

Sustainability Statement

96–423

Management Review	26	Sustainability Statement	
		General Information	97
		Environmental Information	156
		Social Information	274
		Governance Information	380
		OMV Aktiengesellschaft Data	414
		Independent Assurance Report	419

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



ESRS 2 General Information

BP-1 General Basis for Preparation of Sustainability Statements

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

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

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

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

Report Scope and Boundaries

[ESRS-2-BP-1.5b] In principle, the data presented in the Sustainability Statement is consolidated at Group level and covers all fully consolidated entities, analogous to the Company's financial statements. In the following aspects, the Sustainability Statement extends the scope applied for the Group Financial Statements: subsidiaries that are not consolidated in the Group Financial Statements due to their immateriality are included in the Sustainability Statement based on their topical relevance. This boundary applies to all material topics, unless clearly indicated otherwise in the text of this report for a particular material topic. Where an entity is not included in the reporting, it is denoted in a footnote. Health, Safety, Security, and Environment (HSSE) data, including greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3¹ GHG emissions, is reported (100%) for activities that OMV operates or where OMV holds a stake of more than 50% and exerts a controlling influence. The exception to this is Scope 3 Category 15 "Investments," which follows the equity approach. OMV's share of the investment's Scope 1, 2, and, where relevant, Scope 3 emissions are accounted for in this category. If an investment is a business partner in OMV's upstream or downstream value chain, the respective Scope 3 emissions are included in the appropriate category.

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



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

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

BP-2 Disclosures in Relation to Specific Circumstances

Time Horizons

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

Sources of Estimation and Outcome Uncertainty

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

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



Incorporation by Reference

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

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

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

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

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

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

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

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



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

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

Experience and Expertise

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

Executive Board

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

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



Supervisory Board

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

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



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

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

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

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



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

Employee Representation

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

Members of the Supervisory Board – employee representatives

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

Board Diversity

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

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

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



Independence

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

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

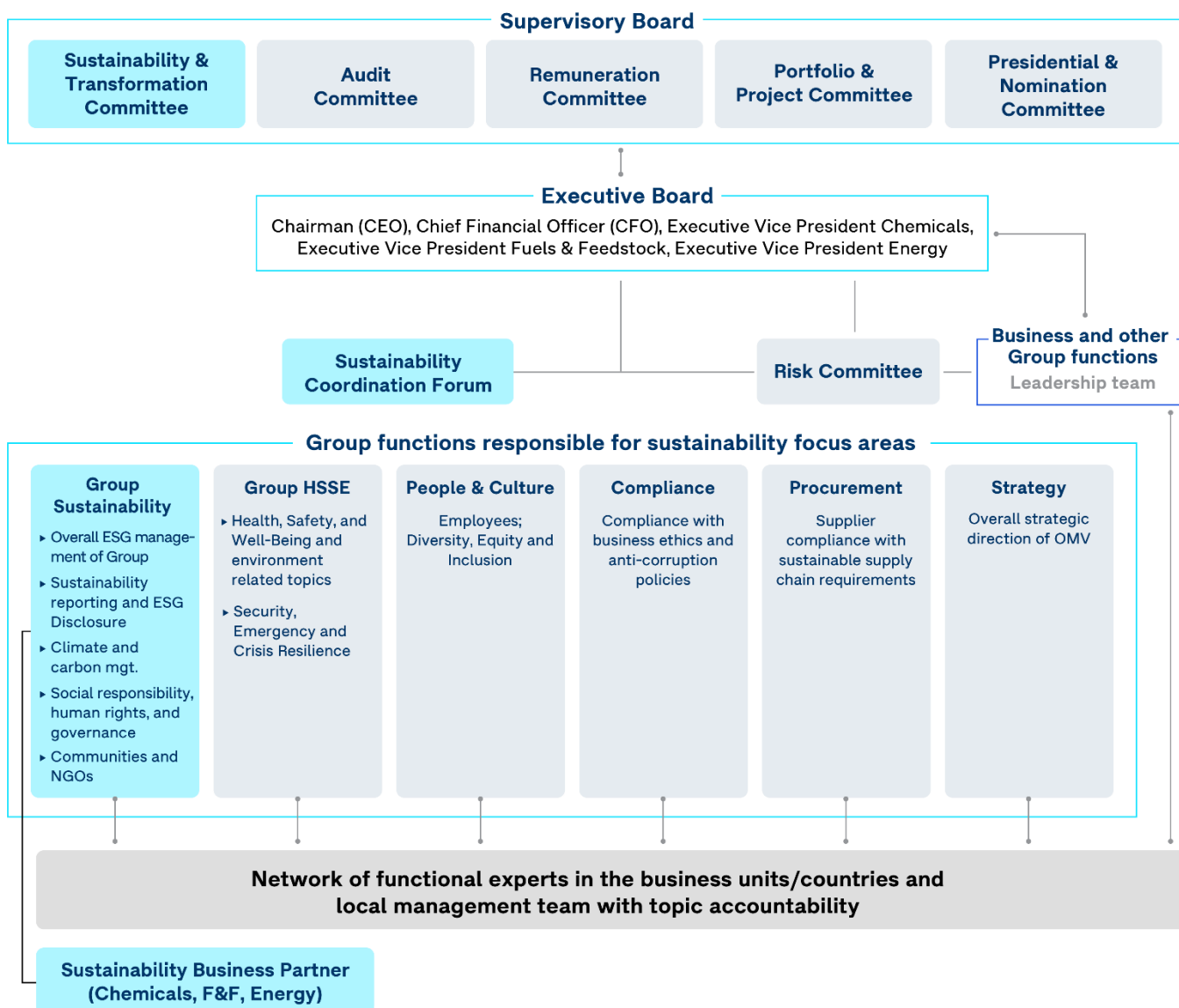
Sustainability Governance

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

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

Roles and Responsibilities

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



Supervisory Level

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



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

Sustainability & Transformation Committee

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

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

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

Audit Committee

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

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

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



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

Management Level

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

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

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

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

Risk Committee

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



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

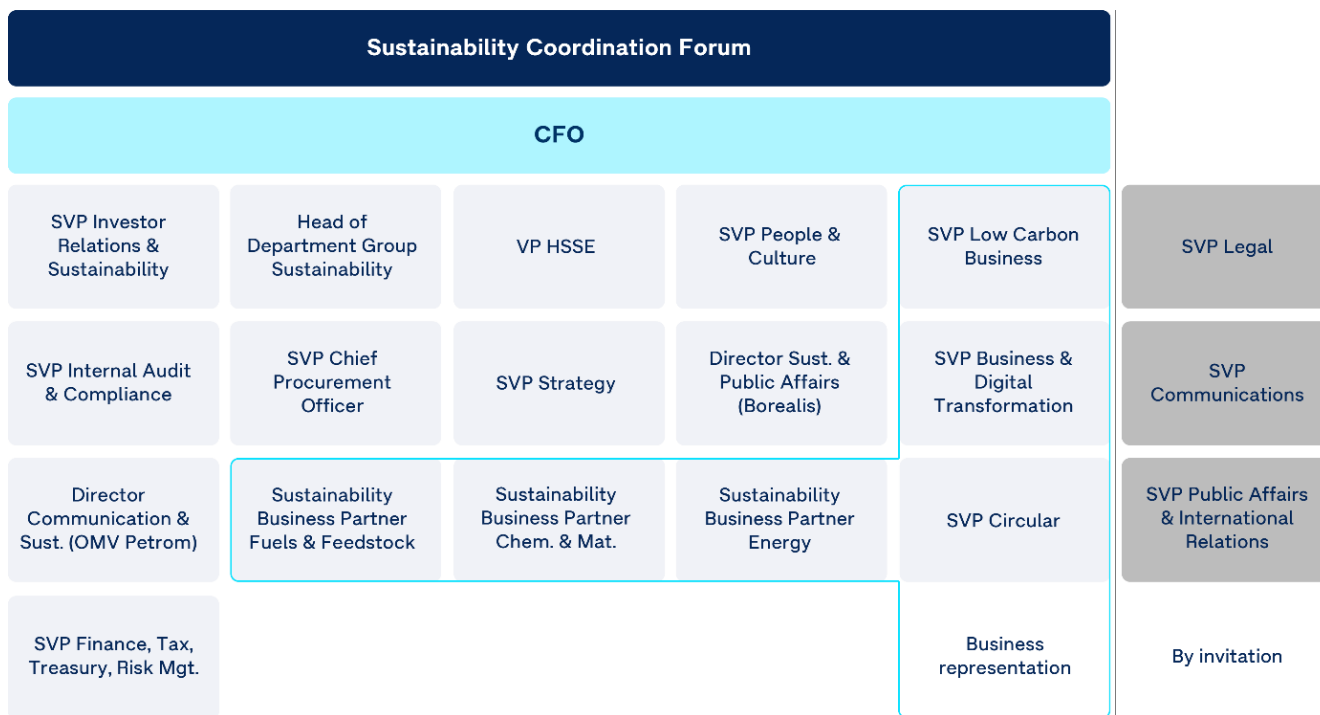
[ESRS-2-GOV-2.26a, 26b] Twice per year, the Risk Committee is informed by Group Sustainability about the identified material impacts, risks, and opportunities. The Risk Committee evaluates the risk mitigation measures in terms of effectiveness and timely implementation when addressing major risks, recommending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

Sustainability Coordination Forum

[ESRS-2-GOV-1.22c-i, 22c-iii] In 2023, a committee called the Sustainability Coordination Forum was formed under the Executive Board. This committee is chaired by OMV's CFO and consists of senior managers with responsibility and ownership for material topics, as well as relevant business representatives responsible for implementing OMV's sustainability and transformation agenda. Its mandate is to coordinate the development of the sustainability agenda across OMV, monitor progress on target achievement, propose measures in the event of deviations and prepare sustainability topics to be discussed by the Executive and Supervisory Boards. The committee meets at least bimonthly.

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

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



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

Group Sustainability Department

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

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



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

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

Corporate Risk Management Function

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

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

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

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



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

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

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

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



GOV-4 Statement on Due Diligence

Due Diligence

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

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



GOV-5 Risk Management and Internal Controls over Sustainability Reporting

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

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

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

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



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

SBM -1 Strategy, Business Model, and Value Chain

About OMV

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

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

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

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

Employees broken down by regions and countries¹

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

Head count

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

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



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

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

The Strategy 2030 is built on four strategic pillars:

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

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

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

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



Revenues from Fossil Fuels

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

Disaggregation of revenues derived from oil, gas and chemical

In EUR mn

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

Business Model and Value Chain

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

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

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

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



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

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

Customers

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

Investors

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

Employees

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

Society

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



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

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

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

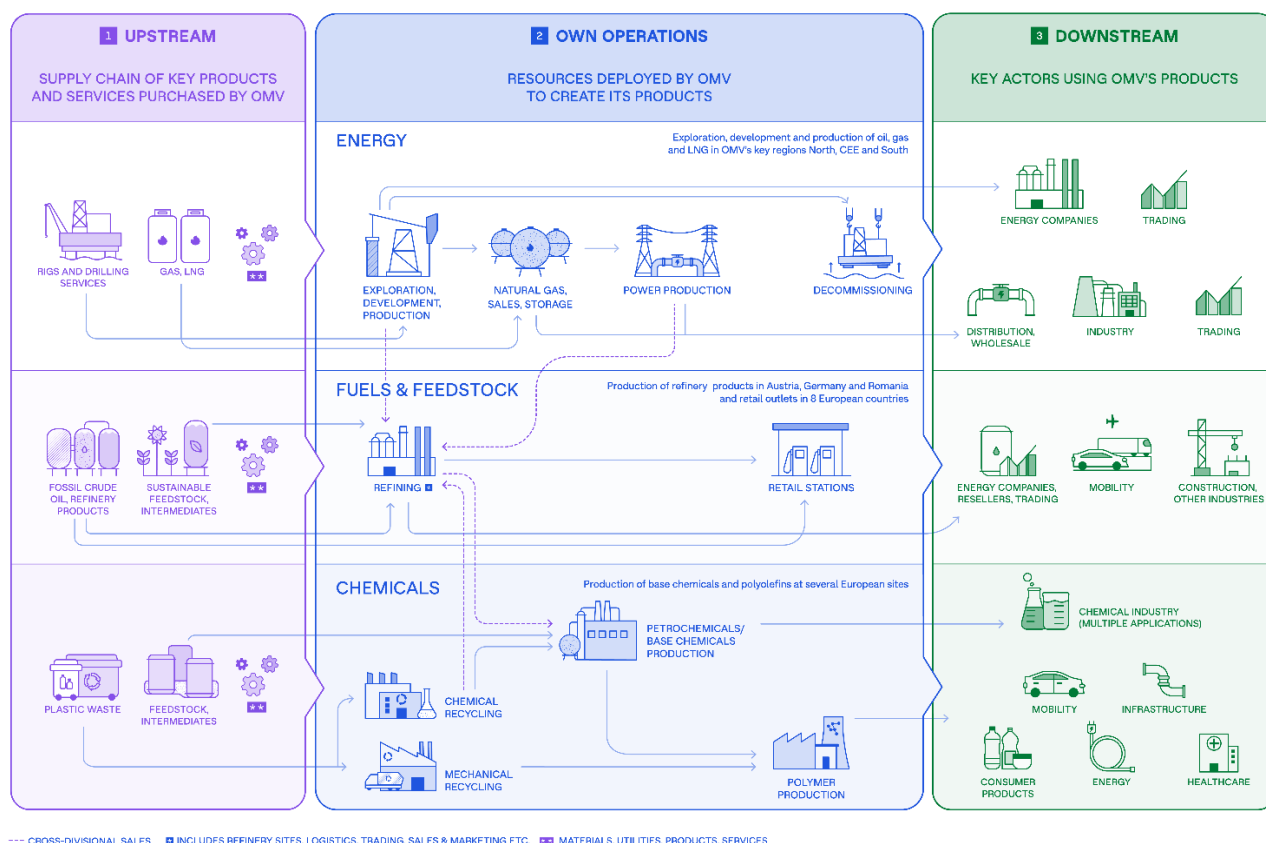
Our customers, forming the downstream value chain, range from energy companies and wholesalers to industry and end customers. Roughly half of the oil and gas produced by the Energy segment is further processed internally, with the other half mainly sold to national and international energy companies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

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



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

OMV Value Chain



SBM-2 Interests and Views of Stakeholders

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



Stakeholder Engagement

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

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

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



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

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

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

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

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



S1 Own Workforce

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

S2 Workers in the Value Chain

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

S3 Affected Communities

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



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



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

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



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



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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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



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

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

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

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



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

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

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



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

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

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

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

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

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



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

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

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



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

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

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



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

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

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

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

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

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



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

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

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



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

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

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



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

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

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



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

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

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



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

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

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

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

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

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



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

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

Description [SBM-3-48a]	Further details [SBM-3 48c-i , 48c-ii, 48c-iv]	Time Horizon [SBM 3-48c-iii]	IRO	-/+	Actual/ Potential	Value Chain			Relevant Policies	Type of disclosure
						US	OO	DS		
[G1-EI-IRO-1]: Upside potential from OMV's contribution to local economy		Short-term	O			○	●	●	Taxes Directive	Covered by entity-specific disclosure requirements
New business opportunities potentially driven by OMV's active contribution to the local economy.										
[G1-EI-IRO-2]: Positive contribution to local economy	Investments into community development strengthen local economies and positively impact people. The impact is connected to OMV's strategy as a just division of economic value supports sustainable business relationships which facilitate strategy implementation. OMV is involved with the impact through its community investment programs as well as its business relationships with local suppliers4.	Mid-term	I	+	Actual and potential	●	●	○	Taxes Directive	Covered by entity-specific disclosure requirements
Positive impact on community investments due to OMV's contribution to the local economy										
[G1-EI-IRO-3]: Lower contribution to communities	Lower community income may lead to reduced public services and community development and therefore negatively impact people and the environment. The potential impact is connected to OMV's business model that might be exposed to economic downturns. OMV is involved with the impact through its activities, including payment of taxes, royalties and duties.	Mid-term	I	-	Potential	○	●	○	Taxes Directive	Covered by entity-specific disclosure requirements
Lower contributions to communities resulting from reduced payment of local taxes and royalties in times of economic downturns (NaDiVeG-allocation: Employees and social concerns)										
[G1-EI-IRO-4]: Geopolitical and economic uncertainty		Short- term	R			○	●	○	Enterprise-Wide Risk Management	Covered by entity-specific disclosure requirements
Higher taxes due to geopolitical and economic uncertainty, along with regulatory changes										
[G1-EI-IRO-5]: Reputation loss due to lower economic value distribution		Short- term	R			○	●	○	Enterprise-Wide Risk Management	Covered by entity-specific disclosure requirements
OMV missing opportunities and reputation erosion due to lower contribution to communities and investors (e.g., reduced payment to local budgets)										



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

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

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

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

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

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

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

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



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

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

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

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

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



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

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

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

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

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

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

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

E1 Climate Change

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



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

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

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

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

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

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

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

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



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

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

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

E2 Pollution

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

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

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



E3 Water and Marine Resources

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

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

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

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

E4 Biodiversity and Ecosystems

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

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



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

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

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

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

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

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

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

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



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

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

Mapping OMV sites with biodiversity-sensitive areas

In ha

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

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



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

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

E5 Resources Use and Circular Economy

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

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

G1 Business Conduct

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



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

[ESRS 2-IRO-2.56]

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



	Incorporation by Reference: Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.	
E2-2: Actions and resources related to pollution		229
E2-3 Targets related to pollution		230
E2-4 Pollution of air, water and soil		233
Entity-specific: Process safety		236
E3 Water and Marine Resources		
IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities		243
E3-1 Policies related to water and marine resources		246
E3-2 Actions and resources related to water and marine resources		247
E3-3 Targets related to water and marine resources		248
E3-4 Water consumption		248
E4 Biodiversity and Ecosystems		
E4-1 Impact metrics related to biodiversity and ecosystems change		252
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		252
IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		253
E4-2 Policies related to biodiversity and ecosystems		255
E4-3 Actions and resources related to biodiversity and ecosystems		255
E4-4 Targets related to biodiversity and ecosystems		256
E4-5 Impact metrics related to biodiversity and ecosystems change		256
E5: Resource Use and Circular Economy		
IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		258
E5-1 Policies related to resource use and circular economy		263
E5-2 Actions and resources related to resource use and circular economy		265
E5-3 Targets related to resource use and circular economy		268
E5-4 Resource inflows		270
E5-5 Resource outflows		270
S1: Own Workforce		
SBM-2 Interests and views of stakeholders		122
		276
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		288
		306
		277
		291
S1-1 Policies related to own workforce		309
S1-2 Processes for engaging with own workers and workers' representatives about impacts		295
		313
S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns		281
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		282
		296
		316
		285
S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities		297
		320
S1-6 Characteristics of the undertaking's employees		333
S1-7 Characteristics of non-employee workers in the undertaking's own workforce		334
S1-8 Collective bargaining coverage and social dialogue		336



S1-9 Diversity metrics	122
S1-10 Adequate wages	337
S1-11 Social protection	337
S1-12 Persons with disabilities	337
S1-13 Training and skills development metrics	338
S1-14 Health and safety metrics	302
S1-15 Work-life balance metrics	339
S1-16 Compensation metrics (pay gap and total compensation)	341
S1-17 Incidents, complaints and severe human rights impacts	343
S2 Workers in the Value Chain	
SBM-2 Interests and views of stakeholders	356
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	346
S2-1 Policies related to value chain workers	351
S2-2 Processes for engaging with value chain workers about impacts	352
S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	353
S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	356
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	356
S2 Entity-specific metrics	360
S3 Affected Communities	
SBM-2 Interests and views of stakeholders	122
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	363
S3-1 Policies related to affected communities	364
S3-2 Processes for engaging with affected communities about impacts	367
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	369
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	372
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	375
S3 Entity-specific metrics	378
G1: Business Conduct	
GOV-1 The role of the administrative, management and supervisory bodies	99
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	382
G1-1 Corporate culture and business conduct policies and corporate culture	383
G1-2 Management of relationships with suppliers	395
G1-3 Prevention and detection of corruption and bribery	387
G1-4 Confirmed incidents of corruption or bribery	391
G1-6 Payment practices	400
Entity-specific topic: Cybersecurity	402
Entity-specific topic: Economic Impact	407



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

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



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

ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8, Table #1 of Annex 1, Indicator number 2, Table #2 of Annex 1, Indicator number 1, Table #2 of Annex 1, Table #2 of Annex 1		material	232
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1		material	232
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1		material	243
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1		not material	n.a.
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1		material	248
ESRS E3-4 Total water consumption in m³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1		material	248
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1		material	131
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1		material	131
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1		material	131
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1		not material	n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1		not material	n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1		not material	n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1		material	271
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1		not material	n.a.
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I		material	310
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I		material	310
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		material	309 277
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21		Delegated Regulation (EU) 2020/1816, Annex II	material	309 277
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I		material	313
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I		material	294
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I		material	315 281
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	material	302
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I		material	302
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I	Delegated Regulation (EU) 2020/1816, Annex II	material	341
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I		material	341



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

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

1 Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).
2 Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).
3 Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
4 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 9.7.2021, p. 1).



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

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

Environmental Information

156–273

EU Taxonomy Reporting	157	E3 – Water	243
E1 – Climate Change	182	E4 – Biodiversity and Ecosystems	252
E2 – Pollution	222	E5 – Resource Use and Circular Economy	257
E2 – (Entity-Specific) Process Safety Process Safety	236		

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

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



EU Taxonomy Reporting

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

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

The six relevant environmental objectives of the Taxonomy Regulation are:

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

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

OMV's Process for Identifying and Assessing EU Taxonomy Activities

EU Taxonomy Eligibility Assessment

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

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

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

EU Taxonomy Alignment Assessment

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



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

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

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

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

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

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



Definition of Financial KPIs

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

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

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

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

- The denominator of the turnover KPI is based on OMV's consolidated sales revenues (OMV Consolidated Financial Statements 2024, Note 7).
- The denominator of the CAPEX KPI consists of additions to intangible assets (including oil and gas properties with unproved reserves), property, plant, and equipment, and IFRS 16 right-of-use assets. For further details, please refer to the Notes to the Consolidated Financial Statements (→ [Note 16 – Intangible assets](#) and → [Note 17 – Property, plant, and equipment](#)). Additions from business combinations are included in the denominator, except for additions to goodwill. Decommissioning assets are not included in the denominator. Furthermore, the denominator includes additions to non-current assets held for sale. Additions included in the denominator deviate from additions recognized in the IFRS Consolidated Financial Statements because government grants are not considered in the denominator while the net presentation option is applied for the IFRS Consolidated Financial Statements.
- Total OPEX consists of R&D expenses, maintenance and repair costs, other direct expenditure related to day-to-day servicing of assets, and short-term leases. R&D expenses include the research and development expenses recognized in accordance with IAS 38 and reported in the line "Other operating expenses" in the income statement. For further details, please refer to the Notes to the Consolidated Financial Statements (→ [Note 11 – Other operating expenses](#)). Maintenance and repair costs and other direct expenditure related to day-to-day servicing of assets mainly include costs for external services, personnel expenses, and material costs related to regular and unplanned maintenance, repairs, and servicing measures. The related cost items can be found in the line items "Production and operating expenses" and "Selling, distribution, and administrative expenses" in the income statement. Expenses for short-term leases have been determined and included in line with IFRS 16. Direct costs for training and other human resources improvement needs are immaterial and therefore excluded from the denominator and the numerator.

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



EU Taxonomy – Overview KPIs 2024

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

EU Taxonomy – Overview KPIs 2023

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

Taxonomy-Eligible and Taxonomy-Aligned Turnover

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

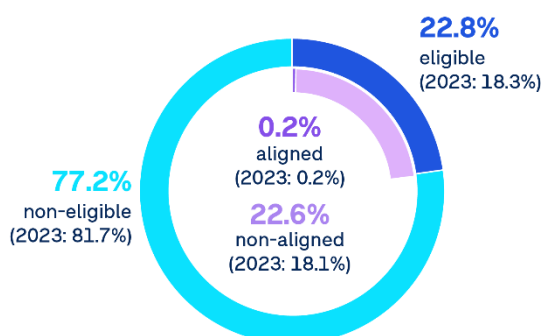
Taxonomy-Eligible and Taxonomy-Aligned Turnover 2024

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



Taxonomy-Aligned Turnover 2024

In EUR mn



● Aligned	2024	2023
Manufacture of plastics in primary form	21	24
Manufacture of biogas and biofuels for transport	10	7
Production of heat/cool using waste heat	32	37
Infrastructure for low-carbon road transport	3	0
Total Aligned Turnover	66	69
● Non-Aligned		
Other eligible activities	7,684	7,135
Non-eligible activities	26,230	32,259
Total Non-Aligned Turnover	33,914	39,394

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

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

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned turnover

In EUR mn

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

Taxonomy-Eligible and Taxonomy-Aligned CAPEX

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



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

Taxonomy-Eligible and Taxonomy-Aligned CAPEX 2024

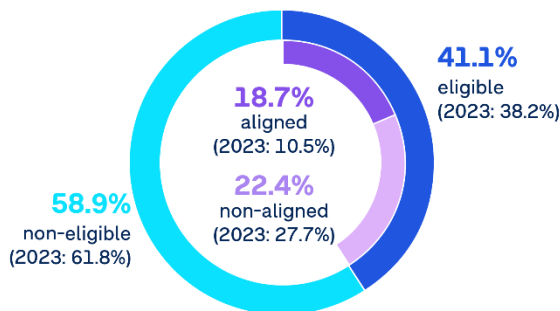
Most of the eligible CAPEX was derived from the activities “3.17 Manufacture of plastics in primary form” and “3.14 Manufacture of organic basic chemicals,” both reflecting the activities of our Chemicals segment. Other contributors were activities in Section 6 (e.g., “6.2 freight rail transport,” “6.10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

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



Taxonomy-Aligned CAPEX 2024

In EUR mn



● Aligned	2024	2023
Manufacture of hydrogen	41	4
Manufacture of organic basic chemicals	323	278
Manufacture of plastics in primary form	107	1
Electricity generation using solar photovoltaic technology	116	2
Electricity generation from wind power	0	8
Transmission and distribution of electricity	5	2
Manufacture of biogas and biofuels for transport	30	18
Production of heat/cool using waste heat	4	2
Infrastructure for low-carbon road transport	61	27
Installation, maintenance, and repair of energy efficiency equipment	2	2
Installation, maintenance, and repair of renewable energy technologies	5	9
Close to market research, development, and innovation	61	63
Total Aligned CAPEX	756	415
● Non-Aligned		
Other eligible activities	908	1,096
Non-eligible activities	2,388	2,441
Total Non-Aligned CAPEX	3,296	3,537

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

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned CAPEX

In EUR mn

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



EU Taxonomy – 5-Year CAPEX Plan

In EUR mn

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

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

Taxonomy-Eligible and Taxonomy-Aligned OPEX

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

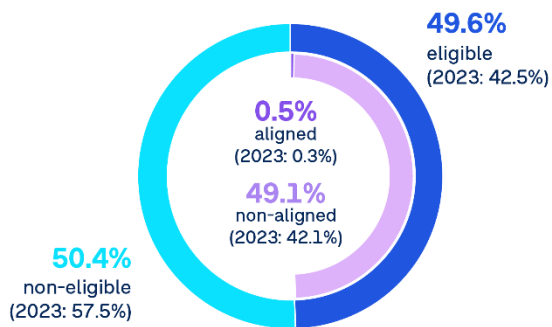
Taxonomy-Eligible and Taxonomy-Aligned OPEX 2024

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



Taxonomy-Aligned OPEX 2024

In EUR mn



	2024	2023
Aligned		
Manufacture of plastics in primary form	2	2
Electricity generation using solar photovoltaic technology	0	0
Production of heat/cool using waste heat	1	1
Infrastructure for low carbon road transport	1	0
Total Aligned OPEX	3	3
Non-Aligned		
Other eligible activities	358	347
Non-eligible activities	367	474
Total Non-Aligned OPEX	725	821

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

EU Taxonomy – Taxonomy-eligible and taxonomy-aligned OPEX

In EUR mn

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

EU Taxonomy Data Tables

EU Taxonomy - CAPEX Reconciliation to Consolidated Financial Statements

In EUR mn

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



EU Taxonomy – Turnover

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

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



EU Taxonomy – CAPEX

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

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



EU Taxonomy – OPEX

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

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



EU Taxonomy Data – Summary per Sustainability Goal

in %

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

EU Taxonomy Data – Summary per Sustainability Goal

in %

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

1 Climate change mitigation

2 Climate change adaptation

3 Sustainable use and protection of water and marine resources

4 Transition to a circular economy

5 Pollution prevention and control

6 Protection and restoration of biodiversity and ecosystems



EU Taxonomy – Nuclear and fossil gas-related activities

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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

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

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


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

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



Net Zero Transformation

E1 Climate Change

Material Topic: E1 Climate Change

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

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

Relevant SDGs:



SDG targets:

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

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

[E1-1 AR 1] [E1-1.14] [E1-1.16] OMV fully supports the goals set forth by the Paris Agreement and addressing climate change is central to our Group strategy. We are committed to transforming into an integrated sustainable chemicals, fuels, and energy company, with the ambition of becoming a net-zero business by 2050.¹ This commitment includes not just our own operations (Scopes 1 and 2) but also our product portfolio and other emissions along the value chain (Scope 3). OMV is committed to both climate change mitigation and adaptation and aims to support and accelerate the energy transition.

Impacts, Risks, and Opportunities (IROs)

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

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



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

Governance

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

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

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

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

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



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

E1-1 Transition Plan for Climate Change Mitigation

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

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

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

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

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



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

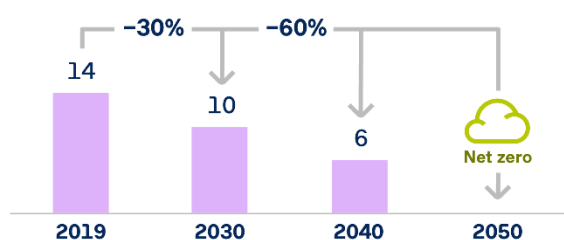
Decarbonization Lever		Estimated contribution to absolute GHG reduction targets 2019–2030	
		Scopes 1 & 2	Scope 3
Improvement of operational efficiency	This decarbonization lever includes initiatives that aim to optimize and decarbonize our operational processes, increase energy efficiency, electrify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



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

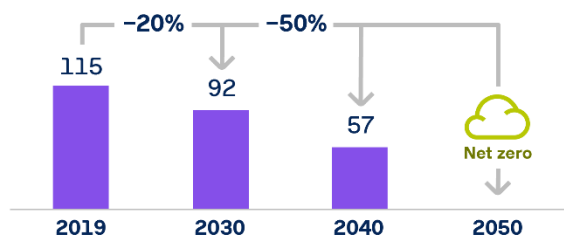
Absolute net GHG Scope 1 and 2 emissions

[mt CO₂e]

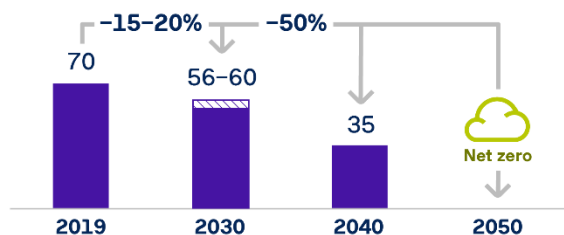


Absolute net GHG Scope 3 emissions

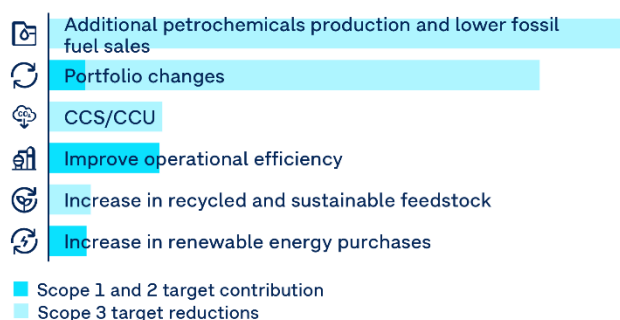
[mt CO₂e]



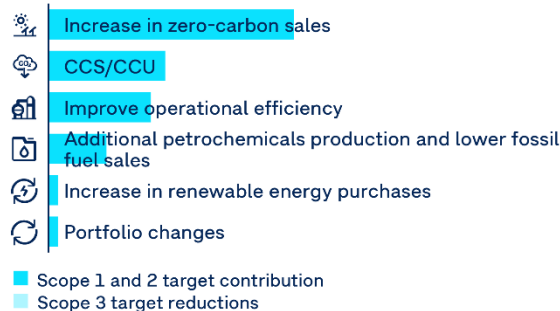
Carbon intensity of energy supply, Scopes 1, 2, and 3 [g CO₂e/MJ]



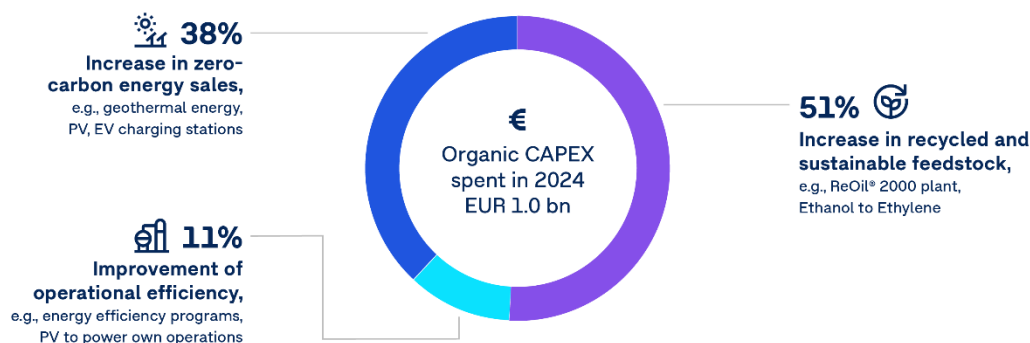
Contribution of GHG Scope 1, 2, and 3 emissions reduction measures 2019–2030



Contribution of reduction measures to g CO₂e/MJ 2019–2030



CAPEX in 2024 to achieve climate targets





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

Progress on Transition Plan Implementation

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

Scenario Analysis

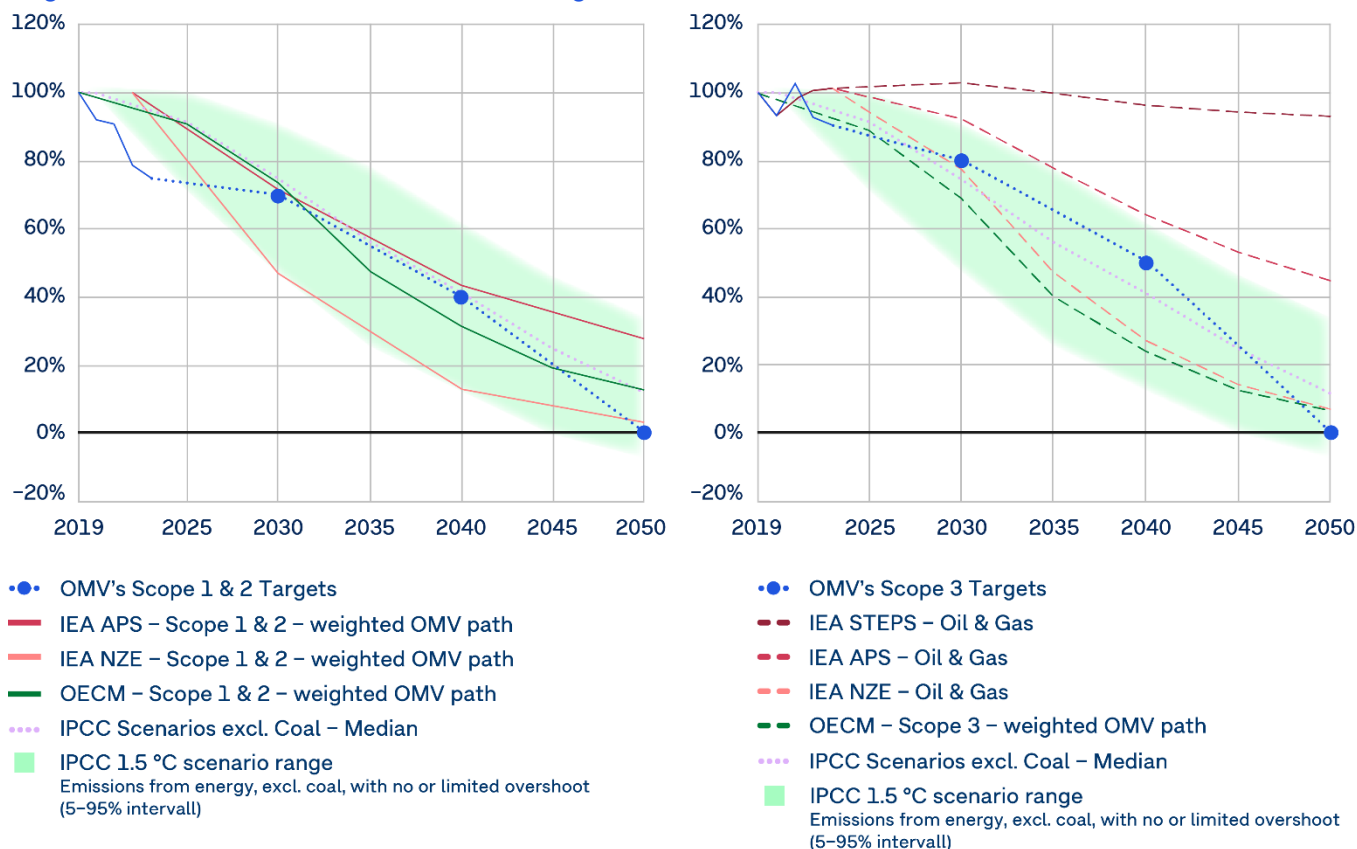
[E1-4.34f AR 30c] Scenario analysis lays the foundation for OMV to develop its strategy, offering insights into potential future pathways within which OMV can position its strategy. Continuous scenario analysis supports the Group in strengthening the resilience of our business model and strategy: scenarios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

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



[E1-1.16a, 16h] When assessing the alignment of OMV's climate targets with a 1.5°C world, several scenarios and approaches were explored, as no guidance is available for an integrated oil, gas, and chemicals company. One of the main starting points for OMV's assessment was the suite of scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, in which global warming is limited to 1.5°C with no or limited overshoot (>50% probability). By examining global energy-related GHG emissions (CO₂, CH₄, and N₂O) but excluding emissions from coal to better reflect OMV's business, a wide range of around 70 scenarios opens up to 2030 and beyond. The emissions were normalized to 100% for 2019, the base year for OMV's climate targets. Then, 5% each of the extreme lower and upper outliers were removed to condense this spectrum of scenarios. All OMV's targets fall within this range, indicating alignment with a 1.5°C world (see figure below). For OMV's Scope 3 targets in 2030 and 2040, approximately 40% and over 20%, respectively, of the analyzed IPCC scenarios are characterized by less ambitious CO₂ emissions reductions.

Alignment of Greenhouse Gas Reduction Targets



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



Looking at sectoral decarbonization pathways, the IEA's 2023 special report on The Oil and Gas Industry in Net Zero Transitions is another critical reference. For a company like OMV that remains active in oil and gas and maintains its production target of 350 kboe/d for 2030, the IEA suggests that a capital budget share exceeding 50% should be allocated to clean energy technologies by 2030. This is considered a key criterion for making a fair contribution to achieving net zero emissions by 2050. As the IEA notes, this capital share would only be feasible for oil and gas companies if governments were to significantly reduce their tax revenues and shareholders were willing to accept lower dividends. This compares with OMV's commitment to allocating, on average, 40–50% of organic investments¹ to sustainable projects in the period to 2030, while also maintaining competitive shareholder returns. The IEA report also provides Scope 1 and 2 emission pathways for oil and gas, which were combined with emissions from chemicals from the World Energy Outlook by weighting them based on OMV's Scope 1–3 emissions according to the respective business segment in 2019. This indicates that OMV's 2030 and 2040 targets align with the resulting APS pathway, but not the NZE. In the NZE scenario, for oil and gas operations alone, Scope 1 and 2 emissions should fall by more than 60% by 2030. Recognizing that achieving this could be challenging for companies with extensive past reduction efforts, the IEA suggests alternative 2030 emissions intensity targets for upstream oil and natural gas as well as oil refining. Based on the intensity targets, OMV's Scope 1 and 2 targets are over 80% aligned with the outcomes of the NZE scenario.

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

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

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

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



Temperature Alignment of OMV 2030 Targets

Scope 1 & 2

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

¹ Limitations regarding applicability to OMV as outlined in text.

