected for the asset portfolio. The peril severity is mapped with the percentage of property damage for each asset included in the analysis to understand the potential estimated financial loss, considering the standardized archetypes used to represent OMV asset specifications. The physical risk assessment assumes no significant changes in the replacement value of the assets at risk. ^[E1-IRO-1.AR 11c] We have considered the potential exposure of our assets to climate-related hazards.

^[E1-IRO-1.20b] For the supply chain, an indication of exposure to physical climate-related risks is obtained using a set of climate change risk indicators mapped to the suppliers and their geographical location, in conjunction with the type of services and products supplied.

^{[E1-IRO-1.20a, 20bb] [E1-IRO-1.21], [E1-IRO-1.AR 11a, 11b]} For 2024, the result of the physical risk assessment indicates that the assets analyzed will be largely unaffected by any of the natural hazards until the middle of the century. Up to 2030, the OMV assets analyzed won't need to adapt to unavoidable impacts of climate change, which confirms that the OMV portfolio is climate-resilient on short-, medium-, and long-term time horizons until 2030, as applicable to business model and strategy.

^{[E1-IRO-1.21] [E1-IRO-1.AR 11d]} The frequency and severity of natural hazards were determined according to the following IPCC climate change pathways: RCP 8.5, a very high baseline emission scenario referred to as "business as usual," and RCP 4.5, an intermediate emission scenario where global emissions peak around 2040 and decline, stabilizing greenhouse gas concentration by 2100. In addition, OMV performs a robust physical climate vulnerability assessment annually in accordance with the EU Taxonomy. The EU Taxonomy-aligned activities (18.7% of OMV's total CAPEX was Taxonomy-aligned in 2024) are screened based on business specificity and their geographical location using a set of indices specifically aimed at providing a robust understanding of the changes in future environmental conditions for the respective businesses. For details, see the EU Taxonomy section.

^{[E1-IRO-1.20b][E1-IRO-1.AR 12a-12c]} OMV performs strategic risk management analysis using the risk scenarios to understand the uncertainties around the pace of the energy transition that could affect OMV's strategy and business model. The main climate-related risks and opportunities (transition and physical) are considered by OMV in its strategic planning or risk management process to determine potential financial implications.

^{[E1-IRO-1.20c] [E1-IRO-1.AR 12a-12b]} The transition risks and opportunities are assessed over short-, medium-, and long-term time horizons as described in the basis for preparation (BP-2.9a), and assessed in the context of the OMV strategy and business model. The transition risks are transversal and thus already well covered by the Enterprise-



Wide Risk Management process through a range of financial, operational, and strategic measures that are driven by the transition to a sustainable economy. The following types of transition risks and opportunities are assessed:

- Regulatory, related to policies that promote adaptation to climate change or limit the actions that contribute to the adverse effects of climate change (challenges related to value chain adaptation to the regulatory changes).
- Technological, capturing the downside and upside potentials emerging from technological improvements or innovations that support the transition to a lower-carbon future or energy efficiency.
- Market uncertainties, with a focus on positive or negative market shifts for certain commodities, products, or services (e.g., carbon pricing, oil and gas product demand).
- Reputation, driven by changes in consumer behavior, perceptions of OMV's contribution to the transition to a sustainable economy, or detraction from the transition to a lower-carbon economy.

[E1-IRO-1.AR 12c-12d] For information about climate transition risk scenario analysis, please refer to Note 3 – Effects of climate change and the energy transition in the Annual Report 2024. Information on identified assets and business activities that are incompatible with or need significant efforts to be compatible is included in section E1, e.g., in the Locked-in Emissions section. [E1-IRO-1.AR 13a-13d] Information on climate scenario analysis is included in Note 3 – Effects of climate change and the energy transition to the Consolidated Financial Statements for year-end December 31, 2024. [E1-IRO-1.AR 15] For further information on base case and “net zero emissions by 2050” assumptions, please refer to Note 3 to the Consolidated Financial Statements for year-end December 31, 2024.

