

Governance Information

380-418

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The Governance chapter encompasses the Ethical Business Practices strategic focus area, which includes the following material topics: Corporate Culture, Business Ethics, Anti-Corruption and Anti-Bribery, Supplier Relationships, Cybersecurity, and Economic Impact.



Ethical Business Practices

OMV generates direct economic value (e.g., through taxes) and indirect economic value (e.g., through local procurement that fosters local job creation) in numerous countries worldwide. It is therefore imperative that we act in accordance with ethical standards on an international level, everywhere we operate, and enforce these standards throughout our value chain. Unethical behavior, such as corruption, hinders economic and sustainable development.

G1 Corporate Culture, Business Ethics, and Anti-Corruption and Anti-Bribery

Material Topic: G1 Business Conduct

Material Sub-Topics: G1-1 Corporate culture, G1-1 Business ethics, G1-1 Protection of whistleblowers, and G1-3 Prevention and detection of corruption and bribery

Cultivating a corporate culture that prioritizes innovation, sustainability, integrity, transparency, and a supportive work environment, and compliance with anti-corruption and other legal requirements.

Relevant SDG:



SDG target:

16.5 Substantially reduce corruption and bribery in all their forms.

Corporate Culture

[G1-1.9] Our corporate culture is rooted in our core values: “We Care,” “We’re Curious,” and “We Progress.” By considering the impact of everything we do, showing respect, speaking up, and acting responsibly toward each other, our customers, and the environment, we demonstrate our commitment to caring. Our curiosity is reflected in being inclusive, asking questions, sharing our knowledge, and having the courage to try new things. We progress by taking ownership, trusting, and empowering each other to make bold decisions to deliver safely and at speed. Our Values underpin our culture and signal what’s important. Building a corporate culture based on these Values will give us a competitive advantage, enable new and better ways of working, and lead us towards a successful, sustainable future.

We integrate our Values into everything we do, from the way we conduct our meetings to how we connect with others outside our teams, and incorporate external thinking across OMV. Our Values are also part of our HSSE and wellbeing programs. Through our regulations, actions, and resources, we strive to uphold a healthy corporate culture with a high level of integrity. We provide guidance to all employees on the expected behavior at OMV and in interactions with stakeholders. Acting ethically and with integrity is a fundamental aspect of OMV’s corporate culture and guides decision-making at all levels of the organization. We aim to base our daily decisions on our ethical standards, acknowledging that trust and integrity are essential assets for a company. [G1-1.7] To foster our



corporate culture and evaluate the integration of our Values, we regularly engage with employees through various initiatives and feedback mechanisms, including the annual Pulse Check survey, training programs, and internal communication channels such as our intranet. This ensures that our Values are deeply ingrained and reflected in our daily activities and long-term strategic goals. This approach aligns with our transformation strategy, fostering an environment where innovative, ethical, and responsible behaviors thrive, ensuring that our Values are upheld and evolve to meet new challenges and opportunities, and supporting our mission of sustainable success.

Business Ethics and Anti-Corruption and Anti-Bribery

OMV is defined by the way our people behave. Conducting business sustainably and ethically is crucial for OMV in creating and protecting value in the long term, in building trusting partnerships, and in attracting customers and the best suppliers, investors, and employees. We strive to comply with the most stringent legal requirements in areas such as anti-corruption and tax law, and to be transparent and implement sound corporate governance to ensure ethical behavior. The principles of corporate governance are a key element for the sustainable growth of the business, enhancing long-term value for shareholders, and strengthening stakeholder confidence.¹

While the OMV Group is headquartered in Austria, a country with high standards of business ethics, we also operate in several countries in the Middle East, North Africa, Asia-Pacific, the Americas, and Europe that are defined as high risk by the Transparency International Corruption Perceptions Index. We strive to avoid the risks of bribery and corruption that are specific to our sector. We also highly value our reputation. Therefore, our main priority is ensuring uniform compliance with our business ethics standards wherever we operate.

[G1-1.7a][G1-1.9] Compliance with ethical standards is a non-negotiable value that supersedes any business interest. Absolute commitment to this objective is embedded at all levels of the OMV Group, from top management to every employee. Our business partners are also expected to share the same understanding of and commitment to ethical standards. Every Company activity, from planning business strategy to daily operations, is assessed for compliance with ethical standards such as the Code of Conduct, the Code of Business Ethics, and the Ethics & Integrity Policy (see → [Specific Policies and Commitments](#)).

[G1-1.10b] OMV is a signatory to the United Nations (UN) Global Compact, and we believe that sustainability starts with our value system and a principles-based approach to doing business. Our business partners are also expected to share the same understanding of and commitment to ethical standards. The Ethical Business Practices strategic focus area brings together our commitments and actions relating to the integrity of our employees and business partners. Establishing a culture of integrity is the basis for the further adoption of the UN Agenda for Sustainable Development, whether that is achieved by promoting local economic development through local procurement, or ensuring that our public policy engagement and work with suppliers is in line with OMV's climate commitments.

Impacts, Risks, and Opportunities (IROs)

OMV promotes a positive workplace environment by fostering inclusion, integrity, ethical practices, and transparency within its business operations. By creating a safe and accessible whistleblowing channel, OMV ensures the promotion of these values. This strong corporate culture allows OMV to remain a leading employer in the sector, encouraging a positive working environment and creating employment opportunities.

At OMV, compliance and ethical commitment are integrated at all levels of the Group, with the expectation that our business partners share the same understanding and dedication to ethical standards. OMV operates an ambitious, well-established, mature compliance program for the entire Group that is state of the art by international industry standards. Due to this current robust compliance governance across the Group, anti-corruption and anti-bribery were assessed below the materiality threshold at the OMV Group level. However, for Borealis, a fully consolidated subsidiary of the OMV Group, these issues are material due to its specific operational context. With operations

¹ Read more in our separate → Corporate Governance Report.



spanning various industries, including automotive, energy, infrastructure, health care, and consumer products, and a presence in 120 countries, Borealis faces diverse challenges regarding ethical business practices, which subsequently elevates the potential risk of bribery and corruption in its value chain. To address these material impacts and risks, Borealis has incorporated anti-corruption and anti-bribery measures into its Ethics Policy and has obtained ISO 37301 and ISO 37001 certifications.

ESRS 2 GOV-1 Governance

[ESRS 2-GOV-1-5a, 5b] [G1-3.21c] The administrative, management, and supervisory bodies at OMV are crucial in ensuring ethical business conduct within the Group. The Executive Board (EB) sets and upholds OMV's ethical standards, while both the Executive and Supervisory Boards (SB) hold ultimate responsibility for ensuring OMV's ethical conduct while generating economic value. Members of these boards possess substantial expertise in business conduct matters, as they receive comprehensive training from the Compliance team on all relevant compliance topics. This covers, inter alia, inclusion of the members of the Executive Board in the target group for the Business Ethics e-learning program and Compliance onboarding training sessions. Furthermore, there are regular meetings with the entire EB and with each individual member of the EB, regular Audit Committee meetings with the SB, and meetings with the chairman of the SB, during which compliance-related matters are reported and discussed.

Responsibility for managing the IROs related to economic impacts and business principles is distributed across several departments rather than being centralized in one. For instance, the OMV Compliance Management System is implemented Group-wide through collaboration between central management units and local compliance officers in all countries in which OMV operates. The Group's approach to tax and the risks related to it are monitored by the tax function (as part of Group Finance) and overseen by the CFO and the Supervisory Board. Tax compliance is generally dealt with by finance managers, and at legal entity level by local tax managers, shared service centers, or external tax advisors. OMV's Tax Compliance functions and departments report to OMV's CFO. For more information, see → [Economic Impact](#). The responsibility for defining and embedding our corporate culture within the company lies with the People & Culture (P&C) team, which reports directly to the OMV Group Senior Vice President (SVP) of P&C. The final endorsement of the values and policies that guide our corporate culture lies with the Executive Board. For more information, see → [S1 Own Workforce](#).

The Company's management is committed to establishing and maintaining an ethical standard of trust and integrity in our day-to-day business. Our senior management signs a Compliance Declaration to confirm that their conduct is in line with the Code of Business Ethics. New members of senior management also receive personal onboarding conducted by Compliance to introduce OMV's integrity standards. In addition, once a year, all managers and employees in particularly exposed positions must sign a conflict of interest and business ethics conformity declaration.

G1-1 Specific Policies and Commitments

Code of Conduct

[G1-3.18c] [G1-1.7] [G1-1.9] [MDR-P 65a] To ensure that OMV's commitment to business integrity is clear, OMV has introduced a Code of Conduct,¹ which reflects both the required standards and the high expectations of our shareholders. The Code of Conduct expresses OMV's values and defines OMV's mindset in conducting business responsibly, with the focus on ethical and legal standards, among other things. This overarching policy addresses our commitment to promoting a positive workplace environment by fostering integrity, ethical practices, and transparency within our business operations and ensuring that our values reinforce a culture of compliance and ethics. [MDR-P 65b, 65c, 65d, 65e, 65f] Unless otherwise specified, in reference to the Code of Conduct, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of

¹ Borealis' Ethics Policy is in line with the OMV Code of Conduct and Code of Business Ethics. For the workforce and business partners of the Borealis Group, the Borealis Ethics Policy remains applicable as the relevant work instruction for ethical behavior and business conduct.



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

People & Culture (P&C) Ethics Policy

[MDR-P 65a] The P&C Ethics Policy on Non-Discrimination addresses the importance of OMV's value-based decision-making and our commitment to providing a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment. This approach strengthens corporate culture, which in turn enhances employee retention, engagement, and well-being. Without a strong corporate culture, there is a higher risk of unethical behavior, low engagement, and reduced productivity, which can harm employee quality of life. This is monitored through the concerns raised to immediate management, members of the P&C department, grievances registered through the SpeakUp Channel, along with concerns reported to any ombudsman or designated local committees. [MDR-P 65b, 65c, 65d, 65e, 65f] Unless otherwise specified, in reference to this policy, the key contents, scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S1 Own Workforce](#).

Code of Business Ethics

[MDR-P 65a] The Code of Business Ethics provides guidelines on how integrity, ethical practices, and transparency within the business environment can be fostered, ensuring that all employees adhere to the highest standards of conduct and accountability. It describes how OMV fulfills ethical and legal responsibilities internally and defines the rules and procedures for conflicts of interest, gifts and invitations, donations and sponsorships, intermediaries and lobbyists, and for other areas of law such as trade sanctions, money laundering, and fair competition. OMV has also implemented regulations for compliance with capital markets law, including the prevention of insider trading. These regulations are included in a separate guideline: the Issuer Compliance Standard. For the process for monitoring, please refer to Compliance Management System. The Code of Business Ethics complements the Whistleblowing Directive and addresses the positive impact of promoting integrity and fostering an ethical, transparent business environment through a secure and accessible whistleblowing channel.

We require compliance with international business principles from all parties with whom we enter into partnership agreements, such as joint ventures. Companies performing services for OMV (i.e., suppliers) must follow anti-bribery and anti-corruption procedures that are consistent with the principles of OMV's Code of Business Ethics and with OMV's business ethics standards, as defined in the Code of Conduct. The guidelines in the Code of Business Ethics are supplemented by a series of organizational measures. For instance, managers are required annually to disclose conflicts of interest or to confirm that there are no such conflicts. Furthermore, managers and employees in particularly exposed positions need to confirm compliance with the rules of the Code of Business Ethics by signing the Compliance Declaration. New employees are also required to acknowledge the rules of the Code of Business Ethics, expressly commit to adhering to these rules, and are obliged to complete the Business Ethics e-learning program when joining OMV. Acting ethically and with integrity is part of OMV's culture and guides decision-making at all levels of the organization. To this end, the principles within the Ethics & Integrity Policy outline the acceptable and desired behavior that go beyond compliance with laws and internal regulations, complementing the Code of Business Ethics.

[MDR-P 65b, 65c] The most senior level that signs the Code of Business Ethics, the Ethics & Integrity Policy, and the Whistleblowing Directive is the OMV Executive Board, which also has legal accountability. Responsibility for the implementation and management of the respective processes and policies lies with the SVP Internal Audit & Compliance. These policies apply to all employees in all countries where OMV does business. The procedures established in these documents are implemented at every fully consolidated subsidiary of OMV and apply to everyone who works for or on behalf of OMV. They are communicated to all employees via all available internal communication channels within the organization and are also part of the compliance training provided to OMV employees.