Scope 3

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

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

Locked-in Emissions

Key Assets, Associated Sources of Emissions, and Reduction Measures

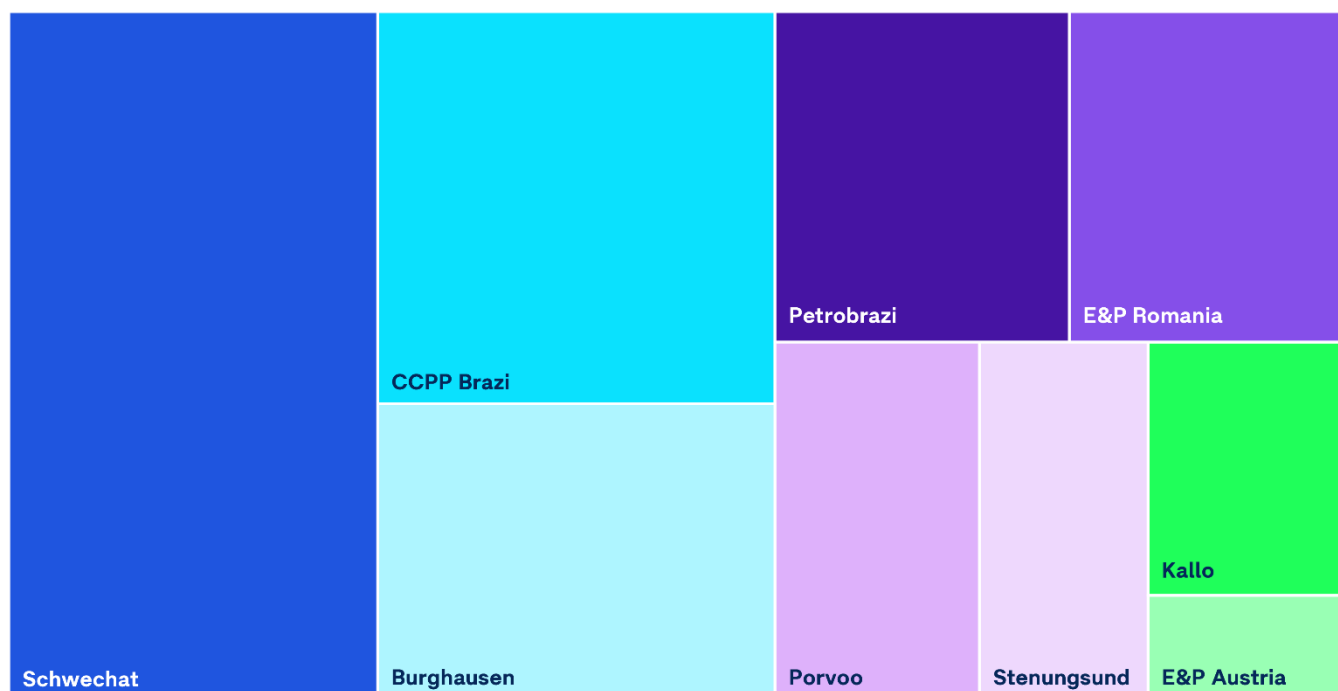
[E1-1.16d] Locked-in emissions refer to future greenhouse gas emissions expected to arise from OMV's active and firmly planned key assets or products sold throughout their operational lifespans. OMV's key assets concerning locked-in emissions can be classified as follows:

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

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



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



Refineries

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

Emission reduction measures to be implemented between now and 2030 focusing on the electrification of drives, the optimization of used fuels, the handling of refinery residues, and the use of green hydrogen are currently being examined. Additionally, OMV is decreasing the crude oil throughput, which will also lower associated emissions across all scopes. Looking beyond 2030, OMV will continue to reduce CO₂ emissions by adapting the future product portfolio to more sustainable and recycled products and by decarbonizing the remaining process units, through means such as electrification, CCS, or more sustainable process fuels.

Chemicals Business in Kallo, Stenungsund, and Porvoo

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

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



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

Brazi Power Plant

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

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

Exploration & Production

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

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

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

Emissions of Sold Products

[E1-1.16d] The locked-in emissions associated with the products OMV sold in the reporting year (Scope 3, Category 11), as defined by ESRS, represented over 55% of OMV's total Scope 3 emissions (79.9 out of 145.9 mn t CO₂e) in 2024. These emissions are directly related to the combustion of the oil and gas products sold for energy use, meaning they occur largely in the reporting year and are not locked in for many years to come. Instead, they reduce year by year in line with OMV's Strategy 2030 and emission targets. For more information, see General Information and Key Actions.

Impact of Locked-In Emissions on GHG Reduction Targets

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



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

Resilience Analysis

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

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

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



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

E1-2 Specific Policies and Commitments

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

Code of Conduct

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

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

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

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



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

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

Environmental Management Standard

[MDR-P 65a - E1, E2, E3, E4, E5] The Environmental Management (EM) Standard provides detailed guidelines on managing the negative impacts of GHG emissions from our operations and products sold, as well as addressing the low energy efficiency of our operations. This includes mitigating the high emissions and significant energy consumption in continued operations and business activities under the current business model. It stipulates an assessment of environmental impacts and risks, and adherence to environmental performance requirements in terms of emissions into the atmosphere, water use and discharge, pollution resulting from spills, the use of raw materials, waste management, hazardous substance handling, and biodiversity and ecosystem protection. Specifically, it covers substances and pollutants that include, but are not limited to: GHG and non-GHG air emissions, spills, plastic particles, hazardous substances, naturally occurring radioactive material, noise and vibrations, and non-hazardous waste. Over the past few years, the EM Standard has been enhanced to include minimum requirements on odor emissions and H₂S in vented gas, and two new annexes on the Water Management Plan Framework and Water Management Plan Template. The OMV EM Standard also defines the process of carrying out Environmental and Social Impact Assessments (ESIAs), mainly for projects. The OMV Environmental Management Standard requires that all OMV businesses and activities use energy responsibly, conserve primary energy resources, and implement energy management plans in accordance with ISO 50001. It also provides requirements for flaring and venting in existing and future operations.

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



Greenhouse Gas Management Framework Standard

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

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

Controlling of Investment Directive

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

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

Borealis Policies for Climate Change Adaptation

Borealis, a part of the OMV Group, is actively taking steps to adapt to climate change, thereby enhancing its resilience across the value chain. It has several policies (Responsible Care Policy, HSE Management System Policy, Energy Management System Policy, Commercial Operations for Energy, Utilities, and CO₂ Emission Allowances



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

Mergers and Acquisitions Policy

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

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

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

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

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



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



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

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

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

Progress on Specific Key Actions

Increasing Zero-Carbon Products

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

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

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

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



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

In June 2024 OMV, started up the coprocessing plant at the Schwechat refinery, where up to 160,000 t of liquid biomass per year will be converted into a high-quality renewable diesel blending component. Almost EUR 200 mn was invested and savings generated by the produced renewable fuel are around 360,000 t CO₂e.

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

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

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

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

Carbon Capture and Storage

OMV aims to store around 3 mn t of CO₂ per year by 2030. Together with Aker BP, we hold the Poseidon license to store CO₂ in the Norwegian North Sea (OMV Norge 50%). The project has the potential for over 5 mn t of CO₂ to be stored annually. We intend to use the site as storage for CO₂ captured from various industrial plants across northwest Europe, including from Borealis' European facilities. A 3D seismic survey was successfully carried out in late 2023. By 2025/26, a drill-or-drop decision will be made. In partnership with Vår Energi (operator) and Lime Petroleum AS, we were awarded a second CO₂ storage license in 2024 (OMV Norge 30%). The license, called Iroko, is located in the central Norwegian North Sea and can store around 215 mn t of CO₂, with the injection capacity expected to exceed 7.5 mn t of CO₂ per year.

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



Energy Efficiency Measures

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

Energy efficiency measures in OMV operations are closely linked with technical improvements directed at reducing energy use while achieving the same operational output. Process optimization and increasing energy efficiency to reduce costs and CO₂ emissions are also a priority at our refineries. At the Burghausen refinery, a project was implemented in 2024 to use the waste steam condensate stream from the Metathesis plant to heat the cooler steam condensate from the crack-gas compressor, increasing the energy efficiency of the process and resulting in an annual reduction of approximately 1,000 t CO₂e.

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

Borealis accounts for 20% of OMV's energy consumption and views energy efficiency as crucial to its climate strategy, aiming for a 10% reduction from 2015 levels by 2030. Joint facilities in Schwechat and Burghausen have initiatives to increase synergies, such as replacing the Schwechat refinery's boiler feed water with cheaper, colder, fully desalinated water, resulting in energy and CO₂ savings.

Phasing Out Routine Flaring

[MDR-A 68a, 68b, 68c] During oil production, associated gas is produced alongside the oil. While much of this gas is utilized, some is flared due to technical or economic constraints, releasing greenhouse gases like CO₂ and methane. Around 1% of OMV's total direct GHG emissions and around 6% of OMV Energy's direct GHG emissions result from routine flaring. In 2017, OMV voluntarily endorsed the World Bank's "Zero routine flaring by 2030" initiative. Existing sites where the routine flaring of associated and free gas still occurs are required to develop a phase-out plan to eliminate legacy routine flaring as soon as possible, but no later than 2030. New production sites are developed with the appropriate gas utilization solutions in place and without routine flaring. We report to the World Bank on our progress on this initiative annually. All OMV operations are also required to minimize methane emissions from point sources, as well as fugitive emissions and technically avoidable emissions (such as those from well testing and well workover, among other events). In 2024, we routinely flared 32,914 thousand m³ of associated gas. [MDR-A 68e] Since 2017, we have reduced routine flaring amounts by 77%.

Fugitive Emissions Monitoring and Leak Detection and Repair

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

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



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

Sourcing Renewable Energy for Operations

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

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

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

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

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



E1-4 Targets Related to Climate Change Mitigation

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

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

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

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

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



Absolute target: Scopes 1 & 2

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



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

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

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

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

Status 2024

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

For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. The target covers 100% of Scope 1 and 2 emissions from OMV's GHG inventory and thus includes the same greenhouse gases: CO₂, CH₄, and N₂O. In 2024, the share of Scope 1 emissions in the combined Scope 1 and 2 emissions (market-based) was 91%, while Scope 2 emissions accounted for 9%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 1 emissions was 7% and the share of Scope 2 emissions was 1%. This voluntary target is monitored and reviewed annually.



Absolute target: Scope 3

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



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

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

Absolute Target	
Value chain activities	Own operations, upstream value chain (feedstock) and downstream value chain (product use & end-of-life)
In scope	Energy and F&F Scope 3 indirect GHG emissions from Category 11 (3.11) "Use of sold products" to third parties on an equity production basis; Chemicals Scope 3 indirect GHG emissions from Category 1 "Purchased goods and services" (3.1) on a 100% operator/majority owned basis, Chemicals (Borealis) Scope 3 indirect GHG emissions from Category 12 "End of life treatment of sold products" to third parties on an equity production basis (3.12)
Out of scope	Intracompany sales and purely financial traded volumes, intracompany supply, intracompany sales and purely financial traded volumes; other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO ₂ e	114.9

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

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



Status 2024

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

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

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

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



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

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

Relative Target

Value chain activities	Own operations, upstream value chain (electricity generation), and downstream value chain (product use)
In scope	Scope 1 direct GHG emissions from 100% operator/majority-owned assets from Energy and F&F; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from 100% operator/majority-owned assets from Energy and F&F; Scope 3 indirect GHG emissions from Category 11 "Use of sold products" to third parties on an equity production basis
Out of scope	Scope 1 direct GHG emissions of Chemicals, Petchem-related Scope 1 direct GHG emissions in Refining, Energy, and F&F assets not operated/not majority owned by OMV; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) of Chemicals, petrochemicals-related Scope 1 direct GHG emissions in Refining, Energy, and F&F assets not operated/majority owned by OMV; Scope 3 indirect GHG emissions from Category 11 "Use of sold products": intracompany sales and purely financial traded volumes, and other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in g CO₂e/MJ	70.0

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



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

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

Status 2024

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

This voluntary target is monitored and reviewed annually.

Zero routine flaring and venting target



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

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

2030

Zero routine flaring and venting

2050

Net-zero Scope 1 GHG emissions

Absolute Target

Value chain activities	Own operations
In scope	100% routine flaring and routine venting emissions from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Energy-operated power plants, F&F, and Chemicals; routine flaring and routine venting of assets not operated/not majority owned by OMV
Geographical coverage	OMV Energy
Base year	2019
Baseline value in mn Sm³	514

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



Status 2024

[MDR-T-80j] Volume of gas routinely flared and vented decreased from 53 mn Sm³ in 2023 to **37 mn Sm³** in 2024

This voluntary target is monitored and reviewed annually.

Methane intensity target

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



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

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

Absolute Target	
Value chain activities	Own operations
In scope	Energy E&P activities comprising all operations from exploration to production, gas processing and gas storage (up to the first point of sale PoS), including LNG liquefaction plants if located before the first point of sale. The PoS is defined as the place/device of transfer of ownership of the product to the downstream player, which may be a third party or a downstream business unit within OMV. It can be described broadly as "from wellhead to point of sale". 100% methane emissions (as part of Scope 1 direct GHG emissions) and total (gross) marketed gas (sales) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. All methane emissions from operated upstream assets marketing oil and/or gas are included, including operated gas storage. Methane emissions from fugitives, venting and incomplete combustion, for example in flares and turbines, are all included. Following this approach, emissions linked to force majeure events or sabotage are also included.
Out of scope	Methane emissions and marketed gas of assets not operated/not majority owned by OMV. Exploration drilling activities are considered outside of the boundary for inclusion (as this activity can be seen as separate from the value chain for marketed gas and oil), while production drilling and completions are considered within the boundary for inclusion. Energy operated power plants, F&F and Chemicals.
Geographical coverage	OMV Energy
Base year	2019
Baseline value in % (Sm³/Sm³)	1.3



[MDR-T-80f] The methane intensity reduction target arises from the need to reduce methane emissions in the oil and gas sector, in accordance with EU requirements (EU methane regulations) and IEA expectations for the industry. The method for calculating methane intensity is aligned with the Oil and Gas Climate Initiative's (OGCI) approach, defined as: Methane intensity [%] = Methane emissions [Sm³] / Marketed gas (sales) [Sm³]. [MDR-T-80h] The GHG targets were initially proposed by Group Sustainability to the EB and SB and were then discussed and agreed upon with internal stakeholders, including Group Strategy, and relevant business functions during the internal strategy alignment meetings. The targets were then approved by the Executive Board (EB). [MDR-T-80i] In 2024, no changes were made to this target.

Status 2024

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

This voluntary target is monitored and reviewed annually.



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

- Reducing carbon intensity of operations (Scope 1) (status 2024: 79% vs. 100% in 2010)
- Achieving significant CO₂ reductions from operated assets between 2020 and 2025 (Scope 1) through concrete reduction initiatives and divestment (status 2024: 0.8 mn t CO₂e)
- reducing the carbon intensity of the product portfolio (Scope 3) (status 2024: 2.6 mn t GHG per mn t oil equivalent)

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

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

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

Metrics

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



Metrics Definitions and Methodologies

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

E1-5 Energy Consumption and Mix

Energy consumption

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

In MWh

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



Metrics Definitions and Methodologies

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

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

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

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

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

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

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



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

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

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

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

Energy intensity

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

Energy intensity per unit of sales revenue

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

Metrics Definitions and Methodologies

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

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



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

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

[E1-6.44 AR 39] [E1-AR 32a] [E1-6 AR 46h-i, 46h-ii, 46h-iii] Health, Safety, Security, and Environment (HSSE) data, including consumed energy and greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3¹ emissions, is reported (100%) for activities that OMV operates or where OMV holds a stake of more than 50% and exerts a controlling influence. The exception to this is Scope 3 Category 15 "Investments," which follows the equity approach. OMV's share of the investment's Scope 1, 2, and, where relevant, Scope 3 emissions are accounted for in this category. If an investment is a business partner in OMV's upstream or downstream value chain, the respective Scope 3 emissions are included in the appropriate category. OMV calculates its corporate carbon footprint (Scope 1, 2, and 3 emissions) following the principles, requirements, and guidance provided by the GHG Protocol Corporate Standard (version 2004), the GHG Protocol Scope 2 Guidance (version 2015), and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Version 2011).

- **Scope 1:** This refers to direct emissions from sources that are owned or controlled by OMV. OMV uses emission factors from various sources, such as the IPCC and API GHG Compendium. OMV includes the greenhouse gases CO₂, CH₄, and N₂O in its Scope 1 calculations. Since 2024, OMV has been applying the global warming potentials (GWPs) from the IPCC Sixth Assessment Report (AR6 – 100 years) to calculate CO₂e emissions of non-CO₂ gases. Assets subject to EU-ETS report in accordance with the EU-ETS methodology.
- **Scope 2:** This refers to indirect emissions resulting from the generation of purchased or acquired electricity, heating, cooling, or steam. OMV reports according to both the location-based and market-based methods, using emission factors from different sources, including the International Energy Agency and supplier-specific emission factors.
- **Scope 3:** This covers other indirect emissions occurring outside the organization, including both upstream and downstream emissions. OMV uses emission factors from various sources, such as the IPCC, Plastics Europe, and DBEIS. The data includes Scope 3 emissions from the use and processing of sold products, excluding pure "trading margin" sales and intracompany sales. Since 2015, emissions from purchased goods, services, and capital goods have been included. Since 2018, the net import of refinery feedstock has also been included.

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

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

In t CO₂e

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

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



Metrics Definitions and Methodologies

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

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



GHG Emissions

[E1-6.44a, 44b, 44c, 44d] [E1-6.48a] [E1-6.48a AR 43] [E1-6.48b AR 44] [E1-6.44-52] [E1-6.49a, 49b] [E1-6.52a, 52b] [E1-6.49 AR 45] [E1-6.51 AR 46] [E1-6.52 AR 47] [E1-6 AR-41] [E1-6.47]
In t CO₂e

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

1 OMV's targets are defined as a percentage reduction compared to the base year 2019. If significant changes occur (as specified in our targets), the base year values will be recalculated, and the absolute target values will be adjusted accordingly.

2 Methane emissions may be updated in future in light of the recent adoption of the EU Methane Regulation.

3 3.1 Purchased goods and services from feedstock emissions have been restated for the years 2019 and 2023 due to a change in the calculation methodology. In Scope 3.1 Purchased Goods and Services and 3.2 Capital Goods, an error in the calculations was identified, requiring a restatement of the 2023 values for these categories. The year 2019 remains unaffected.

4 Scope 3.15 emissions of OMV excluding OMV Petrom and excluding Borealis have been estimated in 2024 for the first time, and the methodology may be refined for future reporting.

t.r. = target relevant



[E1-6 AR 45d] OMV uses various contractual instruments¹ to manage the sale and purchase of energy, both bundled with attributes about energy generation and unbundled energy attribute claims. These contractual instruments form the basis of the Scope 2 market-based emissions. Of the 4,291,687 MWh of purchased electricity, heat, and steam, 55% is covered by contractual instruments. The main types of contractual instruments OMV uses are full supply contracts, Power Purchase Agreements, and Guarantees of Origin. Some 36% of the purchased energy is bundled with attributes about energy generation and 64% is unbundled.

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

Metrics Definitions and Methodologies

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

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

[MDR-M.77a, 77c] Gross Scope 1 GHG emissions: The aggregated gross Scope 1 GHG emissions include emissions source types such as stationary combustion, mobile combustion, flaring and venting, process emission, and fugitive emissions. Scope 1 GHG emissions are calculated by multiplying activity data with emission factors. Activity data is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the energy consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible. Further potential limitations include the accuracy of measurement devices, the reliability of estimation methods, variations in emission factors, and potential gaps in data collection from all relevant sources. The total Scope 1 emissions are reported separately for OMV's Energy business segment (Energy and F&F) and OMV's non-energy business segment (Chemicals) for each of the reported greenhouse gases, CO₂, CH₄, and N₂O, converted to t CO₂e with the respective GWP. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emission trading system.

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

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



[MDR-M.77a, 77c] Gross location-based and market-based Scope 2 GHG emissions: Scope 2 emissions are reported separately applying the location-based and the market-based approach. Aggregated Scope 2 GHG emissions are calculated in t CO₂e based on activity data (MWh of electricity consumption) multiplied by GHG emission factors. The market-based method reflects emissions from electricity that companies have purposefully chosen. It derives emission factors from contractual instruments. Where no contractual data is available, residual mix or location-based emission factors is used.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

GHG intensity

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

			2024
GHG intensity per unit of sales revenue			
Total GHG emissions (location-based) per unit of sales revenue	tCO ₂ e/EUR		0.005
Total GHG emissions (market-based) per unit of sales revenue	tCO ₂ e/EUR		0.005
Total sales revenues (see Note 7- Sales Revenues)		EUR mn	33,981



Metrics Definitions and Methodologies

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

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

Biogenic CO₂ emissions

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

In t CO₂

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

¹ 2023 restated due to updated of conversion factors

Metrics Definitions and Methodologies

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

[MDR-M.77a-77c] Biogenic CO₂ emissions: Biogenic CO₂ emissions are calculated by measuring the CO₂ released from the combustion or decomposition of organic materials, such as biomass and biofuels. This is reported separately referring to each scope of GHG emissions. Biogenic CO₂ emissions not included in Scope 1 GHG emissions are derived by site-specific consumption of renewable fuels, including biomass, and established emission factors published by IPCC. Biogenic CO₂ emissions not included in Scope 2 GHG emissions are derived from site-specific energy purchases under consideration of the biomass share in the energy mix (either market-based, or location-based in the absence of supplier-specific information) and established emission factors published by IPCC. Biogenic CO₂ emissions not included in Scope 3 GHG emissions are derived from energy sales from renewable sources such as biofuels, and established emission factors published by IPCC. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body.

Flaring and venting

[GRI 305-1]

In t

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



Metrics Definitions and Methodologies

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

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

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

Carbon Credits cancelled in the reporting year

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

		2024
Total	t CO₂e	346,094
Share from removal projects	%	0
Share from reduction projects	%	100
Share from projects within the EU	%	0.03
Share of carbon credits that qualify as corresponding adjustments under Article 6 of the Paris Agreement.	%	0
Recognized quality standards		
CDM (Clean Development Mechanism)	%	18.4
Gold Standard	%	0.13
VCS (Verified Carbon Standard)	%	81.4

Voluntary Carbon Offsetting

[E1-7.56b] [E1-7.56 AR 56-57] [E1-7.59a-59b] [E1-7.61a-61c] OMV offers customers voluntary carbon offsetting and works closely with ClimatePartner, an internationally trusted service partner based in Munich. OMV selects certified carbon offsetting projects and ClimatePartner provides them, ensuring that OMV customers who use this option are able to contribute a dedicated amount to these projects. The criteria for these carbon offset credits to be used for voluntary offsetting are clearly defined in OMV's GHG Management Framework. In 2024, the biggest contributors in terms of CO₂ offsets in OMV's portfolio were wind projects in India and China, and forest protection in Brazil. The climate protection projects used for CO₂ offsetting consisted of: hydropower projects (5.68%) in Turkey, India, and China; solar projects (5.49%) in China and India; wind energy projects (71.15%) in Bulgaria, Turkey, China, and India; nature-based projects (15.53%) in Brazil; and a waste heat recovery project (2.15%) in Pakistan. These carbon offsets are verified according to one or more of the following internationally recognized standards: Gold Standard (GS), Verified Carbon Standard (VCS), Clean Development Mechanism (CDM), and Climate, Community & Biodiversity Standard (CCBS).

None of these voluntary carbon offsets have been accounted to contribute toward achieving OMV's GHG reduction target. OMV's GHG Management Framework Standard provides minimum requirements for voluntary carbon offset credits. [E1-7.59b] The total amount of carbon credits outside of OMV's value chain that are due to be canceled in the future is 612,288 t of CO₂e. All of these credits are based on existing contractual agreements.



Metrics Definitions and Methodologies

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

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

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

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

E1-8 Internal Carbon Pricing

[E1-8.62] [E1-8.63a-63c] OMV applies internal carbon pricing for investment decisions across all business segments. In the base case, the costs of CO₂ emissions are included wherever carbon pricing schemes are in place within the respective countries. Additionally, a stress test based on a “net zero emissions by 2050” scenario is conducted. For this stress test, for the period 2025–2030, shadow prices are applied to all of OMV's Scope 1 emissions worldwide, except for EU assets that fall outside of the EU ETS. From 2031 onward, the internal carbon prices are applied to 100% of Scope 1 emissions. As internal carbon prices are applied for future investments, they do not apply to the reporting year in which actual carbon prices are considered. These actual carbon prices covered 85% of OMV's reported Scope 1 emissions in 2024, equivalent to 8.3 mn t of CO₂.

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



Natural Resources Management

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

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

E2 Pollution

Material Topic: E2 Pollution

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

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

Relevant SDGs:



SDG targets:

- 6.3** By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
- 12.4** By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water, and soil in order to minimize their adverse impacts on human health and the environment
- 14.1** By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

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



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

Impacts, Risks, and Opportunities (IROs)

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

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

Governance

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

E2-1 Specific Policies and Commitments

Pollution (Air, Water, and Soil)

Code of Conduct

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



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

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

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

Environmental Management Standard

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

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

Risk Management

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



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

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

Monitoring

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

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

Prevention and Treatment

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

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



Corrosion Management Framework

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

Spills

Spills Preparedness and Response Planning Standard

[E2-1.14] [MDR-P 65a, 65b] Oil spills¹ are a critical environmental issue for our industry. Spill management is defined as the prevention of spills in operations and those caused by incidents such as sabotage or natural hazards, and the management and remediation of spills resulting from an incident. Our key commitment is to prevent spills from happening in the first place. However, if spills to soil or water do occur, the Spills Preparedness and Response Planning Standard provides clear guidelines on how to handle and clean them up to ensure the lowest possible impact from the incident. The Spills Preparedness and Response Planning Standard, which is an annex to the Environmental Management Standard, applies to all OMV sites globally, Borealis AG, and OMV Petrom S.A., but excludes SapuraOMV Upstream Sdn. Bhd. and all its fully consolidated subsidiaries (entity regulation existing). The target group includes all employees and external experts involved in providing subject matter advice to OMV companies and all contractor employees. Multiple stakeholder groups are affected by our spill management activities. Government authorities are involved through potential breaches of environmental regulations, while employees and contractors are impacted by potential health and safety issues arising from accidents and damage to the environment and society. NGOs/NPOs are interested in potential damage to the environment and society, society may suffer as a result of damage to the surrounding environment, and shareholders may have to deal with direct financial losses due to the costs of remediation measures and reputational damage. Furthermore, as OMV is diversifying, oil spills are no longer the only spills we need to deal with. For our subsidiary Borealis, preventing pellet spills is also a key issue.

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

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

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



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

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

Emergency Response and Contingency Plans

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

Clean-Up and Remediation

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

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

Microplastics

Responsible Care Policy

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



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

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

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

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



E2-2 Actions and Resources Related to Pollution

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

Key Actions

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

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

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

Non-GHG Air Emissions Reduction

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

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



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

Microplastic Pollution

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

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

E2-3 Targets Related to Pollution

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

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



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

2024

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



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

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

Status 2024

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

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

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



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

2025

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



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

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

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

Status 2024

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



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

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

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



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

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

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

Pollutants emitted to air, water, and soil

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

kg/year

Pollutant	2024		
	to air	to water	to soil
Hydrofluorocarbons (HFCs)	110.5	n.a. ¹	n.a. ¹
Non-methane volatile organic compounds (NMVOC)	3,808,131	n.a. ¹	n.a. ¹
Nitrogen oxides (NO _x /NO ₂)	4,458,812	n.a. ¹	n.a. ¹
Sulfur oxides (SO _x /SO ₂)	2,387,598	n.a. ¹	n.a. ¹
Total Nitrogen	n.a. ¹	51,599	n.a. ²
Total Phosphorus	n.a. ¹	n.a. ³	n.a. ²
Arsenic and compounds (as As)	n.a. ³	55.9	n.a. ²
Cadmium and compounds (as Cd)	20	n.a. ³	n.a. ²
Chromium and compounds	n.a. ³	n.a. ³	n.a. ²
Copper and compounds (as Cu)	n.a. ³	93.1	n.a. ²
Mercury and compounds (as Hg)	n.a. ³	n.a. ³	n.a. ²
Nickel and compounds (as Ni)	103	20.7	n.a. ²
Lead and compounds (as Pb)	n.a. ³	n.a. ³	n.a. ²
Zinc and compounds (as Zn)	n.a. ³	1,560	n.a. ²
Halogenated organic compounds (as AOX)	n.a. ¹	n.a. ³	n.a. ²
Benzene	63,159	n.a. ³	n.a. ²
Di-(2-ethylhexyl) phthalate(DEHP)	n.a. ³	n.a. ³	n.a. ²
Phenols (as total C)	n.a.	177.8	n.a. ²
Polycyclic aromatic hydrocarbons (PAHs)	n.a. ³	n.a. ³	n.a. ²
Total organic carbon (as total C or COD/3)	n.a. ¹	n.a. ³	n.a. ²
Chlorides (as total Cl)	n.a. ¹	2,882,950	n.a. ²
Fluorides (as total F)	n.a. ¹	2,711	n.a. ²
Particulate matter (PM10)	59,000	n.a. ¹	n.a. ¹

¹ The pollutant is not applicable for the specific environmental receptor

² This type of emission is not applicable at OMV

³ Value below the threshold



Total non-GHG air emissions

[GRI 305-7]

kg/year

	2024	2023
SO ₂	2,461,811	2,580,742
NO _x	7,560,341	8,539,003
NM VOC	7,673,828	8,089,970
Particulate emissions	139,384	100,434
Ozone-depleting substances	134	280

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

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

Microplastics

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

[E2-4.30b, 30c] The total mass of microplastics generated refers to the production output of each of Borealis' extruders (virgin polyolefin, compounding, and recycling plant), which is measured and reported in its environmental and energy data management system. The total mass of unrecovered microplastics resulting from a significant pellet spill¹ is primarily estimated by trained on-site personnel during routine inspections.

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

Metrics Definitions and Methodology

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

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

¹ Pellet spills refer to an incident that leads to any accidental or unplanned release of more than 0.5 kg of pellets from primary containment or the recovery system, into the environment outside of the fence.

² Regulation (EC) No 166/2006 of the European Parliament and of the Council concerning the establishment of a European Pollutant Release and Transfer Register



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

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

Spills

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

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

Metrics Definitions and Methodology

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

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

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

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

Environmental Expenditures

Voluntary

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



E2 (Entity-Specific) Process Safety

Material Topic: E2 Pollution

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

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

Relevant SDG:



SDG target:

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

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

Impacts, Risks, and Opportunities (IROs)

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

Governance

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



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

E2-1 Specific Policies and Commitments Related to Process Safety

Process Safety Management Standard

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

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

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

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

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

Risk Management

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



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

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

Emergency Management Plans

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

Inspection and Maintenance

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

Investigations and Audits

[MDR-P 65a] Regular audits, reviews, and updates to our safety systems and procedures are mandated in the policies. OMV's commitment to enhancing our safety protocols not only ensures a secure working environment but also prevents damage to our assets and mitigates negative impacts on our personnel, surrounding communities, and the environment. All incidents are identified and reported in an appropriate and timely manner. Work-related incidents with potential consequences for people, the environment, assets, or our reputation are investigated in a suitable manner to determine direct causes, root causes, and systemic causes so we can learn from them and prevent the recurrence of similar incidents. Tier 1 and Tier 2 process safety events¹ are measured, tracked, and investigated continuously for a consistent overview of OMV's process safety performance. In addition to Tier 1 and 2 process safety incidents, we monitor Tier 3 process safety events for a better assessment of the critical barriers. The monitoring and reporting of process safety events provides an overview of the challenges to safety systems so that weaknesses within the barriers can be identified and corrected at facility level.

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

HSSE Directive

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

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



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

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

Additional Relevant Standards

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

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

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

E2-2 Actions and Resources Related to Process Safety

Key Actions

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



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

Training and Safety Culture

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

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

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

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

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

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

Process Safety Event Rate

[MDR-T-80a-80j]



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

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



2025

Maintain leading position in Process Safety Event rate

2030

Maintain leading position in Process Safety Event rate

Relative target

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

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

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

Status 2024

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



Metrics

Process safety events

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

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

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



Metrics Definitions and Methodology

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

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

- Tier 1 PSEs are incidents with greater consequences and represent the most lagging performance indicator within the four-tier approach. This concept is derived from API 754 Recommended Practice. The count of Tier 1 PSEs reflects process safety performance and involves losses of primary containment (LoPC) events with significant consequences. Even when captured within secondary containment, Tier 1 PSEs indicate weaknesses in the barrier system and provide an assessment of the company's process safety performance. A Tier 1 PSE is an unplanned or uncontrolled release of any material, including non-toxic and non-flammable substances (e.g., steam, hot water, nitrogen, compressed CO₂, or compressed air) from a process that causes significant consequences for employees, the community, or the business.
- Tier 2 PSEs involve LoPC events with lesser consequences compared to Tier 1.

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

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

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

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

Reporting Formula: $PSER = PSE \text{ (Tier 1 + Tier 2)} / \text{work hours} * 1,000,000$



E3 Water

Material Topic: E3 Water

Material Sub-Topic: E3 Water

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

Relevant SDGs:



SDG targets:

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

Impacts, Risks, and Opportunities (IROs)

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

E3-1 Specific Policies and Commitments Related to Water

Code of Conduct

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

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



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

Environmental Management Standard

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

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

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

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

Risk Management

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

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



Water Management Plans

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

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

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

Best Available Technologies

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

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

Stakeholder Engagement

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



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

E3-2 Actions and Resources Related to Water

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

Key Actions

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

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

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

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



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

E3-3 Targets Related to Water

Our Ambition

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



Status 2024

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





E3-4 Water Consumption Metrics

Water and wastewater

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

m³

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



E3-4 Water Consumption Metrics

Water and wastewater

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

m³

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

n.a. This type of water is not used in our own operations.

1 No water discharged to groundwater in OMV. Borealis nitrogen business was divested in 2023.

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

Metrics Definitions and Methodology

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

[E3-4.28a] [MDR-M.77a, 77b] All water data is derived from site-specific information based on own measurements, third-party measurements, and invoices, calculations, and estimations. Measurements are used, but if not available, data is calculated. If measurements are not available, data is calculated, e.g., based on a water balance approach or based on pump specifications and running hours. If neither measurements nor calculations are available, water data is estimated. Assumptions related to water metrics are about fixed factors for distribution within a network, fixed pump specifications, or other use of fixed factors, in particular for calculating water discharges. The main limitation for water data relates to the unavailability of dedicated meters for each water stream. The measurement of all metrics below is not validated by an external body other than the assurance provider. Total water consumption in cubic meters (m³) is calculated as the total water withdrawal (see E3-3.4 AR 32), minus the total water discharge (see E3-3.4 AR 32).

[E3-4.28b] [MDR-M.77a, 77c] thereof water consumed in areas at water risk, including areas of high water stress (m³) is the total water consumption (see E3-4.28a) of sites located in areas at water risk. Areas at water risk are determined based on the Water Stress Index from Verisk Maplecroft, which measures total water use in relation to total annual available flow.

[E3-4.28c] [MDR-M.77a, 77c] Total water recycled and reused in cubic meters (m³) is calculated and reported at site level. The value for OMV is obtained by adding up the respective data reported from all the operational sites.

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



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

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

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

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

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

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

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



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

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



E4 Biodiversity and Ecosystems

Material Topic: ESRS E4 Biodiversity and Ecosystems

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

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

Relevant SDGs:



Impacts, Risks, and Opportunities (IROs)

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

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

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

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

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



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

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

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

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

E4-2 Specific Policies and Commitments

Code of Conduct

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

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



Environmental Management Standard

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

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

Biodiversity Site-Level Assessments

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

Biodiversity Action Plans

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

Mitigation Hierarchy

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

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

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



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

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

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

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

E4-3 Actions and Resources Related to Biodiversity and Ecosystems

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



E4-4 Targets Related to Biodiversity and Ecosystems

Our Ambition



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

Status 2024

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



E4-5 Impact Metrics Related to Biodiversity and Ecosystem Change

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



E5 Resource Use and Circular Economy

Material Topic: E5 Resource Use and Circular Economy

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

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

Relevant SDGs:



SDG targets:

- 8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, with developed countries taking the lead
- 9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
- 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse
- 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
- 14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

Impacts, Risks, and Opportunities (IROs)

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

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



Governance

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

E5-1 Specific Policies and Commitments

Code of Conduct

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

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

Environmental Management Standard

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



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

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

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

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

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

Application of Best Practices

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

Recycling of Operational Waste

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



Enterprise-Wide Risk Management Standard

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

Renewables Sustainability Management Requirements

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

Impact of the Policies on Resource Use and Circular Economy

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

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



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

Processes and Mechanisms

Certification

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

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

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

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

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



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

Technology

Renewable Inputs to Fuels

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

Complementarity of Recycling Technologies

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

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

Mechanical Recycling

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

Chemical Recycling

ReOil®

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



Feedstock Selection

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

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

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

Key Actions

[E5-2.19] [MDR-A 68a, 68b, 68c, 68e] To increase our positive impact on nature and society by replacing fossil inputs with sustainable (recycled and renewable) alternatives, we have defined key actions to boost the use of sustainable inputs. This initiative will help us achieve our target of 1,400 kta of sustainable (recycled and renewable) sales volumes. This action and target also contribute to reducing the negative environmental impact resulting from the procurement and use of primary fossil-based resources. [MDR-A 69b] As these key actions also contribute to the Group's objectives related to → E1 Climate Change, the financial resources required for their implementation are included there. The key actions¹ implemented and planned to achieve our policy objectives and targets are mentioned in the table. Additional actions that do not meet the required threshold but are strategically relevant to achieving this target are included after the table.

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

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



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



Life Cycle Assessments (LCAs)

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

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

E5-3 Targets Related to Resource Use and Circular Economy



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

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

2030

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

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



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

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

Status 2024

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

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





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

[E5-3.24c] The target relates directly to the minimization of primary raw material use, as OMV aims to substitute sustainable (recycled or renewable) products for a certain amount of primary fossil material. [E5-3.24d] In collaboration with partners, OMV is pursuing the development of large-scale projects to produce biofuels, biochemicals, and bioplastics from renewable feedstock, including waste streams. Waste biomass, such as residual agricultural, forestry, and wood processing matter, or mixed municipal waste, does not compete with the food and feed chain. Although converting this waste biomass into high-value products is technically challenging, it significantly reduces CO₂ emissions compared to fossil fuels and utilizes local resources effectively. OMV uses only secondary inputs such as used cooking oil for its chemicals production, whereas in the production of fuels, primary inputs such as vegetable oils are also used. OMV's subsidiary Borealis uses biobased feedstock derived entirely from waste biomass, such as residual agricultural processing matter or collected waste streams, to produce sustainable polyolefins. These polyolefins are marketed under the portfolio name Borenewables™. The sustainable sourcing of OMV products is ensured through ISCC PLUS or ISCC EU certification for all renewable input products. Inputs from recycled plastic waste are certified through ISCC PLUS or EuCertPlast/RecyClass. The only plastic waste inputs OMV uses for its ReOil® chemical recycling technology are those that cannot be mechanically recycled, thus ensuring available plastic waste material is paired with the most sustainable recycling technology available.

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

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



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

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

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

Our Ambition



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

Status 2024:

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



E5-4 Resource Inflows

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



Resource inflows and outflows

[E5-4.31a, 31b, 31c]

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

Metrics Definitions and Methodology

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

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

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

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



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

E5-5 Resource Outflows

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

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

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



Waste

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

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

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

Metrics Definitions and Methodology

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

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

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

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



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

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

- Thereof non-hazardous waste is the sum of non-hazardous waste designated for recycling, preparation for reuse, and other recovery options and therefore diverted away from disposal.
- Thereof preparation for reuse refers to the sum of all non-hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- Thereof other recovery operations refers to all non-hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- Thereof recycling refers to the sum of all non-hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.
- Thereof hazardous waste is the sum of hazardous waste designated for recycling, preparation for reuse, and other recovery options and therefore diverted away from disposal.
- Thereof preparation for reuse refers to the sum of all hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- Thereof other recovery operations refers to all hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- Thereof recycling refers to the sum of all hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.
- [Voluntary] Thereof transboundary movement of hazardous waste (Basel convention) refers to the movement of waste between nations (e.g., transport, import, export) that is deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII.

Note: where applicable, the waste processed onsite and offsite is also disclosed. Onsite refers to locations within the physical boundary or under the administrative control of the reporting organization, while offsite pertains to locations outside the physical boundary or administrative control of the reporting organization.

[E5-5.37b] [E5-5.39] [E5 AR 32] [GRI 306-4] [GRI 306-5] Total waste directed to disposal is the sum of hazardous and non-hazardous waste across various categories, including hazardous waste on landfill, hazardous waste for incineration, hazardous waste for other disposal options, non-hazardous waste on landfill, non-hazardous waste for incineration, non-hazardous waste for other disposal options, non-hazardous waste prepared for reuse, and non-hazardous waste for other recovery options. This is further split into the following:

- Thereof non-hazardous waste is the sum of non-hazardous waste to landfill, non-hazardous waste for incineration, and non-hazardous waste for other disposal options.
- Thereof incineration (with energy recovery) is the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- Thereof incineration (without energy recovery) is the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is not recovered.
- Thereof landfill refers to sum of all non-hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- Thereof other disposal operations refers to any approved final non-hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from



an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

- Thereof hazardous waste refers to the sum of hazardous waste to landfill, hazardous waste for incineration, and hazardous waste for other disposal options. OMV does not generate radioactive waste, so this metric is not material.
- Thereof incineration (with energy recovery) is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- Thereof incineration (without energy recovery) is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is not recovered.
- Thereof landfill refers to sum of all hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- Thereof other disposal operations refers to any approved final hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

[Voluntary] Total waste recovery or recycling rate is calculated by considering the amount of waste diverted from disposal or directed to disposal after data consolidation from each site.

[Voluntary] Total amount of non-recycled waste is calculated as the sum of all waste that is not recycled.