E2 Pollution

[E2-IRO-1.11a] For the identification of OMV's pollution-related impacts, risks, and opportunities, during the materiality assessment, OMV environmental experts, who are also responsible for pollution-related reporting, screened OMV business activities for actual and potential pollution aspects relating to all dimensions, i.e., air, water, and soil. The screening process involved the assessment of past incidents and potential future scenarios to identify impacts. OMV's robust environmental governance framework was used for a comprehensive top-down qualitative assessment of impacts, risks, and opportunities. Business-specific inputs have been considered, as have specific inputs from our Community Feedback Mechanisms. Given the complexity and interdependency of environmental pollution matters, OMV acknowledges the importance of a structured and systematic identification and assessment method, such as the LEAP (Locate, Evaluate, Assess, Prepare) approach prescribed by the ESRS. For the first ESRS-compliant materiality assessment carried out in 2024, we have not yet applied this systematic approach guided by a clear methodology. However, in parallel to the materiality assessment and in preparation for reporting, a dedicated workstream has started to develop a LEAP approach that will be used in subsequent years for pollution-, water-, and biodiversity-related matters.

[E2-IRO-1.11b] Internal and external stakeholders, including affected communities, through their proxies were involved during the materiality assessment process. [E2-IRO-1.AR 9a-9b] - 9.b] [E2-IRO-1.AR 3] The materiality assessment was carried out mainly using a top-down methodology. While the assessment did not incorporate detailed information about specific site locations, it did rely heavily on the expertise and knowledge of subject matter experts. The identified pollution-related material IROs are linked to OMV's three business divisions.

[E2-IRO-1.AR 3] During the materiality assessment process for impacts, risks, and opportunities, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2. [E2-IRO-1.AR 4a] All sub-topics included in the materiality assessment were pollution of air, water, and soil, and they were identified as material for OMV. [E2-IRO-1.AR4b] During the assessment, no dependencies on ecosystems were identified to potentially help to mitigate pollution-related impacts.



E3 Water and Marine Resources

[E3-IRO-1.8a] During the materiality assessment process, OMV environmental experts evaluated business activities for actual and potential impacts, risks, and opportunities related to water and marine resources. The impacts, risks, and opportunities were assessed based on a robust environmental governance framework, with business division-level information considered for the top-down qualitative assessment. The value chain was also included in the evaluation. To identify operations with nature sensitivities, such as activities in areas at risk of water scarcity or water stress, Verisk Maplecroft's Water Stress Index was considered, the aim being to screen the state of nature including water resources. Risk assessments conducted so far indicate a low to medium water risk level for the majority of OMV's own operations. The assessment process to scientifically delimit areas at water risk is ongoing, with further details to be analyzed based on the LEAP (Locate, Evaluate, Assess, Prepare) approach and other tools such as the WWF Water Risk Filter and the Aqueduct Water Risk Atlas tool from the World Resources Institute (WRI).

[E3-IRO-1.8b] Internal and external stakeholders, including representatives of affected communities, through their proxies, were involved in the materiality assessment through the online survey. [E3-IRO-1.AR 3] During the materiality assessment process for impacts, risks, and opportunities, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2. [E3-IRO-1.AR 4a-AR 4b] All water sub-topics, which include the consumption of surface water and groundwater, as well as water withdrawals and discharges, were considered in the materiality assessment. The following water-related sub-topics were identified as material: water consumption, water withdrawal, water discharge, water use, water produced, and generated flowback.

[E3-IRO-1.AR 6] The materiality process concentrated on broader, more comprehensive evaluations and therefore, specific river basins were not considered for the applied top-down approach. However, specific river basin information is considered in the site-specific water management plans for our operations. [E3-IRO-1.AR7] In the materiality assessment OMV did not consider the criteria for defining the status of water bodies according to the relevant Annexes of Directive 2000/60/EC (Water Framework Directive) or the guidance documents provided for its implementation. We will review and consider incorporating these criteria in future assessments.

[E3-IRO-1.AR 15a], [E3-IRO-1.AR 15d] The primary business sectors within our operations related to this material topic are Refining (F&F), Chemicals, and Energy (exploration and production). The materiality assessment utilized a top-down approach, concentrating on broader, overarching evaluations, and did not incorporate detailed information about specific site locations. [E3-IRO-1.AR 10], [E3-IRO-1.15b] Our business does not rely on commodities related to marine resources, given the nature of our operations.

E4 Biodiversity and Ecosystems

[E4-IRO-1.17a] For the identification of impacts, risks, and opportunities, during the materiality assessment, OMV environmental experts applied a top-down qualitative approach to screen OMV's business activities for actual and potential biodiversity and ecosystem aspects. The value chain was also included in the analysis. In parallel to our materiality assessment, we started to map OMV sites against biodiversity-sensitive areas and to conduct an internal formal assessment for biodiversity risks, in accordance with Environmental Management System policies and the LEAP (Locate, Evaluate, Assess, Prepare) approach.