[G1-1.9] [MDR-P 65d] OMV's Code of Business Ethics sets out a zero-tolerance policy on bribery, embezzlement, facilitation payments, fraud, theft, and other forms of corruption, as well as money laundering, and prohibits any support of political parties or donations to them. It is designed to comply with the standards set by both national and international anti-corruption legislation (mainly the OECD Anti-Bribery Convention and the UK Bribery Act). OMV is a signatory to the UN Global Compact and is committed to upholding the values of the OECD Guidelines for Multinational Enterprises. These guidelines reflect the government expectations of responsible conduct by businesses. They cover all key areas of business responsibility, including bribery, competition, and taxation. OMV has also published a separate Tax Policy. For more information, see → [Economic Impact](#).

[G1-1.7] [MDR-P 65e, 65f] OMV uses its standardized know-your-customer (KYC) questionnaire to request information from counterparties so it can assess the risk of corruption, money laundering, sanctions, and other illicit conduct. Such requests are key for OMV to factor in the expectations of its business partners and stakeholders in setting up and further developing OMV's Compliance Management system and underlying policies and procedures. OMV's Code of Business Ethics and the Ethics & Integrity Policy lay out our commitments to responsible and ethical business conduct and are publicly available on our website. Within the Company, these policies are communicated on our intranet through internal blogs, training, and our Compliance app to ensure all employees are aware of and understand their content. Externally, the content of these policies and their importance to how OMV does business is communicated through regular meetings and contract negotiations with local communities and other external stakeholders (e.g., contractors, suppliers).

Ethics & Integrity Policy

[G1-1.7] [G1-1.9] [MDR-P 65a, 65d] The Ethics & Integrity Policy defines the principles of what it means to act ethically and with integrity, and is applicable to all OMV Group employees. It aims to guide the way that business is conducted within OMV by providing guidelines on what is considered acceptable or desirable behavior, above and beyond compliance with laws and regulations, and forms a part of OMV's Values and underpins the Value "We care." The Ethics & Integrity Policy is supported by the Ethics & Integrity Committee, which shall provide reassurance that the organization is living up to its ethical values and commitments. The guidelines outlined in this policy include how integrity, ethical practices, and transparency within the business environment can be fostered, ensuring that all employees adhere to OMV's standards of conduct and accountability. For the process of monitoring, please refer to Compliance Management System. Through the implementation of the Ethics & Integrity Policy, OMV reaffirms its commitment as a signatory to the United Nations Global Compact (UNGC). [MDR-P 65b-65c, 65e-65f] For this policy, unless otherwise specified, the scope of the policy, involvement of senior-level management, interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [Code of Business Ethics](#).

Whistleblowing Directive

[G1-1.10a, 1.10e] [G1-1.10c-i, 10c-ii] The positive impact related to safe whistleblowing is addressed in detail in the Whistleblowing Directive and complemented in the Code of Business Ethics. Whistleblowing plays an important role in detecting misconduct. For details, see Integrity Platform: Protection of Whistleblowers.

[G1-1.7] [G1-1.9] [G1-1.10a] [MDR-P 65a] The internal Whistleblowing Directive lays out how employees and external stakeholders can confidentially and anonymously make a whistleblowing report, particularly regarding corruption and bribes, conflicts of interest, competition law, and capital markets law. The Directive also specifies how cases are handled and defines special protection for whistleblowers against any form of retaliation within OMV, which comprises all actions or omissions in a work-related context such as dismissal, demotion, denial of promotion, negative performance appraisal, or disciplinary measures. [G1-1.11] [MDR-P 65a, 65d] This Directive and the Integrity Platform are specifically designed to implement the EU Whistleblowing Directive (Directive (EU) 2019/1937), which protects individuals who report breaches of Union law. For the process of monitoring, please refer to Compliance Management System and respective external audits on the effectiveness of the Compliance Management System. [MDR-P 65b-65c, 65e-65f] For this policy, unless otherwise specified, the scope of the policy, involvement of senior-level



management, interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [Code of Business Ethics](#).

Integrity Platform: Protection of Whistleblowers

[G1-3.18a] [G1-1.10a] [G1-1.10c-i, 10c-iii] [G1-1.10e] We have established channels to help identify ethical misconduct as early as possible. Timely notification is crucial in order to take precautionary measures directed at avoiding or mitigating major financial loss or reputational harm. If an employee observes or becomes aware of potential or actual misconduct or violation of internal rules or statutory regulations, whether committed by other employees or by a business partner, that employee is encouraged to speak up and report the incident. Besides employees, other stakeholders also represent a valuable source of information, and can help identify breaches of ethical standards. To this end, the OMV Group has introduced a whistleblower mechanism – the Integrity Platform. Anyone can access it online (omv-group.integrityplatform.org) and confidentially report an issue, be it related to topics such as corruption, bribes, conflicts of interest, antitrust law, or capital markets law. The report can be filed anonymously, if desired.

[G1-1.10c-i, 10c-iii] Special protection is given to employees in their capacity as whistleblowers when information is provided in good faith, which in turn enhances the “speak up” culture in the Company. Reporting will not lead to any disadvantages within OMV for the whistleblower at any time. Whistleblowers are protected from any form of retaliation, which comprises all actions or omissions in a work-related context such as dismissal, demotion, denial of promotion, negative performance appraisal, or disciplinary measures. Whistleblowing and whistleblower protection are repeatedly the subject of internal communication campaigns and are also part of the business ethics training that is either offered via e-learning or classroom training sessions. [G1-3.18b] Employees are encouraged to come forward with information on misconduct. To this end, the possibility to submit anonymous reports, the protection of the identity of whistleblowers, and the assurance of confidentiality, plus specific whistleblower protection against retaliatory measures, are stipulated in OMV’s internal Whistleblowing Directive. All whistleblowing reports are treated with the strictest confidence, carefully checked in all regards, and further handled by the Whistleblowing Committee, which includes members of senior management and is separate from the chain of management involved in the matter. Information on the Integrity Platform, the underlying processes, and whistleblower protection can be found on the Integrity Platform itself, in a dedicated information section on the intranet, and in the Compliance application.

Borealis Ethics Policy

[MDR-P 65a] [G1-1.7a] The Borealis Ethics Policy provides guidance to Borealis’ employees and sets out its ethical principles, most importantly including human rights, ethical business conduct based on respect, honesty, and integrity, and compliance with applicable laws. The key contents of the Ethics Policy are ethical principles, anti-corruption, business and personal integrity, compliance with competition laws, and data privacy. To maintain anti-corruption and anti-bribery standards, Borealis does not accept bribes, kickbacks, or any other kind of improper payments, and keeps accurate books and records to honestly describe payments. The Ethics Policy highlights the importance of value-based decision-making in business operations, managing misinformation risks, and fostering stakeholder trust and engagement, while guiding individual actions toward ethical principles. This approach helps build a strong corporate culture, without which there is a higher risk of unlawful and unethical behavior, and an increased risk of Borealis losing stakeholder trust, suffering reputational damage, and facing fines, legal claims, loss of business, contracts, or licenses, or even the imprisonment of involved management and employees. [G1-1.7b] The Borealis Ethics Policy is available in ten languages and applies to the entire Borealis workforce globally.

[G1-1.7c] The Borealis Chief Executive Officer (CEO) and Executive Board are responsible for implementing the Ethics Policy and upholding Borealis’ values. The Compliance & Ethics function and the Borealis Ethics Council also play a key role. However, ensuring ethical compliance is a collective effort that involves all hierarchical and functional levels within Borealis. [G1-1.7d] Borealis has committed to respecting a range of third-party standards [G1-1.7e] and initiatives in implementing its Ethics Policy and considers the interests of key stakeholders during its review. [G1-1.7f]



The [Borealis Ethics Policy](#) is available on its corporate website. For further details, refer to the [Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement](#).

G1-3 Prevention and Detection of Corruption and Bribery

Compliance Management System

[G1-3.16] [G1-3.18a] OMV has set up a comprehensive Compliance Management System based on the requirements of IDW PS 980, including policies, audits, and training particularly to prevent, detect, monitor, and address allegations or incidents of corruption and bribery. The system aims to anchor OMV's business ethics policies throughout the organization and to ensure their correct implementation. The design and implementation of OMV's Compliance Management System have been externally audited for adequacy and effectiveness. The result of each audit was that OMV's system is appropriately designed and effectively implemented to prevent, detect, and respond to systematic misconduct in the legal areas of business ethics/anti-corruption, capital market law, competition law, and trade sanctions. The most recent audit was conducted in 2023 by Ernst & Young (EY) in accordance with the Auditing Standard (PS) 980 of the Institute of Public Auditors in Germany (IDW), confirming that OMV operates an ambitious, well-established, and mature compliance program that is appropriately designed for all compliance areas and effectively implemented across the OMV Group. In addition, in 2024 Borealis was recertified under ISO 37301 (Compliance Management) and ISO 37001 (Anti-Bribery Management Systems) and replaced and updated existing compliance policies including the Ethics Policy and the Investigation and Disciplinary Procedure. It furthermore strengthened efforts and made investments in integrating newly acquired companies in Bulgaria and Italy.

[G1-3.18c] Compliance topics, including any allegations on corruption and bribery incidents, are regularly reported and addressed during regular scheduled and ad hoc meetings. These sessions involve either the entire Executive Board, individual members of the Executive Board, regular Audit Committee meetings with the Supervisory Board, and meetings with the chairman of the Supervisory Board.

Addressing Misconduct

[G1-3.18a] [G1-1.10c-i, 10c-ii] OMV has established a strict zero-tolerance policy for violations of the rules stipulated in the Code of Business Ethics. Results of compliance investigations are assessed based on this principle. Should an investigation reveal that an employee has actually engaged in misconduct, potential labor law measures will be discussed with management and Human Resources and will depend on the nature and severity of the offence and take into account all circumstances of the individual case. Compliance-related matters are regularly discussed and reported at regular meetings with either the entire Executive Board and with each individual member, regular Audit Committee meetings with the Supervisory Board, and meetings with the Chairman of the Supervisory Board.

Risk Management

[G1-3.18a] Both external and internal risk factors, in particular changes to the regulatory framework and recent developments or incidents, are monitored on an ongoing basis to evaluate their possible impact on OMV's current risk exposure. This ongoing risk analysis also includes an institutionalized semi-annual risk analysis, which is part of OMV's Enterprise-Wide Risk Management (EWRM). If new risks are identified, OMV undertakes measures to address them.

Before we launch activities in a new country, we perform an analysis of business ethics and sanction law issues in that country. The Business Ethics Entry Assessment includes an analysis of the Corruption Perceptions Index assigned by Transparency International to a given country. Based on the outcome of the assessment, corporate governance in local operations is adapted to assure compliance with OMV's ethical standards. OMV has implemented a process for screening both potential new and existing business partners using EU and US sanction lists. In addition to these sanction checks, more exhaustive due diligence assessments are conducted prior to engaging with a business partner or during the business relationship as needed. Critically, counterparties in M&A



transactions, strategic partnerships, or business partners that have been in the media spotlight in the context of illegal conduct are assessed in greater depth. This type of assessment involves the potential business partner, their direct and indirect shareholders, other investors, and the ultimate beneficiaries of directly or indirectly involved legal entities.

[G1-1.7] The main red flags are connections to government officials, other individuals, and companies referred to in high-attention media reports on political and corruption cases, sanctioned entities, or any other suspected involvement in illegal conduct. In cases where intermediaries, lobbyists, or consultants are engaged, we use a third-party service provider to carry out comprehensive research, including source inquiries. Furthermore, vendor assessments are conducted by the OMV Procurement department.

Training

[G1-3.18a] [G1-3.21a, 21c] [G1-1.9] [G1-1.10g] It is important for us to make sure that every single employee is fully aware of our ethical values and principles. Training is an essential element in informing employees about our rules on anti-corruption and anti-bribery and raising awareness of ethical issues. Business ethics training focuses in particular on anti-bribery and corruption and includes training employees on dealing with invitations, gifts, and potential conflicts of interest, as well as the expectation of employees to factor in the Ethics & Integrity Principles in their daily work and decision-making. In addition, employees are trained on the topics of donations and sponsorships, as well as the requirements for dealing with intermediaries and lobbyists. All compliance training programs are part of and governed by our comprehensive Compliance Management System and are mandatory for those employees identified as being in a respective training target group.