[Voluntary] Percentage of non-recycled waste is calculated as the sum of all waste that is not recycled but is expressed as a percentage.

Social Information

274–379

S1 – Human Rights	275	S2 – Workers in the Value Chain	345
S1 – HSSE	288	S3 – Affected Communities	362
S1 – Own Workforce	305		

The Social Information chapter encompasses Health, Safety & Well-Being and the strategic focus area People and Their Human Rights. The latter is further split into five material sub-topics, which include S1 Human Rights, S1 HSSE, S1 Own Workforce, S2 Workers in the Value Chain, and S3 Affected Communities.

As a signatory to the United Nations Global Compact (UNGC), OMV is fully committed to the UN Guiding Principles on Business and Human Rights, and aims to contribute to the UN's 2030 Agenda for Sustainable Development by pursuing a social investment strategy that addresses local needs and the UN Sustainable Development Goals (SDGs). We are aware that the energy transition is also having social impacts. OMV is committed to contributing to a Just Transition for our employees and communities and addressing the social and economic effects of the transition to an environmentally sustainable economy.



S1 Human Rights

Material Topic: S1 Human Rights

Respecting and fulfilling the human rights (e.g., labor rights, freedom of association, and land rights) of OMV Group employees, business partners, and third parties, such as affected communities including indigenous peoples, in relation to our business activities

Relevant SDGs:



SDG targets:

- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development
- 8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms
- 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- 16.1 Significantly reduce all forms of violence and related death rates everywhere

Our operations impact our employees and the communities where we operate. These impacts can be positive, for example employment opportunities, fostering local business and infrastructure, or negative, for example competition for land use, dust production, privacy, and community dependence on the Company, among other things. Our social license to operate is based on upholding human and labor rights and developing positive relationships with our employees and communities.

Human rights are universal values that guide our conduct in every aspect of our activities. OMV strives to be a fair and responsible employer and recognizes its responsibility to respect, fulfill, and support human rights in all operations. We are committed to addressing any adverse human rights impacts we are involved in and to implementing adequate measures for their prevention, mitigation, and, where appropriate, remediation. OMV holds itself responsible for respecting the human rights of our employees, as well as those of people directly impacted by or involved with our business, for example our suppliers and contractors, communities, and indigenous peoples. Our responsibilities in terms of human rights include, and are not limited to, equality and non-discrimination, decent living wages, adequate working hours, employee representation, security, occupational health and safety, labor rights in the supply chain, education, land rights, and free, prior, and informed consent (FPIC). We specifically concentrate on the impact of our activities on the human rights of individuals and groups that are more likely to be in vulnerable situations, such as indigenous peoples, women, or children.

Impacts, Risks, and Opportunities (IROs)

Inadequate application of human rights standards can negatively impact our workforce's rights. This includes issues such as inaccessible grievance mechanisms, disregard for freedom of association in places where legislation prohibits formal employee representation, and failure to address the economic and social consequences of staff release. Additionally, insufficient identification and resolution of human rights impacts can increase the risks of



forced labor, violations of the right to privacy, and human trafficking. For details on our material IROs for S1 Human Rights, see → [ESRS 2 General Information](#).

ESRS 2-SBM-3 Interaction of Material IROs with the Strategy and Business Model

[S1-SBM-13] OMV's Strategy 2030 outlines the Company's plans to transition toward a lower carbon future. The actual and potential human rights material impact on the Company's workforce is linked to our business model and our strategic plans, which can only be implemented safely and sustainably through its people. People & Culture and HSSE Strategies are crucial for achieving OMV's Purpose and Strategy. OMV continually strives to mitigate negative human rights impacts on its workforce. Recognizing the high safety risks of its industry, OMV fosters a culture of human rights principles. The Company aims to build an adaptable, innovative, and resilient organization with modern structures, lean processes, and digital solutions suited to a low-carbon and renewable future. [SBM-3.14a] All people in our own workforce who could be materially impacted by OMV are included in the scope of its disclosure under ESRS 2. All OMV employees and non-employees (e.g., leased personnel) relevant to the human rights material topic are detailed in the Own Workforce section. To carry out its business activities, OMV directly employs specialized staff and, when necessary, utilizes leased personnel (e.g., consultants), classified as non-employees under ESRS S1.

[S1-3.14] [SBM-3.14b-i, b-ii] The negative impact, widely identified, was within limited groups of employees such as those in complex shift patterns at refineries or other operations, and in jurisdictions where formal employee representation is legally prohibited. Isolated events that impact a specific location or operation were identified in the reporting period (e.g., isolated events can be triggered by the lack of a centralized grievance channel, inadequate protection of personal data, inappropriate accommodation, a lack of access to privacy). [SBM-3.14f] OMV has operations (e.g., production of ethylene and propylene, oil and gas exploration and production, refining) in the following regions where weak enforcement of labor laws leads to a heightened risk of forced labor: Middle East, Eastern Europe, North Africa, Asia, South Africa, and the Americas. [SBM-3.14g] OMV has operations (e.g., oil and gas exploration and production, chemical-related activities) in the following regions where weak enforcement of labor laws leads to a heightened risk of child labor: Middle East, North Africa, Asia, and Latin America.

Governance

[S1-1.19c] Accountability for human rights is entrenched in our Company leadership. The Corporate Human Rights Experts team is integrated into the Group Sustainability team, reporting to the CFO through the Head of Group Sustainability and SVP of Investor Relations and Sustainability. Our CEO remains the key owner of human rights, with the CFO as co-owner. The CEO and CFO are briefed on a biannual basis on achievements, challenges, and critical concerns related to human rights. At the end of 2022, OMV renewed its commitment to human rights with the revised Human Rights Policy Statement, approved and endorsed by the Executive Board.

Below Board level, ensuring accountability for our compliance with human rights is the responsibility of the respective business heads. Locally based human rights focal persons conduct due diligence at the operating facilities with the support of three human rights experts at OMV Petrom and OMV, plus a team of four social compliance experts at Borealis. Action plans and mitigation measures are implemented and reported by the respective functions, depending on which aspect of human rights is in question. This means the People & Culture (P&C) department deals with human rights issues related to labor rights, the Procurement department steers the management of human rights issues in supplier relationships, the HSSE department deals with health, safety, security, and environment-related human rights issues, and the corporate Community Relations and Development function oversees OMV responsibilities related to the human rights impact on communities and indigenous peoples. Read more about our approach to these topics in → [S1 Health, Safety & Well-Being](#), → [S2 Workers in the Value Chain](#), and → [S3 Affected Communities](#).



S1-1 Specific Policies and Commitments Related to Own Workforce

Code of Conduct

[S1-1.17] [S1-1.19a] [MDR-P-65a] In our updated Code of Conduct, we have detailed OMV's commitment to human rights, and we expect and request that our business partners adhere to the same principles. They shall identify and manage human rights risks and impacts and cascade this due diligence requirement down to their own suppliers and contractors. The Code of Conduct is our commitment to conducting our business in a responsible way, respecting the environment as well as human rights, and adding value to the societies in which we operate. In the area of People & Their Human Rights, the Code of Conduct lays down our human rights commitments to our own workforce, value chain workers, and affected communities. These include freedom of association, freedom from forced labor, child labor, and human trafficking, favorable working conditions, access to grievance mechanisms, freedom from discrimination and harassment, and security setups that respect human rights. OMV has implemented appropriate due diligence systems, measures, and ongoing checks to ensure that the spirit and the terms of our Code of Conduct are also applied in practice, including in our operations and value chain. The process for monitoring compliance with our human rights commitments and requirements laid down in the Code of Conduct is defined in the Human Rights Management System.

[MDR-P-65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1 Climate Change.

Human Rights Policy Statement

[S1-1.17] [S1-1.19] [MDR-P 65a] The Human Rights Policy Statement provides guidelines to ensure that the negative impact on our workforce, related to the inadequate application of human rights standards, such as inaccessible grievance mechanisms, disregard for freedom of association in places where legislation prohibits formal employee representation, and failure to address the economic and social consequences of staff release, can be prevented.

As part of our Human Rights Policy Statement, OMV has summarized the salient human rights responsibilities related to our relevant stakeholders (especially our own employees, contractors and their employees) in the areas of our own and value chain workers' rights, communities and vulnerable groups (including indigenous people), security provisions, and human rights related to the environment and climate change. They are mapped out in more detail in a comprehensive Human Rights Responsibility Matrix, which is part of our internal Human Rights Management System, constitutes the basis for our activities in the field of human rights, and serves as a fundamental tool for their implementation. OMV adopts a rights holder's perspective, ensuring that both business-related risks and human rights impacts are professionally identified, assessed and addressed. This ongoing due diligence (DD) process includes continuous engagement with external stakeholders, utilizing both internal and external resources. The results of the human rights self-assessments and human rights spot checks, which are an ongoing process, are used to monitor the effectiveness of this policy.

[MDR-P 65b, 65c] This policy applies to all OMV Group employees, and we expect our business partners to comply with the same principles. By integrating these human rights commitments into our Code of Conduct, which is part of our contractual relations, it becomes binding for our business partners as well. The Human Rights Policy Statement is approved by OMV's CEO, who has overall accountability for its implementation, and is applicable globally across all OMV Group business segments and fully consolidated subsidiaries.



[MDR-P 65d] [S1-1.AR 10, AR 13] OMV respects human rights as contained in the Universal Declaration of Human Rights and in internationally recognized treaties, including the International Labour Organization (ILO) core treaties.¹ Accordingly, OMV, Borealis and OMV Petrom have signed the UN Global Compact and are fully committed to the UN Guiding Principles on Business and Human Rights as well as the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. This includes a commitment to upholding labor rights, such as decent living wages, working hours, employee representation, and provisions against forced labor, child labor, and human trafficking. We therefore also fully support the aims of the UK Modern Slavery Act 2015 and are committed to operating our business and supply chain free from forced labor, slavery, and human trafficking. The OMV Statement on Modern Slavery and Human Trafficking explains in detail the countermeasures taken in all parts of the business and supply chain. Our commitment to human rights is embedded in each business approach and supports adherence to the UN Sustainable Development Goals (SDGs).

[MDR-P 65e, 65f] Our Human Rights Policy Statement is updated based on feedback from peer reviews, benchmarking and ESG rating agencies, reporting standards, internal and external expert consultation, and existing and upcoming legal requirements. The OMV Human Rights Policy Statement and the OMV Human Rights Management System are coordinated with key internal stakeholders from various departments such as People & Culture, HSSE, Security, Procurement, Business, Community Relations & Development, Environment, and Data Protection. The works council is also consulted during the development or revision of the Human Rights Policy Statement. During the drafting and major review phases of this policy, input from external independent human rights experts is also incorporated. It is publicly available on our [green arrow icon](#) website. Within the Company, it is communicated to all employees via our intranet through internal blogs, training material and OMV's Regulations Alignment Platform.

The specific human rights commitments outlined within this policy are detailed below.

Labor Rights

[S1-1.20a] [S1-1.2.27d] This includes decent living wages, working hours, employee representation, collective bargaining, and provisions against forced labor, child labor, and human trafficking. We support the five fundamental principles and rights at work outlined in the ILO's Declaration. We are committed to respecting workers' rights, in line with the ILO's fundamental conventions on rights at work, and we expect our contractors, suppliers, and the joint ventures we participate in to do the same. Where local labor rights standards fall short of OMV's standards, based on international human rights law, OMV is guided by its higher standards unless this is forbidden by law.

OMV strives to be a fair and responsible employer. Upholding and promoting labor rights is essential to achieving legal compliance in a local and international environment. It is also essential to ensuring that our global workforce can develop professionally and fulfill their personal aspirations in line with our business needs. Read more about our approach to this topic under Operational Changes and Minimum Notice Periods in → [S1 Own Workforce](#).

Security

[S1-1.20a] This includes preventive, defensive, and community-oriented approaches to security, clear guidelines, supervision, and training, all in a manner consistent with relevant laws and international standards or initiatives, including the Voluntary Principles on Security and Human Rights (VPs) and the International Code of Conduct for Private Security Service Providers (ICoC).

1 Freedom of Association and Protection of the Right to Organise Convention No. 87 2. Right to Organise and Collective Bargaining Convention No. 98 3. Forced Labour Convention No. 29 4. Abolition of Forced Labour Convention No. 105 5. Minimum Age Convention No. 138 6. Worst Forms of Child Labour Convention No. 182 7. Equal Remuneration Convention No. 100 8. Discrimination (Employment and Occupation) Convention No. 111



Health and Safety

[S1-1.20a] [S1-1.23] This covers the OMV's health and safety management including its workplace accident prevention policy and management system, as well as community arrangements. Read more about our approach to this topic in → [S1 Health, Safety & Well-Being](#) and → [S3 Affected Communities](#).

Property and Land Rights

[S1-1.20a] We follow international best practices, which require avoiding involuntary resettlement, or at least keeping it to a minimum, and we furthermore have a zero-tolerance policy for illegitimate land grabbing. Where resettlement is unavoidable, all people affected should be compensated fully and fairly. We are committed to a fair and transparent procedure for land use and compensation paid to local communities or authorities. If exploration, development, or production activities have the potential to impact communities and/or their land, we consult with all relevant stakeholders ahead of time and obtain permission to use the land either temporarily or permanently. Read more about our approach to engaging with our communities in → [S3 Affected Communities](#).

Local Communities and Indigenous Peoples

[S1-1.20a] We are committed to community consultation based on free, prior, and informed consent (FPIC) in accordance with IFC Performance Standard 7 and ILO Convention 169. We are aware of indigenous communities in the proximity of our operations in Māui, Pohokura, and Maari in New Zealand, as well as in the Arma district in Yemen. Read more about our approach to engaging with our communities in → [S3 Affected Communities](#).

Environment and Climate Change

[S1-1.20a] OMV recognizes the right to a clean, healthy, and sustainable environment as a human right that is intrinsically linked to a wide range of others. With our OMV Strategy 2030, we are fully committed to supporting and accelerating the energy transition, practicing responsible resource management, and minimizing the environmental impacts of our operations. Cognizant of the social impacts that the energy transition entails, OMV is committed to contributing to a Just Transition for our employees and communities, and to addressing the social and economic effects of the transition to an environmentally sustainable economy.

Human Rights Management System

[S1-1.20a] The OMV Human Rights Policy Statement is our commitment to respecting human rights in our business operations, to identifying any potential or actual adverse impact, and to addressing it adequately. The OMV Human Rights Management System is our internal guidance document, mapping out the salient human rights issue areas in a Human Rights Responsibility Matrix, that explains the due diligence process and tools and defines roles and responsibilities. [S1-1 AR 10] In 2024, the Human Rights Management System was reviewed to comply with new and impending legal requirements (CSRD, CSDDD), as well as to align with the updated OMV Human Rights Policy Statement, which was revised in 2022.

[S1-1.20a] OMV is committed to respecting the human rights and labor rights of all employees, as stipulated in the Universal Declaration of Human Rights (UDHR), the International Labour Organization (ILO) conventions, and the United Nations Guiding Principles on Business and Human Rights (UNGPs).

Our due diligence process and tools as documented in the Human Rights Management System help us to ensure compliance with our human rights commitments, including through monitoring measures such as the Human Rights Self-Assessment (HRSA), providing access to grievance channels, and other activities. We have identified our salient human rights issue areas at Group level and mapped them out in the Human Rights Responsibility Matrix, which is part of our internal Human Rights Management System. They are also reflected in our Human Rights Policy Statement:



- **Equality and non-discrimination:** OMV is committed to ensuring fair treatment and equal opportunities for all employees. Employees in our workforce and job applicants are not discriminated against on any grounds, and OMV has zero tolerance for discrimination, bullying, and sexual and other harassment in working relationships. We prohibit discrimination based on race, gender, sexual identity, age, color, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, indigenous origin, property, family status, disability, health status, including mental health, or any other status.
- **Freedom from modern slavery and child labor:** We are committed to contributing to the elimination of all forms of forced labor, modern slavery, and human trafficking, as well as child labor.
- **Just and favorable working conditions:** We are committed to transparent and fair approaches to hiring and dismissal, the provision of locally applicable decent living wages, adequate working hours and rest times, and providing safe and healthy workplaces for our workforce.

OMV respects the right to form and join trade unions, meaning it will not discourage membership or participation in trade unions and refrains from actions that undermine adequate collective representation, including collective bargaining. In the case of national law prohibiting the establishment of formal employee representation, OMV seeks to allow alternative forms of adequate representation of employees' interests, always within the relevant legal framework.

[S1-1.20b] We engage with our workforce by continually informing and consulting employee representatives about Company developments that may impact their interests. The works council is consulted on all matters related to employees, such as workplace conditions and data protection. When reviewing our human rights policies and processes, including the Human Rights Policy Statement in 2022 and the Human Rights Management System in 2024, we involved a variety of internal stakeholders in the gap analysis and consultation phase. Employee representatives were also consulted and endorsed our proposal to make human rights e-learning a mandatory training requirement for all employees.

[S1-1.20c] OMV has publicly committed to addressing adverse human rights impacts in which we are involved, and to taking appropriate measures for their prevention, mitigation, and, where necessary, remediation. We view grievance mechanisms as vital tools for preventing and managing negative impacts on local communities, employees, and other stakeholders. Our goal is to address all grievances received, whether they are based on actual or perceived issues, and regardless of whether the complainant is known or anonymous, in accordance with the UN Effectiveness Criteria.

[S1-1.21] OMV respects human rights as contained in the Universal Declaration of Human Rights and internationally recognized treaties, including the International Labour Organization (ILO) core treaties. We have integrated specific requirements related to aspects such as working hours and rest times, adequate living wages, occupational health and safety, all in line with international human rights standards, into our Human Rights Responsibility Matrix, which forms the basis of all our due diligence activities. We also inform our workforce about these in the mandatory human rights e-learning. Wherever we identify gaps in the implementation of these international standards as mapped in UDHR, ILO, or OECD, we develop action plans to close them and be fully compliant with our commitment. Having signed the UN Global Compact, we are fully committed to the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. [S1-1.22] Our Code of Conduct and Human Rights Policy Statement explicitly address our stance on forced labor, child labor, and human trafficking and refer to the respective ILO conventions.



Human Rights Due Diligence

[S1-1.21] The human rights due diligence process follows the steps defined in the UN Guiding Principles in Business and Human Rights and can be summarized in four steps: identify, address, track, and remediate.

- First, human rights impacts and risks associated with our current and future business activities are identified based on the Human Rights Responsibility Matrix and various tools we have developed, such as Country Entry Checks, Impact & Risk Mapping, and Compliance Checks for business partners.
- To address adverse impacts, we develop actions and mitigation plans based on the outcomes of the initial stage. This process involves cooperation between Group Human Rights Experts, local focal persons, and subject matter experts, and is informed by consultations with internal stakeholders, external experts, and affected rights holders.
- The effectiveness of our mitigation measures is tracked using the Human Rights Self-Assessment, which helps identify gaps and formulate further strategies.
- When necessary, we are committed to remediating adverse impacts through our grievance mechanisms, such as the SpeakUp Channel and community grievance mechanisms.

Human Rights Responsibility Matrix

The Human Rights Responsibility Matrix is a preventive tool that helps us to identify and address the negative impacts that have been identified in connection with the application of human rights principles. At all stages of the ongoing human rights due diligence process, we use it as a universal standard, mapping out reality on the ground against the specific responsibilities as defined in the matrix, and identifying any gaps we need to focus on. This approach helps us identify any potential human rights impacts of our business activities, whether they relate to non-discrimination and diversity, labor-related issues (e.g., decent living wage standards and adequate rest times), indigenous peoples' rights, or human rights in the supply chain, such as freedom from forced labor, child labor, and human trafficking. It also enables us to prioritize impact management activities.

The Human Rights Responsibility Matrix maps our responsibilities related to all our salient human rights issue areas, including those we identified as material negative impacts. This helps us to identify and address adverse human rights impacts throughout our human rights' due diligence process. This includes access to grievance mechanisms for all impacted rights holders, the freedom of association, protection against forced labor, human trafficking, and child labor, as well as fair and transparent hiring and release procedures.

Since 2008, we have mapped out our salient human rights responsibilities in a comprehensive Human Rights Responsibility Matrix designed to serve as the foundation for our activities in this area. We use this tool to identify impacts, assess our human rights challenges and activities, and prioritize our actions as essential, expected, or desirable. In 2023, we initiated an update of the Human Rights Responsibility Matrix as a follow-up to our review of the OMV Group Human Rights Policy Statement in the previous year. Keeping the overall structure of our Human Rights Responsibility Matrix, we have improved the alignment of its content and language with international human rights due diligence standards and legislation. The update was completed in 2024 and integrated into the Human Rights Management System.

S1-3 Processes to Remediate Negative Impacts and Channels for Own Workers to Raise Concerns

Grievance Mechanisms

[S1-3.30] [S1-3.32b, 32c] [S1-3.34] [S1-3.AR 30] We regard grievance mechanisms as a key tool for preventing, managing, and remediating adverse impacts on employees, workers in our value chain, local communities, and other stakeholders. In accordance with the UN Effectiveness Criteria, we aim to address all grievances received, regardless of whether they stem from real or perceived issues and whether the complainant is identified or anonymous. The aim of our mechanisms is to offer a channel for identifying potential adverse impacts, resolving grievances, and, where we



have caused or contributed to a negative impact, remedying the impact for rights holders. Reported grievances might be related to any human rights issue area we are committed to, such as discrimination or harassment, inadequate working or living conditions, nontransparent or unfair dismissal processes, any indications of human trafficking, forced labor or child labor, disturbance of local communities, among others. We acknowledge that this does not impede stakeholders' rights to seek judicial or other remedies. All employees have access to all channels, either through our website or on site. Our Code of Conduct and Whistleblowing Directive include protection for our employees against retaliation. For more details on the Integrity Platform and protection of Whistleblowers, see → [G1 Business Conduct](#).

In October 2024, OMV launched a new SpeakUp Channel, which provides a process and tool for raising concerns regarding serious work-related misconduct, including discrimination, harassment, unequal employment opportunities, and any violations of work-related human rights (such as forced labor, child labor, and human trafficking), and having them addressed. It was established by OMV and is open to any internal or external stakeholder and as such is a common channel for our own workforce and value chain workers. OMV employees were informed about the new channel as part of an internal communication campaign, and we will launch communication activities addressing our business partners in 2025 to enhance accessibility for value chain workers. More information about the [SpeakUp Channel](#) will become available on the OMV website in 2025. [S1-3.32a, 32b, 32c, 32d, 32e] [S1-3.33] For details on our general approach and processes for providing and supporting the availability of the SpeakUp Channel, our approach to tracking, monitoring, and ensuring its effectiveness, and how we assess whether employees in our own workforce are aware of and trust it, see → [S1 Own Workforce](#).

S1-4 Actions to Manage the IROs Related to Own Workforce

[S1-4.35] [S1-4.37] To address the material negative impact of inadequate application of human rights standards, we have defined the following actions: identifying and assessing impacts and risks, tracking effectiveness through human rights self-assessments, and conducting training and awareness-raising on human rights. [S1-4.39] These actions are developed based on the outcomes of the initial stage of the human rights due diligence process. This process involves cooperation between Group Human Rights Experts, local focal persons, and subject matter experts, and is informed by consultations with internal stakeholders, external experts, and affected rights holders. [MDR-A 69a, 69b] For the material topic S1 Human Rights, none of our actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed.

[S1-4.40b] No material risks or opportunities were identified regarding the topic of human rights during the materiality assessment. [S1-4.AR 43] To mitigate the negative impact on our workforce resulting from the inadequate application of human rights standards, OMV has allocated the following resources: three human rights experts – two at OMV and one at OMV Petrom. Additionally, a team of four social compliance experts at Borealis steers and supports the implementation of human rights due diligence. They provide tools, guidance, training, and subject matter expertise to conduct the human rights due diligence steps as described above. These efforts are supported by human rights focal persons and respective subject matter experts within the business. [S1-4.AR 45] For information on whether and how external developments have been considered regarding dependencies turning into risks, see → [ESRS 2 General Information](#).

Impact and Risk Identification and Assessments

[S1-4.41] Impact and Risk Identification and Assessments serve as preventive measures to ensure our business activities do not cause or contribute to negative impacts on impacted rights holders, including our own workforce, value chain workers, and communities, and that we address negative human rights impacts wherever they cannot be prevented sufficiently. OMV has therefore developed due diligence tools and techniques to identify and assess actual and potential human rights impacts and risks related to our business, even before we launch or acquire a business in a new country or region. Human rights are one of the components considered when making the decision to engage in a new country or a major project. The relevant human rights impacts and related risks are presented to the respective Executive Board member to factor into the decision on whether or not to enter a country. We use



these assessments to derive concrete due diligence measures to ensure an activity's compliance with our human rights responsibilities.

Due diligence starts with an initial risk mapping at country level: every country we operate in (or plan to operate in) is assessed based on comprehensive human rights-related data and rated as a low, medium, high, or extreme risk country. Based on this rating, further due diligence actions and human rights training needs are defined with the objective of ensuring we don't cause or contribute to negative human rights impacts on our rights holders and addressing all potential adverse impacts accordingly. Internationally recognized third-party experts support OMV in conducting human rights due diligence in countries with high human rights risks.

The Human Rights Compliance Check is a tool used to identify potential human rights impacts and risks related to business relationships. With this questionnaire-based assessment, we aim to identify a potential business partner's capability to comply with our commitments and responsibilities as outlined in our Human Rights Policy Statement and Human Rights Responsibility Matrix. The goal is to prevent contributing to negative human rights impacts through our business relationships. The assessment examines a business partner's policies and processes addressing human rights issues such as forced labor, child labor, human trafficking, just and favorable working conditions, communities and indigenous peoples, diversity and non-discrimination, and the availability of grievance mechanisms.

[MDR-A 68a] In 2024, we conducted three country entry checks that included assessments of human rights risks related to OMV's potential business activities in that country and proposals for concrete mitigation measures in the case of positive entry. As part of these checks, we analyzed to what extent OMV could potentially be involved in adverse human rights impacts on its own workforce, value chain workers or affected communities when deciding to engage in a planned activity, and how to address them.

Furthermore, we conduct dedicated country risk assessments regarding the labor rights of our own workforce to determine and monitor the legal situation and future changes. As well as monitoring relevant labor rights risks, we work closely with various employee representatives according to the type of risk and potential impacts. With our annual initial risk ranking, we also identify countries with elevated risks of severe human rights abuse such as forced labor, child labor, or restrictions on the freedom of association. Within our country portfolio, 12 out of 484 (25%) countries (e.g., Yemen, Libya, and Brazil) show an elevated risk of child labor. Some 18 out of 48 (38%) countries (e.g., Yemen, Libya, and China) have an elevated risk of forced labor. The freedom of association is generally limited in 14 out of 48 (29%) countries (e.g., UAE, China, and Malaysia). We inform the respective General Managers and human rights focal persons about the elevated risk levels in their countries and recommend specific mitigation measures, for example human rights training for employees and discussing the mentioned human rights issues and adequate management measures in contractor meetings. [MDR-A-68b; 68c] This process is relevant for our current and future business activities globally and focuses on our own workforce as well as our business partners' activities. It is an ongoing process.

Tracking Effectiveness

[S1-4.37] [S1-4.38a] [MDR-A 68a, 68b, 68c] In 2024, we conducted a Human Rights Self-Assessment in OMV Tunisia with the support of external human rights experts. The findings and key recommendations were discussed with the team and external experts during workshops. The review showed that OMV Tunisia has some formalized systems in place to manage human rights impacts, which help in integrating and implementing human rights commitments. However, a detailed human rights impact assessment is recommended to identify the actual and potential impacts of business activities and operations on workers and communities in more depth. This would help in better understanding the severity of the impacts and adjusting human rights impact management measures where applicable. Additionally, engagement with rightsholders and effective monitoring of management measures should be strengthened. This action applies to our own operations in Tunisia, and was finalized in 2024.



[S1-4.41] OMV is committed to ensuring that our practices do not cause or contribute to material negative impacts on our own employees by conducting regular assessments of our current and future operations. These assessments are designed to identify and evaluate actual and potential human rights impacts and risks, including those related to diversity and non-discrimination, just and favorable working conditions for our employees, and freedom from forced labor, child labor, and human trafficking. [S1-4.AR 42] Conducting Human Rights Self-Assessments is crucial in tracking the effectiveness of our measures to address human rights impacts on our workforce. As a result, no severe human rights incidents or incidents related to child labor or forced labor have been reported since 2017.

Training

[S1-4.37] [S1-4.38a] [MDR-A-68a] We pay special attention to training and awareness raising to bring our human rights commitment to life and prevent negative impacts related to the application of human rights principles. We provide training on human rights, which helps equip our employees with an understanding of our human rights management process and gives them a space to work on concrete operational issues and business-specific challenges. These range from human rights in armed conflict environments and human rights due diligence responsibilities in joint ventures and other business relationships to personal legal liability and employee human rights (incl. freedom of association), risks of forced labor, human trafficking and child labor, and grievance channels.

All employees are required to complete our interactive e-learning course on human rights, which is part of the training curriculum and as such mandatory for all our employees worldwide. The course provides a basic understanding of human rights in the business context and insights into our specific responsibilities, for example related to diversity and non-discrimination, the labor rights of our own and contractors' employees, human rights in security setups, and the rights of our communities, as well as severe human rights violations such as child labor, forced labor, and human trafficking. It also provides an insight into our due diligence tools and what to do in the event of observed or alleged human rights abuse.

Our subsidiary Borealis provides a mandatory human rights e-learning course for the entire Borealis workforce in nine languages, covering all relevant human rights aspects and including transparent information and lessons learned from the PDH Kallo incident in 2022. In addition, the Borealis ethics Code of Conduct e-learning covers human rights topics including discrimination, harassment, diversity, inclusion, bribery, and corruption.

Regarding specific labor rights issues, the rights and obligations of our employees are set out in employment contracts. We keep our employees up to date via our various internal channels of communication (e.g., employee intranet, emails, and news feed) in the event of legal changes or new available information. For questions and specific information, local P&C contacts and employee support hotlines are available. In 2024, 6,868¹ employees completed the human rights e-learning, and a total of 23 participants in instructor-led sessions learned about human rights in the business context, new and upcoming regulatory requirements, the OMV Human Rights Management System, and additional focus topics, aligned with the participants' backgrounds and needs. As an example, we had a webinar for a project team working with a lot of contractors, where we focused on value chain workers' rights, including diversity and non-discrimination, just and favorable working conditions (e.g., working hours, decent wages), and the risks of forced labor, child labor, and human trafficking, and how to detect them.

By the end of 2024, 80% of employees of Borealis, OMV Petrom and OMV had been trained in human rights. To track the effectiveness of our training, we ask participants for feedback in a standardized questionnaire, which includes questions about the perceived usefulness and relevance of the training experience, if it seemed easy to apply, and an open question for key take-aways. Additionally, 85% of the Borealis workforce completed the ethics Code of Conduct e-learning covering human rights in 2024. [MDR-A-68b, 68c] The target group of the training described in this section is employees in our own workforce. However, training is also provided to workers in our

¹ The absolute figures include board, external and leased personnel, and interns.



upstream value chain. To learn more about our training offers for workers in the value chain, see → [S2 Workers in the Value Chain](#). This is an ongoing process.

[MDR-A-68e] Since its launch in 2023, all OMV employees have had access to a dedicated Human Rights Learning Path in the Sustainability Academy, which provides learning materials about human rights in general and in the business context, human rights at OMV, human rights of employees (our own as well as those of contractors and suppliers), human rights of external stakeholders, and human rights and security. The provision of additional resources (e.g., links to online webinars and reading material from renowned external providers such as the ILO, UN, Ipieca, ICRC) allows colleagues to delve further into specific topics which include, for example, diversity and non-discrimination, labor conditions, forced labor, child labor, human trafficking, and other human rights issues.

Awareness Raising

[S1-4.37] [S1-4.38a] [MDR-A-68a] We also implement internal awareness-raising campaigns throughout the Group to inform our staff about our policies and activities related to salient human rights issue areas like child labor and human trafficking.

In 2024, we continued working on engaging the highest level of management in human rights. As the key figures and co-owners of human rights in the OMV Group, the CEO and CFO actively participated in two in-person briefing sessions with our Group human rights experts, discussing updates to our policies and due diligence activities. Human rights topics were also discussed in two quarterly meetings of the Supervisory Board Sustainability & Transformation Committee and at several meetings of the OMV Sustainability Coordination Forum in 2024. [MDR-A-68b; 68c] Our awareness raising campaigns target our own employees and occur throughout the year.

[S1-4.38b, 38c] Wherever applicable, we are committed to remediating adverse negative impacts on our own workforce through our grievance mechanisms, such as the SpeakUp Channel. This process is relevant for our current and future business activities globally spanning our entire value chain and is an ongoing process. The effectiveness of our mitigation measures is tracked using the Human Rights Self-Assessment, which helps identify gaps and formulate further strategies.

[S1-4.38d] The Human Rights Self-Assessment is used to evaluate the effectiveness of our Human Rights Management System and due diligence approach. Such assessments create internal awareness, capture how we perceive our human rights performance, and facilitate the identification of gaps and further actions. Identified gaps can relate to any of the human rights issues mapped in our Human Rights Responsibility Matrix, such as inaccessible grievance mechanisms, non-respect for the freedom of association, unfair or nontransparent dismissal processes, or failure to address modern slavery risks. Based on the outcomes of these assessments, we develop action plans, which might include further capacity building for local experts or peer and business partner initiatives to tackle local challenges, among other activities.

S1-5 Targets Related to Own Workforce

Train OMV Group employees in human rights

[S1-5.44] [MDR-T-80a-80j]



By training OMV Group employees in human rights, we aim to ensure adequate application of human rights standards. In e-learning modules and webinars they learn about our human rights policies and due diligence approach and how to prevent and mitigate negative human rights impacts, including those that have been identified as material, such as the freedom from forced labor, child labor and human trafficking or access to grievance mechanisms.



[MDR-T-80a] Professional training on and raising awareness of human rights are crucial to bringing our human rights commitment, as documented in our OMV Human Rights Policy Statement, to life. It is essential that our workforce understands their own rights as well as those of value chain workers and communities. This knowledge enables them to identify and address potential or actual impacts on fair working conditions, non-discrimination, economic, social, and cultural rights, indigenous peoples' rights, health and safety of workers and communities, and to contribute to a value chain free from forced labor, human trafficking, and child labor. Therefore, our mandatory human rights e-learning is a vital part of the training curriculum for all employees worldwide.

2025	2030
Train all OMV Group employees in human rights	Train all OMV Group employees in human rights

Absolute Target	
Value chain activities	Own operations
In scope	All employees of OMV (based on head count)
Out of scope	Employees of suppliers/contractors
Geographical coverage	All employees Group-wide
Base year	2019
Baseline value in %	47

[MDR-T-80f] The target was established with the aim of creating a measurable and comparable KPI, as well as enhancing human rights management skills through training and awareness initiatives. At the time of setting this target, only a few peers had measurable goals related to human rights, and we recognized the training target as a valuable tool to support the implementation of our commitment.

Initially, the KPI focused on a specific target group (employees in corporate functions managing human rights risks, as well as corresponding functions in countries with elevated human rights risks) with a baseline of 4% trained in 2017. By 2019, we had already achieved 82% training within this group and decided to expand the scope to include the entire workforce, establishing a new baseline of 47% trained in 2019. [MDR-T-80h, 80i] Internal stakeholders involved in setting this target include EB members (e.g., during Board Workshops, as part of the Sustainability Strategy Development in 2017/18), the Works Council (discussion and approval for mandatory e-learning in 2022), and the P&C Learning Department (ongoing expert consultation and coordination). The targets were approved by the OMV EB. There were no changes made to this target or related metrics during the reporting year.

Status 2024

[MDR-T-80j] The target is monitored bi-annually and reported annually. 80% (2023: 71%) of employees were trained in human rights. In 2024, 6,868 employees (2023: 7,124) completed the human rights e-learning course, and 23 employees (2023: 170) participated in (virtual) classroom training on human rights¹.



¹ The absolute figures include board, external and leased personnel, and interns.



[S1-5.47a, 47b, 47c] The target-setting process includes a thorough assessment of our current performance, identification of key areas for improvement, engagement directly with business divisions, top management, and workforce representatives through meetings and workshops to gather input and understand their concerns, benchmarking against industry standards to set realistic targets, regularly tracking progress to review the effectiveness of measures and making adjustments as needed. The bi-annual review of progress, combined with year-on-year figures, provides an insight into the achievement of this target. Our CEO and CFO are updated during our biannual human rights briefing sessions on the progress made. Only select employees are involved in tracking OMV's performance against this target, including OMV human rights experts, who discuss progress and measures to improve the level of achievement both among themselves and with Learning & Development experts.

Metrics

[Voluntary] [MDR-M.77c] **7** human rights grievances (2023: 19), thereof 2 external (2023: 19) and 5 internal (2023: 0). 0 (2023: 0) proven violations

Metrics Definitions and Methodology

[Voluntary] [MDR-M.77a, 77b, 77c] Number of human rights grievances, thereof external and internal, and number of proven violations are calculated based on human rights grievances received through Community Grievance Mechanisms and grievances received in the internal human rights mailbox. The measurement of this metric (unless otherwise specified) is not validated by an external body other than the assurance provider.



S1 Health, Safety & Well-Being

Material Topic: S1 Health, Safety & Well-Being

Reducing health and safety risks for OMV employees, workers in the value chain, customers, and third parties, such as communities, and promoting physical and mental health in an integrative way

Relevant SDGs:



SDG targets:

- 3.9** By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination
- 8.8** Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.

Health, safety, and well-being constitute an integral part of our commitment to conducting our business in a responsible way. We continuously aim to improve our employees' health and ability to work through integrated health management. We build on sustainable safety measures to protect people by providing a safe and healthy workplace and ensuring the safety and reliability of our plants. We also protect people and assets from the possibility of intentional malicious threats.

OMV's long-term business success is dependent on our ability to continually improve the quality of our business activities while protecting people, the environment, assets, and our reputation. The Health, Safety & Well-Being strategic areas focus on reducing health and safety risks for OMV employees, contractors, customers and suppliers, as well as protecting assets, information, and operations against any threat. Particularly in times of geopolitical unrest, our Company's resilience is dependent on our emergency and crisis management capabilities.

Impacts, Risks, and Opportunities (IROs)

Ensuring the health, safety, and security of our employees, contractors, and assets is fundamental to OMV's dedication to maintaining workplace safety. Inadequate occupational health and safety management, combined with complex shift and rotation patterns, project-related pressures, and challenges in accessing grievance mechanisms, can negatively impact workers' health. For details on our material IROs for → [S1 Health, Safety & Well-Being](#), see → [ESRS 2 General Information](#).

ESRS 2-SBM-3 Interaction of Material IROs with the Strategy and Business Model

[S1-SBM-3.14a] All OMV employees (e.g., engineering and technical staff, operational field staff, HSSE, project managers, supply chain and procurement, legal and compliance) and non-employees (leased personnel, self-employed people, or people provided by third-party undertakings primarily engaged in employment activities) are included in the scope of the disclosure. All other workers on OMV sites, called contractors and sub-contractors, are subject to the material impacts of our operations and reflected according to ESRS requirements under the S1-14 disclosure regarding health and safety metrics. [S1-SBM-3.14b] The potential negative impact identified is widespread within limited groups of employees, such as those working complex shift patterns in refineries or offshore operations which could potentially be triggered by insufficient health and safety management.



[S1-SBM-3.14d] No material risks and opportunities were identified for this reporting period. However, we do recognize the benefit of the continuous developments that align with our “Committed to Zero Harm” vision and prioritize health and safety. [S1-SBM-3.15] We have identified that those who work in the field in exploration, refining, and chemicals generally have, due to the nature of the job, a higher potential for negative impacts, especially in the event of unexpected incidents, than those who are not involved in operations. These potential negative impacts can be reduced/mitigated to a minimum by robust health and safety management. The identification was conducted based on the results of internal consultation and assessments with P&C, and Human Rights and HSSE experts.

[S1-SBM-3.16] No material risks and opportunities were identified for the topic of health and safety during the materiality assessment. Under the internally used claim “Protecting what we care for,” we commit ourselves to a health and safety culture of care. A variety of actions and projects derive from this and are being implemented under this motto.

HSSE Strategy

The OMV Group HSSE Strategy sets out the mid-term strategic goals and targets to support the Group's business strategy. In light of the comprehensive update to the OMV's transformational business strategy (OMV Strategy 2030) in 2022 and the significant changes in the regulatory environment, a major review of the HSSE Strategy was conducted in 2023, leading to an updated HSSE Strategy 2030. While proven HSSE management concepts will be continued and enhanced, the review identified a need for a stronger and more up-to-date strategic focus on HSSE culture, contractor management, and certain aspects of safety and environmental management in the coming years. The strategy revision process involved numerous stakeholders, particularly managers that are specifically affected by the change to our traditional business approach, such as the low-carbon and recycling business. Proposed strategy updates were then discussed with all Executive Board members of OMV, OMV Petrom, and Borealis and approved.

The updated HSSE Strategy 2030 is strongly linked to the Company Values and can be summarized as follows:

- **We care** about safety and the physical and mental well-being of our people; for the planet we live on; for the people we interact with; for our locations and assets.
- **We're curious** about our future partners, contractors, and technologies so we can develop the business relationship together to achieve the highest HSSE standards.
- **We progress** to enable the successful transformation of our Company toward sustainability and to become an industry leader in HSSE.