[E4-IRO-1.17a, 17b] The materiality assessment results will be consolidated with a more specific approach in the coming years, which will continue to follow the guidance and phases of LEAP as recommended by the TNFD. In 2023, OMV started to perform a Group-wide TNFD LEAP assessment to identify and assess nature-related impacts and risks. In the **Locate** step, all OMV sites were subjected to geospatial analysis to prioritize sites based on ecosystem integrity and biodiversity importance. Various biodiversity data layers provided by integrated biodiversity assessment tools such as layers on protected areas, key biodiversity areas, and IUCN red listed species, as well as freely available layers



such as Esri land cover, mean species abundance and water stress were applied. The results of the Locate phase were also used to select six pilot sites across all divisions.

The **Evaluate** step is based on the direct drivers of biodiversity loss, which include climate change, land use changes, freshwater use changes, and sea use changes, direct exploitation, invasive alien species, pollution of air, water, and soil, and other factors such as disturbances. Additionally, it considers the impacts on the state of species, as well as impacts on the extent and condition of ecosystems, including issues like land degradation, desertification, and soil sealing. During this stage, a corporate impact and dependency register was established by aligning OMV's activities with data from the ENCORE tool and TNFD sector guidance. The corporate register is used as a starting point for the site-level assessments for the six pilot sites, where the impact drivers are correlated with nature impacts, that is impacts on species, habitats, and ecosystems. To rate the site-level impacts, the magnitude of the effect of nature impacts and receptor sensitivity need to be scored. Dependencies are evaluated in a similar way. The results of the Evaluate phase were used as an input for the **Assess** step, where risks and opportunities are analyzed. To assess biodiversity risks, OMV makes use of a biodiversity-specific corporate risk register, which is integrated into OMV's existing HSSE risk management framework.

In the **Prepare** step, we focused on disclosure, work related to metrics and targets, updating the biodiversity policy, and defining a roadmap for further rollout. As our LEAP assessment is not completed, we cannot disclose a list of material sites yet, nor can we conclude that OMV contributes directly to the impact drivers of land-use changes, freshwater-use changes, and/or sea-use changes. In 2025, we will continue to roll out the LEAP assessment to the remaining priority sites to ultimately yield a list of material sites.

[E4-IRO-1.17c] Following the same scenario used for climate change analysis, the IPCC highlighted how climate change could alter the ecosystems and cause a loss of biodiversity exacerbated by pollution or land use change. By reducing its carbon footprint, OMV intends to minimize the additional stress on nature. In addition, the biodiversity initiatives to which OMV commits are intended to ensure ecosystems protection or restoration that reduces the risk to biodiversity. Nevertheless, OMV commits to further understand the impact of fossil fuel-based business and microplastic on biodiversity. The OMV analysis of biodiversity considers the following dimensions:

- Climate change-related analysis is well covered in E1
- Water is a relevant impact driver to understand OMV resilience using the IPCC climate change scenarios and OMV's water consumptions
- Potential changes to natural habitats in addition to the factors mentioned above are assumed to have limited implications on OMV activities, considering the nature of the business. This review refers only to the long-term potential implications on OMV's business, with no analysis of the economic and social resilience in the context of various scenarios used

The materiality assessment determined that there are no transition risks or opportunities associated with biodiversity and ecosystems. This conclusion was reached after applying assessment criteria based on the biodiversity impacts and dependencies.

[E4-IRO-1.17d] The assessment concluded that there are no systemic risks associated with biodiversity. However, it is important to note that systemic risks were thoroughly evaluated and incorporated into the physical climate change analysis. This ensures a comprehensive understanding of potential threats and their broader implications.

[E4-IRO-1.17e-i, 17e-ii] Internal and external stakeholders, including representatives of affected communities, through their proxies, were involved in the materiality assessment through an online survey. The materiality assessment process followed a top-down approach, mainly leveraging the expertise and knowledge of subject matter experts. Consequently, not all relevant criteria were considered, such as specific sites, raw materials production, or sourcing, as our LEAP assessment is still ongoing. [E4-IRO-1.17e-iii] Internal and external stakeholders, including representatives



of affected communities, through their proxies, were involved in the materiality assessment through an online survey. The materiality assessment process followed a top-down approach, mainly leveraging the expertise and knowledge of subject matter experts. Consequently, not all relevant criteria were considered, such as specific sites, raw materials production, or sourcing, as our LEAP assessment is still ongoing.