[G1-3.21c] The online training module in business ethics, which is rolled out biannually is aimed at all employees (including full-time and part-time employees) of the OMV Group, while participants in classroom training courses are selected according to risk-specific criteria, such as employees working in the Sales or Procurement departments. The training we provide on antitrust law focuses on the rules for dealing with competitors, customers, and suppliers. Participants in online and face-to-face training sessions are selected and invited to attend a regular training cycle according to risk-specific criteria (e.g., budget responsibility, decision-making authority regarding third parties, and exposed functions, like procurement and sales).

[G1-1.10h] The employees who are being assigned a compliance training (i.e., training target groups) are defined at the beginning of the training cycle based on the existing organization and the level of their risk exposure, and include members of the Executive Board, Senior Vice Presidents, Vice Presidents, and department heads. Furthermore, target groups also comprise all employees who report directly to members of the above-mentioned management functions. In addition, all employees from the Procurement department are required to participate in mandatory business ethics training. Organizational and personnel changes that occur during a training cycle are taken into account on a rolling basis. In 2024, Compliance consistently further embedded the Ethics & Integrity Policy within the Group through additional training activities. Bespoke in-person workshops and training sessions were held with leadership teams and staff at 14 local branch offices to present to them the Ethics & Integrity principles. Compliance also engaged with local staff during meetings on compliance-related matters and priorities. In the future, OMV will integrate OMV's expectations of Ethics & Integrity standards into ongoing key strategic supplier meetings.

Consulting

[G1-3.18a] All employees of OMV have the opportunity to receive advice on compliance topics. Consultations complement the training sessions. Training raises awareness among employees so that they are in a position to identify potential risks and seek further advice. The task of consulting is to assess compliance-critical situations and to offer legally compliant solutions. For advice, employees can either contact the local compliance officers on site or the staff in the Compliance department at OMV headquarters directly.



Integration in Business Processes

[G1-3.18a] Another preventive measure is the implementation of compliance checks in business processes. The design and degree of automation of these compliance checks vary depending on the compliance area. For example, in the area of trade sanctions, the fully automated screening against sanctions lists of all data contained in the master data systems is carried out on a daily basis. In certain countries where OMV operates, an automated integrity check of business partners is carried out. In other areas, the compliance check is carried out by explicitly involving the Compliance Organization due to process requirements defined in the Code of Business Ethics. Examples of this are checks and approvals of gifts, invitations, and sponsorship and donation activities, the performance of background investigations before engaging sensitive business partners (e.g., intermediaries), and new country entry checks. In addition to the processes stipulated in the Code of Business Ethics, the Compliance Organization is brought in on an ad hoc basis in cases such as the development of new business strategies, business models, or the implementation of (major) projects. This means projects benefit from a compliance check at an early stage.

Raising Awareness

[G1-3.21, 21a] It is of strategic importance for OMV to make sure that every single employee is fully aware of OMV's ethical values and principles and the underlying policies. Training is an essential element in informing employees about our rules and policies on business ethics, anti-corruption and bribery and raising awareness of ethical issues. In addition, there is a dedicated Compliance section on the intranet where OMV employees can find detailed information, guidance, and policies related to all compliance areas and in particular referring to business ethics and anti-corruption matters. Moreover, compliance-related topics such as whistleblowing and whistleblower protection, speaking up, and business ethics-related topics are recurrently the subject of internal communication measures published on the intranet. For more details, refer to → [Metrics](#).

[G1-3.18a] [G1-3.21, 21a] [G1-1.9] [G1-3.20] Furthermore, OMV has launched a compliance application that employees can use on their cell phones, providing easy access to resources, policies, and related tools for all compliance-related matters. Employees can submit inquiries on all ethics topics, for instance gifts, invitations, or conflicts of interest, have their sponsorships or donations checked and registered, have new business partners checked against trade sanction and embargo lists, learn how to deal with inside information and file for trading approval, submit inquiries with regard to antitrust matters and obtain guidance, retrieve useful guidance on all ethics topics, and submit reports on ethical misconduct via the secure Integrity Platform messaging service.

Borealis

[G1-1.10g] At Borealis, all new employees must complete a mandatory 30-minute e-learning course on the company's values and ethics. Tailored classroom or virtual training sessions on ethics and compliance are provided by the Borealis Ethics & Compliance function or local Ethics Ambassadors. Additionally, tailored training sessions are offered to employees exposed to specific ethical risks, such as corruption and bribery, competition law, data privacy regulations, and issuer compliance related to the misuse of inside information. [G1-1.10h] Functions within Borealis that are most at risk in respect of corruption and bribery are identified by the line manager and include Procurement, Sales, Customer Service, Logistics Sourcing, the Customs team, the Legal team, the Location Leaders, the Dispatch Leaders, the Treasury team, the Hydrocarbons Risk Officer, Group Tax, and the Executive and Senior Management. [G1-3.20] For these employees, Borealis has developed a mandatory anti-bribery and anti-corruption e-learning course. This course offers an overview of the global anti-corruption landscape, emphasizing key aspects of international anti-bribery laws. Through interactive exercises and real-world scenarios, learners gain insights into best practices for combating bribery and maintaining integrity in international business. For more details, please see the [Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement](#).

[G1-3.18a] All Borealis employees are responsible for adhering to the Borealis Ethics Policy and the Group's anti-bribery and anti-corruption guidelines, which outline the fundamental elements and framework of Borealis' compliance rules in these areas. Business partners that violate anti-bribery or anti-corruption laws can expose



Borealis to reputational damage, fines, and penalties. Therefore, Borealis investigates potential infringements in the same manner as ethics cases. This process involves whistleblowing or reporting suspected violations, case intake, investigation, and, where necessary, disciplinary action and remediation. [G1-3.18b] Investigators handling corruption or bribery reports are part of the Ethics & Compliance department and are independent of the management chain involved in the matter. To prevent and mitigate conflicts of interest, the process outlined in the Borealis Ethics Policy ensures that investigators' interests do not interfere with their duty to act in Borealis' best interests.

[G1-3.20] The Ethics Policy guides Borealis employees in complying with anti-corruption and anti-bribery laws. Additionally, the annual mandatory general ethics training for all employees includes a section on preventing corruption. [G1-3.21a] This mandatory e-learning for all employees raises awareness of bribery and corruption within Borealis, highlighting Borealis' risks, including loss of stakeholder trust, reputational damage, fines, legal claims, etc. For more details, please see the [Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement](#).

Targets

Promote awareness of ethical values and principles



[S1-5.44] [MDR-T-80a-80h] To address the positive impact of ensuring uniform compliance with our business ethics policies across all locations, an action related to training employees has been defined with the aim of promoting awareness of ethical values and principles among all targeted employees by 2030.

[MDR-T-80a] Through OMV's Code of Conduct, we are committed to respecting and upholding the principles of the United Nations Convention against Corruption, the OECD Anti-Bribery Convention, and all applicable national anti-corruption legislation. Ensuring uniform compliance with our business ethics standards across all operations is our highest priority. We achieve this by conducting in-person or online ethics training for all targeted employees and promoting awareness of ethical values and principles among them.

2025	2030
Conduct in-person or online business ethics trainings for all targeted employees	Promote awareness of ethical values and principles amongst all targeted employees

Absolute target	
Value chain activities	Own operations
In scope	All targeted employees of OMV 100% operator/majority-owned (excl. Borealis) assets from all OMV business segments
Out of scope	Employees of non-operated/majority-owned assets/company by OMV and Borealis
Geographical coverage	Group-wide
Base year	2022
Baseline value	Targeted employees of OMV and Petrom (excluding Borealis)

[MDR-T-80f] This target aligns with our commitment to conducting business sustainably and ethically, which is crucial for OMV in creating and protecting long-term value, building trusting partnerships, and attracting customers, top suppliers, investors, and employees. The targeted employees include all those identified within the defined risk-based target groups for business ethics training. [MDR-T-80i] There were no changes made to this target or its corresponding metrics in 2024.



Status 2024

[MDR-T-80j] A total of **1,201** OMV employees were trained in person in business ethics/anti-corruption in 2024. In addition, **1,107** OMV employees were trained in competition law in 2024. This number consists of 296 OMV employees who were trained in person in competition law and 811 employees who completed the e-learning program on competition law. This target is reviewed annually.

A total of 629 employees (2023: n.r.) at Borealis received bespoke classroom/virtual training sessions on anti-corruption (2024: 323)/competition law (2024: 306)



G1-4 Metrics

OMV uses the following metrics to evaluate its performance and effectiveness:

[MDR-M.77a, 77c-77d] [G1-3.21b] [G1-4.22, 24a] [G1-4.25a-25c]

In-person trainings 2024:

- 39% of functions at risk currently covered in the ongoing training cycle for the in-person business ethics/anti-corruption training program.
- 38% of functions at risk currently covered in the ongoing training cycle for the in-person competition law training program.

E-Learning program 2024:

- 95% of functions at risk covered in the e-learning program on competition law.

0 convictions for violation of anti-corruption and anti-bribery laws¹

EUR 0 mn in fines for violation of anti-corruption and anti-bribery laws

0 confirmed incidents of corruption or bribery

0 confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents

0 confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery

[Voluntary] 60² whistleblowing cases in the OMV Group brought to the attention of the Compliance department via OMV's whistleblowing mechanisms

¹ [G1-4.24b] Including Borealis. As we had no convictions for violation of anti-corruption and anti-bribery laws in 2024, no actions to address breaches in procedures and standards of anti-corruption and anti-bribery were applicable.

² Excluding Borealis



Business ethics/anti-corruption training (in-person)

[G1-3.21b][G1-3 AR-8][MDR-M.77c]

		2024			
		At-risk functions	Managers	Administrative Management and Supervisory Bodies (AMSB)	Other own workers
Training coverage					
Total target group	number	920	723	59	n.a.
Total receiving training in the year 2024	number	357	344	22	844
Delivery method and duration					
Classroom training	hours	1	1	1	1
Computer-based training	hours	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	hours	n.a.	n.a.	n.a.	n.a.
Frequency					
How often training is required		Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
Topics covered					
Definition of corruption		x	x	x	x
Policies (Code of Business Ethics, Ethics & Integrity Policy, Whistleblowing Directive)		x	x	x	x
Procedures regarding prevention and detection of corruption and bribery		x	x	x	x
Protection of whistleblowers		x	x	x	x

Competition law training (in-person)

[G1-3.21b][G1-3AR 8]

		2024			
		At-risk functions	Managers	Administrative Management and Supervisory Bodies (AMSB)	Other own workers
Training coverage					
Total target group	number	642	209	38	n.a.
Total receiving training in the year 2024	number	245	73	17	51
Delivery method and duration					
Classroom training	hours	1.5	1.5	1.5	1.5
Computer-based training	hours	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	hours	n.a.	n.a.	n.a.	n.a.
Frequency					
How often training is required		Three-year training cycle	Three-year training cycle	Three-year training cycle	n/a
Topics covered					
Horizontal relationships/cartels		x	x	x	x
Vertical relationships		x	x	x	x
Abuse of dominance		x	x	x	x
Dawn-raid procedures		x	x	x	x



Competition law training (e-learning program)

[G1-3.21b] [G1-3AR 8]

		2024			
		At-risk functions	Managers	Administrative Management and Supervisory Bodies (AMSB)	Other own workers
Training coverage					
Total target group	number	858	201	27	n.a.
Total receiving training in the year 2024	number	811	188	23	n.a.
Delivery method and duration					
Classroom training	hours	n.a.	n.a.	n.a.	n.a.
Computer-based training	hours	0.75	0.75	0.75	n.a.
Voluntary computer-based training	hours	n.a.	n.a.	n.a.	n.a.
Frequency					
How often training is required: OMV		Bi-annually	Bi-annually	Bi-annually	n.a.
Topics covered					
Horizontal relationships/cartels		x	x	x	n.a.
Vertical relationships		x	x	x	n.a.
Abuse of dominance		x	x	x	n.a.
Dawn-raid procedures		x	x	x	n.a.

Metrics Definitions and Methodology

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

[G1-21b] [MDR-M.77a, 77c] The percentage of functions at risk covered by training programs is calculated as follows: the number of employees (full-time and part-time) who have attended training programs divided by the total number of employees identified in the target group for training programs, multiplied by 100.