Through our revised HSSE Strategy, we will continue to improve the health and well-being of our employees, with an added focus on mental health. In high-risk industries like ours, it is also crucial that everyone contributes to our goal of zero incidents. We are committed to preventing work-related fatalities and fostering a culture where safe behavior and caring for yourself and others are deeply embedded in the mind of everyone working for us.

While we have a solid foundation for the strategic development and integration of various HSSE disciplines in the business, we have identified key areas that will require significantly more focus on how we manage HSSE in the future.

- We aim to cultivate a company culture where HSSE shapes decision-making at all times and at every organizational level, founded on highly committed leaders, a competent workforce of employees and contractor employees, and an atmosphere of openness where everybody has the confidence to speak up.
- Given the high degree of contractor work in our business, we will further strengthen our supplier and contractor management capabilities. We aim to improve the selection process to ensure that only contractors with appropriate HSSE capabilities work with us. When needed, we will put effort (e.g., training, supervision) into



helping contractors reach the expected HSSE performance levels. We will focus our efforts on long-term, trust-based relationships with our key contractors and further grow our HSSE culture.

- We will leverage the opportunities afforded by new technologies to improve our systems and tools to manage HSSE, including product stewardship.



The HSSE Strategy encompasses all white- and blue-collar employees of OMV, regardless of their contract type, as well as all non-employees that are crucial to our business, which includes all our suppliers and contractors.

Governance

[S1-2.27c] There is a high degree of overlap between the Environment material topic (including all its material sub-topics, waste management, and process safety) and the material topic Health, Safety & Well-Being, meaning they are both governed centrally by Group HSSE.

The HSSE Strategy and its implementation are aligned with and fully embedded in the corporate strategy and the corporate governance structure. Leadership responsibility is assigned to the members of the Executive Board and senior leaders. The Executive Board's remuneration is subject to a Health & Safety Malus (read more on this in Sustainability Governance). An Executive Board member is assigned as the owner of a certain HSSE topic. Group HSSE is led by the VP HSSE, who reports directly to the Chief Executive Officer. The department is organized into specialized teams with experienced experts in various areas of HSSE to ensure comprehensive management and oversight of health, safety, security, and environmental (HSSE) aspects. This includes the development and implementation of OMV's HSSE Strategy, regulations, and processes, conducting HSSE risk assessments, incident investigation, HSSE data analysis and reporting, health management, occupational safety management, process safety management, security and resilience management, and environmental management. Each team is specialized in its respective area and strong collaboration ensures the maintenance and enhancement of the overall HSSE performance of the organization.

This is supplemented by local HSSE officers at each site, along with local subject matter experts. There are also corporate HSSE departments at OMV Petrom and Borealis which ensure compliance with health, safety, and environmental regulations, promote a safe work environment, mitigate risks to employees and the environment, and



coordinate their local HSSE officers and experts. The OMV Petrom and Borealis HSSE departments report functionally to the VP HSSE at Group level. In line with the HSSE Directive, clear roles and responsibilities are defined for all staff, line management, and senior management. Line management is responsible for ensuring that HSSE issues are integrated into all business decisions and activities. They are required to demonstrate commitment and leadership by acting as role models and taking appropriate measures to control and manage all HSSE risks in their spheres of responsibility.

OMV's HSSE management involves interaction with employees or their representatives (works councils, trade unions) as a channel of engagement regarding issues that are particularly important and necessary for improvement. Health, safety, well-being, and environmental awareness is promoted across the Group through various activities. For instance, regular exchanges on environmental management are held, during which environmental experts and interested colleagues from the whole Group can learn about the best practices being implemented at other sites and gain inspiration. All business divisions and the subsidiaries have HSSE Forums, where employee representatives are consulted regularly and informed about the HSSE management system. Group HSSE also organizes HSSE Days for OMV's various units to inform employees about HSSE topics.

S1-1 Specific Policies and Commitments

[S1-1.17] [S1-1.19] OMV's HSSE vision is "Committed to Zero Harm – Protect People, Environment, and Assets." This vision is embedded in the [HSSE Policy](#), which is OMV's public commitment to health, safety, security, and the environment. Our chemicals subsidiary, Borealis, is committed to implementing the guidelines of the Responsible Care Global Charter, which is the chemical industry's voluntary initiative aimed at continuous improvement in health, safety, and environmental performance. To manage the identified negative material HSSE impact related to our own workforce and value chain workers, our Code of Conduct and Human Rights Policy Statement act as overarching documents outlining our general commitments. The HSSE Directive, Health Care Standard, Reporting, Investigation, and Classification of Incidents standard, and the Occupational Safety Management Standard outline specific requirements for employees and contractors that are part of OMV's own workforce.

Code of Conduct

[MDR-P 65a] As part of our Code of Conduct, we are committed to eliminating hazards and threats by identifying them and preventing, controlling, or reducing risks to an acceptable level. To achieve this and make our workplace safe for all our employees, we provide training and personal protective equipment. We aim to support our employees in improving both their mental well-being and physical health. Additionally, we are dedicated to training, empowering, and encouraging people to work safely. We invest in technology, programs, and processes to ensure that our facilities and operations are safe for employees, external stakeholders, and the environment. These commitments form the foundation of our HSSE policies, which provide guidelines to address the negative impact on our own workforce and workers in our value chain resulting from inadequate occupational safety and health management.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E1 Climate Change](#).

Human Rights Policy Statement

[MDR-P 65a] Ensuring a high level of care for our employees' well-being and physical and mental health across the Group is a commitment outlined in our Human Rights Policy Statement. OMV aims to adhere to the committed OMV Group health standards to provide its employees and contractors/suppliers with safe workplaces within OMV. Our Safety Management System is based on the OMV HSSE Policy, the HSSE Directive, and various corporate regulations. [MDR-P 65b, 65c, 65d, 65e, 65f] For the Human Rights Policy Statement, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party



standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S1 Human Rights](#).

HSSE Directive

[MDR-P 65a] This directive and its annexes set out the principles and rules for the management of Health, Safety, Security & Resilience, and Environment (HSSE) throughout the life cycle of the OMV Group's business and activities, including capital projects, mergers, and acquisitions. It provides a framework for how we, as OMV, manage all HSSE aspects to protect people, the environment, assets, and our reputation in line with our HSSE Policy and in view of our HSSE vision: "Committed to Zero Harm – Protect People, Environment, and Assets." This directive also defines the key HSSE responsibilities of all OMV Group employees, partners, and contractors; the HSSE Policy; the Major Accident Prevention Policy; HSSE Terms and Definitions; Life-Saving Rules; and the continuous improvement of HSSE performance.

The HSSE Directive is underpinned by a set of HSSE regulations and processes that include, HSSE Risk Management, Process Safety Management, Occupational Safety Management, Contractor HSSE Management, Management of Hazardous Substances, and Personnel Transportation, as well as Reporting, Investigation, and Classification of Incidents. Together, they form the safety management framework. Our Major Accident Prevention Policy outlines the main goals and guidelines for managing the risk of major accidents in OMV's operations. Recognizing the significant risk of major accidents in onshore and offshore oil and gas activities, and their potential severe impact on people and the environment, OMV believes that strong HSSE awareness embedded in company culture is essential. Our Contractor HSSE Management Standard sets the minimum requirements for addressing HSSE issues throughout the contract life cycle and contractor management process, from selection to contract close-out. Spot checks and internal audits are used to monitor the effective implementation of the policy.

[MDR-P 65b] All HSSE policies apply to all employees of OMV globally, with specific provisions for local legal compliance being considered. This includes OMV Aktiengesellschaft and all its subsidiaries, Borealis AG, and OMV Petrom S.A., along with their respective subsidiaries, but excludes SapuraOMV Upstream Sdn. Bhd. and its subsidiaries. Minor exclusions apply, for instance within Borealis, where separate guidelines that cover entity-specific operational incidents are provided. The HSSE policies also apply to value chain workers, including external experts who provide subject matter advice to OMV Group companies, as well as all contractor employees. [MDR-P 65c] Members of the Executive Board (EB) represent the most senior level accountable for approving and implementing the HSSE Directive, Health Care Standard, Reporting, Investigation, and Classification of Incidents Standard and the Occupational Safety Management Standard. This also includes all the environmental policies providing guidelines on minimizing our operational environmental impact. Responsibility for their implementation lies with the respective business units or the members of the Executive Board. The corporate functions are responsible for supporting the implementation and, to a certain degree, overseeing their governance and monitoring.

[MDR-P 65e] OMV subject matter experts and employees from business functions (e.g., refineries, legal) were either directly involved in the development of the HSSE policies or consulted during the internal consultation process to seek their feedback to the draft policies to ensure that, wherever possible, their interests were not undermined.

[MDR-P 65f] All the HSSE policies that are governed by the HSSE Directive are made available to all OMV employees via OMV's Regulations Alignment Platform in OMV's Intranet and training sessions. Relevant aspects for suppliers are incorporated into the contractual agreements and detailed health and safety management aspects are covered during contractor onboarding.

Risk Assessments

[MDR-P 65a] Our risk management approach involves identifying hazards, assessing risks, and implementing appropriate controls. Risk management regulations are developed, maintained, and applied. HSSE risks for acquisitions and divestments are evaluated to enable robust decision-making. All sites and activities are



systematically and periodically reviewed. Processes and regulations are assessed for their HSSE impact. Occupational health examinations are conducted to prevent harm to employees from their specific work or work environment. Risks are controlled according to the hierarchy: Eliminate – Tolerate – Reduce – Transfer. The process of hazard identification and risk assessment is documented, maintained, and available at the point of use. Findings are reported and addressed, with follow-up actions implemented in a timely manner according to their priority, and their effectiveness verified. Individuals exposed to hazards are made aware of the risks, the controls implemented, and their responsibilities. Hazard registers and risk assessments are regularly updated and reviewed as part of the management of change process.

Major risks and the respective mitigation measures are evaluated and monitored within the Enterprise-Wide Risk Management (EWRM) system, and documented in the Group-wide Active Risk Management System (ARMS) database. They are reported to top management twice a year or as necessary whenever issues arise. Senior management are directly involved in reviewing risks identified as a top priority. This preventive measure manages all our material impacts.

Audits

[MDR-P 65a] To assess the effective implementation of HSSE regulations and identify areas for improvement, we have established an audit and review system. This system ensures that HSSE relevant information and data are regularly gathered, reported, compiled, and analyzed. Our HSSE regulations are subject to independent review to achieve continuous improvement. HSSE aspects of all activities undergo regular self and independent audits according to established procedures. We ensure that sufficient and competent resources are available to conduct these audits and reviews. Actions arising from audits and reviews are assessed for quality and monitored until they are satisfactorily resolved. We determine that systems, design, work processes, activities, or tasks conform to specified regulations and verify the ability to access valid HSSE regulations.

Incident Reporting and Investigation as a Remediation Measure

[MDR-P 65a] All employees and contractors are encouraged to report any unsafe conditions and behaviors to line management to identify and resolve potential issues that could lead to future incidents or accidents. We acknowledge these suggestions for improvement submitted by employees and contractors locally. All incidents, hazards, HSSE walks, audits, findings, and defined actions are reported and tracked within a central HSSE reporting tool. Online training is regularly organized via the My Success Factors learning platform to ensure the effective use of the tool, emphasizing the importance data quality.

We investigate incidents and accidents using the expertise of our incident investigator pool members and other technical experts. Our goal is to identify the root causes of incidents and implement measures to prevent more severe incidents in the future. This includes focusing on near misses that could have led to serious accidents under different circumstances. Additionally, we verify the effectiveness of actions implemented after severe and high-potential incidents (HiPos), including process safety incidents, by updating our reporting tool with information about past safety events. The incident investigation process has been further developed, and a subprocess to share HSSE information and promote organizational learning has been established. Our Incident Investigation Panel meets quarterly to review the process and implement practical improvements.

Health Standard

[MDR-P 65a] The OMV Health Standard provides guidelines to mitigate the negative impact on workers' health caused by inadequate occupational health and safety management, complex shift and rotation patterns, or project-related pressures. It ensures effective employee health care across OMV with a specific focus on occupational health and safety management for both our own force and value chain workers. It stipulates that OMV Group health care is based on four pillars: occupational health, curative medicine, emergency care and preparedness, and preventive programs and sets out the main principles, roles, and responsibilities, lines of communication within the OMV Group, a framework for managing preventive health measures and curative health care, and collaboration



among HSSE specialists. It supplements local legal requirements, allowing us to establish a harmonized level of health care services and access to medical facilities at all OMV sites.

The OMV Group Health Standard governs the work of operative medical service providers in relation to planning human resources, medical facilities and services, and local health plans. It involves operational health risk assessment and management, emergency preparedness, preventive initiatives such as targeted health promotion campaigns, health programs, and training sessions, as well as curative care. This involves ensuring a minimum level of equipment and materials for our clinics, both onshore and offshore, such as ECG machines, defibrillators, suction units, rescue devices, and emergency medication. Regular checks and supplier audits are conducted on medical suppliers, food facility hygiene, and customer satisfaction. Reporting and collaboration with contractors and subcontractors on health and safety are also integral parts of our process.

Active and collaborative health management by OMV, contractors, and their subcontractors is essential to effectively manage health in the workplace where multiple organizations work together. Before such collaboration begins, it is necessary to agree upon and organize the requirements, deliverables, and service levels, clearly define roles and responsibilities, and establish an information policy and reporting requirements.

[MDR-P 65b] In addition to what has been disclosed under the HSSE Directive, OMV's Health Standard also applies to medical staff including value chain workers involved in providing medical services and advice to OMV Group companies. [MDR-P 65b, 65c, 65d, 65e, 65f] For the Health Care 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 under → [HSSE Directive](#).

Reporting, Investigation, and Classification of Incidents Standard

[MDR-P 65a] OMV aims to adhere to the highest standards to provide its employees and contractors with a safe workplace. This is not only a moral obligation but also necessary to ensure seamless operations, without costly shutdowns or delays due to incidents. OMV's Reporting, Investigation, and Classification of Incidents Standard clearly outlines the systematic approach to be followed (beyond local/national laws) and the regulations, roles, and responsibilities when notifying, reporting, investigating, and classifying incidents within OMV. It also identifies appropriate preventive and corrective actions. It aims to ensure that all incidents are identified and reported in a timely manner. Work-related incidents with potential impacts on human health and safety, the environment, quality, customers, financial and asset loss, reputation, media attention or compliance are thoroughly investigated to determine their direct, root, and systemic causes. Security incidents, including malicious acts, are also investigated to identify the involved parties and circumstances, with serious suspicions addressed similarly. Preventive and corrective actions are implemented to reduce the likelihood of incident recurrence to as low as reasonably practicable (ALARP). All OMV facilities are required to comply with the relevant local incident reporting and investigation laws. Country-specific legal requirements will always take precedence. Despite this, OMV will always share lessons learned and define actions to prevent recurrence of similar incidents as quickly as possible within the Group.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Reporting, Investigation, and Classification of Incidents 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 under → [HSSE Directive](#).

Occupational Safety Management

[MDR-P 65a; 65d] Occupational safety management is an integral part of the Group's overall approach to managing HSSE, utilizing standardized instructions, practices, and specifications to ensure safe work. Key components include organization, resources, management processes, performance, safety culture, and documented practices, aligned



with ISO 45001. Its aim is to provide a framework for managing the prevention of work-related incidents, developing and implementing occupational safety objectives, demonstrating top management leadership and commitment to occupational safety management, and establishing systematic processes that consider safety risks and opportunities for improvement. This involves identifying hazards, assessing occupational safety risks, and establishing operational controls to minimize these risks. Additionally, it includes raising awareness of occupational safety hazards and how to mitigate them through information, communication, and training, continuously evaluating and improving safety performance, developing the necessary competencies, fostering a mature safety culture, and ensuring the involvement, informing, consultation, and participation of employees and contractors.

[MDR-P 65b, 65c, 65e, 65f] For Occupational Safety Management, 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 under → [HSSE Directive](#).

[S1-1.23] The OMV Group has a workplace accident prevention policy and management system in place. The policies addressing workplace accident prevention are the HSSE Policy, the HSSE Directive, and the Occupational Safety Management Standard, all guided by our HSSE vision and mission: “Committed to ZERO Harm – Protect People, Environment, and Assets.” HSSE management system has 12 important elements, some of them specifically addressing workplace accidents in terms of prevention. The OMV Group emphasizes open and transparent reporting of incidents, thorough root cause investigations, and implementing lessons learned to prevent recurrence. Root-cause analyses cover all causes and management failures. Lessons learned are shared within OMV and with external stakeholders. Investigations use proven methodologies and competent teams.

S1-2 Processes for Engaging with Own Workers and Workers' Representatives About Impacts

[S1-2.27a, 27b] [AR 24a, 24b] Safety walks and HSSE awareness raising campaigns targeting both employees and value chain workers are conducted on an ongoing basis to ensure safety is embedded within our corporate culture. Greater focus is placed on improving the HSSE walks by encouraging open dialogue while they are in progress. This promotes understanding of the challenges in the operating fields and increases trust between the workforce and management. Feedback is fed into the HSSE plans (at local level and at Group level) and monitored in our HSSE reporting tool. Practical Life-Saving Rules (LSRs) training will be continued and delivered systematically in the Safety Centers, some of which were refurbished and some of which were newly built in 2024, for which the training concept and material have been fully reviewed and updated.

The LSRs are discussed with employees and value chain workers (e.g., contractors at our facilities) on an ongoing basis during awareness programs, workshops, management walk-arounds, safety walks, and during various team meetings. We believe psychological safety, promoting open dialogue, and establishing a culture in which health and safety are integrated into every employee's role are effective ways to empower people to work safely. Workers are engaged in initiating, implementing, evaluating, and improving health and safety programs. They work closely with their managers to find joint solutions to common problems, which helps managers pinpoint issues while motivating and encouraging workers to improve their own safety. Activities to promote safety are a constant focus in our organization, with concrete actions implemented on a monthly, quarterly, and annual basis. These initiatives are designed to ensure the ongoing safety of all employees and foster a culture of safety awareness and proactive risk management across the organization.

[AR 24c] Engagement activities related to HSSE topics occur at multiple levels across the OMV Group. At the corporate level, these include the development of an annual Group HSSE plan, the communication and alignment of Points of Contact (PoC) across Safety Centers, support for HSSE systems within the organization, and the implementation of a Group-wide communication strategy. Additionally, corporate initiatives encompass HSSE campaigns and events such as HSSE Manager Days and the World Day for Safety and Health at Work. At the local level, engagement activities feature regular meetings and HSSE days, ensuring that information is integrated into



both local and Group HSSE plans and internal communication campaigns. [AR 24d] OMV allocates substantial financial and human resources to health and safety activities. This includes funding allocated for engagement activities such as HSSE campaigns, HSSE walks, training programs and workshops, as well as dedicated health and safety personnel.

[S1-2.27e] The effectiveness of our health and safety engagement is assessed through feedback from participants, including both employees and contractors, as well as through annual internal audits. When negative feedback is received or safety walks identify unsafe practices, the root cause is investigated and reported. Internal audits are conducted to ensure our safety measures and protocols comply with our internal guidelines. Improvement ideas identified are then incorporated into the annual HSSE plans. In addition, to ensure effective health and safety management, our performance metrics and progress toward our targets are tracked monthly and reported annually.

S1-4 Actions to Manage the IROs Related to Own Workforce

[S1-4.39] To determine the necessary actions to address the negative impact of inadequate health and safety management, annual HSSE Plans are developed. The HSSE strategy is implemented through these annual plans and targets. Using a combined top-down and bottom-up process, 44 local annual HSSE plans are created and monitored centrally. [MDR-A 69a,69b] For the material topic S1 Health, Safety & Well-Being, none of our actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed. [S1-4.35]

[S1-4.37] In 2024, we defined actions focused on preventive care and training, raising awareness, and promoting safety practices. [S1-4.AR 43] OMV dedicates significant efforts and personnel to enhancing our health and safety management. This includes executing the actions outlined in the HSSE plans.

Preventive Care

[S1-4.37] [S1-4.38a, 38b, 38c] [MDR-A 68a] Preventive Care is our proactive measure to address the negative material impact on our employees caused by inadequate occupational health and safety management. This is achieved by implementing a variety of initiatives and projects across the OMV Group. OMV maintains or works with a total of 45 medical units across all locations where we have operating facilities. To mitigate occupational health risks, our medical staff carry out specific preventive examinations in compliance with the legal regulations of the countries in which we operate. These examinations include blood tests for employees working with specific hazardous substances and hearing tests for employees exposed to noise. [S1-4.38d] To track the effectiveness of these medical units, internal audits are conducted to ensure that the quality of the preventive examinations aligns with our Health Standard and the legal regulations of the countries where we operate.

At the Health Circle in Gänserndorf, Austria, employees gather regularly to address work-related health issues and create customized solutions in collaboration with the local health team. Local face-to-face health promotion sessions were able to take place in some countries, with the main topics including a breast cancer awareness campaign that continued in Romania and New Zealand and free and voluntary skin cancer screening, followed by the availability of an examination performed by a specialist doctor in the case of abnormalities.

[MDR-A 68b; 68c; 68e] Preventive examinations that are provided by the medical units at our sites are available to our own employees as well as to value chain workers. Additional health initiatives and awareness raising campaigns such as skin cancer screening are reserved for our own employees. This action is an ongoing process. Over the last few years, the Corporate Health and Learning departments have developed a new collaborative initiative to raise awareness of health issues. In 2024, webinars were held focusing on issues such as ideas for achieving a better work-life balance, while another was organized to discuss the promotion of mental health. The topic of mental health was addressed extensively in 2024, with several actions, interviews, several communication sessions, webinars and Q&A sessions, and industry health committees tackling this hot topic.



Training, Awareness Raising, and Safety Promotion

[MDR-A 68a] [S1-4.37] [S1-4.38a, 38c] [S1-2.27 AR 24a] Training, awareness raising, and safety promotion activities are part of our preventive and enhancement measures, addressing the negative impact arising from inadequate occupational safety and health and safety management. [MDR-A 68b, 68c] They are provided on an ongoing basis and target all OMV employees.

OMV employees at all levels are regularly trained in their roles and responsibilities. Education and training are important for informing workers and managers about workplace hazards and controls, so they fully understand the hazards, eliminate, or mitigate the risks and work safely. Following the update and Group-wide alignment of our LSRs, we ran an intensive program of face-to-face rollout workshops led by line management to reach all employees and contractor employees. All staff are required to be familiar with the HSSE Policy, internal HSSE regulations, relevant legislation, and especially Life-Saving Rules. They actively contribute to and further develop HSSE awareness as part of our corporate culture, for example, by stopping and reporting unsafe or irresponsible acts and conditions and reporting any near misses, incidents, and non-compliance. [S1-4.38d] Through these reports, we track the effectiveness of training, awareness-raising, and the promotion of safety practices.

Life-Saving Rules Safety Centers

[MDR-A 68a; 68b; 68c] In 2024, we rolled out and started implementing our new concept for practical training on our Life-Saving Rules for 20 operational locations. Contractor employees and our own employees receive practical training in the specially built safety training centers to act as a multiplier for safety on site. This helps improve the relationship between the workforce and management and encouraged safe behavior, leading to an overall positive impact at our sites. A major focus in the Safety Centers is increasing safety awareness and knowledge through practical training to avoid serious incidents. Safety programs with the aim of consolidating and improving safety performance were implemented with a wide variety of contractors. To underline their importance, they are supported and managed by senior management as sponsors. This is an ongoing initiative.

S1-5 Targets Related to Own Workforce

[S1-5.45] [MDR-T-80a-80j] The HSSE targets in S1 Health, Safety & Well-Being (excluding the target on preventive health programs with a focus on mental well-being) and S2 Workers in the Value Chain apply to all our own employees and non-employees (leased personnel e.g., engineering and technical staff, operational field staff, HSSE, project managers, supply chain and procurement, legal and compliance) and all other workers working on OMV sites, called contractors and sub-contractors. To ensure comparability of these indicators across the industry, the targets are established based on best practice guidelines for the oil, gas, and chemicals industry. All targets are monitored monthly and reviewed annually to evaluate our year-on-year performance and identify potential areas for improvement.

Total Recordable Injury Rate

[S1-5.44] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] This target supports our strategic goal to “Ensure the safety, physical and mental integrity of people” that is defined in the OMV Group HSSE Strategy 2030.

2025

At least second quartile in the respective business segment

2030

First quartile in the respective business segment



Relative Target	
Value chain activities	Own employees and contractor employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. We compare to each business segment and region (usually continent) we are operating in. Relevant industrial association (e.g., IOGP, Concawe, Cefic, Solomon, NACE)
Out of scope	Joint ventures where OMV does not have control or operatorship; where OMV has no management control, M&A in the integration phase
Geographical coverage	Group-wide
Base year	2024
Baseline value	The KPI is calculated independently for each year, without reference to prior years.

[MDR-T-80f] The Total Recordable Injury Rate (TRIR) is the number of recordable injuries (fatalities, lost workday cases, restricted workday cases, and medical treatment cases) per 1,000,000 hours worked. The TRIR is calculated on an annual basis and reported as a combined rate including both employee and contractor data. The following sources are used to define or benchmark this KPI: OMV HSSE Policy/Directive, OMV Group HSSE Policy, and the internal HSSE reporting tool. Reporting follows IOGP safety and environmental data reporting, Concawe reporting guidelines, and Ipieca/IOGP Health Performance Indicators, which provide guidance for the oil and gas industry.

[MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders and business functions and approved by the OMV Executive Board (EB). [MDR-T-80i] As the target was set in 2024, no changes to the target, metrics, or methodologies apply.

Status 2024

[MDR-T-80j] TRIR: **1.33** per 1 mn hours worked (2023: 1.38¹)

Engagement walks/HSSE walks

[S1-5.44a] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] This target supports our strategic goal of “Enhancing the effectiveness and efficiency of processes, regulations, and tools” as defined in the OMV Group HSSE Strategy 2030. It aims to ensure safe work on site, share positive observations, eliminate unsafe situations and behavior, and generate commitment.

2025

30% of the HSSE Engagement Walk (EW) should be associated with the following focus areas:
1. EW with LSR focus, 2. EW with contractors, 3. EW for training newcomers and less experienced employees

2030

EW with positive observations rewarded to be added by 2030

¹ 2023 TRIR restated from 1.37 to 1.38 due to reclassification of 2 Borealis incidents (1 employee and 1 contractor).



Relative Target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship
Geographical coverage	Group-wide
Base year	2025
Baseline value	n.a.

[MDR-T-80f] The target is calculated as (Number of EW LSR + Number EW Contractors + Number EW Coached) / (Total Number of EW) * 100. Number of EW with LSR focus refers to engagement walks (EW) with a focus on the Life-Saving Rules, EW with contractors refers to engagement walks with contractors, and EW coached refers to EW for training newcomers and less experienced employees. [MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders including Group HSSE (e.g., in the refineries), Group Sustainability and specific business functions. It was approved by the OMV Executive Board (EB). [MDR-T-80i] The target focuses on reducing negative impacts on safety. This is a new target established to ensure safe work on site to reduce material impacts on our own and the contractor workforce.

Status 2024

[MDR-T-80j] The development, coordination, and rollout of this Leading KPI (LeKPI) took place in 2024. The necessary reporting platform was expanded to enable the entry and processing of the planned and actual values to enable its tracking. The initial tracking will start from 2025.

Preventive health programs with a focus on mental well-being

[S1-5.44a] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] This target supports the strategic goal to "Improve workability through integrated health management" as defined in the OMV Group HSSE Strategy 2030 and is in line with our commitment to supporting our employees in improving both their mental well-being and physical health.

2025

At least 3 Group actions (webinars, surveys, lectures) targeting mental health topic

2030

Reaching at least 30% exposure of total employees' number to at least 1 mental health activity

Relative target from 2025-2030; Absolute target from 2030 onward	
Value chain activities	Own employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship
Geographical coverage	Group-wide
Base year	2023
Baseline value	0

[MDR-T-80f] The methodology for calculating achievements in 2025 involves reporting the quantitative number of each type of mental health event organized per year by the Health Management Department, including internal communications (blogs, MyNews), webinars, and mental health training. For 2030, the methodology involves



calculating the percentage of the total number of people exposed to at least one of the activities organized on the mental health topic in the last five years, relative to the total number of employees. The assumption regarding the number of participants attending the online events is based on the number of individuals who accepted the training invitation.

[MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders and business functions and approved by the OMV Executive Board (EB). [MDR-T-80i] As the target was set in 2024, no changes to the target, metrics, or methodologies apply.

Status 2024

[MDR-T-80j] In 2024, nearly 500 people attended at the peak of participation. On average, 350 people attended the mental health webinars. During the year, four webinars were conducted, and four on-request training sessions were organized for the business divisions. Additionally, seven blogs and two MyNews articles were published to raise awareness of this topic on OMV's Intranet. The first session for mental health first aiders was implemented, training 12 participants over three full days to recognize acute signs of mental health disorders. Furthermore, a leadership training session on the impact of leadership on mental health was conducted for CEO Line 1 managers.

Work-related fatalities



[S1-5.44a] [S1-5.45] MDR-T-80a-80j]

[MDR-T-80a] This target supports our strategic goal to “Ensure the safety, physical and mental integrity of people” that is defined in the OMV Group HSSE Strategy 2030.

2025	2030
0	0

Absolute Target	
Value chain activities	Own employees and contractor employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship; where OMV has no management control, M&A in the integration phase
Geographical coverage	Group-wide
Base year	2023
Baseline value	1

[MDR-T-80f] The methodology to derive work-related fatalities is based on the guidelines outlined in the OMV Group HSSE Policy and follows reporting standards such as the Global Reporting Initiative (GRI), IOGP safety and environmental data reporting, Concawe reporting guidelines, and Ipieca/IOGP Health Performance Indicators, which serve as a guide for the oil and gas industry. [MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders and business functions and approved by the OMV Executive Board (EB).

[MDR-T-80i] There were no changes to this target in 2024.



Status 2024

[MDR-T-80j] **0** work-related fatalities (2023: 1)



[S1-5.47a] The process for setting our HSSE targets on incidents, engagement walks/HSSE walks, preventive health programs with a focus on mental well-being, and work-related fatalities included an evaluation of the results from reported HSSE incidents, internal audits, and contractor assessments to identify areas for improvement. This was followed by consultations with internal stakeholders like EB members and the Group Sustainability department, as well as benchmarking against IOGP and Concawe best practices and guidelines. We did not directly engage with workers in our value chain or their representatives. [S1-5.47b] We monitor our performance against these targets monthly and review them annually. [S1-5.47c] The monthly review of progress toward these targets, combined with year-on-year figures, provides insight into the effectiveness of the actions taken to achieve them. If a negative trend is observed, we investigate the root cause and ensure the lessons learned are shared with affected stakeholders (e.g., employees, partners, and contractors).



S1-14 – Health and Safety Metrics

Health and safety metrics¹

[S1-14.88] [S1-14.89] [S1-14.AR90] [GRI 403-9] [MDR-M.77c]

		2024	2023
Percentage of people in own workforce who are covered by a health and safety management systems based on legal requirements and/or recognized standards or guidelines	%	100	100
Occupational Safety – Own workforce			
Fatalities	number	0	0
Fatality rate	per 100 mn hours worked	0.00	0.00
Number of hours worked	hours (thousand)	36,976	36,429
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	1.05	1.04
High-consequence	number	2	0
High-consequence	per 1 mn hours worked	0.05	0.00
Lost-time injury severity	average number of LWDs per LWDI	29.23	21.47
Total recordable injuries	number	52	55
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	1.41	1.51
Occupational Safety – Contractors			
Fatalities	number	0	1
Fatality rate	per 100 mn hours worked	0.00	1.17
Number of hours worked	hours (thousand)	72,562	85,120
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.87	0.80
High-consequence	number	1	2
High-consequence	per 1 mn hours worked	0.01	0.02
Lost-time injury severity	average number of LWDs per LWDI	32.41	35.34
Total recordable injuries	number	94	113
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	1.30	1.33
Occupational Safety – Employees and Contractors			
Fatalities	number	0	1
Fatality rate	per 100 mn hours worked	0.00	0.82
Number of hours worked	hours (thousand)	109,540	121,549
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.93	0.87
High-consequence	number	3	2
High-consequence	per 1 mn hours worked	0.03	0.02
Lost-time injury severity	average number of LWDs per LWDI	31.20	30.37
Total recordable injuries	number	146	168 ²
Total Recordable Injury Rate (TRIR)	per 1 mn hours worked	1.33	1.38 ²

¹ The table displays statistics for all incidents involving our own workforce and employees within the value chain under OMV Management Control. There was one fatality within the Borealis value chain, which was outside our Management Control and therefore not included in the statistics in accordance with OMV's reporting guidelines.

² 2023 minor data correction based on incident reclassifications

[S1-14.90] [MDR-M.77c] **41.7%** of our sites are certified to ISO 45001 (covering **30.59%** of OMV employees)
[Voluntary] **10** clinics audited by OMV Corporate Health in 2024



Metrics Definitions and Methodologies

[MDR-M.77b] The measurement of the metrics is not validated by an external body other than the assurance provider.

[S1-14.88a] [MDR-M.77a; 77c] Percentage of people in own workforce who are covered by health and safety management systems based on legal requirements and (or) recognized standards or guidelines: This is a legal requirement applicable to all employees.

[S1-14.88c] [MDR-M.77a; 77c] Rate of recordable work-related accidents for own workforce: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.

[S1-14.88b] [MDR-M.77a; 77c] Number of fatalities as a result of work-related injuries for own workforce: a death of a company employee resulting from a work-related injury when the person concerned dies within 12 months as a result of the injury.

[S1-14.88c] [MDR-M.77a; 77c] Number of recordable work-related accidents for own workforce/Total Recordable Injuries: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.

[S1-14.88c] [MDR-M.77a; 77c] Rate of recordable work-related accidents for own workforce/Total Recordable Injury Rate: the number of recordable injuries (fatalities + lost workday cases + restricted workday cases - medical treatment cases) per 1,000,000 hours worked.

[S1-14.88e] [MDR-M.77a; 77c] Number of days lost to work-related injuries for own workforce/Lost workdays: the sum total of calendar days after the day on which the occupational injury occurred, where a person reported under lost time injury was unfit for work, including days off work. The maximum lost workdays reportable for each lost workday case is 180.

[S1-14.88e] [MDR-M.77a; 77c] Number of fatalities as a result of work-related injuries for own workforce: a death of a company employee resulting from a work-related injury when the person concerned dies within 12 months as a result of the injury.

[S1-14. 90] [MDR-M.77a; 77c] Percentage of own workforce covered by a health and safety management system which is based on legal requirements and/or recognized standards or guidelines and which has been internally audited and/or audited or certified by an external party: sum of the number of all own employees from ISO 45001-certified sites divided by the sum of own employees (head count), multiplied by 100.

[GRI 403-9], [MDR-M.77a; 77c] Fatality rate for own workforce/contractors: the number of employees and/or contractor fatalities per 100 mn hours worked.

[GRI 403-9] [MDR-M.77a; 77c] Number of hours worked for own workforce/contractors: the total number of hours performed by employees/contractors. Contractor hours worked should include all hours worked by contractor personnel on company premises and all work-related activities. Hours worked are calculated in the following manner: ► For Austrian and German companies: ► Working hours p.a. for OMV employees = Number of employees * 1,570 ► Working hours p.a. for contractors = Number of contractor employees * 2,000 (The different factors are due to the fact that contractors generally work on a 10-hours-per-day basis on premises while the factor for own employees is based on a 38-hour working week.) ► For companies in other countries, the hours worked can vary considerably. Average hours worked in a year will generally lie between 1,600 and 2,300 per person and will depend upon the regional conditions of employment and on/off shift ratio.



[GRI 403-9] [MDR-M.77a; 77c] Lost-Time Injury Rate (LTIR) for own workforce/contractors: the number of lost time injuries (fatalities and lost workday injuries) per one million hours worked.

[GRI 403-9] [MDR-M.77a; 77c] High-consequence for own workforce/contractors (number): lost-time injuries that resulted in 180 (or more) lost workdays or permanent total disabilities.

[GRI 403-9] [MDR-M.77a; 77c] High-consequence for own workforce/contractors (per 1 mn hrs worked): lost-time injuries that resulted in 180 (or more) lost workdays or permanent total disabilities.

[GRI 403-9] [MDR-M.77a; 77c] Lost-time injury severity for own workforce/contractors: the average number of actual lost workdays per lost workday injury.

[GRI 403-9] [MDR-M.77a; 77c] Total recordable injuries for own workforce/contractors: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.

[GRI 403-9] [MDR-M.77a; 77c] Total Recordable Injury Rate (TRIR) for own workforce/contractors: the number of recordable injuries (fatalities + lost workday cases + restricted workday cases + medical treatment cases) per 1,000,000 hours worked.

[GRI 403-9] [MDR-M.77a; 77c] Total recordable injuries for own workforce and contractors: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.



S1 Own Workforce

Material Topic: S1 Own Workforce

Material Sub-Topics: Working conditions, Equal treatment and opportunities for all, and Other work-related rights.

Our aim is to build and retain a talented and skilled workforce by creating stable jobs and good working conditions, contributing to a Just Transition via upskilling, and actively ensuring equal opportunities for all, and in doing so cultivating an environment of respect and psychological safety to enable all employees to be their full selves.

Relevant SDGs:



SDG targets:

- 4.4 By 2030, substantially increase the number of young people and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 5.1 End all forms of discrimination against women and girls everywhere
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life
- 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including through a focus on high value added and labor-intensive sectors
- 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status

Following the announcement of OMV Group's Strategy 2030, all Human Resources functions Group-wide were renamed People & Culture (P&C). The aim of this department is to fully support OMV's Strategy 2030 by prioritizing key aspects that enable us to unlock our organization's full potential. The new name emphasizes that people and culture are central to achieving our strategy's targets. Our new P&C Strategy is centered around "People make it happen," supporting OMV's transformation. At the core is our purpose, "Re-inventing essentials for sustainable living." The four strategic drivers are Employee Experience, Growing Talent, Organizational Evolution, and New Ways of Working, all of which are powered by Transformational Leadership Competencies. This ensures employees can thrive and develop skills to meet business demands. Initiatives like the launch of our new OMV Values make a significant contribution to this.

Building and retaining a talented, skilled team for international and integrated growth is vital for our strategy's success. We are committed to creating an environment where every employee can learn, grow, connect, and collaborate, as well as live a safe and healthy life. OMV contributes to a Just Transition by keeping skills up to date, preparing our employees in the traditional oil and gas business to transition and become future-ready for roles in our low-carbon business. OMV's core commitments to its employees, detailed in the Code of Conduct, include promoting learning and development and creating an environment for professional and personal aspirations in line with our business needs. Diversity is a strength we actively leverage. We believe that diverse teams are more creative, resourceful, and knowledgeable, generating broader perspectives and ideas. DE&I significantly impact engagement and job satisfaction, which in turn directly contributes to the Group's profitability and sustainability.



Impacts, Risks, and Opportunities (IROs)

OMV aims to provide just and favorable working conditions, which can lead to increased employee satisfaction, productivity, and health. By promoting a work-life balance and increasing opportunities for employees who represent a minority share, we strive to create a positive and inclusive work environment. Our comprehensive and inclusive workforce strategy focuses on equal treatment and opportunities for all, enhancing employee satisfaction and productivity. These efforts have a positive impact on our workforce, fostering a supportive and equitable workplace culture that benefits both employees and OMV.

Attracting and retaining talented and trained staff is one of our key opportunities. By offering competitive training opportunities, we aim to gain an advantage in talent attraction and retention, which is crucial for our ongoing success. Recognizing the risk to our progress by not having up-to-date knowledge and skills, we are committed to continuously improving our training programs to ensure our workforce remains skilled and compliant. This is essential for successfully executing our strategy and complying with legal requirements. For details on our material IROs for → [S1 Own Workforce](#), see → [ESRS 2 General Information](#).

ESRS 2 SBM-3 Interaction of Material IROs with the Strategy and Business Model

We have developed a People & Culture Strategy that fully supports the transformation of OMV as captured in the Strategy 2030. At the core of the new People & Culture Strategy is our purpose, i.e., “Re-inventing essentials for sustainable living.” We have developed four strategic drivers: Employee Experience, Growing Talent, Organizational Evolution, and New Ways of Working. These are all powered by a solid foundation of Transformational Leadership, driven by our leaders.

Building and retaining a talented and skilled team of employees for international and integrated growth is a key factor in the success of the Group's strategy. We are committed to creating an environment in which every employee can learn, grow, connect, and collaborate, as well as live a safe and healthy life. The measures include promoting learning and development and creating an environment where people can develop professionally and fulfill their personal aspirations in line with our business needs.

[SBM-3.14a] All OMV employees, including our own employees (e.g., pipeline engineers, field technicians, chemical engineers, rig operators, financial analysts, project managers) and non-employees (e.g., leased personnel, self-employed people, or people provided by third-party undertakings primarily engaged in employment activities) are subject to material impacts. [SBM-3.14b-i, 3.14b-ii] Some of the negative impacts identified were widespread within limited groups of employees (e.g., formal employee representation legally forbidden in some jurisdictions). Isolated events that impact a specific location or operation were identified in the reporting period (e.g., lack of a centralized grievance channel, inappropriate accommodation, access to privacy).