[E4-IRO-1.19, 19a] The assessment by the experts was performed by mapping OMV sites with biodiversity-sensitive areas. We operate inside or near various types of biodiversity-sensitive areas, such as nationally protected areas (NPA), Natura 2000 sites, and key biodiversity areas (KBA). Most of these sensitive areas are Natura 2000 sites. According to our assessments, the total site area in or near sensitive areas accounts for a total operational surface as summarized in the table below. It is important to emphasize that the information provided in the table below is not a statement about negative impacts on sensitive areas. Rather, it merely indicates the proximity of OMV operations to such areas. As our LEAP assessment is still ongoing, we currently cannot say whether the activities conducted at our sites negatively affect biodiversity-sensitive areas.

Mapping OMV sites with biodiversity-sensitive areas

In ha

Division	Country	Area of sites in or near biodiversity-sensitive areas	Types of biodiversity-sensitive areas
Chemicals	AT	75	NPA, Natura 2000, KBA
	BE	168	NPA, Natura 2000, KBA
	BR	0	n.a.
	DE	7	NPA, Natura 2000
	FI	79	NPA, Natura 2000
	IT	0	n.a.
	NL	0	n.a.
	SE	52	NPA
	US	0	n.a.
Fuels & Feedstock	AT	318	NPA, Natura 2000, KBA
	DE	160	NPA, Natura 2000, KBA
	HU	9	Natura 2000
	RO	25	NPA, Natura 2000, KBA
Energy	AT	25	NPA, Natura 2000, KBA
	NO	0	n.a.
	NZ	2	KBA
	RO	222	NPA, Natura 2000, KBA
	TN	0	n.a.
	YE	0	n.a.
Total		1,141	n.a.

Area of sites located in or near biodiversity-sensitive areas in aggregated form (by division and country) is defined as the total area of OMV sites (in ha) that are located within 1 km of biodiversity-sensitive areas. The analysis does not consider the portion of OMV sites that fall within the boundaries of a sensitive area expanded by a 1 km buffer zone. Instead, if any part of the site lies within the 1 km buffer zone, the entire site area is included. In contrast, if any part of the site falls within the 1 km buffer zone, the entire site is considered. For industrial sites in our Fuels & Feedstock and Chemicals divisions, the geospatial analysis was carried out for the entire industrial site as defined by the perimeter fence. This approach cannot be applied to our Energy division sites, as these are made up of a very large number of smaller facilities spread over a large area. Here, a granular analysis based on individual wells and facilities was performed. Since all wells and majority of our facilities are entered as point data (i.e., without area) in our GIS systems, proxy polygons with average areas had to be created and used in the geospatial analysis. For wells, an average proxy area of 900 m² and for facilities an average proxy area of 5,000 m² was used in the analysis.



Assumptions and limitations on this analysis were mainly related to the use of proxy areas for OMV facilities and wells in the Energy division. In addition, we made the assumption that filling stations, pipelines, and certain types of facilities (e.g., office buildings outside of industrial sites) do not have a impact on biodiversity and ecosystems and therefore were excluded from the analysis. The analysis is performed once per year and as 2024 is the first year that OMV has reported. Primary data (OMV operations) and publicly available data on biodiversity-sensitive areas is used in the assessment.

[E4-IRO-1.19b] In the assessment, we did not consider biodiversity mitigation measures as outlined in various directives and standards, including Directive 2009/147/EC, Council Directive 92/43/EEC, the Environmental Impact Assessment (EIA) as defined in Directive 2011/92/EU, or equivalent national provisions and international standards such as the IFC Performance Standard 6. The directives will be evaluated and potentially integrated in the future. Impacts and mitigation measures in OMV are defined in accordance with the permits obtained for each of our sites. Mitigation measures are applied for significant impacts identified in agreement with the environmental authorities during the regulatory assessment procedure. Permitting and assessment procedures are applicable in all countries in which we operate. When significant impacts are observed or predicted, the mitigation hierarchy is followed, and action planning prioritizes the avoidance and minimization of impacts.

E5 Resources Use and Circular Economy

[E5-IRO-1.11, 11a] The assessment of impacts, risks, and opportunities related to resource use and circular economy was conducted as part of the materiality assessment. The materiality process was carried out using a top-down methodology. While the assessment did not incorporate detailed information about specific site locations, it did rely heavily on the expertise and knowledge of subject matter experts. [E5-IRO-1.11b] One of the steps in the materiality process was consultation with internal and external stakeholders via an online survey. The views of affected communities, through their proxies, were taken into account in the materiality assessment via questionnaires, and we relied on the conclusions from OMV's community grievances and regular consultations with affected communities to understand their concerns, needs, and priorities. During the materiality assessment process for impacts, risks, and opportunities, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2.