[G1-4.22, 24a] [MDR-M.77a, 77c] The number of convictions for violations of anti-corruption and anti-bribery laws is counted on a case-by-case basis for these specific violations.

[G1-4.24a, 24c-24d] [MDR-M.77a, 77c, 77d] Fines in EUR mn for violations of anti-corruption and anti-bribery laws is based on the total amount of fines received for these specific violations.

[G1-4.25a] [MDR-M.77a, 77c] The number of confirmed incidents of corruption or bribery refers to cases where an employee verifiably gives, agrees to give, promises or offers a financial advantage to another person to obtain business with OMV or a third party.

[G1-4.25b] [MDR-M.77a, 77c] The number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents refers to cases where an employee verifiably gives, agrees to give, promises, or offers a financial advantage to another person to obtain business for OMV.

[G1-4.25c] [MDR-M.77a, 77c] The number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery refers to incidents whereby a business partner verifiably gives, agrees to give, promises, or offers a financial advantage to another person to obtain business with OMV or a third party.



[Voluntary] The number of whistleblowing cases in the OMV Group refers to the number of reports regarding alleged misconduct/breach of law or internal regulations brought to the attention of the Compliance department via OMV's whistleblowing mechanisms.

[G1-3.21b] [G1-3 AR 8] [MDR-M.77c] Table on business ethics training (in-person training and/or e-learning)

- Total receiving training in the year 2024 refers to the total number of employees that completed the in-person and/or e-learning business ethics training.
- Voluntary computer-based training: the term “voluntary” refers to training that is not mandatory in the reporting cycle.

[G1-3.21b] [G1-3 AR 8] [MDR-M.77c] Table on competition law training (in-person training and/or e-learning)

- Total receiving training in the year 2024 refers to the total number of employees that completed the in-person and/or e-learning competition law training program.

Borealis

G1 Borealis Business Ethics and Anti-Corruption and Anti-Bribery

[G1-3.21b] [G1-3 AR-8] [MDR-M.77c]

	At-risk functions 2024
Training coverage	
Total	537
Total receiving training	166
Delivery method and duration	
Classroom training (hours)	n.a.
Computer-based training (hours)	0.5
Voluntary computer-based training (hours)	n.a.
Frequency	
How often training is required	Annually

G1 Borealis metrics to evaluate its performance and effectiveness

[MDR-M77a]

Metric and definition	Unit	Methodology	2024
Percentage of Borealis employees completing the e-learning on the Borealis Ethics Policy	%	The number of Borealis employees who complete the training as a percentage of the number of Borealis employees assigned to the training.	85
The number of ethics reports filed through the whistleblower hotline by Borealis' own workforce	Number	The data is sourced from EQS, the external service provider for the Borealis whistleblower hotline. Non-substantiated cases are counted, unless the reported grievance obviously does not violate the Borealis Ethics Policy.	62
The number of non-compliances or recommendations from recertification or surveillance audits based on ISO 37301/37001	Number	The external auditor pursues the mandatory annual audit of Borealis AG. Thereafter, a report is issued and shared, in which each instance of non-compliance is described	2

[MDR-M77b] The number of instances of non-compliance or recommendations from recertification or surveillance audits based on ISO 37301/37001 is validated by the Austrian Standards certification body. The ISO certificates can be downloaded from the Borealis website: www.borealisgroup.com. For more details, see Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement.



G1-2 Management of relationships with suppliers

Material Topic: Supplier Relationships

Material Sub-Topic: G1-2 Management of relationships with suppliers including payment practices

Foster strong supplier relationships to ensure a resilient and innovative supply chain that supports our overall progress and success, and incorporate social and environmental considerations (e.g., business ethics, human rights, safety, and carbon footprint of suppliers) into supply chain management.

Relevant SDGs:



SDG targets

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

16.5 Substantially reduce corruption and bribery in all their forms

[G1-2.12] At OMV, we aim to foster innovation, maximize value contribution, and enable supply chain growth. We achieve this by applying our sourcing and logistics expertise to ensuring that the highest-quality materials and services are provided throughout our supply chain. This involves working closely with our partners, contractors, and suppliers. It is of paramount importance to our organization to be fully compliant with all applicable legal requirements, as well as with our internal safety, environmental protection, and human rights standards, when managing our supply chain. By integrating sustainability requirements throughout our supply chain (e.g., audits, assessments, sustainability criteria in sourcing) we aim to drive a positive change in the sustainability performance of our suppliers and contractors while mitigating potential negative impacts such as economic disruption due to delays in payment. Our supplier portfolio management focuses on supplier collaboration, innovation, and risk management in order to drive value and reduce risks. The process provides the necessary overview to identify and maximize supplier innovation potential and sustainability initiatives, while taking risk factors into account. To mitigate supply chain risks, including forced labor, slavery, human trafficking, and corruption, OMV imposes the legal requirements and internal rules and standards applicable to OMV on its suppliers.

Impacts, Risks, and Opportunities (IROs)

OMV upholds high business standards by fostering an ethical and transparent business environment founded on strong internal regulations. This commitment benefits both people and the environment. Additionally, active engagement with suppliers and business partners to establish a positive corporate culture and continuously promote sustainability awareness across our network is largely beneficial to all involved parties. However, the economic instability of business partners, due to their strong dependence on OMV payments, may have a negative impact. All the IROs identified under G1 Supplier Relationships are linked to our entire Upstream value chain. For details on our material IROs for G1 Supplier Relationships, see → [ESRS 2 General Information](#).



Governance

OMV Group Procurement is organized as an integrated function and covers day-to-day procurement activities across the entire OMV Group. OMV Group Procurement is led by the Chief Procurement Officer (CPO), who reports to the Chief Financial Officer (CFO). In OMV Petrom and Borealis there are local CPOs reporting to the respective CFOs. From an organizational perspective, OMV Group Procurement is split into several procurement units that cover aspects such as Operations & Materials, Energy & Technology, Business Services, Chemicals & Packaging, and Projects & Engineering. The Sustainable Procurement & Supplier Innovation department works toward meeting the sustainable procurement ambitions and targets for 2025 and 2030.

Specific Policies and Commitments

Code of Conduct

[MDR-P 65a] Our suppliers are obligated to fully comply with the content of the OMV Code of Conduct, and our supply chain partners are required to sign it. Our activities, both through direct operations and indirectly through our value chain, may have an impact on society, the environment, and the economy. Business partners are therefore requested to extend all applicable requirements to their respective business partners, thereby ensuring the application of our Values and the principles of our Code of Conduct, including ethical behavior, throughout our entire value chain. The positive impacts of upholding OMV's business standards by fostering an ethical and transparent business environment through strong internal regulations, as well as active engagement with suppliers and business partners to establish a positive corporate culture and continuously promote sustainability awareness, are addressed through this overarching policy. [MDR-P-65b-f] For the Code of Conduct, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E1 Climate Change](#).

Corporate Procurement Directive and Purchase to Pay Standard

[MDR-P 65a] OMV's Corporate Procurement Directive describes the overall process of supplier engagement and supplier management, including how human rights aspects are embedded in supplier prequalification, audits, and meetings. By following the guidelines on active engagement with suppliers and business partners, a positive corporate culture can be established and sustainability awareness can be continuously promoted across our network. The Purchase to Pay Standard defines the minimum requirements for the Group-wide Purchase to Pay process, encompassing all existing regulations within the process scope. This standard pertains to activities such as requesting, purchasing from external suppliers (excluding inter-company purchases), receiving, accounting, and paying for goods and services. The dependence and economic instability of business partners, resulting from their strong reliance on OMV payments, are addressed through the Purchase to Pay Standard and the Corporate Procurement Directive. Biannual checks are implemented by the Governance & Analytics and Strategy & Digitalization procurement units to monitor the implementation of the Procurement Directive. These documents outline the procedures and payment terms that guide the timeframe within which invoices from our suppliers and contractors should be paid, thereby mitigating the risks associated with economic instability and fostering a more stable relationship with our business partners.

[MDR-P 65b] Both the Corporate Procurement Directive and the Purchase to Pay Standard apply to OMV Aktiengesellschaft and all its fully consolidated subsidiaries, including Borealis AG and OMV Petrom S.A. and their subsidiaries. They also partially apply to SapuraOMV Upstream Sdn. Bhd. and its subsidiaries. The principles and minimum standards stipulated in this Directive apply to all purchasing activities within the OMV Group, that are managed by OMV Group Procurement, while some goods and services, such as renewable fuels and feedstock and trading activities, are purchased through other departments. OMV's Corporate Procurement Directive and Purchase to Pay Standard are signed and approved by the Executive Board. [MDR-P 65c] The most senior level with accountability for the Corporate Procurement Directive is the Chief Procurement Officer, while for the Purchase to Pay Standard it is the Chief Information Officer, who reports directly to the CFO.



[MDR-P 65e] The Corporate Procurement Directive and the Purchase to Pay Standard have been developed through extensive alignment with internal stakeholders, including accounts payable and business representatives, and are also based on information acquired during our collaboration with external partners CDP and EcoVadis. [MDR-P 65f] They are made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV intranet. Relevant aspects for suppliers are incorporated into contractual agreements. For details on how we engage with our value chain workers, see → [S2 Workers in the Value Chain](#).

[G1-2.14] To ensure we have a standardized approach to payment conditions for all our suppliers and contractors, including those from small and medium-sized enterprises (SMEs), we stipulate 60-day standard payment terms in the Corporate Procurement Directive and Purchase to Pay Standard. We continuously monitor payment terms to ensure the 60 days payment term is not exceeded for our suppliers. To prevent such occurrences, one day prior to expiry of the payment term, the SAP system proposes for payment all invoices that are due, and they are paid automatically the next day without the need for manual intervention. Where invoices are blocked for payment (e.g., for tax reasons), the reasons are analyzed, and remediation measures are initiated.

The Corporate Procurement Directive outlines specific processes related to supplier engagement and management, which are detailed in the following section.

Supplier Relationship Management (SRM)

[G1-2.15a] OMV's SRM framework not only focuses on managing strategic relationships with our suppliers and contractors but also incorporates sustainability into supplier segmentation, performance, meetings, and innovation. To support OMV on its transformation journey to becoming a leader in innovative sustainable fuels, chemicals, materials, and the circular economy, it is crucial to ensure that suppliers are encouraged to innovate. This helps unlock their potential, and the innovative solutions they develop provide an opportunity to enhance and strengthen partnerships between the Company, Procurement, and suppliers. OMV responsibly manages supplier relationships, ensuring fair behavior, by incorporating sustainability requirements into supply chain and procurement processes, such as purchase to pay, supplier audits and assessments, supplier segmentation, performance, meetings, and innovation. This approach fosters positive change and addresses potential negative impacts such as economic disruptions from delayed payments.

To enhance supply chain resilience and compliance with Corporate Sustainability Reporting Directive (CSRD) and Corporate Sustainability Due Diligence Directive (CSDDD) requirements, we revised our supplier risk management process in 2024 and built a new risk profile in our internal IT systems for Tier 1 suppliers. This risk profile considers three criteria: sustainability risk, procurement risk, and HSSE risk.

Prequalification

[G1-2.15b] Supplier prequalification is part of precontractual activities, during which OMV collects information from a potential supplier with the purpose of evaluating compliance with our HSSE and sustainability requirements. The goal of the prequalification process is to screen potential suppliers before bringing them on board to ensure that only those suppliers that meet our HSSE and sustainability standards are considered for future collaboration.

Prequalification is based on a standardized list of elements and objectives that align with the OMV Group's HSSE Management System (e.g., HSSE Policy, ISO 9001, 14001, 45001) and our Sustainability Framework (e.g., Sustainability Policy, Human Rights Policy, and Grievance Mechanisms).

Supplier Selection

[G1-2.15b] Following prequalification, Procurement and business representatives select the best suppliers based on a predefined set of commercial and technical criteria during a tender process. To support the overall OMV Group Sustainability Targets 2030 and the Sustainable Procurement ambition to give sustainability a "value" in sourcing,



the Procurement department has included two criteria to assess the sustainability performance of the bidders in their commercial evaluation: the EcoVadis score and completion of our climate change questionnaire.