[SBM-3.14c] The actions implemented by OMV for the positive material impacts identified regarding just and favorable working conditions and equal treatment and opportunities for all are applicable across the whole Group. Training and skills development programs aimed at both blue-collar workers and white-collar workers support talent attraction and retention among our employees and non-employees. Performance management and career development actions are focused on our own employees. Special DE&I actions are developed in six workstreams (Accessibility, Gender, Generations, Intercultural, LGBTQ+, and Parenting/Caregivers). Development of transformational leadership competencies is available for leaders among employees. [S1 SBM-3.14f, 3.14g] Details regarding operations at significant risk of incidents of forced labor or child labor can be found in the Human Rights section.

Talent Program

[SBM-3.14c] The OMV Leading Ahead program is run together with Borealis and OMV Petrom to offer the Group's top talents a wide-ranging leadership development journey and a broad career platform. The first participants graduated in 2023. An annual base nomination continues for the next program run.



Supporting Leaders to Drive the Transformation and Change

[SBM-3.14c] The Change Management Toolkit provides our teams with comprehensive guidance and supportive interventions to navigate various change processes. It equips our teams with the essential resources and strategies to lead organizational transformations effectively, ensuring a smooth and successful transition for both employees and stakeholders.

A vital component in strengthening a new team structure is the team effectiveness training in January 2023 implemented. This training is designed to arm teams with the skills and tools necessary to thrive in the evolving structure, promoting a seamless transition and fostering a more cohesive and effective working environment. The training is delivered annually in alignment with workforce requirements and is tailored to the specific business unit needs.

To equip leaders with transformation skills, a new Transformational Leadership program was launched in 2024. It focuses on how to achieve our OMV strategy, staying self-motivated, and encouraging the team to drive the transformation forward. This activity addresses the impact of ensuring just and favorable working conditions and mitigates the risk related to inefficient reskilling and training of staff.

Employee Well-Being

Maintaining the well-being of our employees is critical during the OMV transformation. In transitioning our business, employees may experience uncertainty about the impact on their work and stress due to the frequent changes of structure or new processes. Therefore, OMV has placed significant focus on managing work-life balance by supporting flexible ways of working, like working from home or part-time models, and invested in psychological support and a well-being training program. We monitor our employees' well-being through our yearly Pulse Check, and in 2024 it showed an increase compared to the previous year – currently 72% of the OMV Group's employees feel that the balance between their work and personal commitments is right.

[S1 SMB-3.14d, 3.14e] Employee well-being is not only determined by work-life balance but also by the sense that OMV is ensuring they are prepared and have the right skills for the business now and in the future. Our commitment to a Just Transition is demonstrated in preventing one of the key material risks, identified as the inefficiency of reskilling our employees in alignment with the strategic transformation needs. We need to prevent a potential shortage of skilled staff, for our existing and future business, as that could lead to reduced productivity, economic disparity, and job insecurity among employees.

It is crucial that we include all employees in our upskilling strategy so that we promote fairness and inclusivity, providing equal opportunities for all employees to gain the necessary skills for existing and new roles. Aligning training programs with OMV's strategic needs helps maintain economic stability, reducing the risk of job losses and economic hardship. Furthermore, effective training can bridge socio-economic gaps, promoting social equity and supporting sustainable growth. By addressing these risks and leveraging the opportunities, OMV can contribute to a Just Transition in a way that will benefit both our workforce and the broader community.

As part of our upskilling strategy, we provide training solutions that prepare our employees in the traditional oil and gas business to transition and become future-ready for roles in our low-carbon business. The aim is to keep skills up to date, recognizing that existing skills can be transferred to new energy solutions as well as being highly sought after for existing energy solutions. For example, our Sustainability Academy, a SharePoint-based platform for all employees, provides training for all OMV employees to expand their knowledge on ESG topics and cultivate a mindset aligned with our journey to net zero. Our Operational Excellence programs provide our operations managers with the support needed to keep our existing refining and energy business as effective as possible. Through initiatives like these, we are fostering a culture of continuous learning and development, empowering our team to thrive in the evolving landscape of energy solutions.



[S1 SMB-3.14d] OMV's transition plan aims to achieve climate-neutral operations by 2050 and might have substantial material impacts on our own workforce. These impacts and risks include restructuring and potential changes to job descriptions due to efforts to reduce carbon emissions in accordance with international agreements. Our personnel policy promotes long-term employment, aiming to benefit both staff and the organization through sustained working relationships. For more details, see Operational Changes and Minimum Notice Periods.

[S1 SBM-3.15] OMV is committed to ensuring fair treatment and equal opportunities for all employees, with zero tolerance for discrimination and harassment. We celebrate our differences and use our diversity as a catalyst for growth and creativity. Through our People & Culture (P&C) Strategy, we are adapting current practices to foster an inclusive and purposeful workplace, promoting diversity and mobility within OMV.

Based on the OMV DE&I survey conducted in 2021 and consultations with P&C, DE&I, and human rights experts, we identified certain groups at greater risk of harm due to their characteristics, contexts, or job activities. These include LGBTQ+ individuals, disabled employees, ethnic and racial minorities, older workers (over 50), those with caregiving responsibilities, women, and pregnant employees. We also recognized increased risks for lone workers, those in remote or conflict areas, and environments with different cultural values. Additionally, employees in hazardous roles and working night shifts, especially pregnant women, are at higher risk. By addressing these risks, OMV aims to create a safer, more inclusive workplace where everyone can thrive, for example [SBM-3.16] the recent pandemic demonstrated that OMV can maintain high levels of service through our digital methods of working. For our blue-collar workers, we organized different shifts and reduced contact between groups of operators to ensure service continuity.

The workforce of OMV comprises more than 50% Generation X and Baby Boomer individuals. This has led to concerns as large groups are set to retire in the next five years. To address this risk, OMV is concentrating on improving knowledge transfer between generations and nurturing the next generation of managers through our Operational Excellence programs. In an effort to create a safer, more inclusive workplace, OMV has implemented several initiatives. These include intercultural training to prepare employees for business trips or relocations, ensuring they are well-equipped to navigate different cultural environments. To enhance intercultural awareness further, management is encouraged to gain international experience through job rotation. Additionally, OMV organizes DE&I awareness events and learning sessions on significant occasions such as International Women's Day, International Day of Persons with Disabilities, Pride Month, and Generations awareness, as well as celebrating various intercultural days.

To support new parents, the Company has introduced training programs aimed at increasing awareness for both genders regarding the availability of part-time models and other work adjustments. These programs aim to ensure a safe and supportive workplace for all employees, promoting flexibility and understanding in balancing work and family commitments.

Governance

[S1-2.27c] OMV's People & Culture (P&C) department is responsible for a wide range of functions that are crucial to our organizational success. These include talent acquisition, which focuses on attracting the right candidates to join our team. People development is another key area, encompassing strategic competency development, talent management, and learning management to ensure our employees have the skills and knowledge needed for their roles. People relations involves managing payroll, employee administration, and employment law and contracts, maintaining smooth and compliant operations. The P&C department also handles rewards and global mobility, ensuring our employees are recognized and can move across different regions as needed. Finally, the P&C representatives coordinate the activities of various units and countries where we operate, bringing synergy and alignment to our global operations.



The organizational setup of the local P&C departments in the various countries is aligned with the principles of being fit for purpose, operating as efficiently as possible and generating the broadest possible synergies. We promote the strategic exchange of talent between OMV and Borealis to offer employees additional job opportunities and support the development of new skill sets. The OMV P&C leadership team reports directly to the OMV Group Senior Vice President (SVP) of P&C. The SVP reports directly to the CEO.

Responsibility for the diversity topic is anchored at the highest level, as the achievement of diversity targets forms part of the ESG targets in the Long-Term Incentive Plan (LTIP) for the remuneration of the Executive Board. The OMV Group's People & Culture (P&C) department is responsible for implementing the Group's DE&I Strategy. A governance team comprising P&C, Communications, and sponsors from Board level across OMV was formed in 2022 to work on our DE&I Strategy and reach the milestones defined in our roadmap. In addition, during DE&I workshops, Employee Resource Groups (ERGs) consisting of volunteer OMV employees have been established to achieve our DE&I goals. The ERGs support our actions by promoting the initiatives within their own teams, creating the voice of the DE&I community and increasing visibility.

S1-1 Specific Policies and Commitments Related to Own Workforce

[S1-1.19] All the policies addressed in this section apply to all employees in our own workforce, unless otherwise specified. Generally, the IROs related to Own Workforce are governed by the Code of Conduct and the Human Rights Policy, which publicly underline our commitments regarding our own employees. S1 Own Workforce material IROs are addressed and managed through specific policies like the Human Resources Directive, the People & Culture Ethics Policy on Non-Discrimination, and our DE&I Vision.

Code of Conduct

[S1-1.19] [MDR-P 65a] OMV aims to be a fair and responsible employer that promotes equal opportunities, modern forms of employee development, and a positive and dynamic working environment. By providing just and favorable working conditions, employee satisfaction, productivity, and health care can increase the positive overall impact on both the employees and OMV. We ensure compliance with local wage standards, working and rest times, and overtime payment provisions to guarantee a dignified standard of living for our employees and their families, in line with International Labour Organization standards. Where legal protections are insufficient, we ensure at least one uninterrupted day off per week and adequate compensation.

By promoting a work-life balance and increasing opportunities for employees who represent a minority share, we strive to create a positive and inclusive work environment. Our comprehensive and inclusive workforce strategy focuses on equal treatment and opportunities for all, enhancing employee satisfaction and productivity. Our Code of Conduct clearly states that discrimination based on race, color, sexual identity, gender identity or expression, age, ethnic or social origin, genetic features, language, religion or belief, political opinion, membership of a national minority, indigenous origin, property, marital or family status, disability, health status, or any other status, is not tolerated.

Regarding parental leave, we comply with national law and ILO Convention 183, providing a minimum of 14 weeks of maternity leave. We ensure a fair and effective reward system that supports equal pay for equal work through Group-wide governance, and maintain a fair and transparent approach to dismissal, sanctions, deductions, and complaints, in line with national law and fair proceedings standards. Recognizing the importance of job security, OMV makes every effort to meet our responsibilities through contingency planning. These efforts have a positive impact on our workforce, fostering a supportive and equitable workplace culture that benefits both employees and OMV.

[MDR-P-65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E1 Climate Change](#).



[S1-1.24a, 24c] Our Code of Conduct highlights the critical importance of diversity within our organization. We are committed to ensuring that employees and job applicants are not discriminated against on the basis of age, race, faith or religion, skin color, nationality, ethnic origin, political or other beliefs, gender, sexual orientation, disabilities, or family status.

Human Rights Policy Statement

[S1-1.19] [S1-1.20] [MDR-P 65a] OMV is committed to respecting workers' rights as outlined in the eight Fundamental Conventions and the Declaration on Fundamental Principles and Rights at Work of the ILO. This includes freedom of association, the right to collective bargaining, the elimination of forced labor and modern slavery, the abolition of child labor, the elimination of discrimination, and ensuring a safe and healthy working environment. We respect the right to form and join trade unions and refrain from actions undermining collective bargaining. Where national laws prohibit formal employee representation, OMV seeks alternative forms of representation within the relevant legal framework. We comply with local standards for decent living wages, working and rest times, and overtime payments. When local labor standards fall short of OMV's higher standards based on international human rights law, we adhere to our higher standards while complying with applicable laws. OMV is dedicated to fair treatment and equal opportunities for all employees, with zero tolerance for discrimination, bullying, and harassment in the workplace. By promoting a work-life balance and increasing opportunities for employees who represent a minority share, we strive to create a positive and inclusive work environment. Our comprehensive and inclusive workforce strategy focuses on equal treatment and opportunities for all, enhancing employee satisfaction and productivity.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Human Rights Policy Statement, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → S1 Human Rights.

[S1-1.24a] The OMV Human Rights Policy Statement affirms our commitment to equality for all individuals, irrespective of any characteristics such as race, gender, sexual identity, age, color, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, indigenous origin, property, family status, disability, health status (including mental health), or any other status. [S1-1.21] [S1-1.22

[S1-1.24a, 24b, 24c, 24d] For details on our human rights commitments and the measures we have in place for preventing and addressing human rights impacts within our own workforce, see → S1 Human Rights. Own Workforce material impacts are addressed and managed through specific policies like the Human Resources Directive, the People & Culture Ethics Policy on Non-Discrimination, and our DE&I Vision, which include more details regarding the management of just and favorable working conditions, equal treatment and opportunities for all, attraction of talent and trained staff, reskilling, and training.

Human Resources (HR) Directive

[S1-1.19] [MDR-P 65a, 65b] OMV's Human Resources Directive (HR Directive) establishes a unified framework for HR processes and regulations across the organization, excluding Borealis AG and SapuraOMV Upstream Sdn. Bhd. It outlines the main principles, values, and organizational setup for HR functions, detailing roles and responsibilities, HR processes, and governance. The directive aims to ensure consistency, internal equity, and transparency in HR practices, supporting the business strategy and adding value by engaging the business in HR-related matters. It covers areas such as reward management, talent acquisition, people development, international mobility, and HR administration, while respecting local legislation and country-specific regulations that address the opportunity to attract and retain talented and trained staff. By offering competitive training opportunities, we aim to gain an advantage in talent attraction and retention, which is crucial for our ongoing success.

The directive outlines the principles and processes for managing employee rewards, including salary reviews, performance evaluations, and benefits, to ensure transparency and consistency in recognizing and rewarding employees for their contributions. It underscores the importance of employee development through structured



learning and development programs, encompassing performance reviews, succession planning, and talent management, to provide opportunities for growth and career advancement. Additionally, the directive emphasizes the significance of diversity, with the goal of increasing female representation in senior leadership roles and promoting initiatives such as mentoring, succession planning, and specific training programs. Furthermore, it includes provisions for managing labor relations and providing HR law-related services, ensuring compliance with local and international labor laws, protecting employees' rights, and ensuring fair treatment in all HR-related matters. By promoting a work-life balance and increasing opportunities for employees who represent a minority share, we strive to create a positive and inclusive work environment. Our comprehensive and inclusive workforce strategy focuses on equal treatment and opportunities for all, enhancing employee satisfaction and productivity. Spot checks and internal audits are used to monitor the effective implementation of the policy.

[MDR-P 65c] The Senior Vice President of the People & Culture department holds the most senior position accountable for the implementation of the HR Directive and the People & Culture Ethics Policy. [MDR-P 65e] OMV subject matter experts (e.g., from the P&C department, human rights experts, legal experts, etc.) were either directly involved in the development of the Directive and P&C Ethics Policy or consulted during the internal review process to seek their feedback on the draft policies. [MDR-P 65f] The HR Directive and P&C Ethics Policy are made available to all OMV employees via OMV's Regulations Alignment Platform on the OMV Intranet, and where required, during training sessions. [S1-1.24a] The HR Directive at OMV emphasizes the importance of managing diversity, recognizing it as a significant strength that we are actively building on. We are committed to continuously developing new initiatives and measures to promote diversity and equal opportunities within the organization. This directive is supported by Annex 1, which contains the P&C Ethics Policy outlining OMV's zero-tolerance stance on any form of abuse, harassment, or discrimination in any work-related setting.

[S1-1.24] This policy ensures that all employees can work in an environment that is free from harassment, unlawful discrimination, and retaliation. [S1-1 AR 10] In 2024, Annex 3 was incorporated into the existing HR Directive to outline the setup, principles, and processes for the new SpeakUp Channel, ensuring its applicability to the OMV and OMV Petrom subsidiaries. Using our SpeakUp Channel, employees can also raise concerns regarding serious work-related misconduct online.

Working Hours and Flexibility

[S1-1.20a] [MDR-P 65a] We are committed to complying with applicable local working time and overtime payment provisions, which is essential for a professional working environment. Part-time work is offered. In general, our part-time employees are entitled to the same benefits as full-time employees, except where benefits are linked to the amount of time worked (e.g., number of home office days per month, with full-time employees being entitled to more home office days than part-time employees). In line with local legal provisions, we offer further flexible work options such as special part-time work for certain age groups and options to work from home that provide greater time flexibility for our staff. We offer various forms of long- and short-term breaks from work such as sabbaticals and parental and other care leave.

Operational Changes and Minimum Notice Periods

[S1-1.20a] [MDR-P 65a] Our personnel policy is based on long-term employment. Both staff and the organization should benefit from long-term working relationships. We are also aware that job security represents a major concern not only for the individual employee, but also for society and the region concerned, and we therefore make every effort to meet these responsibilities by means of contingency planning. Where business, organizational, or security changes require adaptations in the workplace, or even a termination of employment, we evaluate all the options, engage in constructive dialogue, and respond with the maximum possible care and sensitivity. Almost all our employees are covered by mandatory notice periods under employment law or collective bargaining agreements in the event of restructuring. In situations where staff release becomes unavoidable, we make every effort to consider the economic and social consequences of those affected. We are committed to complying with local legislation regarding minimum notice periods in each country where we operate.



Wages

[S1-1.20a] [MDR-P 65a] We are committed to paying locally adequate wages in the regions where we operate. For almost all our employees, minimum wages or salaries are fixed by law or agreed by way of collective bargaining. [S1-1 AR 10] The HR Directive was updated with guidance on an internal grievance channel (SpeakUp Channel), which is also dedicated to our own employees.

Rewards

[S1-1.20a] [MDR-P 65a] To promote and support OMV's strategy, OMV aims to ensure compensation and benefits packages that are competitive within relevant labor markets in the oil, gas, and chemical industry. Annual remuneration reviews are conducted for this purpose. OMV continuously monitors market trends and international best practices to attract, motivate, and retain the best-qualified talent from around the world. Base salaries are set in accordance with internationally accepted methods for determining market levels of remuneration, and comply with the relevant legal regulations, for example collective bargaining agreements. Base salaries are market-oriented, fair, and tailored to the position and expertise of the employee. OMV encourages equal pay at all career stages, for instance by setting standardized entry-level salaries that are reviewed each year in line with the local market situation.

OMV strives for long-lasting employment relationships. We ensure the consistent, fair, and objective evaluation of positions across all divisions and countries by applying a clearly defined methodology and process, validated by external consultants for specific roles. The outcome of the evaluation forms the basis of the remuneration decisions for every employee. Remuneration includes a balanced and transparent mix of fixed and variable monetary and non-monetary components.

A new bonus program for employees – the Group Incentive Plan (GIP) – was introduced in 2024 with the aim of incentivizing joint success as a Company. This newly designed annual incentive plan is based entirely on Company goals and provides full alignment between the key financial and non-financial OMV strategic priorities and the bonus payout to employees. While implementing the GIP, OMV will continue the annual goal-setting process. Performance management will continue to play a crucial role in OMV's business success by ensuring a shared understanding of priorities and driving individual performance and development.

The portfolio of benefits is further customized for each of the countries in which OMV operates to meet the needs of the local employees. Depending on local circumstances, additional incentives may include the following: retirement plans, subsidized cafeteria, health centers, kindergartens (childcare facilities), kids' summer camp, and anniversary payments.

People & Culture Ethics Policy on Non-Discrimination

[S1-1.19] [MDR-P 65a] With our P&C Ethics Policy we aim to ensure equal employment opportunities without discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, marital or family status, political or other belief, citizenship, national origin, genetic information, or any other characteristic protected by law. OMV prohibits any such discrimination or harassment. OMV encourages reporting of all perceived incidents of discrimination, harassment, or retaliation, regardless of the offender's identity or position. OMV has established dedicated channels through which stakeholders may voice concerns. Any reported allegations of harassment, discrimination, or retaliation will be investigated promptly with commitment to the principles of confidentiality, anonymity, fair and equal treatment, and bona fide protection, among other things. By promoting a work-life balance and increasing opportunities for employees who represent a minority share, this policy provides guidelines for creating a positive and inclusive work environment. Spot checks and internal audits are used to monitor the effective implementation of this policy.



[MDR-P 65b, 65c, 65e, 65f] For the P&C Ethics 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 all covered under the HR Directive.

Diversity, Equity & Inclusion (DE&I) Vision

[MDR-P 65a] [S1-1.24a] The OMV Group's DE&I vision is built upon three key pillars: Diversity of Thought and Experience, Equitable Opportunity, and Inclusive and Safe Spaces. We aim to become an organization where our differences are embraced and used as a catalyst for growth and creativity. Our actions are focused on actively removing barriers so that each of us can grow and contribute to the success of our Company. Additionally, we strive to build a culture of trust and respect, working together so everyone can bring their full selves to work. This vision is supported by the following policies, which state OMV's zero-tolerance stance on any form of abuse, harassment, or discrimination in any work-related setting: the Code of Conduct, the HR Directive (including the P&C Ethics Policy), and the Human Rights Policy Statement.

[S1-1.24b] The OMV Code of Conduct, Human Rights Policy Statement, and P&C Ethics Policy explicitly outline OMV's stance against multiple grounds for discrimination, ensuring protection against any unfair treatment based on racial and ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction, social origin, or other forms of discrimination covered by European Union regulations and national law.

[S1-1.24c] Furthermore, OMV is committed to inclusive practices and positive action for groups at higher risk of vulnerability within its workforce. Specifically, for women, we ensure gender equality in recruitment, hiring, and promotion through our equal opportunity initiatives. OMV has also introduced supportive policies that encourage work-life balance, provide maternity leave, and support career development for women. For instance, we offer the SHEnergy program, a leadership development initiative tailored for women, and the New Parents program, an information session for new parents (all genders) to inform them about available support, part-time work models, and other supporting practices. [S1-1.24d] These policies are implemented through a Group-wide DE&I governance structure and volunteer Employee Resource Groups (ERGs). Additionally, the achievement of diversity targets is incorporated into the ESG targets within the Long-Term Incentive Plan (LTIP) as part of the remuneration of the Executive Board. To ensure female talent is identified and supported throughout their careers, we have embedded diversity targets into our people processes, including recruitment, talent, and succession planning, learning, and leadership development.

S1-2 Processes for Engaging with Own Workers and Workers' Representatives about Impacts

[S1-2.27a, 27b] [AR 24a] We engage with our employees and workers' representatives through direct engagement and value creation initiatives, annual Pulse Check surveys, and quarterly events with top management. These quarterly events include discussions of financial results and Q&A sessions, while town hall meetings facilitate open communication. Additionally, OMV uses collective bargaining to effectively represent and protect employee interests and rights.

Employee Engagement

[S1-2.28] At OMV, gaining an insight into the perspectives of our workforce, particularly those who may be marginalized or vulnerable to impacts, is crucial to our commitment to DE&I. To achieve this, we have established DE&I volunteer networks and Employee Resource Groups (ERGs) that actively engage with employees across various levels and functions. OMV has six different Employee Resource Group workstreams that provide insights and share what is needed to reduce marginalization: Accessibility, Gender, Generations, Intercultural, LGBTQ+, and Parenting/Caregivers. These groups are complemented by DE&I Ambassadors within the business, who serve as advocates and ensure that DE&I principles are integrated into daily operations and strategic decisions.



This year's annual Pulse Check contains a new standard on inclusion, and at the OMV Group, 64% agree that we strive to include and fully utilize the diverse talents, experiences, and backgrounds of all employees. Additionally, we host Group-wide events with dedicated Q&A sections to provide a platform for open dialogue and address any concerns or suggestions from our diverse workforce. Generations focus group discussions are organized to understand and address the specific needs and perspectives of different age groups within our Company. To further facilitate communication, we have established a dedicated email address for all employees where they can share their experiences and ideas related to DE&I.

Our commitment to transparency is reflected in our DE&I reporting, which provides detailed information on gender, age, and nationality. These reports are shared during the talent management process at our annual Group People Days, ensuring that our progress and challenges are visible to all stakeholders and guiding our ongoing efforts to foster an inclusive and equitable workplace. Through these comprehensive steps, OMV strives to create an environment where all employees feel valued and heard.

Pulse Check Survey

[S1-2.27a] [S1-2.AR 24b] Based on the feedback we receive from the Pulse Check survey, focus areas are defined at Group level to be followed up in the next year. This feedback is also integrated into action plans, which are communicated back to employees through meetings, internal communications, and updates. This ensures transparency and continuous engagement. Reflecting on the results of the 2023 Pulse Check (64% engagement score), we introduced several initiatives in 2024. For example, to increase clarity on our purpose and strategy, we have rolled out strategy engagement sessions across the Group, ensuring that everyone is informed and can actively participate. Additionally, in response to feedback about employee development, we have encouraged line managers and employees to create individual development plans. This has resulted in an increase in development plans of 44%, which demonstrates our commitment to continuous learning and growth.

[S1-2.AR 24c] The Pulse Check is one of our most important tools for measuring the engagement of our employees and it is an essential part of our People & Culture Strategy relating to Employee Experience. It is also a chance for our employees to have their say and an opportunity to share their thoughts and ideas. The Pulse Check assesses several key indices, including Safety, Innovation, Line Manager, Employee Development, Strategy, Empowerment/Involvement, Well-being, Values, Sustainability, Transformational Leadership, and Inclusion. The Pulse Check is conducted annually at Group level. Quarterly webcasts on financial results, which are available to all employees and non-employees, address key focus topics and allow for questions. We host loyalty ceremonies for long-serving employees and dedicated "North Star" sessions provide a more personal setting for pre-registered employees to engage directly with the Executive Board. There are Fuels & Feedstock and Energy quarterly updates with the respective Board members.

[S1-2.27] [S1-2.AR 24d] OMV allocates substantial financial and human resources specifically to engagement activities with our own employees. This includes funding for engagement activities such as the Pulse Check, training programs and workshops, and dedicated personnel. Although the P&C team organizes the yearly Pulse Check with an external provider, its main purpose is to enable line managers to discuss with their teams how to improve engagement. Each line manager receives access to the reporting tool, enablement sessions, and a practitioner's guide to not only support understanding of the results but also best practices to improve our ways of working. Line managers usually organize workshops with their teams to share the results and develop an action plan of improvements for the next year. Functional and divisional leads gather these action plans and look into what can be done to improve on an organizational level. Each year we share the results, the actions taken, and the improvements that were instigated by each organization and division on the intranet. Although the external costs are a fraction of our yearly P&C budget, the impact of the Pulse Check on OMV as a whole is pivotal.

[S1-2.AR 24e] As OMV is undergoing its transformation, the Pulse Check allows us to keep a critical eye on not only the engagement of our employees but also the extent to which they feel they can contribute to the strategy, that



they receive the right skills for the future, and understand the sustainability goals we are all pursuing. In 2024, we achieved a 3% increase on Strategy, a 3% increase on Employee Development, and a 2% increase on Sustainability at Group level, based on the respective key indicators.

[S1-2.27e] An indication of the effectiveness of the measures the organization takes can be given by the Pulse Check response rate, as employees feel that we listen and take action. In the Pulse Check 2024, we achieved a very high response rate of 86% at Group level. Compared to 2023, 3% of employees in the OMV Group (OMV 7%) moved from actively disengaged/passive to moderately/highly engaged, meaning a 3% increase in the overall engagement score for the OMV Group. This positive trend can be seen across both gender groups. Since 2022, disengagement has been consistently decreasing, and the disparity with the benchmark for the Oil, Gas & Consumable Fuels sector is narrowing. All divisions have implemented several measures, including promoting bottom-up business development initiatives, creating individual development plans for each employee, and holding Values workshops to reinforce our commitment to a culture of integrity and respect.

In addition to Employee Engagement, the key indices we have chosen for the Pulse Check, Safety, Employee Development, Well-Being, and Inclusion, are indices for which the OMV Group actively has measures in place to prevent risks related to our workforce.

- **Safety:** HSSE training is a well-developed preventive standard for each employee in the OMV Group. Every year, these programs are updated for specific job families. In 2024, HSSE piloted the use of virtual reality for the first time to expand the group that could practice how to respond to dangerous situations.
- **Employee Development:** as discussed in the Employee Development section, specific programs have been developed to prevent a situation in which employees are not ready for the future.
- **Well-being:** the OMV Group has a comprehensive learning program for employees to prevent physical, mental, or social difficulties in their work environment. In addition to this, the OMV Group offers external psychological services for additional support.

Inclusion: to prevent vulnerable employees or employees from minorities from feeling excluded or discriminated against, the OMV Group has several preventive measures in place. These focus on creating an inclusive culture through DE&I awareness events and foster learning about International Women's Day, Pride Month, accessibility, generations, and intercultural days. In addition, we have set management KPIs for gender balance as well as international experience and nationality. Finally, several processes are in place to prevent discrimination in recruitment, talent identification, and succession planning.

S1-3 Processes to Remediate Negative Impacts and Channels for Own Workers to Raise Concerns

SpeakUp Channel

[S1-3.32a, 32b, 32c, 32e] [S1-3.AR 30] Our employees and other stakeholders play a crucial role in identifying work-related misconduct. OMV fosters a culture of openness and accountability, encouraging all stakeholders to report any suspected misconduct. OMV employs a comprehensive remediation process to address and resolve any work-related grievances. For example, if an employee reports instances of harassment or discrimination, or if there are concerns about unsafe working conditions, these grievances are investigated.

The channels available for registering work-related grievances include local reporting mechanisms at Company level and our online [SpeakUp Channel](#). The SpeakUp Channel provides employees and other stakeholders with a secure platform to confidentially and, if necessary, anonymously share information about any potential work-related misconduct they have perceived or observed. The P&C department is responsible for operating the SpeakUp Channel and managing communication on workplace-related grievances with reporters through the associated IT



tool. Trained P&C personnel oversee the grievance handling process, ensuring that all complaints are treated consistently and fairly.

All grievances reported through our SpeakUp Channel are promptly investigated using the following process: an initial pre-screening to prioritize cases, assignment, planning, internal investigation, appropriate resolution actions, clear communication of outcomes, follow-up to ensure effective implementation (where necessary), and documentation following closing. This approach ensures that all grievances are handled fairly and transparently, fostering a supportive and safe work environment. It also ensures that every concern is thoroughly addressed, and appropriate actions are taken to resolve any issues identified. OMV evaluates the effectiveness of the remedies provided by gathering feedback from employees and other stakeholders, tracking the time taken to resolve issues, and assessing whether similar problems arise again.

To prevent recurrence, OMV ensures that implemented measures are continuously monitored and improved as necessary. For example, spot checks and internal audits are conducted to identify the effectiveness of the measure and any gaps or areas for enhancement. This approach helps OMV protect our people, our Company, our Values, other stakeholders, and society as a whole. We view grievance mechanisms as vital tools for preventing and managing negative impacts on employees. OMV has therefore established dedicated channels for stakeholders to voice their concerns regarding workplace misconduct.

[S1-3.32d] With the recent introduction of our SpeakUp Channel, we are providing comprehensive training to employees involved in overseeing and supporting the grievance handling process. All our employees and management are informed about the availability of these channels through our internal communication tools, emphasizing the importance of using grievance channels and maintaining open communication. Our intranet and internet pages contain detailed information on the functioning, processes, and purposes of grievance handling, helping to manage expectations, ensure proper reporting, and support reliable investigations.

[S1-3.33] [S1-3.34] To ensure that our workforce can trust this channel as a means for raising their concerns, we are also working on implementing effective feedback mechanisms, such as making SpeakUp Channel topics a regular agenda item at meetings with the works council. Provisions to ensure protection against retaliation for individuals reporting work-related misconduct are stipulated in our P&C Ethics Policy and our P&C Misconduct Reporting Procedure. These provisions specifically protect employees from experiencing negative consequences related to their professional advancement, further training, income, or other professional development opportunities, such as dismissal, demotion, denial of promotion, negative performance appraisals, or disciplinary actions for reports made in good faith.

[S1-3 AR 30] In addition to our SpeakUp Channel, we offer various other local channels at Company level, such as employee hotlines and designated contact persons depending on the issue at hand (e.g., People & Culture, Compliance, or HSSE representatives, PetrOmbudsman). Many of our companies have established employee representation bodies like works councils, which offer further support in the event of grievances.

S1-4 Actions to Manage IROs related to Own Workforce

[S1-4.35] [S1-4.37] To address the material IROs related to our workforce, specifically enhancing employee satisfaction and productivity by ensuring equal treatment and opportunities for all, attracting and retaining talented and trained staff, and mitigating the risk of stagnation due to outdated knowledge and skills, we have defined specific actions. These actions include training and skills development, developing transformational leadership competencies, talent attraction and retention, performance management and career development, and raising awareness on DE&I. [S1-4.43] [MDR-A 69a,69b] For the material topic S1 Own Workforce, none of our actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed.



[S1-4.39] Guided by our P&C Strategy, we prioritize projects for execution annually. [S1-4.43] OMV allocates substantial financial and human resources to mitigate material risks and contribute to people and culture development in the areas where we operate. This includes an annual budget to implement the actions defined in the People & Culture Strategy and dedicated P&C personnel throughout the Group.

[S1-4.41] OMV is committed to ensuring that our practices do not cause or contribute to material negative impacts on our own workforce. We prioritize data privacy and security, ensuring that employee information is handled responsibly, ethically and in line with all applicable regulations by granting access rights only to eligible persons. Spot checks and internal audits are conducted to ensure that only authorized individuals have access to personal data.

[S1-4.AR 43] Cognizant of the social impacts that the energy transition entails, OMV is committed to contributing to a Just Transition¹ for our employees and to addressing the social and economic effects of the transition to an environmentally sustainable economy. As part of our P&C Strategy and ongoing transformation, employee development has become a top priority. We need to identify and integrate employees with a diverse skill set. It is essential to balance reskilling employees to develop new energy solutions while retaining and training those with the skills necessary to support our legacy business. [S1-4.AR45] For information on whether and how external developments have been considered regarding dependencies turning into risks, see ESRS 2 General Information. [S1-4.AR 47] All P&C-related risks are assessed, addressed, and monitored as part of the regular Enterprise-Wide Risk Management (EWRM) process. For details see → [ESRS 2 General Information](#).

Training and Skills Development

[S1-4.37] [S1-4.38a, 38c] [S1-4.40a] [MDR-A 68a] [S1-4.AR 43] [S1-2.27] [S1-4.AR 24e] Training and skills development is both a preventive and an enhancement measure for the opportunity related to talent attraction and retention. By offering competitive training opportunities, we aim to gain an advantage in talent attraction and retention, which is crucial for our ongoing success. Recognizing the risk to our progress by not having up-to-date knowledge and skills, we are committed to continuously improving our training programs to ensure our workforce remains skilled and compliant. To expand our employees' skill sets to meet the demands of our dynamic business and pave the way to becoming a net-zero company by 2050, we are focusing on several key areas. To enhance our employees' skills in sustainability, OMV offers a wide range of online learning materials, with learning journeys regularly added to better prepare employees for the evolution of our business. The Sustainability Academy provides curated materials on sustainability topics, expanding ESG knowledge among employees. In 2024, a new learning path focused on hydrogen was launched.

To mitigate the negative impact on our workforce resulting from the transition to a greener, climate-neutral economy, specific initiatives to upskill employees in technical areas are being continued, with a particular focus on transitioning to a low-carbon business, e.g., training on geothermal energy, Carbon Capture & Storage, hydrogen and renewable electricity.

The Data Academy, a global initiative for all finance employees, offers data related training fully integrated with competence management, skill definition, and DataCamp curricula, providing comprehensive courses for all skill levels. Additionally, a global Data Analytics program supports upskilling in data analytics and science. OMV has also created a global artificial intelligence (AI) learning path via LinkedIn Learning for all skill levels. These initiatives prepare employees for a rapidly evolving professional landscape and the growing field of digitalization.

OMV's leadership portfolio offers programs for new and current leaders to enhance their leadership skills. In 2024, the Transformational Leadership program for senior leaders was introduced to enable them to lead their teams through the sustainable transformation. The SHEnergy program, aimed at female leaders, continues to advance critical leadership skills for women. The OpsXcelerate program was also implemented to prepare future operations

¹ "Just Transition" refers to addressing social and economic effects of the transition to an environmentally sustainable economy as stated in the ILO Guidelines for a Just Transition.



managers in our legacy business assets to drive operational excellence. Leadership development is a key enhancement measure. [MDR-A 68b] This action is aimed at all employees within our own workforce. [MDR-A 68c] This is an ongoing process and is part of our 2030 target to increase the average number of annual learning hours to a minimum of 30 hours per employee. [S1-4.38d] To track the effectiveness of the quality of training provided, all employees who complete online or in-person training are requested to complete a survey. This survey gathers feedback on various aspects of the training, including content relevance, instructor effectiveness, and overall satisfaction. The results help us identify areas for improvement and ensure that training programs are continuously updated to meet the evolving needs of our workforce.

Transformational Leadership Competencies

[S1-4.37] [S1-4.38a] [S1-4.40a] [MDR-A 68a] To ensure the transformation of OMV will be a success, we need to adapt our current methods to fit our new aspirations. By building on our capabilities, we are reinventing how we lead as well as our way of working. Therefore, linked to our purpose and Values, we have implemented Group-wide Transformational Leadership Competencies (TLCs). Our TLCs define our expectations of our leaders and complete our transformational framework to successfully drive the implementation of our strategy. The four TLCs for all leaders across the Group are Lead self, Grow people, Drive change, and Deliver impact. The new TLCs are being integrated into the respective P&C processes, such as leadership assessment and development (Group People Day Process), our talent programs, talent acquisition, and performance processes.

As part of our ongoing commitment to developing a resilient and competent leadership team, we introduced a Group-wide mandatory leadership assessment as part of the recruitment process for key managerial and project management positions. This leadership assessment, conducted by an external partner, is based on the OMV Transformational Leadership Competencies. By employing rigorous and standardized evaluation methods, we aim to identify and select candidates who not only possess the necessary skills and expertise but also align with our commitment to sustainable leadership practices. In 2024, we conducted over 100 leadership assessments based on our Transformational Leadership Competencies. [MDR-A 68b; 68c] This action specifically targets leaders within our workforce. This is an ongoing process and supports our 2030 target of increasing the share of women at senior management level to 30%.

[S1-4.38d] The Transformational Leadership Competencies, applied in our training programs and assessed using the training evaluation forms, help track and assess the effectiveness of this action. By incorporating these competencies into our training programs and evaluating them consistently, we can measure how well our leadership development efforts are fostering effective leaders. This process allows us to gauge the impact of our training on employee performance, engagement, and overall organizational culture, ensuring that our initiatives are driving positive outcomes for our workforce.

Talent Attraction and Retention

[S1-4.37] [S1-4.38a, 38c] [MDR-A 68a] [S1-4.40b] Our employees are selected exclusively based on their qualifications, suitability, and professional experience. Internally, we focus on job rotation, promotions, and upskilling to tackle challenges (e.g., transitioning to a low-carbon business), and develop innovative solutions to enhance our workforce. In OMV, we use shared internal job boards to offer a wide range of internal job opportunities to our employees. This is a measure to mitigate the risk concerning the inability to successfully execute our strategy due to inadequate training. Externally, we concentrate on building robust talent pipelines through cooperation with key universities in our locations. In addition, we aim to build a talent pool by providing apprenticeship programs and internships, which are mainly focused on the technical and commercial aspects of our business. The Petrochemical School program in Romania is a pilot project that aims to assure a constant and sustainable flow of high-quality blue-collar workers.

In both the Energy and Fuels & Feedstock segments, we regularly conduct graduate programs for highly qualified university graduates, supporting them in establishing their careers. In Energy, the Integrated Graduate Development Program (IGD) focuses on enhancing understanding of the energy value chain and developing soft and technical



skills, with a new emphasis on the Low Carbon Business. The program, with a focus on cross-discipline and immersive learning, is tailored to various skill pools, aiming to achieve a similar skill set for all graduates. The Fuels & Feedstock Fresh Graduate Program targets graduates in engineering or business administration, providing virtual and F2F training, combined with leadership meetings and site visits. Both programs enable young employees to improve the specific technical and business skills needed for outstanding job performance and support them in building up their future careers. In 2024, 55 employees participated in the IGD program and 56 in the Fuels & Feedstock program. [S1-4.38d] To track the effectiveness of the quality of these programs, all participants are required to provide feedback through a survey conducted at the end of the course. [MDR-A 68b, 68c] This action is aimed at all employees within our workforce, as well as external stakeholders interested in pursuing a career at OMV. This is an ongoing process.

[MDR-A 68a, 68b, 68c, 68e] To retain talent, we have ongoing leadership programs in place that are designed to support all employees who take on new management roles, as well as current leaders who want to upgrade their basic knowledge of leadership. The OMV Leading Ahead program launched in 2022 in partnership with Borealis and OMV Petrom to offer the Group's top talent a wide-ranging leadership development journey and a broad career platform.

As part of our ongoing transformation, we are committed to ensuring that no one is left behind. To facilitate this, we offer low-carbon training solutions and are continuing to expand our efforts to upskill our workforce. The aim is to keep skills up to date, acknowledging that existing skills can be transferred to new energy solutions. We also launched the Sustainability Academy, a SharePoint-based platform for all employees so they can expand their knowledge of ESG topics. Through initiatives like these, we are fostering a culture of continuous learning and development, empowering our team to thrive in the evolving landscape of sustainable energy solutions.

In Romania, scholarships through OMV Petrom's Petrochemical School and Oilmen School dual programs are offered to students. OMV Petrom supported four vocational classes, offering an updated curriculum, company internships, scholarships, and training by employees. Students receive a monthly scholarship of up to RON 700 from OMV Petrom and RON 200 from the government. After three years, students will have a recognized professional qualification and employment opportunities within the company.