[E5-IRO-1.AR 7a] All three OMV business segments, Chemicals, Fuels & Feedstock, and Energy, were considered, with a particular focus on Chemicals and F&F, as they are closely associated with resource use and circularity according to the results of the materiality assessment. [E5-IRO-1-AR 7b] We prioritized materials that are relevant for OMV in the circular economy context, such as polymers and chemicals. For waste, we followed the list of existing waste categories in our operations. [E5-IRO-1.AR 7c], [E5-IRO-1.AR 7d] Risks and opportunities were considered as part of the EWRM internal process. The impacts of maintaining a business-as-usual approach regarding the circular economy were not considered as OMV is committed to a net zero transformation journey. [E5-IRO-1.AR 7e] During the materiality assessment, no material risks were identified for the circular economy. [E5-IRO-1.AR 7f] The negative impacts and opportunities are concentrated in the upstream and own operations value chain, including raw materials and services, processing, and manufacturing activities.

G1 Business Conduct

[G1-IRO-1.6] The materiality assessment was carried out using a top-down approach, relying mainly on the expertise and knowledge of subject matter experts, and therefore not all relevant criteria were used in the process, such as location, activity, sector, and the structure of the transactions.



IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement

[ESRS 2-IRO-2.56]

ESRS Disclosure Requirement	Incorporation by reference	Page
ESRS 2 General Disclosures		
BP-1 General basis for preparation of sustainability statements		97
BP-2 Disclosures in relation to specific circumstances		98
GOV-1 The role of the administrative, management and supervisory bodies		99
GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		104
GOV-3 Integration of sustainability-related performance in incentive schemes		111
GOV-4 Statement on due diligence		112
GOV-5 Risk management and internal controls over sustainability reporting		113
SBM-1 Strategy, business model and value chain	Incorporation by Reference: Note 7- Sales Revenues	114
SBM-2 Interests and views of stakeholders		119
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Incorporation by Reference: Note 3-Effects of climate change and the energy transition	124
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	Incorporation by Reference: Note 3-Effects of climate change and the energy transition	125
IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement		125
E1: Climate Change		
GOV-3 Integration of sustainability-related performance in incentive schemes		183
E1-1 Transition plan for climate change mitigation		184
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Incorporation by Reference: Note 3- Effects of climate change and the energy transition	125
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		125
E1-2 Policies related to climate change mitigation and adaptation		194
E1-3 Actions and resources in relation to climate change policies	Incorporation by Reference: Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes	197
E1-4 Targets related to climate change mitigation and adaptation	Incorporation by Reference: Note 3 - Effects of climate change and the energy transition	203
E1-5 Energy consumption and mix	Incorporation by Reference: Note 7- Sales Revenues	210
E1-6 Gross Scope 1, 2, 3 and Total GHG emissions	Incorporation by Reference: Note 7- Sales Revenues	213
E1-7 GHG removals and GHG mitigation projects financed through carbon credits		220
E1-8 Internal carbon pricing	Incorporation by Reference: Note 3- Effects of climate change and the energy transition	221
E2 Pollution		
IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		223
E2-1 Policies related to pollution		223



	Incorporation by Reference: Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.	
E2-2: Actions and resources related to pollution		229
E2-3 Targets related to pollution		230
E2-4 Pollution of air, water and soil		233
Entity-specific: Process safety		236
E3 Water and Marine Resources		
IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities		243
E3-1 Policies related to water and marine resources		246
E3-2 Actions and resources related to water and marine resources		247
E3-3 Targets related to water and marine resources		248
E3-4 Water consumption		248
E4 Biodiversity and Ecosystems		
E4-1 Impact metrics related to biodiversity and ecosystems change		252
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		252
IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		253
E4-2 Policies related to biodiversity and ecosystems		255
E4-3 Actions and resources related to biodiversity and ecosystems		255
E4-4 Targets related to biodiversity and ecosystems		256
E4-5 Impact metrics related to biodiversity and ecosystems change		256
E5: Resource Use and Circular Economy		
IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		258
E5-1 Policies related to resource use and circular economy		263
E5-2 Actions and resources related to resource use and circular economy		265
E5-3 Targets related to resource use and circular economy		268
E5-4 Resource inflows		270
E5-5 Resource outflows		270
S1: Own Workforce		
SBM-2 Interests and views of stakeholders		122
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SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		288
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S1-1 Policies related to own workforce		309
S1-2 Processes for engaging with own workers and workers' representatives about impacts		295
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S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns		281
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		282
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S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities		297
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S1-6 Characteristics of the undertaking's employees		333
S1-7 Characteristics of non-employee workers in the undertaking's own workforce		334
S1-8 Collective bargaining coverage and social dialogue		336