In 2024, OMV invited more than 1,400 suppliers to respond to a simplified climate change questionnaire, which was developed internally based on the CDP structure. In addition to reporting their emissions, we asked suppliers whether they have carbon reduction targets in place and invited them to share with us any initiatives or projects to reduce carbon emissions in which they would like us to participate. Suppliers were selected based on spend, estimated carbon emissions volume, and the carbon intensity of the goods and services purchased from them. In addition, individual meetings and webinars were offered to our suppliers to help them better understand the requirements of the climate change questionnaire or the TfS assessment, and why this information is important to OMV.

Risk Assessments

[G1-2.15a] Understanding a supplier's risk is an important factor in deciding whether and how we conduct business with them. OMV Procurement has built a new Risk Profile to enhance supply chain resilience and compliance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and Corporate Sustainability Due Diligence Directive (CSDDD), based on three major risk areas: Sustainability, Procurement, and HSSE. Furthermore, OMV has a screening process in place to ensure that parties sanctioned by the EU or international organizations, such as the United Nations, are not accepted as procurement partners.

Audits

[G1-2.15a] OMV conducts two types of audits of its suppliers and contractors: on-site Together for Sustainability audits that focus on the sustainability performance of a company, and audits performed by an external auditor. The audits are carried out as part of the prequalification process and/or during contract execution. The aim of the audits is to measure the performance of our suppliers and define actions that will enable them to optimize their performance and meet OMV requirements. During the external audits, we pay special attention to the financial stability of our suppliers, their strategy and organization, supply chain, sustainability (e.g., social and environmental issues), and their cybersecurity performance.

Each audit finding classified with a red flag is followed up and analyzed by the Procurement team in collaboration with business representatives and any other relevant function (e.g., HSSE, Legal, Internal auditing, and Compliance). Information on the outcome of the audit is made available to the supplier, and the supplier is requested to submit a proposed corrective plan with concrete measures and an implementation timeline. In 2024, 13 audits (2023: 22) resulted in follow-up measures.

Supply Chain Carbon Transparency

[G1-2.15a] We aim to continuously manage and decrease the carbon volume of our purchased goods and services. OMV is fully committed to climate change mitigation and responsible resource management. Only by working together with our suppliers will we be able to define joint low-carbon initiatives to continuously decrease the carbon emissions in the supply chain and meet our Paris Agreement commitments.

Supplier Capacity Building

[G1-2.15a] OMV works together with its suppliers to improve overall sustainability performance by inviting them to individual meetings or webinars to increase awareness of the importance of participating in TfS assessments or completing our climate change questionnaire. We also include topics related to sustainability and low-carbon procurement in our annual strategic supplier meetings and invite key suppliers to deep dive workshops on innovation.

In 2024, the topics of sustainable and low-carbon procurement were also included on the agenda for our annual strategic supplier meetings (e.g., Innovation – How can we create sustainable value through innovation? Climate



Change – How can we build successful alliances on the path to net zero? Circular Economy – How can we collaborate to effectively implement circular solutions?).

We actively engaged not only with our suppliers, but also with buyers on sustainable procurement and supplier innovation practices. A total of 155 buyers (2023: 205) from OMV, OMV Petrom, and Borealis participated in several awareness-raising sessions throughout the year. The focus was on engaging buyers on sustainable procurement, supplier relationship management, and supplier innovation. In 2024, nine meetings were organized with our strategic suppliers, during which commercial, technical, HSSE, and sustainability topics were discussed. In total, seven deep dive workshops on innovation were also held with key suppliers.

Local Content

[G1-2.15a] We aim to support the local communities in the locations where we operate by fostering economic development. Local procurement strengthens the local economy and meets the local procurement expectations of neighboring communities. Increased local procurement has had the added benefit of reducing business disruption in recent years, as well as the potential for a smaller carbon footprint due to the reduced transportation distance of the goods purchased. In 2024, the spend with local suppliers at Group level was 71.1% (2023: 71.2%).

Targets

Engage with suppliers and assess their carbon footprint



[S1-5.44] [MDR-T-80a-80j]

To address the positive impact of actively engaging with suppliers and business partners to establish a positive corporate culture and continuously promote sustainability awareness, we have defined an action focused on engaging with suppliers regarding their carbon emission reduction targets and sustainability practices. This annual engagement with numerous suppliers supports our goal of ensuring that 100% of our suppliers, covering 80% of Procurement spend, have carbon reduction targets in place by 2030.

[MDR-T-80a] Our goal of engaging with suppliers that cover 80% of procurement spend by 2025 to assess their carbon footprint, and ensuring that 100% of suppliers, covering 80% of our procurement spend, have carbon reduction targets in place by 2030, aligns with our commitment to transforming into a net-zero business by 2050. This commitment encompasses not only our own operations but also our product portfolio and other emissions along the value chain. To achieve this, we are dedicated to collaborating with our suppliers and customers to reduce emissions throughout the entire value chain.

2025	2030
Carbon footprint assessment of 80% of Procurement spend	100% suppliers covering 80% of Procurement spend have carbon reduction targets in place

Absolute target	
Value chain activities	Upstream value chain – tier 1 suppliers
In scope	Suppliers within Procurement scope, according to Procurement Directive
Out of scope	All suppliers that are not within Procurement scope, according to Procurement Directive
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	33



[MDR-T-80f] This KPI has been established to enhance the accuracy and transparency of Scope 3 emissions from purchased goods and services. We have adopted the 80/20 approach, focusing on suppliers that account for 80% of procurement spend to maximize impact. [MDR-T-80i] There were no changes made to this target or its corresponding metrics in 2024.

Status 2024

[MDR-T-80j] **100%** of suppliers covering >80% of Procurement spend engaged to assess their carbon footprint and define and run joint low-carbon initiatives. This target is reviewed annually.



G1-6 Metrics

Supplier Relationships Metrics

[MDR-M.77a; 77c][G1-6.31][G1-6.33a; 33b; 33c][Entity-Specific][Voluntary]

		2024	2023
Suppliers invited to respond to the climate change questionnaire	number	1,450	394
Total suppliers assessed with negative environmental impacts in the supply chain that were disqualified	%	0.1	1
Suppliers' operations covered by a certified ISO 14001 or EMAS environmental management system	%	68.90	n.a.
Payments aligned with standard payment terms	%	75.50	n.a.
Average time to pay an invoice from the date when the contractual or statutory term of payment starts	day	56.10	n.a.
Legal proceedings currently ongoing for late payments	number	1	n.a.

Metrics Definitions and Methodology

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

[Entity-Specific] [MDR-M.77a] Suppliers invited to respond to the climate change questionnaire refers to all the strategic suppliers (covering 80% of Procurement spend) who were invited and completed the climate change questionnaire.

[Entity-Specific] [MDR-M.77a] Total suppliers assessed with negative environmental impacts (e.g., in terms of resource use, waste management, energy management, etc.) in the supply chain that were disqualified: this is calculated based on the number of suppliers in prequalification who were disqualified vs. the total number of suppliers who participated in prequalification.

[Voluntary] [MDR-M.77a] Suppliers' operations covered by a certified ISO 14001 or EMAS environmental management system: this is extracted from the EcoVadis portal.

[G1-6.33b] [MDR-M.77a] Payments aligned with standard payment terms is calculated based on how many payments have been made according to the standard payment term of 60 days.

[G1-6.31] [G1-6.33a, 33d] [MDR-M.77a] The average time to pay an invoice (in days) is determined using the framework agreement weighted average payment terms (baseline date). This is calculated as the difference between the baseline date and the clearing date, weighted by the respective invoice value in EUR. If the clearing date occurs before the baseline date, it is adjusted to 0 and excluded from the calculation. In cases where no framework



agreement exists and only a purchase order (PO) is present, the respective PO payment term days are used instead of the difference between the baseline date and the clearing date. These figures are reported and tracked in an internal digital tool managed by Procurement and are calculated based on POs with payment terms of 60 days or less.

[G1-6.33c] [MDR-M.77a] Legal proceedings currently ongoing for late payments are counted on a case-by-case basis and refer to those that exceed our payment terms of 60 days or less.



Cybersecurity

Material Topic (Entity-Specific): Cybersecurity

Protecting people, assets, operations, information, and reputation against any cyber threats, incidents, or crises, thereby ensuring business continuity

In an increasingly interconnected global environment, information is exposed to a rapidly expanding variety of risks, threats, and vulnerabilities. OMV invests in information security and cybersecurity to protect technology, assets, critical information, and our reputation, and to avoid any damage or financial loss resulting from unauthorized access to our systems and data. Keeping OMV free of security vulnerabilities and protected against potential security risks is essential for the whole business.

Impacts, Risks, and Opportunities (IROs)

A potential advanced cyberattack on OMV's IT/OT convergence systems could cause malfunctions and disruptions in essential plant process controls. This may result in incorrect information about production process parameters and could trigger a chain reaction leading to physical accidents with environmental impacts, such as fires, gas leaks, or oil spills. Additionally, depending on the intrusive software, the attack could affect systems hosting confidential and private data, resulting in a data leakage scenario. To mitigate the risk of potential data leakage or loss, OMV employs a mature information security management system, which enhances the security of personal information and protects privacy rights. Both IROs for OMV identified under G1 Cybersecurity are linked to all three OMV divisions (Energy, Fuels & Feedstock, and Chemicals) within our own operations. Furthermore, both these impacts extend to our Upstream and/or Downstream value chain. For details on our material IROs for Cybersecurity, see → [ESRS 2 General Information](#).

Governance

IT security is managed by the Group IT & Digital Office led by the Chief Information Officer (CIO). The CIO reports directly to the Chief Financial Officer. The Group CIO is supported by the Group OMV Chief Information Security Officer (CISO) and Group IT/OT Governance team. Data Protection is handled by the Group Data Protection Office.

Specific Policies and Commitments related to Cybersecurity

IT/OT Security Directive

[MDR-P 65a] OMV's IT¹/OT² Security Directive provides comprehensive guidelines and preventive measures for protecting the integrity and security of IT/OT systems. These help address the negative impact associated with potential advanced cyberattacks on our IT/OT convergence systems. This directive is crucial in safeguarding critical infrastructure and ensuring the resilience of process control systems against a potential advanced cyberattack. Such an attack could cause malfunctions and disruptions in essential plant process controls, leading to incorrect information about production process parameters and potentially triggering a chain reaction that could result in physical accidents with environmental impacts, such as fires, gas leaks, or oil spills. Our internal IT/OT Security

1 Information technology (IT) security is a set of cybersecurity [strategies](#) that prevents unauthorized access to organizational assets, such as computers, networks, and data. It maintains the integrity and confidentiality of sensitive information, blocking the access of sophisticated hackers.

2 OT security is defined as operational technology (OT) hardware and software that detect or cause a change through the direct monitoring and/or control of physical devices, processes, and events in the enterprise. OT is common in industrial control systems (ICS), such as a SCADA system.



Directive lays out the details of the IT/OT Security Framework, through which topic- or security domain-related security standards and policies are continually aligned and managed. The Security Framework consists of approximately 50 regulatory documents in total and is harmonized with the ISO 27000 series of recommendations for IT controls and domains (specifically ISO/IEC 27001:2022), all of which means we can maintain certification through external monitoring and annual recertification processes. A full recertification assessment was successfully completed in July 2022 and the OMV certification period was extended until 2025. One of the basic principles of an Information Security Management System (ISMS) is incorporating a continuous improvement cycle in order to identify, prevent, mitigate, and remediate potential information security leaks or weaknesses. The framework also covers OMV's commitment to securing the operation of its services in dedicated areas, such as within the filling station retail business and the related PCI DSS¹ requirements.

The IT/OT Security Directive is complemented by additional internal standards and regulations that detail how we implement, maintain, and monitor the ISMS according to the adopted framework. The ISMS is continuously monitored and designed to minimize risks resulting from cyber threats that could materialize in production disruptions, legal non-compliance, and reputational damage. The IT/OT Security Directive reflects our commitment to safeguarding the confidentiality, integrity, and availability of all information and IT/OT cyber assets within the organization.

[MDR-P 65b, 65c] This directive applies to the whole of the OMV Group globally, including our subsidiaries and OMV Petrom S.A., and take into account, wherever necessary, any local laws and regulations that may apply. However, it excludes SapuraOMV Upstream Sdn. Bhd. and its respective subsidiaries. The directive is approved by the OMV Executive Board, and the most senior level accountable for its implementation is the CIO.