In 2024, we developed our new Employer Value Proposition (EVP), with rollout planned for 2025. This will serve as a statement or framework that outlines what OMV stands for as an employer. It will highlight the unique qualities and benefits that we offer to our employees. Moreover, it will help us attract and engage potential candidates who align with our new purpose and OMV Values, and the opportunities we provide. Essentially, it's a way for us to communicate why our Company is a great place to work and why people should consider joining our team.

Performance Management and Career Development

[S1-4.37] [S1-4.38a] [MDR-A 68a, 68b, 68c] OMV strives to maintain a uniform organizational structure that provides clarity and transparency in relation to responsibilities and the hierarchical classification of positions. We have developed Company-wide career paths that outline the experience and skills required for each position. OMV has an annual review process in place to support our employees and managers in the structured, systematic planning of performance and personal development within the Company. Employees and their managers work together to set performance and development goals, review progress, and evaluate achievements, with employees ultimately being rewarded and recognized annually.

"Personal Impact x Potential" is used as an evaluation tool to provide structured feedback in performance reviews and in succession planning (Group People Days Process). Managers evaluate their employees according to personal impact and potential (Transformational Leadership Competencies; TLCs) and identify successors for business-critical positions. Based on this, an employee's development plan is created so they can improve the skills needed for their future role. As part of the annual performance review process, Company goals, including the achievement of sustainability goals (e.g., HSSE, GHG emission reductions, diversity), are cascaded down to employees in the



relevant departments. Individual monetary and non-monetary rewards are granted for extraordinary achievements at individual and team levels. In 2024, 15,560 performance reviews were completed for the previous performance cycle, with some employees having more than one review. [S1-4.38d] Succession planning is a key component in tracking and assessing the effectiveness of this action. By ensuring that candidates for available positions are selected from a well-defined succession plan, we can measure the success of our talent development programs, leadership training, and career progression initiatives. This process helps us evaluate how effectively we are preparing our employees for future roles, thereby supporting our overall strategy for workforce development and organizational resilience.

Diversity, Equity & Inclusion

[S1-4.37] [S1-4.38a] [MDR-A 68a] In 2024, we further developed our DE&I initiatives to support our 2030 targets of increasing the representation of women in management to 30%, ensuring at least 20% (stretch target 30%) of Executive Board members are female, and creating an inclusive and accessible work environment for people with disabilities.

Diversity is now promoted in six workstreams across OMV: Accessibility, Gender, Generations, Intercultural, LGBTQ+, and Parenting/Caregivers. The cross-company Employee Resource Groups organized several events: International Women's Week, Pride Month celebrations, the Generations event, and the Positively Purple event. Moreover, several focus group discussions were established, community lunches were held, and internal blog articles were published that contributed to the growing visibility of DE&I within the OMV Group.

The new DE&I Playbook was launched in 2024. It is a comprehensive toolkit that supports line managers in building an inclusive work environment, ensuring that all members feel valued and supported. Additionally, the DE&I Learning Hub offers a vast array of LinkedIn training modules designed to enhance the skills of both leaders and employees.

Our Accessibility stream continued awareness raising, for example accessibility-focused DE&I training sessions were launched for specific target groups. The training and accessibility guides are key elements in improving the understanding of the needs of people with disabilities. Moreover, we continued with the OMV Ability school project, an initiative that welcomes teenagers from a special needs school twice a year, fostering valuable exchange that offers insights into the corporate world and promotes inclusivity. [MDR-A 68b; 68c] This action is aimed at all employees within our workforce. Promotion and raising awareness of DE&I is an ongoing process.

[S1-4.38d] The score of the DE&I question on inclusion in the Pulse Check and our training evaluation forms are essential tools for tracking and assessing the effectiveness of our DE&I programs. These tools help us measure how well we are fostering a diverse and inclusive environment, the effectiveness of our training sessions related to DE&I, and our overall progress toward our DE&I targets.

S1-5 Targets Related to Own Workforce

Women at Management Level

[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] OMV is committed to increasing the share of women at management level to ensure equal employment opportunities, as stated in the P&C Ethics Policy. This target is derived from OMV's DE&I vision and supports OMV's objective of ensuring fair treatment and equal opportunities for all employees, maintaining zero tolerance for discrimination and fostering gender balance.



2025

Increase share of women at senior management level to 25%

2030

Increase share of women at senior management level to 30%

Absolute Target

Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head counts of DUNATÁR Kőolajtermék Tároló és Kereskedelmi Kft. and SapuraOMV
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	20.9

[MDR-T-80f] Management is defined as OMV Grade 15 and higher levels, and Borealis Grade 14 and higher levels, moving toward the EU Directive on improving gender balance on corporate boards (2022/2381). [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] It focuses on advancing the positive impacts concerning equal opportunities for all in OMV's culture through gender balance in management. There were no changes made to the target and related metrics during the reporting year.

Status 2024

[MDR-T-80j] **23.7%** women at management level (2023: 24.4%). The target is monitored quarterly and reviewed annually.

Female Executive Board members

[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] OMV is committed to increasing the number of female members on the Executive Boards of OMV, OMV Petrom, and Borealis. In our P&C Ethics Policy, we commit ourselves to ensuring equal employment opportunities without discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, marital or family status, political or other belief, citizenship, national origin, genetic information, or any other characteristic protected by law. OMV prohibits any such discrimination or harassment.

2030

Min. 20% of Executive Board members (stretch target 30%) are female



Absolute Target	
Value chain activities	Own operations
In scope	Executive Boards of OMV, OMV Petrom, and Borealis
Out of scope	Executive Boards of non-operated assets and minority shareholdings
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	26.7

[MDR-T-80f] The methodology is based on the EU Directive on improving gender balance on corporate boards (2022/2381) and is aimed at moving towards compliance with this directive. [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] The target focuses on advancing the positive impacts concerning equal opportunities for all in the OMV culture through gender balance in management. There were no changes to the target and metrics during the reporting year.

Status 2024

[MDR-T-80j] **20%** female Executive Board members (2023: 26.8%). The target is monitored quarterly and reviewed annually.

Executives with international experience



[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is devoted to increasing the share of executives with international experience. In our P&C Ethics Policy, we commit ourselves to ensuring equal employment opportunities without discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, marital or family status, political or other belief, citizenship, national origin, genetic information, or any other characteristic protected by law. OMV prohibits any such discrimination or harassment.

2025

Keep share of executives with international experience to 75%

2030

Keep share of executives with international experience to 75%

Absolute Target	
Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head counts of DUNATÁR Kőolajtermék Tároló és Kereskedelmi Kft., and SapuraOMV
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	71.8

[MDR-T-80f] The methodology is based on the EU Directive on improving gender balance on corporate boards (2022/2381) and is aimed at moving towards compliance with this directive. This target applies to Executives, defined as OMV Senior Vice Presidents, OMV Petrom and Borealis Executive Board members. International experience is defined as a minimum of 3 years of work experience in countries of which a person does not hold a



citizenship. [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] It focuses on both reducing negative impacts and enhancing positive impacts on OMV culture through international management. There were no changes to the target and metrics during the reporting year.

Status 2024

[MDR-T-80j] **72.3%** executives with international experience (2023: 71.4%). The target is monitored quarterly and reviewed annually.

International management

[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] OMV is devoted to increasing the share of non-Austrian citizens at management level. In our P&C Ethics Policy, we commit ourselves to ensuring equal employment opportunities without discrimination or harassment on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, marital or family status, political or other belief, citizenship, national origin, genetic information, or any other characteristic protected by law. OMV prohibits any such discrimination or harassment.

2030

Increase share of international management to 65%

Absolute Target	
Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head counts of DUNATÁR Köolajtermék Tároló és Kereskedelmi Kft. and SapuraOMV
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	60



[MDR-T-80f] This target applies to all management, defined as OMV Grade 15 and higher levels, and Borealis Grade 14 and higher levels. [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] It focuses on both reducing negative impacts and enhancing positive impacts on OMV culture through international management. There were no changes to the target and metrics during the reporting year.

Status 2024

[MDR-T-80j] International management: **60.3%** (2023: 59.2%) The target is monitored quarterly and reviewed annually.

Build an inclusive accessible work environment for people with disabilities



[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is devoted to building an inclusive, accessible work environment that enables people with disabilities to work for OMV. In our P&C Ethics Policy, we commit ourselves to ensuring equal employment opportunities without discrimination or harassment on the basis of disability. OMV prohibits any such discrimination or harassment.

2025	2030
Pulse Check Inclusion improvement of baseline by +1% Reported number of employees with disability at OMV Group legal entities in Vienna show an improvement	Pulse Check inclusion improvement of baseline by +5% Reported number of employees with disability at OMV Group legal entities in Vienna has increased by +1%



Relative Target	
Value chain activities	Own operations
In scope	All countries are in scope for building an inclusive work environment.
Out of scope	Countries without disability legislation are out of scope for employee disability reporting.
Geographical coverage	Group-wide
Base year	2024
Baseline value	Pulse Check DE&I value of 64% and % of employees with a disability at OMV legal entities in Vienna: 0.3–1.6%

[MDR-T-80f] The significant assumptions used in defining the target include the following: countries have varying disability legislation, definitions, and directives on employment law (e.g., minimum percentage of employees), and in some cases, there is no legislation at all. Not all assets of legal entities have sufficient safe job opportunities available for employees with disabilities, and therefore, the OMV Group cannot achieve 100% compliance across all entities. Only OMV Group entities with sufficient safe job opportunities within countries that have disability legislation are eligible. [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] It focuses on reducing negative impacts on our own workforce related to an accessible and inclusive work environment. The target was updated during the reporting period to address material impacts and risks related to an accessible and inclusive work environment by extending the time horizon and specifying the particular geographical scope.

Status 2024

[MDR-T-80j] **64%** according to the Pulse Check. An average of 0.9% of employees at OMV Group legal entities in Austria have disabilities. The target is monitored quarterly and reviewed annually.

Annual learning hours

[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]



[MDR-T-80a] OMV is committed to contributing to a Just Transition for our employees, and to addressing the social and economic effects of the transition on an environmentally sustainable economy. The target aims to both reducing negative impacts and enhancing the positive impacts for own employees with no changes to the target and metrics during the reporting year.

2030

Increase average number of annual learning hours to a min. of 30 hours per employee

Absolute Target	
Value chain activities	Own operations
In scope	OMV workforce
Out of scope	Head counts of DUNATÁR Kőolajtermék Tároló és Kereskedelmi Kft., SapuraOMV, and OMV Russia; excluding DYM Solutions, mtm, Rialti, Renasci
Geographical coverage	Group-wide
Base year	2022
Baseline value in hours	23



[MDR-T-80f] Increasing employees' learning hours will sufficiently support the necessary skills development. An increase in the number of learning hours is required to meet the need for mandatory/HSSE training and to guarantee the necessary upskilling and reskilling. Based on a comparison with industry peers and the assumption that an annual increase of 3-4 hours on average per year is realistic and manageable, we defined the target of 30 hours. The metric used is the total number of training hours provided to employees divided by the total number of employees (head count as of December 31). [MDR-T-80h] This target was developed during internal consultations by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] It focuses on the negative impact on our own workforce related to reskilling and attraction of talent and trained staff. No changes were made to this target in the reporting year.

Status 2024

[MDR-T-80j] **23** average number of annual learning hours (2023: 30). The target is monitored quarterly and reviewed annually.



[S1-5.47a, 47b, 47c] The process for setting our DE&I targets includes an evaluation of past data, external best practice analysis, and legal requirements. This is followed by consultations with the Group Sustainability department, Group DE&I Governance, and finally approval by the Group Executive Board. We monitor our performance against these targets quarterly and review them annually. The quarterly review of progress toward these targets, combined with year-on-year figures, provides an insight into the effectiveness of the actions taken to achieve them. DE&I targets, and their results are shared with the leadership team and the Executive Board during Group People Days to discuss potential positive or negative trends and actions to take for improvement. In addition, they are shared with our Employee Resource Groups which represent the impacted workers, to provide input and plan measures for improvements.



Metrics

S1-6 OMV Employees

Employees broken down by gender¹

[S1-6.50a] [MDR-M.77a, 77c]

Head count

	2024	2023
Male	17,557	14,890
Female	6,000	5,702
Other	–	–
Not reported	–	–
Total	23,557	20,592

¹ OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50a] [S1-6.52] [MDR-M.77a, 77c] Employees broken down by gender is calculated based on the total number of employees and split by gender. Total number of employees is calculated as the sum of head count as described in internal regulations and refers to employees, temporary absentees, outgoing expats, and apprentices as at December 31, 2024. Incoming expats and leased personnel are not included in the head count.



Employees¹ broken down by regions and countries, and local nationalities

[S1-6.50a] [S1-6.51] [Voluntary]

Head count

	Female	Male	Other	Not reported	Total head count (31.12.2024)	Thereof local nationality ²	%	Total head count (31.12.2023)	Thereof local nationality ²	%
Austria										
Austria	1,599	3,808	-	-	5,407	3,991	73.81	5,242	3,911	74.61
Rest of Europe										
Belgium	238	1,027	-	-	1,265	1,176	92.96	1,331	1,242	93.31
Bulgaria	73	129	-	-	202	201	99.50	65	65	100.00
Croatia	-	1	-	-	1	1	100.00	1	1	100.00
Czech Republic	21	25	-	-	46	43	93.48	43	40	93.02
Denmark	-	1	-	-	1	1	100.00	1	1	100.00
Finland	223	720	-	-	943	910	96.50	953	923	96.85
France	5	13	-	-	18	15	83.33	20	17	85.00
Germany	118	792	-	-	910	792	87.03	883	778	88.11
Hungary	34	59	-	-	93	93	100.00	93	93	100.00
Italy	19	180	-	-	199	163	81.91	193	163	84.46
Moldova	23	21	-	-	44	41	93.18	47	44	93.62
Netherlands	10	107	-	-	117	108	92.31	113	105	92.92
Norway	40	47	-	-	87	69	79.31	83	67	80.72
Poland	2	5	-	-	7	7	100.00	7	7	100.00
Romania	2,855	8,488	-	-	11,343	11,280	99.44	8,448	8,394	99.36
Russia	1	2	-	-	3	3	100.00	15	15	100.00
Serbia	25	22	-	-	47	47	100.00	46	46	100.00
Slovakia	140	46	-	-	186	164	88.17	169	146	86.39
Slovenia	-	1	-	-	1	1	100.00	-	-	0.00
Spain	2	9	-	-	11	8	72.73	9	7	77.78
Sweden	246	740	-	-	986	957	97.06	1,002	973	97.11
Switzerland	5	60	-	-	65	2	3.08	66	2	3.03
Turkey	24	32	-	-	56	56	100.00	55	55	100.00
United Kingdom	20	72	-	-	92	77	83.70	89	76	85.39
Middle East & Africa										
Iran	-	3	-	-	3	3	100.00	3	3	100.00
Libya	5	24	-	-	29	28	96.55	29	29	100.00
Morocco	-	1	-	-	1	1	100.00	1	1	100.00
South Africa	1	-	-	-	1	1	100.00	1	1	100.00
Tunisia	44	225	-	-	269	267	99.26	277	276	99.64
United Arab Emirates	23	69	-	-	92	1	1.09	26	-	0.00
Yemen	14	230	-	-	244	243	99.59	293	292	99.66
Rest of the world										
Argentina	-	1	-	-	1	1	100.00	1	1	100.00
Australia	-	-	-	-	-	-	0.00	3	3	100.00
Brazil	50	98	-	-	148	148	100.00	127	127	100.00
Chile	3	2	-	-	5	4	80.00	6	5	83.33
China	1	1	-	-	2	2	100.00	3	3	100.00
Colombia	4	3	-	-	7	7	100.00	5	5	100.00
Malaysia	-	-	-	-	-	-	0.00	241	215	89.21
Mexico	1	3	-	-	4	4	100.00	3	3	100.00
New Zealand	65	173	-	-	238	179	75.21	249	192	77.11
Singapore	1	9	-	-	10	2	20.00	-	-	0.00
South Korea	19	87	-	-	106	87	82.08	102	84	82.35
United States	46	221	-	-	267	246	92.13	248	245	98.79
TOTAL	6,000	17,557	-	-	23,557	21,430	90.97	20,592	18,656	90.60

¹ OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees

² Employees who are nationals of the country in which they are employed



Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50a] [Voluntary] [MDR-M.77a] Employees broken down by regions and countries and local nationalities is calculated based on the total number of employees and gender, countries, regions, and local nationalities split. Total number of employees is calculated as the sum of head count as described in internal regulations and refers to employees, temporary absentees, outgoing expats, and apprentices as at December 31, 2024. Incoming expats and leased personnel are not included in the head count. Local nationality refers to employees whose nationality matches the country in which they are employed.

Employees¹ broken down by gender, region, employment, and contract type

[S1-6.50b-i, b-ii, b-iii] [S1-6.50d] [S1-6.51] [S1-6.52a, 52b] [GRI 2-7] [MDR-M.77a, 77c]

Head count

	December 31, 2024				
	Austria	Rest of Europe	Middle East and Africa	Rest of the world	TOTAL
Contract type					
permanent employees	4,961	16,154	633	770	22,518
thereof female	1,467	3,972	85	183	5,707
thereof male	3,494	12,182	548	587	16,811
thereof other ⁴	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
temporary employees²	446	569	6	18	1,039
thereof female	132	152	2	7	293
thereof male	314	417	4	11	746
thereof other ⁴	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
Employment type					
full-time employees³	4,924	16,186	612	769	22,491
thereof female	1,222	3,967	84	177	5,450
thereof male	3,702	12,219	528	592	17,041
thereof other ⁴	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
part-time employees	483	537	27	19	1,066
thereof female	377	157	3	13	550
thereof male	106	380	24	6	516
thereof other ⁴	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
Employees with non-guaranteed hours	–	–	–	–	–

1 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees

2 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.

3 In OMV Petrom, employees have the option to reduce their daily working hours to raise a child up to the age of two or three. These employees are reported as full-time.

4 Gender as specified by the employees themselves



Employees broken down by gender, region, employment, and contract type

Head count

	December 31, 2023				
	Austria	Rest of Europe	Middle East and Africa	Rest of the world	TOTAL
Contract type					
permanent employees	4,834	13,394	630	969	19,827
thereof female	1,428	3,695	81	263	5,467
thereof male	3,406	9,699	549	706	14,360
thereof other ³	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
temporary employees ¹	408	338	–	19	765
thereof female	128	98	–	9	235
thereof male	280	240	–	10	530
thereof other ³	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
Employment type					
full-time employees ²	4,777	13,222	630	969	19,598
thereof female	1,193	3,640	81	257	5,171
thereof male	3,584	9,582	549	712	14,427
thereof other ³	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
part-time employees	465	510	–	19	994
thereof female	363	153	–	15	531
thereof male	102	357	–	4	463
thereof other ³	–	–	–	–	–
thereof not disclosed	–	–	–	–	–
Employees with non-guaranteed hours	–	–	–	–	–

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.

2 In OMV Petrom, employees have the option to reduce their daily working hours to raise a child up to the age of two or three. These employees are reported as full-time.

3 Gender as specified by the employees themselves

Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50b-i, b-ii, b-iii] [S1-6.50d] [S1-6.51] [S1-6.52a, 52b] [GRI 2-7] [MDR-M.77a, 77c] Employees broken down by gender, region, employment, and contract type is calculated based on the total number of employees in the head count at year-end as described above.

[S1-6.50bi, b-ii, b-iii, AR 56, AR 58] [GRI 2-7] [MDR-M.77a, 77c] At OMV, we use the following definitions for contracts:

- Permanent contract types are employment agreements that do not have a predetermined end date.
- Temporary contract types are employment agreements with limited duration and terminated by a specific event, such as the end of a project, the return of replaced personnel, etc.
- Employees with non-guaranteed hours: not applicable for OMV. OMV only has contracts with defined working hours.

Note: The sum of all permanent and temporary employees, as well as employees with non-guaranteed hours, together will result in the total head count.

- [S1-6.52a, 52b] [GRI 2-7] [MDR-M.77a, 77c]



- Employment type: full-time, part-time, non-guaranteed hours.
- A full-time employee is FTE=1, and performs the defined working hours specified by the country.
- A part-time employee is FTE<1 and performs fewer than the defined working hours specified by the country.
- *Note:* The sum of full-time and part-time employees together will result in the total head count.

Number of employees who have left and employee turnover rate¹

[S1-6.50c] [GRI 401-1] [Voluntary] [MDR-M.77a, 77c]

Head count

	2024				TOTAL
	Austria	Rest of Europe	Middle East and Africa	Rest of the world	
Total number of employees who have left²	276	1,071	76	128	1,551
Turnover rate	5.10%	6.40%	11.89%	16.24%	6.58%
Voluntary leavers	106	173	38	57	374
Voluntary attrition rate	1.96%	1.03%	5.95%	7.23%	1.59%
Number of employees who have left by gender					
female	90	296	11	30	427
male	186	775	65	98	1,124
other	–	–	–	–	–
not disclosed	–	–	–	–	–
Number of employees who have left by age group					
Under 30 years old	39	201	–	19	259
Between 30 and 50 years old	144	311	60	79	594
Over 50 years old	93	559	16	30	698
Turnover rate by gender					
female	5.63%	7.18%	12.64%	15.79%	7.12%
male	4.88%	6.15%	11.78%	16.39%	6.40%
other	–	–	–	–	–
not disclosed	–	–	–	–	–
Turnover rate by age group					
Under 30 years old	6.27%	16.86%	0%	32.20%	13.80%
Between 30 and 50 years old	4.15%	4.33%	11.63%	15.90%	5.09%
Over 50 years old	7.09%	6.70%	13.45%	12.93%	6.98%

¹ Excluding divestment Sapura (240 Employees)

² Employees who leave voluntarily, due to dismissal, retirement, or death.



Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50c] [MDR-M.77a, 77c] Number of employees who have left (head count) is calculated as leavers during the full year, broken down by age group, gender, and region.

[S1-6.50c] [Voluntary] [MDR-M.77a, 77c] [GRI 401-1] Employee turnover rate figures contain turnover rate and voluntary attrition rate as described below:

- **Turnover rate** is calculated as the number of all employees (head count) who left during the respective year divided by the total head count at the end of the year.
- **Voluntary attrition rate** is calculated as the number of employees (head count) who left voluntarily during the respective year divided by the total head count at the end of the year.

Note: Figures above for the leavers have been presented in a gender, region, and age range split, both in absolute numbers and percentages.

New hires by region, gender, age, and management level

[GRI 401-1a]

	2024									
	Austria		Rest of Europe		Middle East and Africa		Rest of the world		Total	
	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%
Total by region	444	9.69	3,973	86.75	20	0.44	143	3.12	4,580	100.00
Gender										
Male	312	70.27	3,376	84.97	16	80.00	104	72.73	3,808	83.14
Female	132	29.73	597	77.33	4	20.00	39	27.27	772	16.86
Other	–	–	–	–	–	–	–	–	–	–
Not reported	–	–	–	–	–	–	–	–	–	–
Total	444	100.00	3,973	100.00	20	100.00	143	100.00	4,580	100.00
Age										
<30	145	32.66	2,433	61.24	–	0.00	31	21.68	2,609	56.97
30–50	270	60.81	1,486	37.40	20	100	99	69.23	1,875	40.94
>50	29	6.53	54	1.36	–	0.00	13	9.09	96	2.10
Total	444	100.00	3,973	100.00	20	100.00	143	100.00	4,580	100.00
Level										
Top management ¹	3	0.68	–	–	–	–	–	–	3	0.07
Advanced	15	3.38	22	0.55	–	0.00	1	0.70	38	0.83
Core	107	24.10	182	4.58	1	5.00	20	13.99	310	6.77
Primary	129	29.05	291	7.32	7	35.00	27	18.88	454	9.91
Entry	172	38.74	3,265	82.18	11	55.00	78	54.55	3,526	76.99
Not classified	18	4.05	213	5.36	1	5.00	17	11.89	249	5.44
Total	444	100.00	3,973	100.00	20	100.00	143	100.00	4,580	100.00

¹ Executives include OMV Senior Vice Presidents, OMV Petrom and Borealis Group Board Members



New hires by region, gender, age, and management level

	2023									
	Austria		Rest of Europe		Middle East and Africa		Rest of the world		Total	
	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%
Total by region	498	27.05	1,105	60.02	65	3.53	173	9.40	1,841	100.00
Gender										
Male	321	64.46	767	69.41	58	89.23	119	68.79	1,265	68.71
Female	177	35.54	338	30.59	7	10.77	54	31.21	576	31.29
Other	-	-	-	-	-	-	-	-	-	-
Not reported	-	-	-	-	-	-	-	-	-	-
Total	498	100.00	1,105	100.00	65	100.00	173	100.00	1,841	100.00
Age										
<30	145	29.12	316	28.60	3	4.62	38	21.97	502	27.27
30-50	315	63.25	627	56.74	58	89.23	113	65.32	1,113	60.46
>50	38	7.63	162	14.66	4	6.15	22	12.72	226	12.28
Total	498	100.00	1,105	100.00	65	100.00	173	100.00	1,841	100.00

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[GRI 401-2] [MDR-M.77a] New hires by region: employees (only head count) who started working at the OMV Group in the respective year (2024), expressed both as a total number and as a percentage of the total new hires for that year.

[GRI 401-2] [MDR-M.77a] New hires broken down by gender: employees who started working at OMV in the respective year broken down by gender, expressed both as a total number and as a percentage of the total new hires for that year.

[GRI 401-2] [MDR-M.77a] New hires broken down by age: employees who started working at OMV in the respective year broken down by age, expressed both as a total number and as a percentage of the total new hires for that year.

[GRI 401-2] [MDR-M.77a] New hires broken down by career level: employees who started working at OMV in the respective year broken down by career level.



S1-7 Non-Employee Workers in OMV's Own Workforce

Non-employees in own workforce data

[S1-7.55a] [MDR-M.77a, 77c]

Number¹

	December 31, 2024	December 31, 2023
Total number of non-employee workers in own workforce – self-employed workers – leased personnel ²	182	191

¹ Numbers: Leased personnel are counted as manpower (MP/MP-FTE) and not as head count.

² Workforce employed through a third-party staffing company and performing regular work duties under OMV management supervision (i.e., get tasks from and report to OMV management). "Leased personnel" have a direct employment relationship with the third-party staffing company, not with OMV.

Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-7.55a] [MDR-M.77a, 77c] Number of non-employees in own workforce (self-employed or people provided by agencies primarily engaged in "employment activities" (NACE Code N78)) (as manpower) is calculated as the total number of leased personnel at year-end. Leased personnel are defined as workforce employed through a third-party staffing company and performing regular work duties under OMV management supervision (i.e., receiving tasks from and reporting to OMV management).

S1-8 Collective Bargaining Coverage and Social Dialogue

[S1-8.60a, 60b] 92% of all our employees are covered by collective bargaining agreements. In the EEA, we have more than one collective bargaining agreement.

Collective bargaining and social dialog

[S1-8.60a, 60b, 60c] [S1-8.63a, 63b] [S1 AR 70] [MDR-M.77c]

Coverage rate	2024		
	Collective bargaining coverage		Social dialogue
	Employees – EEA only (for countries with >50 employees and representing >10% total employees)	Employees – Non-EEA (estimate for regions with >50 employees and representing >10% total employees)	Workplace representation – EEA only (for countries with >50 employees and representing >10% total employees)
0–19%		Rest of Europe (0.13%); Rest of the world (19%)	
20–39%			
40–59%			
60–79%			Romania (79.4%)
80–100%	Austria (100%), Romania (100%)	Middle East & Africa (80%)	Austria (99%)

[S1-8.63b] OMV concluded an agreement on the establishment of a European Works Council with the employee representatives in 2013 and renewed it in 2021. The European Works Council and its Steering Committee meet regularly. Management representatives including members of the Executive Board of OMV Aktiengesellschaft participate upon invitation of the European Works Council.



Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-8.60a] [MDR-M.77a, 77c] Percentage of total employees covered by collective bargaining agreements: number of employees covered by collective bargaining agreements/total number of employees (head count) X 100. Employees covered by collective bargaining agreements are those individuals to whom we are obliged to apply the agreement.

[S1-8.60b] [MDR-M.77a, 77c] Percentage of own employees covered by collective bargaining agreements by country with significant employment (in the EEA): number of employees covered by collective bargaining agreements in country (representing > 10% total employees)/total number of employees (head count) from that respective country X 100. OMV reports on whether one or more collective bargaining agreements are relevant, and the percentage of employees covered by such agreements for each country with significant employment according to the above formula.

[S1-8.60c] [MDR-M.77a, 77c] Percentage of own employees covered by collective bargaining agreements by region (non-EEA): percentage of employees covered by collective bargaining agreements by region according to above formula.

[S1-8.63a] [MDR-M.77a; 77c] Global percentage of employees covered by worker representation, reported at the country level for each EEA country in which the undertaking has significant employment. Employees covered by workers representation per country / total headcount per country x100.

[S1-8.60a; 60b] [MDR-M.77a; 77c] Own workforce in regions (non-EEA) covered by collective bargaining and social dialogue agreements broken down by coverage rate and by region: Number of employees from non-EEA by region covered by collective bargaining agreement/total head count by region x 100. Employees covered by collective bargaining agreements are those individuals to whom we are obliged to apply the agreement.



S1-9 Diversity Metrics

Diversity metrics¹

[S1-9.66a, 66b] [S1-9 AR 71] [GRI 405-1b] [MDR-M.77c]

	December 31, 2024							
	Age group			Gender			Total	
	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Female	Male	Other gender	Not reported	
OMV Supervisory Board²								
Number	–	2	7	3	6	–	–	9
%	0.00	22.22	77.78	33.33	66.67	0	0	100.00
OMV Executive Board								
Head count	–	1	4	1	4	–	–	5
%	0.00	20.00	80.00	20.00	80.00	0	0	100.00
Top Management (Executives)³								
Head count	–	17	30	8	39	–	–	47
%	0.00	36.17	63.83	17.02	82.98	0	0	100.00
Advanced								
Head count	–	505	376	212	669	–	–	881
%	0.00	57.32	42.68	24.06	75.94	0	0	100.00
Core								
Head count	19	2,286	1,140	1,073	2,372	–	–	3,445
%	0.55	66.36	33.09	31.15	68.85	0	0	100.00
Primary								
Head count	290	3,548	1,851	2,105	3,584	–	–	5,689
%	5.10	62.37	32.54	37.00	63.00	0	0	100.00
Entry								
Head count	1,441	4,975	6,349	2,453	10,312	–	–	12,765
%	11.29	38.97	49.74	19.22	80.78	0	0	100.00
Not classified								
Head count	127	345	253	148	577	–	–	725
%	17.52	47.59	34.90	20.41	79.59	0	0	100.00
Diversity in general								
Head count	1,877	11,677	10,003	6,000	17,557	–	–	23,557
%	7.97	49.57	42.46	25.47	74.53	0	0	100.00

1 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees

2 Supervisory Board members are not Employees

3 Executives include OMV Senior Vice Presidents, OMV Petrom & Borealis Group Board members

Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-9.66a] [MDR-M.77a; 77c] Gender distribution in number and percentage in top management: top management is equivalent to career level executives, which include OMV Senior Vice Presidents, OMV Petrom and Borealis Group Board members/top management, and is then broken down by gender.

[S1-9.66b] [MDR-M.77a; 77c] Diversity in general, broken down by age group (<30, 30–50, and >50): sum of employees per age group/total head count at year end.

[GRI 405-1b] [MDR-M.77a; 77c] Diversity in general, broken down by gender (female/male/other gender/not disclosed) and age group (<30, 30–50, and >50): number of employees (Group)/total head count at year end.



[GRI 405-1b] [MDR-M.77a; 77c] Diversity in general, broken down by career level: number of employees (age group)/total number in career level. Top management = career level executives, which include OMV Senior Vice Presidents, OMV Petrom and Borealis Group Board members.

S1-10 Adequate Wages

[S1-10.69] All of the OMV Groups employees are paid an adequate wage, in line with applicable benchmarks.

S1-11 Social Protection

[S1-11.74] All our employees are covered by social protection against loss of income due to major life events, except the following types of employees for the specified major life events in the countries listed in this table.

Social Protection Metrics

[S1-11.75]

		New Zealand	United Kingdom	Yemen
Head count as of December 31, 2024		238	39	244
Sickness	White collar	•	•	
	Blue collar	•		
	Executives	•		
Unemployment ¹	White collar	•		•
	Blue collar	•		•
	Executives	•		•
Employment injury and acquired disability	White collar		•	
	Blue collar			
	Executives			
Parental leave	White collar		•	•
	Blue collar			•
	Executives			•
Retirement	White collar		•	
	Blue collar			
	Executives			

¹ Starting from when the own worker is working for the undertaking

Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[MDR-M.77a] [S1-11.74a, 74b, 74c, 74d, 74e] [S1-11.75] All our employees are covered by social protection against loss of income due to major life events, except the mentioned types of employees for the specified major life events in the countries listed in the above table.

S1-12 Persons with Disabilities

[S1-12.77] [S1-12.79] [S1-12.AR 76] Globally, 0.7% of the OMV Group's employees are individuals with disabilities. The number of employees with disabilities is reported per country subject to local legal legislation. The reported numbers in 2024 form a base year, based on which countries can aim to increase these numbers. Countries without disability legislation are out of scope for employee disability reporting. With our head office based in Austria, the OMV Group legal entities in Austria aim to increase relative to the 2024 baseline +1% of employees with disabilities by 2030. In 2024, the OMV Group legal entities in Austria had an average of 0.9% of employees with disabilities.



Furthermore, we measure how employees experience our inclusive accessible workplace via the yearly Pulse Check. In 2024, we received a 64% positive response on this.

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-12.79] [MDR-M.77a, 77c] Percentage of employees with disabilities at eligible OMV Group entities dependent on local legislation. This figure excludes contractors and non-employees. The metric was calculated as the number of employees with disabilities/the total number of employees X 100. The counting was done for those countries where a legislative quota regarding persons with disabilities exists, and the sum was calculated at Group level.

S1-13 Training and Skills Development Metrics

Performance and career development, reviews, broken down by employee category, average training hours, and gender

[S1-13.83a, 83b, AR 77] [S1-13 AR 77b] [MDR-M.77a, 77c]

Head count

	2024				
	Female	Male	Other gender	Not reported	Total
Percentage of employees that participated in regular performance and career development reviews¹	91.53%	86.82%	–	–	88.31%
Total number of training hours for all employees ²	158,778	375,064	–	–	533,842
Average number of training hours per employee	27	22	–	–	23
Number of employees trained in health and safety standards within the last year	4,502	12,949	–	–	17,451
Average number of hours of health, safety, and emergency response training for employees	7	9	–	–	8
Average number of training hours by employee category					
Top management (executives)	60	49	–	–	51
Advanced level	41	28	–	–	31
Core level	33	26	–	–	28
Primary level	31	29	–	–	30
Entry level	20	18	–	–	18
Not classified	15	17	–	–	17
Number of participants in training	5,737	15,011	–	–	20,748
Training expenditure (EUR)	3,397,045	7,830,491	–	–	11,227,536

1 Eligible employees for performance reviews (excluding OMV Petrom Blue collars): Performance management not rolled out in Ecoplast, MTM, DYM, Integra, Rialit, Renasci (no performance management in place or non-BIP) and not done for new entries in the currently ongoing cycle – those are excluded from the overall percentages

2 Training Figures: excl. conferences; trainings for OMV Supervisory and Executive Board and external employees excl. OMV Russia Upstream, OMV Orient Upstream; excl. DYM Solutions, Integra, Rialti, Renasci

[S1-13 AR 77a; 77b] OMV reports that there were 15,560 performance and development reviews in the reporting year, with some employees having more than one review. 14,226 employees (91.5% of eligible female employees and 86.8% of eligible male employees) participated in performance and development reviews at least once during the year. These employees represent approximately 88.3% of all employees eligible to receive reviews in the dedicated IT platform. Excluded are office-based employees at OMV Petrom as they do not have access to the platform, and thus are not included in the calculation of this percentage.



Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-13.83a, AR 77b] [MDR-M.77a, 77c] The percentage of employees that participated in regular performance and career development reviews is calculated by dividing the total number of employees who had at least one evaluation per year by the employees eligible to receive reviews in the dedicated IT platform.

[S1-13.83a, b] [MDR-M.77a, 77c] Average number of training hours by gender (male and female) is calculated as average training hours for female (male) employees: total number of training hours provided to female (male) employees/total number of female (male) employees (head count as of December 31).

[Voluntary] Total number of training hours for all employees is calculated as the total number of training hours provided to employees.

[Voluntary] Number of employees trained in health and safety standards within the last year is calculated as the number of employees who received at least one HSSE training session.

[Voluntary] Average number of hours of health, safety, and emergency response training for employees is calculated as total number of training hours on HSSE provided to employees/total number of employees (head count as of December 31).

[GRI 404-1] [MDR-M.77a, 77c] Average number of training hours per employee is calculated as the total number of training hours provided to employees/total number of employees (head count as of December 31).

[GRI 404-1] [MDR-M.77a, 77c] Average number of training hours by position is calculated as the total number of training hours provided to employees by employee category (career level)/total number of employees per employee category (career level) (head count as of December 31).

[Voluntary] Number of participants in training is calculated as the number of employees who received at least one training session.

[Voluntary] Training expenditure (EUR) is calculated as the total amount of money spent on training (incl. variable and fixed costs).



S1-15 Work-Life Balance Metrics

Percentage of employees entitled to take family-related leave vs. those who took it

[S1-15.93a, 93b] [S1-15.94] [MDR-M.77a, 77c]

In %

	2024	
	entitled	took
Gender		
Female	100.00	8.22
Male	98.67	5.29
Other	–	–
Not reported	–	–
Total	99.01	6.05

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-15.93a] [MDR-M.77a] Percentage of employees entitled take to family-related leave are employees who are entitled to family-related leave in the head count and as at year-end. The metric was calculated as the total of the entitled head count at year-end/total head count at year-end.

[S1-15.93b] [MDR-M.77a] Percentage of entitled employees who took family-related leave in the respective year > 1 month were considered in the figures and it was calculated as the total head count in the respective year/total entitled head count at year-end.

Both metrics are in Gender split



S1-16 Compensation Metrics (Pay Gap and Total Compensation)

Gender pay gap

[S1-16-98] [S1-16.97a] [MDR-M.77c]

Head count at December 31, 2024 / GPG 2024

Country	Top management		Advanced level		Primary level		Core level		Entry level		Not classified		Total	
	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)
Austria	40	13.53	472	12.48	1,625	8.93	1,401	6.96	1,774	4.97	62	24.45	5,374	9.79
Belgium	n.a.	n.a.	79	19.06	333	8.01	241	3.07	583	0.55	29	5.07	1,265	-2.53
Germany	2	n.a.	30	19.06	222	23.38	152	3.46	264	-52.36	235	5.43	905	16.95
Finland	n.a.	n.a.	31	-11.55	224	-1.02	155	0.82	507	2.81	26	-7.04	943	-8.43
Romania ¹	5	n.a.	109	13.37	2,244	8.63	857	5.89	7,905	0.63	124	20.14	11,244	-16.84
Sweden	n.a.	n.a.	30	12.54	255	2.38	128	3.93	573	5.45	n.a.	n.a.	986	1.93
Total all countries													23,296	1.41

¹ OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees

n.a. The pay gap will not be published due to data protection concerns if the target group by career level is too small



[S1-16.97a]. Gender pay gap including all employees: 1.41%. [MDR-M.77c] [S1-16.97b, 97c] CEO-to-median employee pay ratio: 76:1 (2023: 78:1).

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[MDR-M.77a; 77c] [S1-16.97a] Gender pay gap: the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees. For this calculation, the total yearly remuneration per employee (head count only) was taken into consideration. Total yearly remuneration includes the annual base salary, guaranteed allowances, variable allowances, overtime payments, one-time payments, bonuses, the LTIP, and benefits in cash paid out in the respective year. The total yearly remuneration is calculated based on working full-time and for the full year. The hourly rate is calculated by dividing the total yearly remuneration by the yearly actual working hours per employee (if no actual working hours exist, contractual hours were used instead).

[S1-16.97b] [S1-16 AR 101] Ratio of annual total remuneration of the highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual) For this calculation, the total remuneration per employee (head count only) was taken into consideration. Total yearly remuneration is calculated as mentioned above for the gender pay gap metric

[S1-16.98] [MDR-M.77a] Gender pay gap broken down by employee category and ordinary basic salary and complementary/variable components: the breakdown is provided based on employee category and country level.

[S1-16.98] [MDR-M.77a] Gender pay gap broken down by employee category and/or country/segment: the breakdown is provided based on employee category and country level. The following employees are excluded from the calculation of the gender pay gap and the ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration for all employees:

- Employees on unpaid leave for the full respective year
- International employees hired from abroad for projects in any of the OMV countries – where they are subject to income tax and/or social security contributions. These employees have an international background, with net salary agreements to achieve consistency and transparency on the salary levels. The local income tax and social security contributions apply according to the work location and are paid by the Company.

[S1-16.AR 100] Base salaries are market-oriented, fair, and tailored to the position and expertise of the employee. OMV encourages equal pay at all career stages, for instance by setting standardized entry-level salaries that are reviewed each year in line with the local market situation.