S1-9 Diversity metrics	122
S1-10 Adequate wages	337
S1-11 Social protection	337
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S1-13 Training and skills development metrics	338
S1-14 Health and safety metrics	302
S1-15 Work-life balance metrics	339
S1-16 Compensation metrics (pay gap and total compensation)	341
S1-17 Incidents, complaints and severe human rights impacts	343
S2 Workers in the Value Chain	
SBM-2 Interests and views of stakeholders	356
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	346
S2-1 Policies related to value chain workers	351
S2-2 Processes for engaging with value chain workers about impacts	352
S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	353
S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	356
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	356
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S3 Affected Communities	
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SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	363
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S3-2 Processes for engaging with affected communities about impacts	367
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	369
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	372
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IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	382
G1-1 Corporate culture and business conduct policies and corporate culture	383
G1-2 Management of relationships with suppliers	395
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Entity-specific topic: Economic Impact	407



List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality	Type of Disclosure requirement	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/181627, Annex II		material		103
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		material		103
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				material		111
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/245328Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		material		116
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		material		103
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181829 , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material		n.a.
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material		n.a.
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	material		103
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book[1]Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2		not material		n.a.
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		material		202
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				material		211
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				material		210
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				material		212
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		material		213
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		material		213
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	material		220
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		material	phasing in applied	n.a.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.			material	phasing in applied	n.a.
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2:Banking book – Climate change transition risk: Loans collateralised by immovable property – Energy efficiency of the collateral			material	phasing in applied	n.a.
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).			Delegated Regulation (EU) 2020/1818, Annex II		material	phasing in applied	n.a.
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69					material	phasing in applied	n.a.



List of datapoints in cross-cutting and topical standards that derive from other EU legislation

ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8, Table #1 of Annex 1, Indicator number 2, Table #2 of Annex 1, Indicator number 1, Table #2 of Annex 1, Table #2 of Annex 1		material	232
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1		material	232
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1		material	243
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1		not material	n.a.
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1		material	248
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1		material	248
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1		material	131
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1		material	131
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1		material	131
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1		not material	n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1		not material	n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1		not material	n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1		material	271
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1		not material	n.a.
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I		material	310
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I		material	310
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		material	309 277
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21		Delegated Regulation (EU) 2020/1816, Annex II	material	309 277
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I		material	313
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I		material	294
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I		material	315 281
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	material	302
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I		material	302
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	material	341
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I		material	341

**List of datapoints in cross-cutting and topical standards that derive from other EU legislation**

ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I		material	343
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)	material	342
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I		material	122
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1		material	348
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1		material	348
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	material	360
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19		Delegated Regulation (EU) 2020/1816, Annex II	material	349
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1		material	360
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1		material	365
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	material	378
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1		material	378
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1		not material	n.a.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	not material	n.a.
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1		not material	n.a.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1		material	390
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1		material	386
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1	Delegated Regulation (EU) 2020/1816, Annex II)	material	391
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1		material	382

1 Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

2 Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

3 Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

4 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).



[ESRS 2-IRO-2.58] Substances of concern and substances of very high concern are not material for OMV because of the low likelihood of incidents due to high process safety standards, prevention of contamination and strict regulatory requirements. This assessment is based on data and information such as incident data, as well as, taking EU legislation into account. Furthermore, regulatory conditions (e.g., permits, inspections) and mitigation measures are also in place and governed by Seveso requirements at all locations. All our produced and purchased products are certified, and safety datasheets are publicly disclosed on our website.

[ESRS 2-IRO-2.59] The first Sustainability Statement prepared in accordance with CSRD and ESRS includes the minimum disclosure requirements as specified by ESRS 2, as well as the mandatory reporting requirements for the initial year. Based on the materiality assessment results, we analyzed the materiality for all disclosure requirements. The detailed process is described under IRO-1-53a/b. Consequently, all disclosure requirements and data points related to topics and sub-topics identified as immaterial during the materiality assessment have been excluded from this statement.