[MDR-P 65e, 65f] The IT/OT Security Framework and Data Protection Directive were both developed through extensive consultation with internal stakeholders, including representatives of our own workforce, the works council, and the business division representatives. All IT/OT policies and internal standards and procedures that guide OMV in the safeguarding of the confidentiality, integrity, and availability of all of the organization's information and IT/OT cyber assets are regularly communicated to all OMV employees via internal communication channels and via OMV's Regulations Alignment Platform on the OMV intranet. Relevant aspects for certain external stakeholders, such as suppliers, are incorporated into the contractual agreements.

Data Protection Directive

[MDR-P 65a] To mitigate the risk of potential data leakage or loss through an advanced cyberattack, OMV employs a mature information security management system that aligns with the Data Protection Directive. This directive is the primary source of privacy principles, procedures, and responsibilities within the OMV Group, ensuring compliance with GDPR and other relevant privacy regulations. It consists of a main document and a series of seven annexes that explore relevant issues and regulatory obligations for OMV. The directive includes a broad introduction to principles applicable to the processing of personal data derived from the GDPR, as well as the rights of data subjects and the procedures for exercising these rights. It provides clarifications on contractual relations with suppliers and the use of data for the Company's marketing purposes. It also addresses cases where personal data is processed by third parties under Article 28 GDPR or transmitted to countries outside the EU with a lower level of data protection than within the Union. Additionally, it offers detailed information on essential procedures and tasks resulting from the GDPR, such as maintenance of the register of processing, performance of a DPIA (Data Protection Impact Assessment), management of possible data breaches, as well as the correct ways of using company devices and the related possible consequences for employees of their misuse.

[MDR-P 65b, c] This directive applies to the whole of OMV Aktiengesellschaft globally, including our subsidiaries Borealis AG and OMV Petrom S.A., and takes into account, wherever necessary, any local laws and regulations that may apply. The Data Protection Directive excludes anonymized data or data related to state security, national

¹ Payment Card Industry Data Security Standard



defense, and public safety. Every employee, contractor, and business partner of OMV shall follow the guidelines in this directive. The directive is approved by the OMV Executive Board, which is also accountable for its implementation. Responsibility for implementation lies with the SVP Finance, Tax, Treasury, and Risk Management.

[MDR-P 65d, 65f] This OMV Data Protection Directive applies to all systems used Group-wide that process personal data, and to all OMV companies and data processing activities to which Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation or GDPR) applies (see Section 7 of this Directive, below). The Data Protection Directive is made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV intranet and serves as a reference for specific employee awareness training sessions. A summary of the key contents and scope of the policy is also available for all OMV employees via the intranet. Relevant aspects for external stakeholders, such as suppliers and business partners, are incorporated into contractual agreements. Additionally, our data protection policy is available on our [website](#). For the Data Protection Directive, the interests of key stakeholders are covered under the IT/OT Security Directive.

Actions to Manage IROs Related to Cybersecurity

Key Actions

[MDR-A 68a-68e] The key actions¹ implemented and planned to achieve our policy objectives and targets are mentioned below. The ambition to reach an overall cybersecurity maturity level of 4.0 (in a range of 1 to 5) indicates in direct correlation the efficiency of the ISMS-related policy framework and the resulting threat resilience, which is reflected in the number of noteworthy cybersecurity incidents. As the human factor is key to ensuring cybersecurity in daily operations, awareness raising measures in a range of formats are developed and released to train our employees accordingly. [MDR-A 69b] In 2024, no action related to the material topic of cybersecurity exceeded our key actions monetary threshold of EUR 5 mn. Consequently, this topic is not referenced to the financial statement.

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

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



Key action (Summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)		
		Manage and improve cybersecurity ¹
Status		Planned
Expected outcome		Manage and/or improve cybersecurity
Contribution to policy objective/target		Contributes to OMV ambition to reach an overall cybersecurity maturity level of 4.0 (from the range 1-5) based on the Capability Maturity Model Integration (CMMI) reference model. A high maturity level reflects our overall ability to withstand cyber threats and protect our technology, assets, and critical information from risks, which could have a range of impacts, such as reputation damage, financial loss, or data leakage.
Scope		Own operations
Time horizon		Mid-term
Remedy		n.a.
Progress		Assessment
CAPEX 2024	EUR mn	No actions above key actions threshold
CAPEX 2025-2029	EUR mn	~5
Related IROs		G1-5

¹ Related to activities in Germany

[MDR-A 68] In addition to the key actions defined to address the material IROs, actions that do not meet this threshold but are equally important in addressing the negative impact related to a potential advanced cyberattack on OMV's IT/OT convergence systems which could result in malfunctions and disruptions in essential plant process controls are also included.

Risk Assessments and Audits

[MDR-A 68a-68c, 68e] An important aspect stipulated in the IT/OT Security Directive is to assess risks related to cyber assets in IT and OT. OMV has been managing an information security/excellence program since 2019. Each year, various projects are conducted based on pre-evaluation processes that consider resource allocation principles and their impact on reducing cyber risks. The implementation of these projects increases the overall information security maturity level of OMV, helping reduce exposure to cyber threats. The scope is focused on our own operations. Risk assessments are an ongoing process, while the OMV ISMS operations are subject to yearly external audits to verify its compliance and efficiency with a related certification. The latest certification according to ISO/IEC 27001:2022 was granted in June 2024.

Technical, Detective, and Reactive Measures

[MDR-A 68a-68e] Based on the guidelines of the IT/OT Security Directive, the risk of security breaches is lowered by introducing new tools, individual detection strategies, and response plans to maintain a strong perimeter for our physical and cloud environments. Technical housekeeping measures ensure a solid foundation in the form of up-to-date hardware and software, as do adequate information security processes. We implement security patches and offer guidelines to provide consistent hardware and software life cycles.

Detective and reactive measures are designed and executed on an ongoing basis to create transparency around existing risks, security gaps, and vulnerabilities. We integrate these measures to protect our assets from intruders, mitigate possible damage, and ensure a fast and full recovery. Examples of such measures include continuous vulnerability scans of cyber assets, breach and attack simulations to evaluate potential attack surfaces, continuous internal and external penetration tests on critical applications/systems, and external audits as quality assurance (ISO 27000, PCI-DSS NIS, etc.). This comprehensive approach ensures that we proactively address potential threats and maintain robust security across our systems. The scope is focused on our own operations. The introduction and identification of new tools, individual detection strategies, and response plans is an ongoing process. In 2024,



approximately 500 IT projects were guided by the IT security governance function (2023: 400) to ensure defined security requirements are covered, thereby protecting OMV assets according to their specific needs.

Training

[MDR-A 68a-68c, 68e] Raising awareness of and providing training on cybersecurity to employees within our own operations is an essential requirement outlined in the IT/OT Security Directive. OMV runs regular and intensive training sessions annually to maintain an adequate level of employees' awareness of information security. These awareness efforts cover a range of topics, including general information security issues, ad hoc demands as timely countermeasures for specific use cases, and target group-focused subjects. The training formats include mandatory e-learning sessions with knowledge checks, topic-based videos, classroom training sessions, anti-phishing email campaigns, and sharing news via the MyNews platform on the intranet and internal blog posts. This multifaceted approach ensures comprehensive and continuous learning to effectively enhance our employees' knowledge of information security. In 2024, more than 55 different types of awareness measures were conducted (e.g., classroom exercises, online training sessions, email phishing campaigns, mandatory e-learning, MyNews published on the Intranet) to help mitigate the risks of advanced cybersecurity and at the same time contribute to the positive impact related to the mature information management system regarding personal data protection (2023: approximately 65).

IT Business Continuity

[MDR-A 68a-68c] The information security continuity of our own operations is embedded in OMV's business continuity management systems, as outlined in our IT/OT Security Directive. OMV tests its IT business continuity plans and IT incident response procedures annually through cyber emergency exercises. These are run on specific formats (i.e., in 2024 by participating in the Cyber Europe 24 exercise) and focus on realistic threat scenarios in order to test the corresponding mitigation procedures and processes. These exercises consist of a series of "injects." Each inject represents an event or a piece of information that is discovered as the scenario unfolds and is related to the security incident at hand. The audience for this scenario usually consists of representatives from several functions including IT Security, senior IT Management, OT Security teams, and Communications. After each inject, a corresponding review and evaluation of the process is conducted, including an appraisal determining lessons learned.

Targets Related to Cybersecurity

Our Ambition



[MDR-T-81b-i] Our ambition is that all services, assets, and infrastructure delivered by OMV Group IT should be provided in accordance with their respective protection needs and monitored and maintained accordingly. In order to meet these objectives, a variety of measures are implemented, either on the people and awareness side, through process- and cyber risk-based initiatives, or with technological implementations (tools, cyber defense capabilities, endpoint detection, etc.), to ensure appropriate cyber resilience. To track the effectiveness of our measures, we regularly assess the maturity level of our security services through external audits based on given standards (CMMI). In addition, other indicators to evaluate our progress and the efficiency of the information security policies relate to the number of training sessions conducted, the frequency of these sessions, the overall IT risk exposure, and the number of noteworthy cybersecurity incidents.



Status 2024

[MDR-T-81b-ii] Ransomware, phishing attacks, and targeted cyberattacks on critical infrastructure threaten companies in an increasingly digitalized world. Deepfakes and the spread of misinformation and disinformation through the increased use of AI are coming more and more into focus and pose new challenges for OMV as well. With targeted measures such as the implementation of the latest IT security technologies, comprehensive training measures for our employees, and holistic business cyber resilience concepts, OMV believes it is well prepared for the new challenges.



Metrics

[Entity-specific] [MDR-M.77c] **>55** training sessions on cybersecurity

[Entity-specific] [MDR-M.77c] **0** noteworthy cybersecurity incidents

Metrics Definitions and Methodology

[MDR-M.77b] The measurement of all metrics below is validated by an external body during the yearly ISO 27K audit assessments to evaluate the effectiveness of the implemented ISMS operations.

[Entity-specific] [MDR-M.77a,77c] The number of training sessions on cybersecurity refers to the number of training sessions, e-learning programs, and email phishing awareness campaigns conducted, and to the number of MyNews and blog articles released. These vary in frequency depending on the training subject – from monthly (e.g., for new hires) to annually (mandatory e-learning).

[Entity-specific] [MDR-M.77a, 77c] The number of noteworthy cybersecurity incidents refers to incidents defined by given legal conditions (from the Network and Information Systems Directive) which OMV, as a critical infrastructure provider, is obliged to report.



Economic Impact

Material Topic: (Entity-specific) Economic Impact

Creation of direct and indirect economic value through OMV business activities for sustainable growth and building strong community relations

Relevant SDG:



Our business activities generate a substantial amount and variety of taxes. We pay corporate income taxes, royalties, production taxes, stamp duties, plus employment and other taxes. In addition, we collect and pay payroll taxes, and indirect taxes such as excise duties and VAT. The taxes we collect and pay represent a significant part of our economic contribution to the countries in which we operate.

Impacts, Risks, and Opportunities (IROs)

The material impacts, risks, and opportunities identified are related to our positive contribution to the local economy, which involves the responsible and equitable distribution of economic value among various stakeholders, potentially enhancing our reputation and offering increased incentives for investors. However, reduced payment of local taxes and royalties due to economic downturns or business contraction could impact contributions to communities, while low economic value distribution leads to fewer incentives for different major stakeholders. OMV's active contribution to the local economy can drive new business opportunities, showcasing the upside potential of such involvement. This positive contribution also yields a positive impact on community investments, demonstrating the benefits of OMV's economic activities in local development efforts. Additionally, geopolitical and economic uncertainty can lead to higher taxes and regulatory changes. These challenges can result in a loss of reputation for OMV, as lower economic value distribution reduces opportunities and erodes the Company's standing with communities and investors, with examples including reduced payments to local budgets. Each of the IROs for the OMV Group identified under G1 Economic Impact is linked to all three OMV divisions (Energy, Fuels & Feedstock, and Chemicals) within our own operations. Furthermore, some of these IROs also extend to our upstream and/or downstream value chain.

Governance

Tax transparency is handled by the Tax department, and reporting of the distribution to stakeholders and financial assistance is handled by Finance Group Reporting, both of which report directly to the Chief Financial Officer. Reporting of significant fines and instances of non-compliance is handled by the Corporate Legal team, which reports directly to the Chief Executive Officer. The Corporate Taxes Directive governs tax activities, ensuring processes and responsibilities related to tax transparency are clear. The strategy is overseen by the Vice President of the Tax Group and reviewed annually, with significant changes requiring approval from the CFO. The Vice President of the Tax Group is the senior individual responsible for this sustainability matter, with policy approvals made by the CFO.