S1-17 Incidents, Complaints, and Severe Human Rights Impacts

[S1-17.104] [MDR-M.77c] **0** incidents related to child labor (2023: 0)

[S1-17.104] [MDR-M.77c] **0** incidents related to forced labor (2023: 0)

[S1-17.104] [MDR-M.77c] **0** severe human rights cases where undertaking played a role in securing a remedy for those affected

[S1-17.103b] [MDR-M.77c] **0** complaints filed with National Contact Points for OECD Multinational Enterprises

[S1-17.104a] [MDR-M.77c] **0** severe human rights issues and incidents connected to own workforce

[S1-17.104a] [MDR-M.77c] **0** severe human rights issues and incidents connected to own workforce that are cases of non-respect of the UN Guiding Principles and OECD Guidelines for Multinational Enterprises

[S1-17.104b] [MDR-M.77c] **0** material fines, penalties, and compensation for damages for severe human rights issues and incidents connected to own workforce

Metrics Definitions and Methodology

[MDR-M.77b] The measurement of all metrics below (unless otherwise specified) is not validated by an external body other than the assurance provider. [MDR-M.77a] For all the metrics, we collect the figures from assigned subject matter experts within the Group under the assumption they fully understand and comply with the respective data request.

[S1-17.104] [MDR-M.77a, 77c] Number of incidents related to child labor and Number of incidents related to forced labor are based on the figures of severe human rights incidents, which include child labor and forced labor according to the official definitions respectively, and the analysis of supporting information provided to the human rights expert on request in the case of severe human rights incidents.

[S1-17.104] [MDR-M.77a, 77c] Number of severe human rights cases where undertaking played a role in securing a remedy for those affected is based on the figure of severe human rights incidents and the analysis of supporting information provided to the human rights expert on request in the case of severe human rights incidents.

[S1-17.103b] [MDR-M.77a, 77c] Number of complaints filed with National Contact Points for OECD Multinational Enterprises are derived from the cases counted on the basis of information from the Head of Group Sustainability.

[S1-17.104a] [MDR-M.77a, 77c] Number of severe human rights issues and incidents connected to own workforce refers to the count of such incidents reported to local and Group P&C managers. We have defined the severity of human rights incidents based on categories of scale (e.g., forced labor, child labor, human trafficking), scope (significant number of people being affected), and irremediability (difficult or impossible to remediate), while each one of them on their own can also make an impact severe.

[S1-17.104a] [MDR-M.77a, 77c] Number of severe human rights issues and incidents connected to own workforce that are cases of non-respect of the UN Guiding Principles and OECD Guidelines for Multinational Enterprises is a count of reported severe human rights incidents and the analysis of supporting information provided to the human rights expert on request in the case of severe human rights incidents.



Incidents, complaints and severe human rights impacts

[S1-17-103a, 103b, 103c] [S1-17 AR 106] [MDR-M.77c]

		2024	2023
Number of incidents of discrimination	number	31	n.a.
Number of complaints filed through channels for own workforce to raise concerns	number	27	n.a.
Amount of fines, penalties, and compensation for damages for severe human rights incidents connected to own workforce	EUR mn	0	n.a.
Amount of fines, penalties, and compensation for damages as a result of incidents of discrimination, including harassment and complaints filed and a reconciliation of such monetary amounts disclosed, with the most relevant amount presented in the financial statement	EUR mn	0	n.a.

Metrics Definitions and Methodology

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-17.103a] [MDR-M.77a, 77c] Number of incidents of discrimination, including harassment, is calculated as the total reported cases where individuals have been discriminated against or harassed, country-by-country reporting on incidents in 2024.

[S1-17.103b] [MDR-M.77a; 77c] Number of complaints filed through channels for own workforce to raise concerns: country-by-country reporting on incidents in 2024.

[S1-17.103c] [MDR-M.77a, 77c, 77d] Number of fines, penalties, and compensation for damages as a result of incidents of discrimination, including harassment and complaints filed: sum of all paid fines and penalties.

[S1-17.104c] [MDR-M.77a, 77c, 77d] Amount of material fines, penalties, and compensation for damages for severe human rights incidents connected to own workforce: sum of all paid fines.



S2 Workers in the Value Chain

Material Topic: S2 Workers in the Value Chain

Material Sub-Topic: Working conditions, Equal treatment & opportunities, Training & skills development, Other work-related rights (e.g., child labor)

Respecting the fundamental rights of workers in our value chain, including labor rights such as freedom of association, non-discrimination, while creating stable jobs and ensuring safe working conditions in relation to our business activities

Relevant SDGs:



SDG targets:

- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises, including through access to financial services
- 8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms
- 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

Impacts, Risks, and Opportunities (IROs)

OMV's policies, actions, and targets are designed to address material positive and negative impacts, risks, and opportunities that are identified in relation to workers in the value chain. Inadequate application of human rights principles, such as failure to ensure adequate health and safety conditions or provide accessible grievance channels to address factors causing discrimination and harassment, could have a negative impact on workers in our value chain. This can result in potential reputational erosion driven by unequal treatment and opportunities for these workers, posing a substantial risk to OMV. Additionally, the loss of skilled employees and the decreasing quality of work carried out by suppliers and contractors due to unequal rights and opportunities could further exacerbate this risk.

Conversely, active supplier engagement on safety ensures the safe handling of OMV's products and services, leading to a safe and healthy environment, which could have a positive impact on workers in our value chain. By promoting and protecting human rights across the supply chain through supplier engagement and customer excellence, OMV will achieve strong human rights principles along the value chain, resulting in another positive impact. By applying OMV's social principles and promoting them to workers in the value chain, we can gain a competitive advantage. This approach enhances profitability through access to a skilled workforce across the value chain. Furthermore, OMV contributes to promoting a Just Transition by implementing timely measures that aim to develop workers' skills and improve their employability in other sectors. OMV's policies, actions, and targets are designed to address these material positive and negative impacts, risks, and opportunities that have been identified



in relation to workers in the value chain. For details on our material IROs for S2 Workers in the Value Chain, see → [ESRS 2 General Information](#).

ESRS 2 SBM-3 Interaction of Material IROs with the Strategy and Business Model

[S2-SBM-3.11a-i, 11a-ii, 11a-iii, 11a-iv] All the workers in the upstream and downstream value chain materially impacted by OMV are included in the scope of disclosure. In the upstream sector, this includes workers of contractors (Tier 1) and subcontractors (Tier n) performing services at OMV's sites or on behalf of OMV, such as drilling, road, water, and air transportation, maintenance, engineering, facility management, catering, security, drivers, and consultants working from their own offices. It also includes workers of Tier 1 suppliers delivering goods and materials to OMV, such as compressors, raw materials, pipes, and engines. In the downstream sector, this includes workers who handle our products and services, even if they do not work directly on our sites. Both upstream and downstream workers are subject to material impacts, including the potential inadequate application of human rights principles, promotion of strong human rights principles, and active engagement on safety. For detailed information on OMV's material sustainability impacts, risks, and opportunities across our value chain, see ESRS 2 General Information.

[S2-SBM-3.11a-v] Workers identified as potentially vulnerable to negative impacts include migrant workers, people with special needs, minorities, women, young and elderly workers, workers from indigenous communities, those in hazardous roles or high-risk locations such as conflict zones and remote areas, workers with care responsibilities, and LGBTQ+ individuals.

[S2-SBM-3.11b] In order to identify countries with a high risk for workers in the value chain from a human rights perspective, we use the Maplecroft global risk scoring system (Verisk Maplecroft is a company specialized in assessing and mapping geopolitical, environmental, social, and economic risks). Based on Maplecroft data, we consider countries with a high risk from a human rights perspective to be those countries scoring up to 5 out of 10 (the Verisk Maplecroft index score is presented on a scale of 0.00 to 10.00, where 0.00 represents the highest risk and 10.00 represents the lowest risk). These are Yemen, Libya, India, and China [S2-SBM-3.11c] The potential negative impact related to the inadequate application of human rights principles is systemic and tends to occur in countries with a high risk from a human rights perspective. Our approach to managing our impact on workers in the value chain aims to avoid, mitigate, and remedy negative impact and to create a lasting positive impact. [S2-SBM-3.11a-iv] [S2-SBM-3.11d] [S2-SBM-3.13] The material risks and opportunities stemming from impacts and dependencies on our value chain apply to all our value chain workers.

[S2-SBM-3.10] Some of the aspects of the negative impact are widespread and related to the insufficient monitoring of suppliers, JV partners, and other business partners, as well as the previous lack of access to an OMV grievance mechanism for all value chain workers before one was launched in Q4/2024. Other negative impacts are related to individual incidents that can occur related to health and safety conditions, discrimination, or harassment. [S2-SBM-3.11d] To address identified material positive impacts, such as improving working conditions, we implement various actions. These include audits, impact and risk assessments, human rights compliance checks, and contractor safety improvements. Workers performing services at OMV's sites or on behalf of OMV could be positively affected. Furthermore, we provide training, awareness raising, and skills development through webinars, HSSE training, and access to the TfS Academy and EcoVadis Academy platforms for workers performing services at OMV's sites or on behalf of OMV and workers who handle our products and services, thus affecting them positively. Our own employees also receive awareness training on value chain workers' rights through programs like mandatory human rights e-learning, which also contributes to the positive impact on workers in the value chain.

[S2-SBM-3.11e] The material risks and opportunities arising from impacts and dependencies on value chain workers are related to access to qualified workers and to competitive advantage when entering business relationships. A significant risk identified is the potential loss of skilled employees and the diminishing quality of work carried out by suppliers and customers if they don't benefit from equal rights and opportunities. Failing to ensure that the global



workforce can develop professionally may lead to reduced work quality. Another risk involves reputational damage linked to working conditions, equal treatment, opportunities, and other work-related rights for value chain workers.

Conversely, several material opportunities have been identified: offering higher wages and opportunities for training and skills development enhances our access to a skilled workforce. Having skilled workers enables higher work efficiency and quality, thereby improving OMV's profitability. Furthermore, our approach of supporting workers on a non-discriminatory basis by planning for a just transition – including timely measures to develop their skills and enhance their employability in other sectors – can lead to improved work quality enhanced by diversity and non-discrimination.

[S2-SBM-3.12] To understand how certain workers may be at greater risk of harm, OMV has identified several risk groups based on exposure to poorly regulated or monitored labor law and standards. Migrant workers might be at greater risk of harm due to their dependency on a specific job to keep their residence permit and their greater likelihood of not having a supportive social and family network nearby. People with special needs might rely on additional conditions to ensure equal opportunities, such as barrier-free access to facilities. Minorities, women, LGBTQ+ individuals, and workers from indigenous communities might face unequal opportunities and working conditions in contexts where they are structurally or routinely discriminated against. Young and elderly workers often face heightened vulnerability due to their greater dependence on their job, either from lack of experience or limited options to find alternative employment if needed. Lone workers, lacking opportunities for professional exchange, are thus more at risk of harm. Workers exposed to hazardous substances, working at height, on offshore platforms, or in other challenging environments are more prone to health and safety impacts than others. Those in conflict zones or remote areas face risks to their security, physical, and mental integrity due to their location in high-risk areas. Workers with care responsibilities are more vulnerable due to the challenge of balancing professional duties with care responsibilities, particularly in cases involving the care of the elderly, those with permanent or long-term illnesses, or when single caretakers bear the sole responsibility for their dependents. All these groups are more likely to be exposed to harm in contexts of poorly regulated or monitored labor law and standards. We apply a thorough methodology to identify risks for these potentially vulnerable groups. This involves using surveys and data analysis, such as supplier risk reports and monitoring, and the internal incident reporting system. Monitoring and continuous improvement are achieved through regular assessments, including workplace audits, supplier and contractor audits, and feedback from workers in the value chain (e.g., Synergi, audits). An example of how we integrate the feedback from workers in the value chain is the HSSE annual plan.

[S2-SBM-3.13] In line with OMV's materiality assessment process (see IRO-1 in General Information) and the results of the assessment for the topic related to Workers in the Value Chain (see S2 Material IRO table), the material risks arising from impacts and dependencies on value chain workers relate to workers with particular characteristics described above, primarily in regard to the application of human rights principles.

Governance

[MDR-P 65c] The Executive Board holds overall accountability for compliance with human rights within their respective entities. Responsibilities for contractor HSSE management are shared among Business, Procurement, and HSSE, ensuring that all aspects of our HSSE regulations are integrated and upheld throughout the contractor management process. All the key policies that are relevant for managing our impacts, risks, and opportunities with regard to workers in our value chain are endorsed by the OMV Executive Board. There is a shared responsibility between the Group Sustainability department (for human rights) and the Group Procurement, OMV Value Chain Optimization and Legal departments related to the workers in our value chain. Group Sustainability defines human rights commitments through the Code of Conduct, the Human Rights Policy Statement, and the Human Rights Responsibility Matrix. Sustainability requirements related to value chain workers for suppliers managed by OMV Group Procurement are integrated into activities such as supplier pre-qualification, sourcing, supplier monitoring and engagement. Regarding impacts on contractors' health and safety, the HSSE department has developed and



oversees the implementation of the Contractor HSSE Management Standard. For more details, refer to → [Human Rights](#), → [Health, Safety & Well-Being](#), and → [Business Conduct](#).

S2-1 Specific Policies and Commitments Related to Value Chain Workers

[S2-1.14] [S2-1.16] To manage the identified material impacts, risks and opportunities related to Workers in the Value Chain, our Code of Conduct and Human Rights Policy Statement act as overarching documents outlining our general commitments to value chain workers. The HSSE Directive and Corporate Procurement Directive outline specific requirements for value chain workers hired by OMV, including those providing outsourced services (e.g., security, catering) and equipment suppliers performing regular maintenance at OMV-controlled sites, as specified in their contracts. For details on the IROs see → [ESRS 2 General Information](#).

Code of Conduct

[MDR-P 65a] In our Code of Conduct, we outline OMV's commitment to human rights and expect our business partners to adhere to the same principles. They are required to identify and manage human rights risks and impacts, and to extend this due diligence requirement to their own suppliers and contractors. These specific requirements address all our material negative and positive impacts related to the human rights of value chain workers, with the objective of ensuring the adequate application of our human rights principles throughout the value chain. OMV respects workers' rights to form and join trade unions and engage in collective bargaining. Where formal representation is prohibited, OMV facilitates alternative representation within legal constraints and refrains from actions that undermine collective representation. Forced or compulsory labor, human trafficking, slavery, and servitude are strictly prohibited, ensuring all work is voluntary and that workers do not pay recruitment fees.

OMV expects its business partners not to employ workers under 15 years old, or under 14 in countries specified in ILO Convention 138 exceptions, and to ensure that no hazardous work is carried out by workers under 18. Discrimination based on race, color, sexual or gender identity, age, origin, religion, opinion, disability, or any other status is prohibited, and any form of abuse, harassment, or discrimination in the workplace is not tolerated. OMV upholds and requests its business partners to uphold the highest health and safety standards, aiming for zero harm and ensuring safe workplaces for employees, contractors, and business partners.

[MDR-P-65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E1 Climate Change](#).

[S2-1 AR 12] The last Code of Conduct was written in 2018. Since then, OMV has introduced a new strategy with sustainability at its core. Consequently, the Code of Conduct was revised in the current reporting year to incorporate additional values and commitments. These changes aim to enhance accountability for both our organization and our business partners in implementing responsible and sustainable business practices. This update was also necessary to meet new supplier expectations and to integrate recent legislative changes into our internal policies. With the updated Code of Conduct, we have introduced more specific and precise commitments and requirements, e.g., referring to the provision of grievance channels and a non-retaliation clause to protect anyone reporting grievances and whistleblowers.

Human Rights Policy Statement

[MDR-P 65a] The Human Rights Policy Statement contains guiding principles and commitments that address both the negative and positive impacts regarding the application of human rights. As part of this policy, OMV has identified its key human rights responsibilities related to relevant stakeholders, including contractors and their employees, in a comprehensive Human Rights Responsibility Matrix. This matrix forms the foundation of our human rights activities and serves as a crucial tool for their implementation. To ensure the adequate application of human rights principles, such as ensuring adequate health and safety conditions, OMV aims to adhere to the highest standards to



ensure safe workplaces for its employees and contractors/suppliers. For more details, see → [S1 Human Rights](#) and → [S1 Health, Safety & Well-Being](#). [MDR-P 65b, 65c, 65d, 65e, 65f] For the Human Rights Policy Statement, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S1 Human Rights](#).

Commitments for Workers in Our Value Chain

[S2-1.17a] OMV's commitments to respecting workers' rights according to the ILO's Fundamental Conventions and Declaration on Fundamental Principles and Rights at Work are summarized in → [S1 Human Rights](#). Specifically, for our value chain workers, we are committed to upholding the highest standards to ensure safe workplaces. Our Safety Management System is founded on the OMV HSSE Policy, the HSSE Directive, and various corporate regulations. By signing our General Purchase Conditions, contractors and suppliers commit to adhering to the human rights standards outlined in our Code of Conduct. We only enter into partnerships with suppliers and contractors who align with our values. For more details, see → [S1 Human Rights](#).

[S2-1.17b] In line with the UN Guiding Principles on Business and Human Rights, our human rights due diligence (DD) activities involve continuous engagement and consultation with external stakeholders, including those impacted by our operations. We are dedicated to adopting a rights-holder perspective, ensuring that, alongside business-related risks, the actual and potential impacts on human rights are professionally assessed and appropriately addressed. OMV engages with value chain workers through annual surveys and regular town hall meetings. Some examples of this engagement include running supplier audits and assessments, holding service quality meetings, hosting forums and safety performance meetings with contractors, conducting HSSE walks with contractor managers at their facilities, and organizing annual meetings with strategic suppliers and sustainability supplier day events. [S2-1.17c] To remediate negative human rights impacts that may affect our value chain workers, we provide grievance mechanisms that allow them to report their concerns anonymously. For more details, see → [Processes to remediate negative impacts and channels for value chain workers to raise concerns](#).

[S2-1.17] [S2-1.19] [S2-1.AR 14] The OMV Human Rights Policy Statement and the OMV Human Rights Management System are grounded in international human rights standards and laws, including the International Bill of Human Rights, international humanitarian law (where applicable), International Labour Organization (ILO) core treaties, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. We also commit to acting in accordance with the Voluntary Principles on Security and Human Rights (VPs) and the International Code of Conduct for Private Security Service Providers (ICoC). [S2-1.18] We strongly oppose forced labor, slavery, child labor, and human trafficking. This is clearly outlined in our Code of Conduct, which our supply chain partners are required to sign as part of their contract. OMV reserves the right to terminate relationships with suppliers if any instances of non-compliance with our Code of Conduct are discovered and if non-compliance is not addressed in a timely manner. For details, see → [S1 Human Rights](#).

HSSE Directive and Contractor HSSE Management Standard

[MDR-P 65a] The HSSE Directive and the Contractor HSSE Management Standard provide guidelines to manage the negative impact arising from failure to ensure adequate health and safety conditions, and therefore help to ensure the safety of our value chain workers. They define key HSSE responsibilities for all OMV employees, partners, and contractors who are expected to adhere to the guidelines stipulated in the HSSE Policy and our management system. OMV's HSSE vision is "Committed to Zero Harm – Protect People, Environment, and Assets." This vision is embedded in the HSSE Policy, which is OMV's public commitment to health, safety, security, and the environment. Our chemicals subsidiary, Borealis, is committed to implementing the guidelines of the Responsible Care Global Charter, which is the chemical industry's voluntary initiative aimed at continuous improvement in health and safety performance. For more details, see → [S1 Health, Safety & Well-Being](#).



[MDR-P 65e] OMV HSSE experts, the Sustainability and Procurement teams and representatives from the business divisions, were either directly involved in developing the HSSE Directive and Contractor HSSE Management Standard or consulted during the internal review process. Where relevant, their feedback was incorporated. [MDR-P 65b- 65c, 65d, 65f] For the HSSE Directive and Contractor HSSE Management Standard, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S1 Health, Safety and Well-Being](#).

[S2-1 AR 15] The minimum requirements for incorporating HSSE issues into all phases of the contract life cycle and the contractor management process are covered in our Contractor HSSE Management Standard. It defines a structured approach to managing the HSSE facets of contractors, from selection through to contract close-out. Employees and their representatives are consulted and involved in health and safety matters.

Corporate Procurement Directive and Purchase to Pay Standard

[MDR-P 65a] The Corporate Procurement Directive outlines the framework, principles, and rules for managing procurement activities within OMV, including supplier relationship management, procurement processes, and contract management. It emphasizes the importance of early procurement involvement, ethical values, and compliance with legal requirements, ensuring transparency, efficiency, and value creation. The document outlines the overall process of supplier engagement and management, detailing how human rights aspects are integrated into supplier prequalification, audits, and meetings. For example, during prequalification, we ask suppliers if they have a CSR or human rights policy and request they share it with us, while during TfS audits and assessments, the suppliers' approach to human rights is reviewed as a distinct category. By embedding human rights in these key procurement activities, we ensure that our supply chain operates ethically and responsibly, upholding the highest standards of human rights. This approach leads to improved working conditions and opportunities for workers throughout the value chain, and further reduces the risk of reputational erosion that could arise from unequal treatment.

Additionally, our 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. Both policies manage the identified material impacts related to the application of human rights principles, and the principles and minimum standards that are stipulated therein apply to all purchasing activities within the OMV Group, except for purchasing of goods and services that are not managed by Procurement (e.g., fuels and feedstock, trading activities, etc.), as listed in the annex for Purchases out of Procurement Scope to this directive.

[MDR-P 65b, 65c, 65d, 65e, 65f] For the Corporate Procurement Directive and Purchase to Pay Standard, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [G1 Supplier Relationships](#). [S2-1.16] These policies apply to suppliers and contractors. They address the material IROs related to competitive advantage, application of the human rights principles, and loss of skilled personnel.

Prequalification

[MDR-P 65a] The Corporate Procurement Directive requires a comprehensive prequalification process for suppliers to identify and mitigate negative impacts and risks. This ensures that all potential suppliers meet our standards for environmental, social, and economic performance, aligning with our commitment to sustainable and responsible procurement practices. Such measures address both the negative and positive impacts related to the application of human rights principles, loss of skilled employees, and mitigate the risk of unequal treatment for workers in the value chain. During the reporting period, OMV maintained a strong focus on social and human rights topics in the



prequalification process. Moving forward, OMV aims to continuously improve this process to further enhance human rights standards within the value chain. For more details, see → [G1 Supplier Relationships](#).

Supplier Selection

[MDR-P 65a] Supplier selection serves as a specific ongoing preventive action addressing all identified negative impacts and risks concerning upstream value chain workers. Governed by the Corporate Procurement Directive, this process handles both negative and positive impacts related to human rights principles, mitigates the loss of skilled employees, and reduces the risk of unequal treatment for workers in the value chain. For more details, see → [G1 Supplier Relationships](#).

S2-2 Processes for Engaging with Value Chain Workers about Impacts

[S2-2.22a, 22b] OMV promotes collaboration and engagement with contractors and sub-contractors on health, safety, and other sustainability topics. Engagement with workers in the value chain occurs in all stages of our business relationship and at all stakeholder levels (both management and on-site workers). To increase awareness of embedding HSSE and sustainability principles in our operations, we organize annual contractor forums and training sessions, where we engage with management representatives from our contractors and suppliers. Furthermore, we conduct quarterly service meetings between business representatives in OMV, Procurement, and HSSE, and selected contractor representatives to review and improve service performance. To gain a better understanding of on-site conditions, we annually conduct joint HSSE or safety walks and on-site human rights checks. Furthermore, to evaluate the effectiveness of mitigation measures that have been put in place, we conduct annual HSSE audits, Tfs audits, and contractor audits with external auditors. During the reporting period, OMV continued its efforts to protect workers in the value chain by implementing robust ethical standards and thorough engagement actions. Moving forward, OMV aims to continuously improve by enhancing grievance mechanisms, increasing training on human rights, and fostering stronger engagement with suppliers to ensure fair treatment. In a nutshell, our engagement actions address all identified material positive and negative impacts and mitigate associated risks.

[S2-2.22c] The roles and responsibilities for contractor HSSE management are shared between Business, Procurement, and HSSE. The HSSE VPs, who report directly to the CEO, and the Procurement and Investor Relations & Sustainability SVPs, who report directly to the CFO, oversee this engagement with workers in the value chain.

[S2-2.22e] The effectiveness of the engagement with workers in the value chain or their representatives is assessed using a range of tools. A 360-degree evaluation is conducted to understand if the regularity and format of the supplier engagement methods used by OMV meet expected requirements. As part of our human rights due diligence in line with the UN Guiding Principles on Business and Human Rights (UNGPs), we utilize the Human Rights Self-Assessment tool to track the effectiveness of a business entity's human rights management. The self-assessment questionnaire, based on our Human Rights Responsibility Matrix, covers topics including rights-holder engagement, working conditions, and occupational health and safety. As an example, we include questions about the steps being taken by the business to engage suppliers, contractors, and business partners in identifying and managing modern slavery incidents, to establish monitoring systems, and to track the effectiveness of measures being taken. The Human Rights Self-Assessment questionnaire is filled in by local management, before being analyzed and assessed by independent external human rights professionals. Based on the findings, we develop an action plan to address the concerns raised and to close the gaps in the implementation of our human rights commitments that have been identified. We utilize third-party services to conduct the Human Rights Self-Assessment, ensuring compliance with the UNGP (United Nations Guiding Principles) requirement to assess the effectiveness of the engagement.

[S2-2.23] OMV takes specific steps to gain insights into the perspectives of workers who may be particularly vulnerable. We identify these vulnerable groups and have established feedback mechanisms through our grievance channels and Tfs audits to gather insights from workers who may be especially susceptible to impacts or




marginalized. Additionally, we conduct interviews with contractors' blue-collar workers during audits to further understand their perspectives and identify any potential issues. 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 audit, 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.

S2-3 Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns

[S2-3.27a] We regard grievance mechanisms as a crucial tool for preventing and managing adverse impacts on local communities, employees, and other stakeholders, including workers in our value chain. Following the UN Effectiveness Criteria, we aim to address all grievances received, whether they arise from real or perceived issues and whether the complainant is identified or anonymous. These mechanisms provide a channel for identifying potential adverse impacts, resolving grievances, and offering remedies to rights holders where we have caused or contributed to a negative impact. We recognize that these mechanisms do not impede stakeholders' rights to access judicial or other remedies. Each value chain worker's reported grievance is thoroughly investigated with a commitment to confidentiality, data protection, protection against retaliation, equal treatment, objectivity, and impartiality. Wherever OMV has caused or contributed to a negative human rights impact, we take remedial actions to counteract or mitigate it, e.g., through financial or non-financial compensation, restitution, restoration, rehabilitation, or other remedial actions. We engage with the affected rights holder while implementing the proposed remedy and ensure that the remedy is rights compatible and does not lead to secondary harm. The following channels are available for our value chain workers to raise their concerns: the SpeakUp Channel, Community Grievance Mechanisms, and our Integrity Platform for whistleblowing. These channels are all established by OMV.

SpeakUp Channel

[S2-2.27a, 27b] [S2-3.27b] [S2-3 AR 23] Our general approach and process to remediating an identified material negative impact related to value chain workers is through the provision of grievance mechanisms. In October 2024, OMV established a new SpeakUp Channel, which provides a process and tool to all workers in our value chain to raise concerns regarding serious work-related misconduct, including discrimination, harassment, unequal employment opportunities, and any violations of work-related human rights (such as forced labor, child labor, and human trafficking), and have them addressed. It is available to any internal or external stakeholder and as such is a common channel for our own workforce and value chain workers. [S2-2.27c] OMV will launch communication activities addressing our business partners in 2025 to enhance accessibility of the Speak-Up Channel for value chain workers. More information about the  SpeakUp Channel will become available on the OMV website in 2025. [S2-2.27d] For details on the process through which we support the availability of the SpeakUp Channel, as well as our approach to tracking, monitoring, and ensuring effectiveness, see → [S1 Own Workforce](#).

Community Grievance Mechanisms (CGMs)

[S2-3.27b] For issues related to human rights or any other concerns associated with OMV's operations, such as noise, land degradation, or water pollution, any external parties, including value chain workers, can utilize the locally available Community Grievance Mechanisms (CGM). These mechanisms are developed in line with the UN Guiding Principles on Business and Human Rights Effectiveness Criteria and applicable national regulations on grievance procedures and are available at our operational sites to enable the reporting of grievances, identification of potential adverse impacts, resolution of issues, and provision of remedies where OMV has caused or contributed to a negative impact. The CGM, managed by community relations teams or focal points, are available at our sites to handle grievances from external stakeholders. Following OMV's Code of Conduct, business partners shall, to the extent permissible by law, also have an accessible and effective grievance mechanism (or other mechanism in accordance with the applicable law) in place for their own workers and other stakeholders to report any breaches



of human rights. During human rights monitoring activities (e.g., on-site checks), we check the accessibility of workers' grievance mechanisms. [S2-3.27c, 27d] We aim to resolve all grievances promptly. Depending on the severity and type of issue, response times can range from within 24 hours for urgent cases to a maximum of 45 days for those requiring detailed investigations. Our approach aligns with Ipieca's best practice and the UN Guiding Principles on Business and Human Rights Effectiveness Criteria, ensuring our grievance mechanism is legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving, and based on dialogue. For details on the process through which we support the availability of our CGMs as well as our approach to tracking, monitoring, and ensuring its effectiveness, see → [S3 Affected Communities](#).

Integrity Platform

[S2-3.27b] Our value chain workers are valuable sources of information in identifying breaches of ethical standards. OMV has introduced a whistleblower mechanism called the Integrity Platform to encourage workers to share their concerns. [S2-3.27c] [S2-2.27d] For details on the process through which we support the availability of the Integrity Platform, as well as our approach to tracking, monitoring, and ensuring its effectiveness, see → [G1 Ethical Business Practices](#).

[S2-3.28] The awareness and trust in the grievance channels are assessed during audit interviews with blue-collar workers. In addition to the current way of working, we are in the process of defining a method to measure the effectiveness of the implementation of all three channels. OMV has several grievance channels and mechanisms in place for workers in the value chain to address issues that concern them. All these channels are protected against retaliation, employing methods such as "whistleblower protection," as legally required by OMV. They are communicated through training sessions, meetings, and events, and are publicly available on our website and at site locations (e.g., CGM). During audits, interviews with blue-collar workers are conducted to assess their trust in these grievance channels.

S2-4 Actions to Manage the IROs Related to Value Chain Workers

[S2-4.31] To address the material IROs related to our value chain workers, such as inadequate application of human rights principles, including failing to ensure health and safety or providing grievance channels, and reputational damage due to unequal treatment and opportunities, specific actions have been defined. These include conducting impact and risk assessments, human rights compliance checks, audits, providing training and awareness-raising activities, and actively engaging with contractors on safety topics. [MDR-A 69a, 69b] For the material topic S2 Workers in the Value Chain, none of our actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed. [S2-4.AR 41] For information on whether and how external developments have been considered regarding dependencies turning into risks, see ESRS 2 General Information.

Impact and Risk Assessments and Human Rights Compliance Checks

[MDR-A 68a] [S2-4.32a] [S2-4.33a] [S2-4.35] [S2-4 AR 28a, 28c] The processes through which OMV identifies what action is needed and appropriate in response to a particular actual or potential negative impact on value chain workers include impact and risk assessments and human rights compliance checks. These serve as ongoing preventive actions addressing identified negative impacts and risks concerning upstream value chain workers, in alignment with the Corporate Procurement Directive. Such impacts and risks include inadequate application of human rights principles, failure to ensure adequate health and safety conditions, and lack of accessible grievance channels to address discrimination and harassment.

In 2024, 20 (2023: 13) human rights compliance checks and assessments were conducted across the OMV Group. The findings of these, both positive and negative, are compiled in reports that are shared with the responsible managers. Our Group human rights experts support local management in developing action plans to address any identified issues or risks and further strengthen the integration of human rights into our business activities and relationships. Compliance checks of about 15 potential suppliers of renewable materials (renewable feedstock, GHG tickets, and renewable products such as sustainable aviation fuel) were also carried out. The purpose of these



compliance checks is to find out if these suppliers have commitments, systems, and processes in place to comply with OMV's human rights commitments.

[S2-4.33d] We track the effectiveness of these actions by regularly monitoring alerts about registered suppliers. The risk assessment results help us mitigate the risk of unequal treatment and opportunities for workers, reduce the likelihood of decreased work quality from suppliers and contractors, and address negative impacts related to human rights principles. Our on-site human rights checks focus on vulnerable groups and material negative impacts, with a checklist addressing issues related to migrant and young workers. The newly introduced on-site human rights check, launched in 2024, serves as a stand-alone tool for ongoing monitoring and verifying human rights allegations. In regular update meetings, we monitor activities and provide guidance and training to overcome challenges in implementing these action plans.

[MDR-A68b, 68c] This process is relevant for our current and future business activities and relationships globally, and focuses on our own workforce and those of our business partners, primarily those working as contractors on site or in the upstream value chain. It is an ongoing process applied to our activities globally and is part of our goal to conduct human rights assessments in 100% of high-risk countries by 2030, with action plans developed every five years. [MDR-A 68e] [S2-4.34a] Understanding a supplier's risk is an important factor in deciding whether and how we conduct business with them. Since 2019, we have been receiving daily alerts about our registered suppliers through SAP Ariba. These enable us to monitor their risks in four categories: Environmental and Social, including workers in the value chain topics, Finance, Regulatory and Legal, and Operations. These risk alerts help us track the effectiveness of this preventive risk management process. 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

[MDR-A68a, 68b] [S2-4.32a] [S2-4.33a, 33b] [S2-4-35] [S2-4 AR 28a, AR 28c] Audits are preventive and monitoring measures that address the negative impacts and risks from inadequate application of human rights principles, such as failing to ensure health and safety or provide grievance channels to report discrimination and harassment. They aim to verify whether our strong human rights principles are upheld along the value chain and to prevent potential reputational damage related to unequal treatment.

[S2-4.32d] Every year, OMV conducts two types of audits for selected suppliers and contractors of OMV: on-site TfS audits focusing on sustainability performance, and remote audits performed by external auditors. The audits performed by external auditors pay particular attention to financial stability, strategy, organization, supply chain, sustainability, and cybersecurity performance. They help track and assess compliance with our suppliers' environmental and social responsibility commitments, mitigate potential issues such as the inability to apply human rights principles, ensure accessible grievance channels, prevent the loss of skilled employees and decreasing work quality, and address unequal treatment for workers in the value chain.

[MDR-A 68c] Both types of audits are conducted on an ongoing basis during prequalification or contract execution and aim to measure and improve supplier performance so as to meet OMV standards. It is also part of our target to extend sustainability evaluations to all suppliers covering 90% of Procurement spend by 2030. [MDR-A.68e] Since 2021, OMV has been a member of Together for Sustainability (TfS), a global network of 53 companies that sets the standard for environmental, social, and governance performance in chemical supply chains. The TfS program is based on the principles of the UN Global Compact and Responsible Care®. Being a TfS member helps OMV further embed sustainability in its day-to-day business operations and cascade sustainability requirements within our supply chain.



Training and Awareness Raising

[MDR-A68a] [S2-4.32a, 32c] [S2-4 AR 28a, AR 28b, AR 28c, AR 28d] Enhancing measures such as training sessions, webinars, and special events for suppliers and contractors are connected to all material impacts and opportunities and align with our internal policies, such as Contractor Safety Management and the Corporate Procurement Directive. These measures ensure that social principles promoted by OMV are applied to workers in the value chain. This includes the promotion and protection of human rights, access to skilled personnel across the value chain, a just transition for workers, and active engagement with business partners on safety. During the reporting period, OMV continued its actions to protect workers in the value chain by implementing robust ethical and safety standards and audit practices. Moving forward, OMV aims to continuously improve by enhancing grievance mechanisms, increasing training on human rights, and fostering stronger engagement with suppliers to ensure fair treatment.

When a supplier is invited to complete an EcoVadis assessment, they also gain access to an e-learning platform with a robust catalog of courses on sustainable business practices (including labor practices and human rights). Furthermore, our suppliers can also register on the TfS Academy platform, where a wide variety of courses are available on topics such as discrimination and harassment, human trafficking, modern slavery, child labor, recognizing and preventing forced labor, etc. In addition, training our own staff on human rights ensures that they are equipped to uphold and advocate for these standards throughout the value chain, thereby contributing to better working conditions and fair treatment of all workers. In 2024, a total of 26 suppliers were trained on social issues.

[MDR-A68b, 68c] [S2-4.32d] OMV also collaborates with its suppliers on awareness-raising activities to enhance overall sustainability performance. Providing training and raising awareness for value chain workers is crucial for our global business activities. This effort primarily focuses on business partners in our upstream value chain, especially those working as on-site contractors. This is an ongoing process and to track its effectiveness, OMV monitors suppliers' progress through improved EcoVadis scores. This allows us to measure enhancements in their sustainability performance.

[S2-4.38] OMV dedicates resources to training and raising awareness among value chain workers. Since 2022, the Sustainable Procurement and Supplier Innovation departments have organized webinars and training sessions to increase sustainability awareness. Human rights management is integrated throughout the organization, including in Procurement, Security, HSSE, and Community Relations. We also utilize external resources for assessments, audits, and other related activities.

Contractor Safety

[S2-4 AR 28a, 28b] Improving contractor safety is included in the Contractor HSSE Management Standard, mitigates the loss of skilled employees, and prevents a decline in the quality of work from suppliers and contractors and the failure to ensure adequate health and safety conditions for workers. It also enhances active engagement with business partners on safety issues.

[MDR-A68a] [S2-4.34a] [S2-4 AR 28c] Safety programs aimed at consolidating and improving safety performance have been implemented with various contractors. To emphasize their importance, these programs are supported and managed by senior management as sponsors. The focus on contractor safety is part of our preventive measure that addresses the negative actual and potential material impacts identified for workers in the value chain concerning safety management. [S2-4 AR 43] The process to manage material risks related to the value chain, particularly contractors and suppliers, is integrated into our existing HSSE (Health, Safety, Security, and Environment) risk management system. Through this established framework, OMV systematically identifies, assesses, and mitigates potential risks associated with value chain workers. Key components of this process include regular audits, stringent prequalification procedures, and continuous stakeholder engagement, ensuring that all potential risks are proactively managed and addressed.



[MDR-A 68a] The safety of our contractors is just as important as the safety of our own employees. For this reason, we have established processes that require contractors to work according to our standards. Our Contractor HSSE Management Process begins with issuing the scope of work, related risks, information about HSSE requirements, and the HSSE key performance indicators (KPIs). The process continues through the tender stage with the HSSE evaluation and capability audit, if needed. Once the contract terms are agreed and the contract is awarded, and before work begins at the site, we reinforce our expectations and requirements during kick-off meetings, HSSE inductions, site-specific training, and other joint meetings.

Every contractor employee is onboarded with dedicated safety training. The presence of contractors at our sites is monitored around the clock using an electronic registration system (e.g., in the refineries) or paper sign-in system (e.g., attendance sheet, permit to work, and induction sheet). During the contract period, we monitor our contractors by way of supervision, audits, inspections, joint HSSE or safety walks, service quality meetings, forums, and workshops, using the outcomes to share information and encourage improvement of our HSSE performance as a team. To increase the awareness and knowledge of contract owners, contract holders (i.e., the beneficiaries in need of external services), procurement staff, and HSSE experts regarding our Contractor HSSE Management Process, we have continued to deliver specific training explaining how HSSE requirements and tools are embedded in the source-to-contract process. OMV has introduced the HSSE Contractor Awards to recognize and incentivize contractors who demonstrate exceptional safety practices. In 2024, this initiative contributed to reducing incidents through increased safety awareness and best practices among our contractors. OMV actively participates in industry networks to share best practices in occupational health and safety and regularly learn from industry leaders, e.g., within the International Association of Oil & Gas Producers (IOGP).

[MDR-A68b, 68c] [S2-4.32d] This process is relevant for our current business activities globally and focuses on business partners in our upstream value chain, primarily those working as contractors on site. Prioritizing contractor safety is an ongoing process applied to our activities globally, and its effectiveness is tracked through the performance of our target on contractor onboarding. [S2-4 AR 28d] In the coming years, OMV aims to continuously enhance contractor safety by providing dedicated safety training. The HSSE Contractor Awards will continue to recognize and incentivize contractors who demonstrate exceptional safety practices.

[S2-4.32b] [S2-4.33c] To mitigate the negative impact on contractors that may arise from inadequate application of human rights principles, such as failing to ensure adequate health and safety conditions or provide accessible grievance channels to address discrimination and harassment, OMV implemented the SpeakUp Channel in 2024. This grievance mechanism serves as a remediation measure through which value chain workers can raise their concerns. [S2-4.34b] To pursue our material opportunities of promoting and protecting human rights across the supply chain through supplier engagement and the application of OMV's social principles, we have outlined our expectations regarding work-related human rights in our Code of Conduct. These expectations include diversity and non-discrimination, as well as health, safety, and well-being. By adhering to these standards that are also part of our GPCs, our business partners are encouraged to strengthen their own commitments in these areas, thereby positively impacting the quality of work for workers in our value chain.

S2-5 Targets Related to Value Chain Workers

Conduct human rights assessments

[S2-5.41] [MDR-T-80a-80j]



[MDR-T-80a] The OMV Code of Conduct and Human Rights Policy Statement outline our full commitment to the UN Guiding Principles on Business and Human Rights. Our voluntary target of conducting human rights assessments for 100% of high-risk countries by 2030, along with developing an action plan every five years, underscores our commitment to identifying and addressing human rights impacts in our value chain. These assessments enable us to identify, prevent, and mitigate actual and potential adverse human rights impacts related to our business



activities and relationships, particularly in high-risk countries and among value chain workers. This allows us to more effectively define and implement our action plans.