Specific Policies and Commitments Related to Economic Impact

OMV's active contribution to the local economy can drive new business opportunities, showcasing the upside potential of such involvement, and it is guided by the principles outlined in the OMV Taxes and Sustainability Directives. This positive contribution also leads to a positive impact on community investments, demonstrating the benefits of OMV's economic activities in local development efforts. The policies ensure that OMV adheres to local tax regulations and makes timely payments, which supports financial stability and growth. However, in times of economic downturns, contributions to communities may be lower as a result of reduced payments of local taxes and royalties, highlighting the importance of the Taxes and Sustainability Directives in maintaining consistent and responsible tax and social investment practices.

Taxes Directive

[MDR-P 65a] At OMV, we are committed to complying with tax laws in a responsible manner and to having open and constructive relationships with tax authorities, which is also reflected in OMV's [Tax Strategy](#). OMV's Tax Strategy is embedded in and reflects the values of our Code of Conduct, and both are publicly available. This policy defines the minimum requirements for taxes, levies and contributions, tax planning and tax accounting, as well as transfer pricing and VAT governance. Our tax planning supports OMV's business and reflects our commercial and economic activity. OMV does not engage in tax planning, which consists of artificial structures put in place merely to save taxes or transactions lacking economic substance aimed at obtaining undue tax advantages. OMV Group companies are established in jurisdictions deemed to be suitable based on our business activities and the prevailing regulatory environment.

[MDR-P 65b-65d] The directive applies globally to all entities and fully consolidated subsidiaries of the OMV Group, but excludes some Borealis subsidiaries such as Rosier S.A. Belgium, mtm plastics GmbH, Kunststoffrecycling GmbH, DYM Solution Co. Ltd., and Etenförsörjning i Stenungsund AB. OMV does not establish its subsidiaries in countries that do not follow international standards of transparency and exchange of information on tax matters, unless justified by operational requirements in line with OMV's Code of Business Ethics and our Code of Conduct. The Global Tax Directive is the key internal guidance document governing taxes within the OMV Group. The Directive is approved by the OMV Executive Board, and the most senior level accountable for its implementation is the SVP Finance, Tax, Treasury, and Risk Management. We comply with applicable tax laws and seek to limit the risk of uncertainty or disputes. We perform transactions between OMV Group companies on an arm's length basis and in accordance with the OECD principles currently in force.

[MDR-P 65e, 65f] OMV fosters open dialogue with governments and tax authorities, aiming for transparency and mutually agreed solutions. The Company actively participates in legislative processes and provides input on the development of tax laws. OMV adheres to financial reporting regulations by preparing its accounts in accordance with International Financial Reporting Standards (IFRS). The Company ensures transparency by disclosing payments made to governments and submitting a Country-by-Country Report (CbCR) to Austrian authorities in compliance with the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan, Action 13. Regular risk reviews, which include tax risks, are conducted and the key risks are reported to the Supervisory Board. The Executive Board promotes a strong risk culture, and the Tax Strategy is reviewed annually by internal experts. The Taxes Directive is available on OMV's Regulations Alignment Platform and is supplemented with training to ensure that all affected employees understand our general guidelines and know how to apply them in practice.

Enterprise-Wide Risk Management Standard

[MDR-P 65a] Geopolitical and economic uncertainty can result in higher taxes and regulatory changes. These challenges can damage OMV's reputation, as reduced distribution of economic value diminishes opportunities and weakens the Company's standing with communities and investors. Examples include decreased payments to local budgets. To effectively address these risks and negative impacts, OMV follows the Enterprise-Wide Risk Management (EWRM) standard. This standard ensures that geopolitical and economic risks are proactively identified, assessed, and managed.



The Enterprise-Wide Risk Management (EWRM) standard is the policy that directly manages impacts and opportunities within OMV, particularly addressing risks related to geopolitical and economic uncertainties and lower economic value distribution. This standard provides guidance to corporate functions, business divisions, and their subsidiaries within the OMV Group on assessing, managing, and reporting risks at all levels. It includes instructions on identifying, analyzing, evaluating, and addressing risks to ensure a balance between risks and potential returns. The framework encourages continuous risk assessment, mitigation, and reporting, integrating risk management into daily operations.

[MDR-P 65b-65f] For the EWRM Standard, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E5 Resource Use and Circular Economy](#).

Within OMV's EWRM Standard, processes and mechanisms are defined to prevent, mitigate and remediate potential negative impacts and risks. These include:

Risk Assessments

We continuously carry out risk reviews, which incorporate tax risks, in order to assess our current and future financial and non-financial risks, evaluate how these trends will impact OMV, and then develop appropriate responses. We report key risks internally to the Supervisory Board at least twice a year through a very clearly defined process. The Executive Board drives OMV's commitment to the risk management program and sets the tone for a strong culture of risk awareness across the organization.

We apply OMV's risk management system as part of our internal control processes. We identify, assess, and manage tax risks by implementing risk management measures at the operational level in the form of a robust and complex set of controls and procedures. These guarantee that the correctness of data included in the relevant tax returns, tax payments, and communications with tax authorities is verified in a timely manner. The effectiveness and relevance of these controls and procedures is periodically assessed in order to promptly undertake any necessary mitigation measures and modifications. These measures are implemented to minimize the significant negative risks and impacts identified, which are related to the reduced payment of local taxes and royalties, as well as geopolitical and economic uncertainties.

Sustainability Directive

[MDR-P 65a] The Sustainability Directive serves as an overarching policy that manages all significant sustainability matters within the OMV Group. [MDR-P 65b, 65c, 65d, 65e, 65f] For the Sustainability Directive, unless otherwise specified, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S3 Affected Communities](#).

Actions to Manage IROs Related to Economic Impact

[MDR-A 69a,69b] For the material topic Economic Impact, none of the described actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed.

Tax Reporting

[MDR-A 68a] An important aspect of the Taxes Directive is that OMV should perform quarterly tax reporting. The reporting measures are implemented to prevent and mitigate the negative impact identified related to the potential reduced payment of local taxes and royalties. Since 2016, OMV has been providing mandatory disclosures under the Payment to Governments Directive (in accordance with Section 267c of the Austrian Commercial Code) and publishes any payments made to governments in connection with exploration and extraction activities, such as



production entitlements, taxes, or royalties, in its consolidated financial statements (for more details, see the → [Consolidated Report on the Payments Made to Governments](#) in the Annual Report). In addition, OMV reports payments made to public authorities, such as taxes or royalties associated with exploration and extraction activities, in countries that are members of the Extractive Industries Transparency Initiative (EITI). We also file a Country-by-Country Report (CbCR) for the OMV Group with the Austrian tax authorities. This is carried out in accordance with Action 13 of the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan. The CbCR is an annual tax return that breaks down key elements of the financial statements by tax jurisdiction. OMV will release a public Country-by-Country Report in accordance with the requirements of the relevant EU Directive for the financial year 2025.

[MDR-A 68b-68c, 68e] The reporting obligation applies to OMV's own operations globally. All tax reporting is performed annually. The publication of annual and quarterly financial reports serves to promote transparency in financial performance, strategic initiatives, and operational outcomes. This practice demonstrates our commitment to good corporate governance. By regularly sharing these reports, we ensure that stakeholders are well-informed about our financial health and strategic direction, thereby fostering trust and accountability within the organization.

Targets Related to Economic Impact

Our Ambition



[MDR-T.81b-i] OMV has not yet defined a target for the material topic Economic Impact. However, to support our commitment to delivering an attractive and predictable shareholder return through the business cycle, OMV amended its shareholder distribution policy in December 2022, introducing additional variable dividends¹ as a new instrument to supplement the existing progressive dividend policy. In accordance with its progressive dividend policy, OMV's ambition is to increase its regular dividend every year or at least to maintain the level of the preceding year. OMV aims to distribute approximately 20% to 30% of the OMV Group's operating cash flow including net working capital effects per year through its regular dividend, as a priority, and additionally, if sufficient funds are available, through an additional variable dividend.

Status 2024

[MDR-T.81b-ii] In 2024, OMV distributed a regular dividend of EUR 2.95 per share, plus an additional dividend of EUR 2.10 per share, adding up to a total per-share dividend amount of EUR 5.05 for the financial year 2023. In addition, the Executive Board is planning to propose a regular dividend of EUR 3.05 per share, plus an additional dividend of EUR 1.70 per share for 2024, at the upcoming Annual General Meeting to be held on May 27, 2025.



¹ Previously called the special dividend.



Metrics

Distribution to stakeholders

[GRI 201-1][MDR-M.77c, 77d]

Stakeholders	Category of distributed value	2024		2023	
		EUR mn	%	EUR mn	%
Suppliers	Operating expenses (excl. royalties; incl. depreciation, impairments, and write-ups; FX result)	27,672	78	32,109	79
Governments	Taxes (income and royalties)	2,886	8	3,989	10
Employees	Employee wages and benefits	2,144	6	2,023	5
Capital providers	Interest expenses and other financial results	482	1	553	1
Shareholders (and hybrid capital holders)	Dividend distribution	2,461	7	2,333	6
Society	Social spending	38	0	47	0
Total		35,683	100	41,054	100
Value retained ¹		-422	-1.2	-240	-0.6

¹ The value retained considers dividends paid to shareholders from the previous year. Value retained before dividend payments would be EUR 2,039 mn (2023: EUR 2,093 mn).

Financial assistance received from governments or governmental organizations

[GRI 201-4] [MDR-M.77c; 77d]

Company name	Countries	2024		Details
		EUR mn	Total: EUR mn	
OMV Petrom S.A.	Romania	11.2	11.2	Other financial benefits
	Finland	12.9		
Borealis Group	Austria	0.6	14.0	Investment grants
	Belgium	0.5		
	Austria	0.4		
	Belgium	0.1	0.5	Other financial benefits
OMV Downstream GmbH	Austria	9.1	9.1	Investment grants
	Austria	0.2	0.2	Other financial benefits
OMV Deutschland Operations GmbH & Co. KG	Germany	0.2	0.2	Investment grants
	Germany	3.3	3.3	Other financial benefits
OMV (NORGE) AS	Norway	6.0	6.0	Investment grants
OMV Austria Exploration & Production GmbH	Austria	0.1	0.1	Other financial benefits
OMV Exploration & Production GmbH	Austria	0.1	0.1	Investment grants
	Austria	0.0	0.0	Other financial benefits
OMV Slovensko s.r.o.	Slovakia	0.9	1.0	Other financial benefits
Total			45.7	



Metrics Definitions and Methodology

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

[GRI 201-1] [MDR-M.77a, 77c, 77d] Distribution to stakeholders: the Economic Value Generated and Distributed (EVG&D) in OMV is reported in accordance with the Global Reporting Initiative (GRI) Standards. OMV's EVG&D figures are based on audited financial statements. Economic Value Generated (EVG) includes sales revenues, other income, and net income from at-equity accounted investments. This is compared to the Economic Value Distributed (EVD), which covers the value distributed to suppliers, employees, shareholders, and other stakeholders. The difference between EVG and EVD is the Economic Value Retained (EVR).

[GRI 201-1] [MDR-M.77a, 77c, 77d] Financial assistance: Financial assistance received from governments or governmental organizations refers to the total monetary value of support provided by any government during the reporting period. This includes various forms of financial assistance, such as investment grants, research and development grants, tax relief and other financial benefits. The total amount received, along with a breakdown of the types of assistance and their respective values, is disclosed in accordance with the Global Reporting Initiative (GRI) Standards.



OMV Aktiengesellschaft (AG) Data

Environment

OMV Aktiengesellschaft

Environmental ¹ - Key Figures		2024	2023
Water consumed	m ³	13,693	13,773
Total waste	t	159	119.0
Energy consumption	TJ	31.77	33.9
thereof electricity	MWh	6,580	6,929
thereof heat	MWh	2,246	2,495
Percentage of energy consumption from renewable sources ²	%	84	91
Scope 2 emissions	t CO ₂ equivalent	49	55

¹ Environmental data is collected per site, not per legal entity. The OMV Head Office in Vienna was thus used as a proxy for the legal entity OMV Aktiengesellschaft. Environmental data displayed above refers to the Head Office and only data relevant for the Head Office has been selected. Environmental data reported elsewhere in the Sustainability Report, such as GHG Scope 1 emissions and other air emissions, is not relevant for the Head Office.

² Electricity consumption is 100% from renewable sources.

Occupational Safety

OMV Aktiengesellschaft

Occupational safety - Key figures		2024	2023
Occupational safety – employees			
Fatalities	number	0	0
Number of hours worked	hours (thousand)	1,560	1,493
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.64	0.67
Lost-time injury severity	per 1 mn hours worked	30.00	8.00
Total recordable injuries	number	1	1
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	0.64	0.67
Occupational safety – contractors			
Fatalities	number	0	0
Number of hours worked	hours (thousand)	280	278
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	3.58	0.00
Lost-time injury severity	per 1 mn hours worked	1.00	0.00
Total recordable injuries	number	1	0
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	3.58	0.00
Occupational safety – employees and contractors			
Fatalities	number	0	0
Number of hours worked	hours (thousand)	1,840	1,771
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	1.09	0.56
Lost-time injury severity	per 1 mn hours worked	15.50	8.00
Total recordable injuries	number	2	1
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	1.09	0.56



Workforce

Total Head Count by Employment Type

OMV Aktiengesellschaft

Year End Headcount by Gender as well as Employment and Contract Type		2024	2023
Employees			
Total (incl. apprentices)	number	959	937
Employment type			
Full-time	number	819	796
thereof male	number	438	415
thereof female	number	381	381
Part-time	number	140	141
thereof male	number	13	12
thereof female	number	127	129
Gender			
Male	number	451	427
Female	number	508	510
Contract type			
Temporary ¹	number	78	91
thereof male	number	41	40
thereof female	number	37	51
Permanent	number	881	846
thereof male	number	410	387
thereof female	number	471	459
Non-guaranteed hours employees			
thereof male	number	-	-
thereof female	number	-	-

¹ A temporary contract of employment is of limited duration and terminated by a specific event, such as the end of a project, the return of replaced personnel, etc.

Local Employment (National Local Employees)¹

OMV Aktiengesellschaft

Local Employment (National Local Employees) ¹ in %		2024	2023
Austria		63.40	66.06

¹ According to nationality



Parental Leave

OMV Aktiengesellschaft

Parental Leave (Head count)	2024	2023
Total employees entitled to parental leave as at December 31		
Male	451	427
Female	508	510
Took parental leave		
Male	18	12
Female	36	22
Returned from parental leave		
Male	17	12
Female	10	24
Employees whose parental leave ended¹ and who were still employed 12 months after their return to work		
Male	12	13
Female	22	28
Employees with agreement to return after parental leave²		
Male	17	12
Female	10	26
Retention rate		
Male	100%	93%
Female	92%	100%
Return-to-work rate		
Male	100%	100%
Female	100%	92%

New Hires by Gender and Age

OMV Aktiengesellschaft

New Hires by Gender and Age	2024		2023	
	Abs.	%	Abs.	%
Gender				
Male	48	59.26	38	40.86
Female	33	40.74	55	59.14
Total	81	100.00	93	100
Age				
<30	16	19.75	16	17
30-50	58	71.60	67	72.04
>50	7	8.64	10	10.75
Total	81	100	93	100



Ended Contracts by Gender and Age

OMV Aktiengesellschaft

Ended Contracts by Gender and Age	2024		2023	
	Abs.	%	Abs.	%
Gender				
Male	21	42	35	44
Female	29	58	44	56
Total	50	100	79	100
Age				
<30	6	12	9	11
30-50	34	68	47	59
>50	10	20	23	29
Total	50	100	79	100

Fluctuation Rate by Gender and Age

OMV Aktiengesellschaft

Turnover Rate by Gender and Age ¹	2024		2023	
	Abs.	%	Abs.	%
Gender				
Male	21	4.66	35	8.38
Female	29	5.71	44	8.81
Total	50	5.21	79	8.62
Age				
<30	6	12.00	9	16.34
30-50	34	4.82	47	6.88
>50	10	4.90	23	12.89
Total	50	5.21	79	8.62

¹ 2024 turnover rate is calculated with Year End figures. 2023, 2022, and 2021 are calculated with average figures.

Labor Practice Indicators

OMV Aktiengesellschaft

Labor Practice Indicators - Key Figures	2024	2023
Percentage of employees who have the right to exercise freedom of association and collective bargaining	99.27%	100%
Percentage of employees represented by local trade unions or works council	97.91%	100%
Percentage of employees for whom minimum wages or salaries were fixed by law or agreed upon by way of collective bargaining	99.27%	100%
Percentage of employees covered by mandatory period of notice under employment law or collective bargaining agreements in case of restructuring	100%	100%

Business Principles

OMV Aktiengesellschaft

Business Principles - Key Figures	2024	2023
Number of employees trained in business ethics ¹	147	828
Number of employees trained in human rights	189	410

¹ As the e-learning for business ethics follows a two-year training/implementation cycle, the numbers of people trained vary accordingly per year.



Vienna, March 14, 2025

The Executive Board

Alfred Stern m.p.

Chairman of the Executive Board
and Chief Executive Officer

Reinhard Florey m.p.

Chief Financial Officer

Martijn van Koten m.p.

Executive Vice President Fuels & Feedstock,
and Executive Vice President Chemicals

Berislav Gaso m.p.

Executive Vice President Energy



Independent assurance report on the non-financial reporting pursuant to Sections 243b and 267a UGB¹

We have performed a limited assurance engagement in connection with the consolidated non-financial statement pursuant to Sections 243b and 267a of the Austrian Commercial Code (UGB) in the group management report in section Sustainability Statement for the financial year 2024 of the

OMV Aktiengesellschaft, Vienna,

(hereinafter also referred to as „Company”).

Conclusion with limited assurance

Based on our procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the consolidated non-financial statement pursuant to Sections 243b and 267a UGB (hereinafter referred to as „non-financial reporting”) in the group management report in section Sustainability Statement is not prepared, in all material respects, in compliance with the statutory provisions of Article 19a and Article 29a of Directive 2013/34/EU and the statutory provisions of the Austrian Sustainability and Diversity Improvement Act (Sections 243b and 267a UGB), including

- the requirements of the delegated regulation (EU) 2023/2772 (hereinafter referred to as „ESRS”),
- the reporting requirements according to Article 8 of the EU Regulation 2020/852 (hereinafter referred to as „EU-Taxonomy-Regulation”), and
- the process carried out by the company to identify the information to be included in the consolidated non-financial reporting in accordance with the legal requirements and standards for non-financial reporting (hereinafter referred to as „double materiality assessment process”); with the description set out in disclosure ESRS 2-IRO-1.53.

Basis for conclusion with limited assurance

Our limited assurance engagement on the non-financial reporting was conducted in accordance with the statutory requirements and Austrian Standards on Other Assurance Engagements and additional expert opinions as well as the International Standard on Assurance Engagements (ISAE 3000 (Revised)) applicable to such engagements. An independent assurance engagement with the purpose of expressing a conclusion with limited assurance („limited assurance engagement”) is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance („reasonable assurance engagement”), thus providing reduced assurance.

Our responsibility under those requirements and standards is further described in the „Responsibility of the auditor of the consolidated non-financial reporting” section of our assurance report.

We are independent of the Company in accordance with the Austrian professional regulations and Article 22 et seqq. of Directive 2006/43/EG and we have fulfilled our other ethical responsibilities in accordance with these requirements.

¹ This English language assurance report is a translation provided for information purposes only. The original German text shall prevail in the event of any discrepancies between the English translation and the German original. We do not accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.



Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially corresponds to the requirements of ISQM 1, and applies a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained up to the date of the limited assurance report is sufficient and appropriate to provide a basis for our conclusion as of that date.

Other information

Management is responsible for the other information. The other information comprises all information included in the Annual Report but does not include non-financial reporting and our independent assurance report.

Our conclusion on the non-financial reporting does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our limited assurance engagement on the non-financial reporting, our responsibility is to read the other information when available and, in doing so, consider whether the other information is materially inconsistent with the non-financial reporting, or our knowledge obtained in the limited assurance engagement or otherwise appears to be misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this context.

Responsibility of the management

Management is responsible for the preparation of a non-financial reporting including the determination and implementation of the double materiality assessment processes in accordance with legal requirements and standards. This responsibility includes:

- identification of the actual and potential impacts, as well as the risks and opportunities associated with sustainability aspects and assessing the materiality of these impacts, risks and opportunities,
- preparing of a non-financial reporting in compliance with the requirements of the statutory provisions of the Austrian Sustainability and Diversity Improvement Act pursuant to Sections 243b and 267a UGB and the statutory provisions of Article 19a and Article 29a of Directive 2013/34/EU, including compliance with the ESRS,
- inclusion of disclosures in the consolidated non-financial reporting in accordance with the EU-Taxonomy-Regulation, and
- designing, implementing and maintaining of internal controls that management consider relevant to enable the preparation of sustainability report that is free from material misstatement, whether due to fraud or error; and to enable the double materiality assessment process to be carried out in accordance with the requirements of the ESRS.

This responsibility includes also the selection and application of appropriate methods for non-financial reporting and the making of assumptions and estimates for individual sustainability disclosures that are reasonable in the circumstances.



Inherent limitations in the preparation of non-financial reporting

When reporting forward-looking information, the company is obliged to prepare this forward-looking information based on disclosed assumptions about events that could occur in the future and possible future actions by the company. Actual results are likely to differ as expected events often do not occur as assumed.

When determining the disclosures in accordance with the EU-Taxonomy-Regulation, the management is obliged to interpret undefined legal terms. Undefined legal terms can be interpreted differently, also regarding the legal conformity of their interpretation and are therefore subject to uncertainties.

Responsibility of the auditor of the consolidated non-financial reporting

Our objectives are to plan and perform a limited assurance engagement to obtain limited assurance about whether the non-financial reporting, including the procedures performed to determine the information to be reported and the reporting in accordance with the EU-Taxonomy-Regulation, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this non-financial reporting.

In a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the assurance engagement.

Our responsibilities include

- performing risk-related assurance procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal controls;
- design and perform assurance procedures responsive to disclosures in the non-financial reporting, where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Procedures - Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the non-financial reporting.

Our engagement does not include the assurance of prior period figures, printed interviews or other additional voluntary information of the company, including references to websites or other additional reporting formats of the company and other non-financial reportings.

The nature, timing and extent of assurance procedures selected depend on professional judgement, including the identification of disclosures likely to be materially misstated in the non-financial reporting, whether due to fraud or error.



In conducting our limited assurance engagement on the non-financial reporting, we proceed as follows:

- We obtain an understanding of the company's processes relevant to the preparation of non-financial reporting.
- We assess whether all relevant information identified by the double materiality assessment process carried out by the company has been included in the non-financial reporting.
- We evaluate whether the structure and presentation of the non-financial reporting is in compliance with the requirements of the statutory provisions of the Austrian Sustainability and Diversity Improvement Act as of Sections 243b and 267a UGB, including the ESRS.
- We perform inquiries of relevant personnel and analytical procedures on selected disclosures in the non-financial reporting.
- We perform risk-oriented assurance procedures, on a sample basis, on selected disclosures in the non-financial reporting.
- We reconcile selected disclosures in the non-financial reporting with the corresponding disclosures in the consolidated financial statements and group management report.
- We obtain evidence on the methods for developing estimates and forward-looking information.
- We obtain an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in non-financial reporting.

Limitation of liability, publication and terms of engagement

This limited assurance engagement is a voluntary assurance engagement.

We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the „General Conditions of Contract for the Public Accounting Professions“ issued by the Chamber of Tax Advisors and Auditors. These can be viewed online on the website of the Chamber of Tax Advisors and Auditors (currently at <https://ksw.or.at/berufsrecht/mandatsverhaeltnis/>).

With regard to our responsibility and liability under the contractual relationship, point 7 of the General Conditions of Contract for the Public Accounting Professions applies.

Our assurance report may only be distributed to third parties together with the consolidated non-financial reporting contained in the Sustainability Statement section of the group management report and only in complete and unabridged form.



Auditor responsible for the assurance engagement

The auditor responsible for the assurance engagement of the non-financial reporting is Mr. Gerhard Wolf.

Vienna, March 17, 2025

KPMG Austria GmbH

Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Gerhard Wolf m.p,
Wirtschaftsprüfer
(Austrian Chartered Accountant)