2030

Human rights assessments for 100% of high-risk countries by 2030 and develop action plan every 5 years

Absolute Target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	JV, Operating Partners, Own operations, Operating Partners with OMV share of more than 10%
Out of scope	minority shareholdings of 10% and less,
Geographical coverage	Group-wide
Base year	2022
Baseline value	4/15 countries: 26.6%

[MDR-T-80f] To avoid human rights risks and prevent negative impacts on rights holders, including our workforce and communities, OMV adheres to the UN Guiding Principles on Business and Human Rights (UNGP) and the UN Global Compact (UNGC) requirements for human rights due diligence, now also included in the European Sustainability Reporting Standards (ESRS). For our upstream value chain, local supplier procedures are integrated into country- or asset-level due diligence activities. We document all activities that identify human rights impacts, risks, and mitigation and remediation measures, including action plans for our business activities annually. [MDR-T-80h] The target was set following consultations with Executive Board (EB) members, SVPs, and HSSE, and approved by the EB. Value chain workers were not involved in setting the target. [MDR-T-80i] No changes were made to targets in the current reporting year. Methodologies are periodically reviewed to ensure they reflect the latest safety standards and practices.

Status 2024

[MDR-T-80j] Over the last five years, a human rights assessment has been conducted and action plans developed in 70% (7 out of 10) of our operations in high-risk countries. This target is monitored and reviewed annually.



[S2-5.42a] The target-setting process involves a comprehensive evaluation of our current performance, identification of key improvement areas, and extensive consultations with business divisions, HSSE subject matter experts, senior management, and our Executive Board. Although we did not directly engage with workers in our value chain or their representatives, the target was established with the understanding that human rights assessments are essential to identify any actual or potential human rights impacts on rights holders (including value chain workers, our own workforce, and affected communities), related business risks, and to address them accordingly. [S2-5.42b] Benchmarking exercises were conducted against industry standards to set realistic targets. Value chain workers are not involved in tracking OMV's performance against the set targets. [S2-5.42c] The year-on-year figures provide an insight into the effectiveness of our actions. When a negative trend is observed, we analyze the causes and identify actions to improve performance. For example, we may hold workshops to raise internal awareness of our human rights responsibilities and the importance of thorough assessments.



TfS and supplier sustainability evaluations

[S2-5.41] [MDR-T-80a-80j]



[MDR-T-80a] As stipulated in our Code of Conduct, OMV is committed to continuously improving our sustainability management and performance. We report and verify our performance against specific goals, measures, and benchmarks, and are committed to transparently reporting on our progress. By 2025, our target is to be an active member of TfS and run sustainability evaluations for all suppliers covering over 80% of Procurement spend. By 2030, we aim to extend these evaluations to all suppliers covering 90% of Procurement spend. Through this commitment, we aim to enhance sustainability in daily procurement activities, provide a better overview of the environmental, social, and economic impacts of purchased goods and services, and embed more ambitious sustainability targets in the supply chain.

2025

Be an active member of TfS and run sustainability evaluations for all suppliers covering >80% of Procurement spend

2030

Extend sustainability evaluations to all suppliers covering 90% of Procurement spend

Absolute Target	
Value chain activities	Upstream value chain – Tier 1 suppliers
In scope	Suppliers in Procurement scope, according to Procurement Directive
Out of scope	All suppliers that are not in Procurement scope, according to Procurement Directive
Geographical coverage	Group-wide
Base year	2022
Baseline value in %	36

[MDR-T-80f] This target has been established as part of OMV's commitments to TfS and in alignment with other TfS members. The goal is to focus on suppliers with the highest spend for EcoVadis assessments and those from high-risk countries in terms of human rights or labor rights (e.g., Southeast Asia) for TfS audits. Each year, in addition to suppliers covering 80% of Procurement spend, suppliers with an EcoVadis score below 45 points are invited to undergo a new EcoVadis evaluation to improve their performance. [MDR-T-80h] Internal stakeholders, such as EB members and the Group Sustainability department, along with external stakeholders, including the TfS organization, were involved in the target-setting process through consultations. The target was approved by the OMV Executive Board. [MDR-T-80i] No changes were made to targets in the current reporting year. Methodologies are periodically reviewed to ensure they reflect the latest sustainable procurement standards and practices.

Status 2024

[MDR-T-80j] Suppliers covering 65% of procurement spend assessed (2023: 40.6%). This target is monitored monthly and reviewed annually.



[S2-5.42a] The target-setting process includes a thorough evaluation of our current performance, identification of key improvement areas, and consultations with internal stakeholders like EB members and the Group Sustainability



department, as well as external stakeholders such as the TfS organization. We did not directly engage with workers in our value chain or their representatives. As a TfS member, we ask our suppliers to conduct sustainability assessments (via EcoVadis) and audits to evaluate ESG performance. [S2-5.42b] Sharing results within the TfS network reduces duplication and benefits the entire supply chain. We do not involve value chain workers in tracking OMV's performance against the targets. [S2-5.42c] The monthly review of the progress toward this target, as well as the year-on-year figure provides insight into the effectiveness of our actions. When the figure indicates a negative trend, we analyze the reasons and identify possible actions to improve our performance against this target. For example, additional training with our contractors may be implemented, to raise awareness of the importance of completing the TfS sustainability assessments (via EcoVadis).

Contractor onboarding

[S2-5.41] [MDR-T-80a-80j]



[MDR-T-80a] The target supports the strategic goal of “developing supplier and contractor management capabilities on all levels, internally and externally,” as defined in the OMV HSSE Strategy 2030. This includes ensuring the onboarding of key contractors and providing dedicated HSSE support during the ramp-up phase. The HSSE Strategy 2030 serves as the foundation for all the guidelines provided in our HSSE policies. For details, see → [S1 Health, Safety & Well-Being](#) [MDR-T-80c] This target includes all contractors (self-employed individuals) within our workforce, as defined in S1-AR3. It also includes value chain workers working on OMV sites, including those providing outsourced services (e.g., security, catering) and equipment suppliers performing regular maintenance at OMV-controlled sites, as specified in their contracts.

2025

Completion Rate (CR) of Life-Saving Rule training within Safety Centers for external workforce (Phased Roll-out)
Target: 85% of contractor employees trained according to division plans.

Relative Target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship, where no Safety Center is available
Geographical coverage	Group-wide
Base year	2025
Baseline value	n.a.

[MDR-T-80f] The methodology applied to determine the contractor onboarding rate (CR) is based on the following calculation: Number of contractor employees trained in the Life-Saving Rules (LSR) Safety Center divided by the number of contractor employees planned to train in the LSR Safety Center, multiplied by 100, and the result should be 85% or over. This approach is aligned with the OMV HSSE Policy and Directive, HSSE Strategy 2030 and industry best practices. This target aims to address the potential negative impact of inadequate application of human rights principles, such as failing to ensure adequate health and safety conditions for value chain workers. By proactively onboarding contractors into our approach to health and safety best practices, OMV can foster a safer and more ethical working environment, which enhances our reputation and builds trust with stakeholders.



[MDR-T-80h] The metric and target were proposed within the Leading KPI Framework during internal workshops that involved internal stakeholders from HSSE and Group Sustainability and specific business functions that work closely with value chain workers (e.g., in the refinery). The Leading KPI Framework was subsequently approved by the OMV Executive Board (EB). The target focuses on reducing negative impacts on safety. [MDR-T-80i] This is a new target established to address our material impacts concerning contractors and suppliers.

Status 2024

[MDR-T-80j] development, coordination, and rollout of the new Leading KPI (LeKPI) Framework was finalized in 2024. Additionally, the reporting platform was expanded to allow for the entry and processing of planned and actual values, facilitating KPI tracking. The first real tracking will commence in 2025. As this is a new LeKPI, its applicability will be closely monitored, especially in the first year, with improvements made as necessary, to ensure it becomes a meaningful and effective tool. The target is monitored quarterly and reviewed annually.



[S2-5.42a] The process for setting the target on contractor onboarding included an evaluation of the results from contractor assessments and audits, to identify areas for improvement. This was followed by consultations with internal stakeholders like EB members and the Group Sustainability department, as well as benchmarking against IOGP and Concawe best practices and guidelines. We did not directly engage with workers in our value chain or their representatives. [S2-5.42b] We monitor our performance against this target annually. [S2-5.42c] The quarterly review of progress toward this target, along with the year-on-year figures, provides insight into the effectiveness of our actions. When a negative trend is identified, we communicate and implement lessons learned and improvements at the sites with contractors and share safety best practices.

Entity-specific Metrics Related to Value Chain Workers

Workers in the value chain

[S2-4.36] [S2-1.19] [Entity-specific] [Voluntary] [MDR-M.77c]

		2024	2023
Audits performed by OMV Procurement with an external auditor	number	42	40
TfS (re)assessments performed by EcoVadis	number	570	224
TfS audits performed	number	13	8
Suppliers with a valid EcoVadis score (no more than 3 years old)	number	697	303
Suppliers with improved EcoVadis score	%	67	57
Buyers across all locations that attended awareness sessions on sustainable procurement	number	155	205
New suppliers screened for social criteria (e.g., child labor, forced labor, and collective bargaining) and environmental criteria	number	1,531	1,022
New suppliers assessed with negative social impacts in the supply chain that were disqualified	%	1	1
Suppliers that were trained on social issues	number	26	na.
Spend with local suppliers	%	71.10	71.20
Cases of non-respect of international standards reported in OMV's value chain ¹	number	0	0
Severe human rights issues and incidents connected to our upstream and downstream value chain	number	0	na.

¹ For Borealis, the approach to define this metric is different and the figures deviate from OMV Group figures. For more information, refer to the Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement



Metrics and Methodologies

[MDR-M.77b] The metrics are not validated by an external body other than the assurance provider, with the exception of TfS-related metrics, where the data is validated by TfS.

[Entity-specific] [MDR-M.77a, 77c] Number of audits performed by OMV Procurement with an external auditor: the number of audits performed with an external auditor is measured at the end of the year.

[Entity-specific] [MDR-M.77a, 77c] Number of TfS (Re)Assessments performed by EcoVadis: the number is measured/collected directly from the Tableau platform (provided by TfS). The scope of suppliers assessed in 2024 via EcoVadis is: First assessment, Reassessment and Re-use from outside (supplier already assessed via EcoVadis at the request of other companies, but only entered in our database in 2024).

[Entity-specific] [MDR-M.77a, 77c] Number of TfS audits performed: the number of suppliers who performed a TfS audit at our request is measured/collected from the OASIS platform. This includes full audits and follow-up audits.

[Entity-specific] [MDR-M.77a, 77c] Number of suppliers with a valid EcoVadis score: data generated from the TfS Tableau platform plus selection of suppliers who responded to the assessment in the past three years.

[Entity-specific] [MDR-M.77a, 77c] Percentage of suppliers with improved EcoVadis score: this represents the total number of suppliers that have improved their overall score, compared to their previous evaluations. The information is taken from Tableau platform (provided by TfS).

[Entity-specific] [MDR-M.77a, 77c] Number of buyers across all locations who attended awareness sessions on sustainable procurement: this is measured based on attendance lists.

[Entity-specific] [MDR-M.77a, 77c] Number of new suppliers screened for social criteria (e.g., child labor, forced labor, and collective bargaining) and environmental criteria (e.g. environmental certifications: ISO 14001, ISO 50001 etc.): the data is downloaded as an excel file from SAP Ariba platform.

[Entity-specific] [MDR-M.77a, 77c] Percentage of new suppliers assessed with negative social impacts (related to human rights, e.g., modern slavery, forced labor, child labor, etc., and improper business practices, e.g., bribery and corruption) 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.

[Entity-specific] [MDR-M.77a, 77c] Suppliers that were trained on social issues: the data for sustainability trainings performed by suppliers is downloaded from EcoVadis platform, then filtered for trainings focused on social issues. While in previous years we took into consideration all sustainability trainings (overall ESG issues), in 2024 the emphasis is solely on social issues, in connection with our IROs.

[Voluntary] [MDR-M.77a, 77c] Percentage of spend with local suppliers: this is calculated automatically by Power BI based on total Procurement spend in the OMV. The term "local": refers to the supplier country where the payment is made.

[S2-4.36] [MDR-M.77a, 77c] Number of severe human rights issues and incidents connected to our upstream and downstream value chain refers to the count of such incidents reported through our Community Grievance Mechanisms, as well as legal cases. We have defined the severity of human rights incidents based on categories of scale (e.g., forced labor, child labor, human trafficking), scope (significant number of people being affected), and irremediability (difficult or impossible to remediate), while each one of them on their own can also make an impact severe. One of the limitations of this current approach is that findings from due diligence activities in the value chain workforce such as third-party audits or assessments (e.g., issues related to working and living conditions or ineffective grievance management) are not yet fully included in the current reporting period. Over the course of 2025, we plan to further improve the process of compiling value chain due diligence findings and to integrate them in the count of human rights incidents connected to our value chain workforce.

[S2-1.19] [MDR-M.77a, c] Cases of non-respect of international standards reported in OMV's value chain: in the reporting year, no cases of non-respect of international standards were reported, based on the limitations mentioned above.



S3 Affected Communities

Material Topic: S3 Affected Communities

Material Sub-Topics: Communities' economic, social, and cultural rights, communities' civil and political rights, and rights of indigenous peoples

Managing the impact of activities on local communities (e.g., local employment and skills development, infrastructure impacts, environmental, health, and well-being impacts), including through targeted social investments

Relevant SDGs:



SDG targets:

- 3.8** Achieve universal health coverage, including financial risk protection, access to high-quality essential health-care services and access to safe, effective, high-quality, and affordable essential medicines and vaccines for all
- 8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises, including through access to financial services
- 16.6** Develop effective, accountable, and transparent institutions at all levels
- 16.7** Ensure responsive, inclusive, participatory, and representative decision-making at all levels

Impacts, Risks, and Opportunities (IROs)

For OMV, transparency, trust, and partnership-based relationships with local communities are key to ensuring that we are a responsible and welcomed neighbor wherever we operate. The business strategy and business model could impact communities where OMV is active. Adding value to affected communities is essential to safeguard our operations for the future. OMV secures its social license to operate by upholding human and labor rights and fostering positive relationships with surrounding communities. In the interest of being a responsible international company, we contribute positively to the fulfillment of human rights in our immediate surroundings through several projects and initiatives. Investments in community relations and development specifically address identified community needs. They are designed to mitigate social risks that could result from company operations and initiate positive change in neighboring communities and OMV's sphere of influence.

Failure to respect, protect, and fulfill economic, social, political, civil, and cultural rights, or neglecting community consultation, compensation, and reparation related to our value chain or own operations can, however, result in negative impacts. Additional effects may stem from process safety incidents or from dust and noise disturbances affecting surrounding communities due to construction and transport activities. Additionally, limited employment opportunities due to the lack of necessary skills could negatively impact the development of the communities in the vicinity of our operations. Business development can potentially disturb cultural heritage sites of indigenous people and other communities, adversely affecting the preservation of local cultural heritage and its tangible and intangible values through damage, interference, or restriction of access. The inability to avoid involuntary resettlement can also lead to negative impacts on the economic, social, or cultural well-being of the rights holders in the affected communities, further exacerbating the challenges they face.



Respecting communities' civil and political rights by encouraging and promoting the right to protest and the possibility for expression of opinion, while implementing a no lethal weapons policy and a graduated force response model, has a positive impact. Additionally, supporting local employment and business development through OMV business initiatives leads to tangible positive results for local communities. For details on our material IROs for S3 Affected Communities, see → [ESRS 2 General Information](#).

ESRS 2-SBM-3 Interaction of the Material IROs with the Strategy and Business Model

[S3-SBM-3.9] Communities are defined as entities or individuals who can be significantly impacted by the organization's activities, products, and services, and whose actions can influence the organization's ability to implement its strategies and achieve its objectives. This includes various communities or individuals whose legal rights or rights under international conventions grant them legitimate claims against the organization: local communities, remote communities, communities engaged in or affected by our value chain. Communities are exposed to impacts from OMV's own operations and upstream value chain. Environmental impacts include process safety incidents and social impacts includes dust and noise disturbances, involuntary resettlement, limited employment opportunities, and the preservation of local cultural heritage.

[S3-SBM-3.9a-i] Local communities subject to our material impacts include those living near OMV's operating sites and facilities, such as drilling sites, refineries, and pipeline routes, who are directly affected by our operations. Remote communities situated further from our primary sites indirectly impacted by OMV's activities are also considered. This includes all individuals living near OMV's operations, and landowners impacted by our business activities. Influential community members, such as tribal, political, or religious leaders, are also affected. These stakeholders play a crucial role in the social fabric of the communities and their perspectives are integral to our engagement processes. Our approach includes regular consultations and dialogues with these groups to understand their concerns and aspirations. This helps us to mitigate any adverse impacts and to foster positive relationships built on trust and mutual respect.

[S3-SBM-3.9a-ii, 3.9a-iii] The material impacts are connected to the business model in various ways. The upstream value chain and the following communities are also subject to OMV's identified material impacts:

- remote communities (populations situated further from our primary operational sites and directly and indirectly affected by our upstream value chain activities such as communities impacted by traffic transport due to construction or oil leaks on the road);
- communities engaged in or affected by our value chain, including those in regions where we source raw materials, and develop extraction operations, as well as areas involved in the transportation and distribution network such as communities at upstream endpoints of the value chain.

[S3-SBM-3.9a-iv] Operating in rural landscapes and offshore, affected communities generally include neighboring farmers, indigenous tribes with connections to the land and sea within which we operate, and neighboring tribes whose areas may be negatively affected in the unlikely event of a spill. Indigenous communities are known to reside in proximity to our operations in Māui, Pohokura, and Maari in New Zealand, as well as in the Arma district in Yemen.

[S3-SBM-3.9b] The identified potential negative material impacts on the communities in the vicinity of our operations are generally connected to individual incidents in OMV's own operations or those from business relationships, e.g., communities' health, safety, and quality of life, although some widespread impacts may materialize if certain procedures are not followed. Systemic impacts may be connected to problems or challenges prevalent within the local context and driven by root causes outside of OMV's immediate control, e.g., lack of control over public security forces. However, they nonetheless increase the risk of adverse impacts within OMV's own operations or value chain. Grievances can be communicated on behalf of another individual or as a collective case. In widespread cases, grievances may be submitted by a group of community members through a joint letter, by a major representative approaching OMV on behalf of the community, or via a union representing value chain workers.



Due to the profile of our industry, our value chain and logistics can impact local communities negatively by causing traffic congestion and increasing air pollution levels, which may affect their health and well-being. Our grievance register has previously recorded significant negative impacts on health, safety, quality of life, and the environment, highlighting issues related to dust and noise disturbances from our operations and competition for land. These are generally individual events related to landowners and pollution incidents like spills, noise, and dust. Process Safety Management (PSM) remains a crucial focus for the Company as both a moral and business imperative. A process safety incident could significantly impact community health, safety, quality of life, and the environment, for example through water contamination from drilling or exposure to hazardous substances. To mitigate these risks, effective prevention measures are implemented.

Most of the grievances received through OMV's Community Grievance Mechanisms (CGMs) to date have been registered in OMV Petrom's Exploration & Production (E&P) division. In 2024, we conducted several evaluations and analyses focusing on managing recurrent grievances, particularly relating to historically polluted sites. We are working to address the root causes of recurring grievances more efficiently, such as claims related to land rentals and environmental compensation. Failure to provide employment opportunities for local communities (skilled and unskilled) and a lack of control over public security forces can increase the risk of adverse impacts within OMV's own operations or value chain. These impacts generally tend to be systemic in nature.

[S3-SBM-3.9c] In addition to these negative impacts, positive effects on local communities have also been confirmed, such as local procurement, access to grievance channels, respect for communities and human rights, first aid for disadvantaged communities, business and employment opportunities, and contributions to local development through social and community investments (e.g., social investments in Romania and Austria). Our social investments aim to support communities and areas in the countries where we operate, with community development projects designed as investments expected to generate returns for the communities or society as a whole. Priority is given to projects with the potential to create long-term societal value and bring lasting positive changes to the lives of beneficiaries. [S3-SBM-3.10] OMV is committed to constant community engagement, grounded in mutual respect, transparency, and open dialogue. Our approach involves identifying and managing relationships with individuals, groups, or organizations affected by our activities or impacting our business. Stakeholder analysis is a crucial part of our Social and Human Rights Impact Assessment (SHIA), which provides information on our community strategy and annual engagement plans outlined in the Community Relations and Development (CR&D) handbook. The community grievance mechanism is an ongoing process for monitoring local needs and concerns. For instance, we identified indigenous groups (iwi and hapū) in New Zealand as high-priority stakeholders due to the cultural significance of the environment, and regularly engage with them through our ongoing stakeholder engagement program for OMV NZ. This engagement is tailored to various assets and projects, involving multiple groups to ensure their voices are heard.

[S3-SBM-3.11] No material risks and opportunities were identified for the topic of Affected Communities during the materiality assessment. However, we recognize reputational benefits of providing ad-hoc support and humanitarian aid to communities affected by natural disasters or war.

Governance

[MDR-P-65c] The Community Relations and Development function aims to steer partnership-orientated community relations and development to obtain and maintain the social license to operate around OMV sites. It is integrated into the Group Sustainability team, reporting to the CFO through the Head of Group Sustainability and SVP of Investor Relations and Sustainability.

S3-1 Policies Related to Affected Communities

[S3-1.14] To manage the identified material impacts, risks and opportunities related to all affected communities near our operations, our Code of Conduct and Human Rights Policy Statement, serve as overarching documents outlining



our general commitments to affected communities and their human rights. The Sustainability Directive outlines specific processes and covers social responsibility, including community relations, development and social investments, human rights, volunteering, and NGO relations for OMV. Additionally, the Community Relations and Development handbook is available for all OMV community relations managers. For details on the IROs, see → [ESRS 2 General Information](#).

Code of Conduct

[MDR-P-65a] OMV's Code of Conduct (CoC) outlines several commitments that recognize the direct and indirect interdependencies between our activities and the communities surrounding our operations. To address the negative impact related to the failure to respect, protect, and fulfill economic, social, political, civil, and cultural rights, or neglecting community consultation, compensation, and reparation related to our supply chain or our own operations, OMV is committed to ensuring that affected communities are informed about safety risks stemming from our operations, including appropriate communication and procedures in emergency situations. Up-to-date safety measures are developed within the Group for use in ecologically sensitive or densely populated areas. We also respect the rights of access to information, public participation in decision-making, and access to justice. Affected stakeholders, such as relevant local communities, are proactively informed of planned and ongoing works and their impacts, as well as mitigation measures being taken by OMV.

Our business development can potentially disturb cultural heritage sites of indigenous people and other communities, adversely affecting the preservation of local cultural heritage and its tangible and intangible values through damage, interference, or restriction of access. The inability to avoid involuntary resettlement can also lead to negative impacts on the economic, social, or cultural well-being of the rights holders in the affected communities, further exacerbating the challenges they face. In the event of OMV interference with the rights of relevant local communities, especially those of indigenous peoples, we are committed to developing adequate mitigation, reparation, and compensation plans in close consultation with all relevant stakeholders, including the host government. Indigenous peoples are acknowledged as social groups with identities distinct from mainstream groups in national societies and are often among the most marginalized and vulnerable. We are committed to addressing any adverse impacts on local culture, religion, customs, traditions, indigenous peoples' rights, legitimate land, or livelihoods in our business activities and through our community funding projects.

[MDR-P-65b, 65c, 65d, 65e, 65f] For the Code of Conduct, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [E1 Climate Change](#).

Human Rights Policy Statement

[MDR-P-65a] The OMV Human Rights Policy Statement stipulates our commitments to affected communities and indigenous people which are embedded within our Code of Conduct.

To address the negative impacts related to the failure to respect, protect, and fulfill economic, social, political, civil, and cultural rights, our Human Rights Policy Statement mandates that local security and community engagement strategies, particularly in high-risk areas, follow a preventive, defensive, and community-focused approach. We also actively involve surrounding communities and consider their security concerns when planning and implementing security-related activities. Our social license to operate relies on upholding human and labor rights and fostering positive relationships with affected communities. Therefore, we commit to respecting, fulfilling, and supporting the human rights of our communities, while avoiding or mitigating any risks to health or safety from project-related activities. Individuals and groups likely to be in vulnerable situations, such as children, women, indigenous peoples, and human rights defenders are prioritized.



[MDR-P 65b, 65c, 65d, 65e, 65f] For the Human Rights Policy Statement, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in S1 Human Rights.

Commitments for Affected Communities and Indigenous Peoples

[S3-1.15] OMV is dedicated to addressing any adverse impacts on local culture, religion, customs, traditions, indigenous peoples' rights, legitimate lands, or livelihoods caused by our business operations and community investment projects.

[S3-1.16a] OMV adheres to the principle of free, prior, and informed consent, in line with the International Finance Corporation (IFC) Performance Standard 7 and ILO Convention 169. This commitment includes community consultations to ensure that the rights, culture, and traditions of indigenous peoples are respected and protected. OMV is dedicated to avoiding involuntary resettlement and maintains a zero-tolerance policy for illegitimate land grabbing. We respect legitimate tenure rights related to land and natural resources, including water, as per IFC Performance Standard 5. In cases where OMV's activities might interfere with the rights of affected communities, particularly indigenous peoples, we commit to developing mitigation, reparation, and compensation plans in consultation with relevant stakeholders, including the host government.

[S3-1.16b, 16c] We maintain regular dialogue with various stakeholders, including individuals from our local communities, whom we regard as crucial partners in achieving our objectives. We engage with these communities regarding our human rights impacts through the Social and Human Rights Impact Assessment process and regular consultation sessions. Local needs identified through this process and feedback received during consultations guide our investment priorities. The negative and positive impacts on affected communities are addressed and managed through specific policies such as the Group Sustainability Directive and the Community Grievance Mechanism at the local level. See → [Processes to remediate negative impacts and channels for affected communities to raise concerns](#).

[S3-1.17] The OMV Human Rights Policy Statement and Human Rights Management System are specifically aligned with the International Bill of Human Rights, international humanitarian law (where applicable), International Labour Organization (ILO) core treaties, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises to ensure the rights of affected communities and indigenous peoples are respected and protected. For more details, see → [S1 Human Rights](#).

Sustainability Directive

[MDR-P-65a] To ensure that local communities near our operations benefit from our presence, the Sustainability Directive outlines the requirements for obtaining and maintaining the social license to operate through partnership-oriented relations and development with affected communities around OMV operations. Social investments in community relations and development address identified community needs and are designed to mitigate social risks from company operations while managing positive change for affected communities, as well as creating valuable business opportunities by fostering trust, collaboration, and mutual benefit between OMV and the communities it impacts. [MDR-P-65b] This Directive applies to OMV's global operations, including Borealis and OMV Petrom, but excludes certain subsidiaries such as SapuraOMV.

[MDR-P-65c] Community relations development responsibilities are assigned to each deliverable to ensure the function is managed according to the Sustainability Directive, which is approved by the Executive Board. Key responsibilities include supporting the implementation of community relations and development activities to secure social acceptance of business operations in the country. This involves supporting the implementation of community relations and development activities at the field site as per the approved strategy and plan by the general manager on site, assisting the community relations manager in planning, budgeting, and reporting these activities in the



country, establishing and maintaining relationships with local community stakeholders, and addressing local concerns and complaints in accordance with community grievance management systems. Additionally, it involves monitoring community stakeholders' attitudes toward the Company to mitigate negative impacts on the business and informing line management of any serious social issues that have wider implications for project activities. The community relations and engagement process, which is governed by the Sustainability Directive, is used to monitor effectiveness.

[MDR-P-65d] The OMV Sustainability Strategy and related activities are aligned to contribute to the achievement of the SDGs. In line with these efforts, we prioritize investments in community relations and development to address the needs of affected communities and manage positive changes resulting from our operations.

S3-2 Processes for Engaging with Affected Communities about Impacts

[S3-2.21a] Engagement with affected communities varies depending on the stage of the project and its level of establishment. For new business projects, engagement with affected communities would normally be through their legitimate representatives, while for mature projects such as at the refineries or production sites, engagement may also occur directly with the affected community. Regular dialogue is maintained with various stakeholders, including individuals from our local communities, whom we regard as crucial partners in achieving our objectives. We engage with them on our human rights impacts through the Social and Human Rights Impact Assessment process and regular consultation sessions. Local needs identified through this process and feedback received during consultations guide our social investment priorities.

Our community relations and development management process is based on centralized policies and targets and is implemented by locally responsible persons using local resources. In line with our community relations and development procedure, which is applied in all countries in which we are active, we engage with local communities through tailored programs. For instance, all projects from OMV's Energy segment require community consultation in the development phase.

We maintain regular communication with the communities that live where we operate and strive to inform them in advance of any planned business activities that may affect them. For example, in the vicinity of our refineries, stakeholders such as local authorities and neighbors are proactively informed in advance of any work that may cause a disturbance (e.g., noise from turnarounds) by way of stakeholder meetings, social media, leaflets, and other channels as appropriate. An example of this in action is the "green phone" at the Schwechat refinery, which has ensured 24/7 direct contact for all neighbors for several years now. Every call is answered by the shift supervisor, and in cases of perceived noises or odors, the shift supervisor checks the refinery immediately for potential sources so that the issue can be resolved as quickly as possible.

When plants are decommissioned or we exit a location, our community relations team ensures that potential social impacts are addressed by drawing up targeted community engagement plans, a Social and Human Rights Impact Assessment, management plans, and exit strategies for ongoing community development projects. Protection against retaliation is a preventive measure to address negative impacts related to communities' rights, disturbance of the cultural heritage, and inability to avoid involuntary resettlement.

[S3-2.21b] We engage with local communities at every stage of our business projects, ensuring their perspectives are integrated into our operations. Our engagement process begins with conducting a Social and Human Rights Impact Assessment before project initiation, including pre-emptive, informed consultation and consent from local stakeholders. This continuous engagement extends throughout the project life cycle – during commissioning, operational phases, decommissioning, and even abandonment – to ensure community viewpoints are consistently integrated and addressed. The frequency of engagement is based on the Stakeholder Engagement Plan and varies by project and depends on several factors, such as the size and nature of the project, geography, and specific characteristics of each project. For example, in some locations, engagement may be less frequent because the



projects are already well established or OMV is already recognized as a valuable partner, while in others, it may occur more often due to the need for ongoing development and communication.

[S3-2.21c] The Community Relations and Development function within Group Sustainability has the most senior role that governs and steers community relations at Group level and implements development activities in the countries in which we operate. It also receives quarterly reporting and feedback from social responsibility teams including human rights experts and local teams, and monitors and ensures adherence to the Group's guidelines on community relations and development. We hold quarterly structured alignment meetings and, where necessary, on-demand meetings with our local community relations managers to monitor and steer local implementation of our site-specific global community relations and development commitments, as well as organizing regular exchanges between all countries in order to share challenges and best practice experiences as a supplement to the guidance provided. According to our Sustainability Directive, each business area and all subsidiaries can act as an initiator of community development investments and social investments within the framework of the OMV's Sustainability Strategy processes.

Stakeholder engagement involves enhancing measures for the positive impacts that we have on our surrounding communities. Constant dialogue with communities is a valuable source of support for local employment and business development and promotes respecting the right to expression of opinion by tailoring our initiatives to meet the community's needs.

[S3-2.21d] The effectiveness of our stakeholder engagement is systematically assessed through the collection and evaluation of stakeholder feedback, which is gathered after resolving an issue or launching a social investment program. This feedback is collected through surveys, or direct engagement, and is then consolidated and summarized in the annual stakeholder engagement report. This process enables us to measure the impact of our engagement activities. By analyzing this feedback, we identify areas for improvement, track progress against our engagement objectives, and ensure that our interactions with communities are productive and meaningful. Our community and social investments are guided by the needs identified as part of Social and Human Rights Impact Assessments and ongoing community consultations. Each year, we prioritize collaborative projects with local stakeholders in an effort to maximize the social return on our investments.

Social and Human Rights Impact Assessment

[S3-2.22] The Social and Human Rights Impact Assessment (SHIA) framework mandates consultations at the outset and during each project phase, so as to promote continuous dialogue. Additionally, our community grievance mechanism facilitates prompt feedback and addresses concerns. The frequency of these engagements is determined by the project's timeline and the evolving needs of the community. We start by conducting a SHIA, which includes the free, prior, and informed consent (FPIC) of local stakeholders. Sometimes, the SHIA is integrated into an Environmental and Social Impact Assessment (ESIA) to foster synergies and efficiencies. The purpose of the SHIA is to ensure that the views of the affected communities, especially of indigenous peoples, are incorporated into and addressed throughout all phases of the project life cycle: commissioning, operation, and decommissioning or abandonment. We also pay particular attention to any possible impact on human rights, particularly of individuals and groups that are more likely to be in vulnerable situations, such as indigenous peoples, women, and children. Whenever possible, we conduct Social and Human Rights Impact Assessments in a participatory manner by directly consulting with potentially affected communities.

Based on the internal guidelines for conducting SHIAs, we include a baseline study, community needs assessments, stakeholder analyses, and a study of social risks associated with the project. Where possible, SHIAs are conducted in a participatory manner by directly consulting with potentially affected communities. Our standards require the outcomes of the SHIAs to be communicated to affected stakeholders. Based on these outcomes, site-specific strategies for community relations and development, stakeholder engagement plans, and Community Grievance Mechanisms are developed and implemented. In addition to the SHIAs, we conduct cultural impact assessments for



specific communities, such as indigenous communities. For instance, to avoid negatively impacting culturally significant sites, we have altered the initial planning of business projects, including adjusting well drilling trajectories.

Community Engagement

[S3-2.22] We engage with NGOs through various social projects, sponsorships, and donations to gather insights into the vulnerabilities of specific groups within our communities. Our stakeholder dialogue, grievance mechanisms, and SHIAs facilitate the collection of direct feedback from communities, ensuring their concerns are heard and addressed. This collaborative approach allows us to identify and protect vulnerable groups, such as children and women.

[S3-2.23] In some countries where we operate, such as New Zealand, the affected communities are indigenous peoples. Our commitment to respecting and fulfilling their human rights, specifically, their cultural, intellectual, religious and spiritual property, the activities affecting their lands and territories, and the legislative or administrative measures that affect them, is stated in our Human Rights Policy Statement. We are committed to community consultation and recognize the principle of free, prior, and informed consent (FPIC) in accordance with International Finance Corporation (IFC) Performance Standard 7 and ILO Convention 169. OMV recognizes and respects legitimate tenure rights related to the ownership and use of land and natural resources (including water) as set out in IFC Performance Standard 5. We are committed to avoiding involuntary resettlement and follow a zero-tolerance policy for illegitimate land grabbing, while respecting the right to water. In the event of OMV interference with the rights of local communities, especially those of indigenous peoples, we are committed to developing adequate mitigation, reparation, and compensation plans in close consultation with all relevant stakeholders, including the host government.

OMV New Zealand's assets have long been established, with affected communities identified as including farming neighbors and indigenous groups connected to the land and sea. Māori, recognized as the original people of New Zealand and governed by the Treaty of Waitangi, retain the right to protect their way of life and resources. The Treaty influences OMV NZ's operations, emphasizing close collaboration with iwi (tribes) and hapū (sub-tribes) to maintain an ongoing license to operate. A long-standing relationship with iwi and hapū is built on mutual respect and two-way communication, with iwi preferring to engage separately from broader community groups at times. Engagement methods include phone calls, face-to-face meetings, multi-group forums, site visits, and emails. The frequency of these interactions depends on the activities at the site or ongoing projects, with some occurring monthly and others on an as-needed basis. Discussions address impacts and mitigation measures, particularly cultural impacts, and often require cultural impact assessments from the indigenous group. Opportunities for collaboration, such as cultural monitors, cultural inductions, and employment opportunities, are also explored.

S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns

Community Grievance Mechanism

[S3-3.27a, 27b, 27c] At OMV, a CGM is a key tool for preventing and managing our potential impacts on local community dependence on OMV, potential failure to respect community rights, and any associated social risks. Our management of community grievances aims to be fully aligned with the Ipeca best practice guidelines and with the Effectiveness Criteria of the UN Guiding Principles on Business and Human Rights. The Effectiveness Criteria require a grievance mechanism to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue.

The Community Grievance Management process at OMV is integrated into the OGMS system, which ensures that our grievance management is in line with the UNGP effectiveness criteria. This aims to increase the efficiency and effectiveness of our dialogue with stakeholders and communities in particular and to reduce non-compliance risks



and financial consequences for the Company. It involves implementation of an adequate and accessible grievance channel for affected communities at the field site by the general manager on site, establishing and maintaining relationships with local community stakeholders, and addressing local concerns and complaints according to community grievance management systems.

Through the mechanism, OMV aims to respect the United Nations Guiding Principles on Business and Human Rights. The Community Grievance Mechanism is applicable across OMV's operations and its consolidated subsidiaries. OMV's localized Community Grievance Mechanism (CGM) procedures stipulate a stringent approach to systematically receiving, documenting, addressing, and resolving grievances in all the countries where we operate. OMV subject matter experts and relevant employees were either directly involved in the development of the Community Grievance Mechanisms or consulted during the internal consultation process to provide feedback on the draft policies. Details about the available channels can be found on our corporate website and at site locations.

[S3-3.28] [S3-3 AR 21] OMV does not seek retaliation against any community members who lodge a grievance. The availability of the grievance mechanism is communicated to all external stakeholders and is designed to be readily accessible to all community members, particularly vulnerable groups. We recognize the specific role and vulnerability of human rights defenders, so we strongly oppose any threats, intimidation, and physical, verbal, or legal attacks against human rights defenders in relation to our operations. For example, to ensure that communities affected by OMV are not only aware of our grievance processes but also trust in their effectiveness, we monitor the number and types of grievances submitted. We analyze the ratio of received grievances versus resolved grievances to gain an insight into the reliability of our process and track the number of resolved grievances as an indicator of the process' effectiveness in providing remediation. This close monitoring of grievances at OMV is communicated to the stakeholders involved for transparency and accountability.

[S3-1.16c] [S3-3.27a) OMV's Community Grievance Mechanism (CGM) provides a systematic, timely, fair, and consistent process for receiving, investigating, responding to, and resolving complaints or grievances from affected communities. Our grievance management system is primarily based on dialogue with our stakeholders and is designed to prevent retaliation. For instance, in cases of concerns or complaints related to compensation for the non-utilization of land (such as above-ground pipes, overhead lines, concrete blocks), we ensure appropriate monetary compensation for land use, or where feasible, offer a substitute piece of land. Additionally, when a site is decommissioned after project completion, we make sure it is properly restored and rehabilitated. [S3-3.AR 22] We ensure the provision of remedy through our Community Grievance Mechanism, which is designed to increase the efficiency and effectiveness of our dialogue with stakeholders and communities. This mechanism enables remediation where needed and reduces non-compliance risks and financial consequences for OMV. Based on our commitments to indigenous peoples in the Human Rights Policy Statement, the grievance management process is structured to be transparent, credible, and equitable. It fosters trust by considering their customs, traditions, rules, and legal systems.

[S3-3.27a] Our approach to managing community grievances follows the precautionary principle of obtaining local approval of OMV operations. This involves identifying and resolving the issues of concern to the local community early on. We strive to conduct our operations in a way that reduces any disruption to our neighboring communities to a minimum; however, grievances can still arise. We manage these grievances through localized CGMs. The CGMs help OMV and those potentially impacted by its operations to resolve issues in a non-judicial manner and, depending on the case, offer access to a solution. [S3-3.27c] OMV ensures the availability of grievance channels not only within our direct operations but also through our business relationships. CGMs are fully operational in all operated E&P assets, at all OMV refineries (Schwechat in Austria, Burghausen in Germany), and at OMV Petrom's Petrobrazi refinery and Brazi power plant in Romania. A Community Feedback Mechanism (CFM) is in place at SapuraOMV. Borealis has a hotline system through which grievances can be reported by both internal and external stakeholders.



[S3-3.27a] [S3-3.27d] At OMV, CGMs are a key tool for preventing and managing our potential impacts on affected communities and any associated social risks. Our management of community grievances aims to be fully aligned with the Ipieca best practice guidelines and with the Effectiveness Criteria of the UN Guiding Principles on Business and Human Rights. The Effectiveness Criteria require a grievance mechanism to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue. OMV has set a target to assess the CGMs at all sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2025. The CGM assessments review the existing processes and practices in place, and identify practical improvement measures. During these assessments, internal and external stakeholders are consulted, including via interviews, on the current performance of CGMs and design improvements that may be necessary. The main findings (e.g., key strengths, areas for improvement, and proposed actions) are included in the CGM Assessment Report. The action plans are implemented by local management and monitored by the Group Community Relations and Development function.

[S3-3.27d] We have a systematic approach to tracking and monitoring issues raised through our grievance mechanisms. By maintaining a detailed record of all grievances, we can register the number of grievances by category and subcategory, calculate the number of received grievances versus resolved grievances, and ascertain the number of grievances resolved through remediation. Each grievance is thoroughly investigated and addressed in a non-judicial manner, ensuring that community members have access to appropriate remedies tailored to their specific case. Finally, we assess the effectiveness of our grievance mechanism by evaluating the resolution outcomes and the satisfaction of the stakeholders involved. This evaluation helps us continuously improve our processes and ensure that our channels remain accessible, responsive, and effective in addressing the concerns of the communities we engage with.

[S3-3.27a] We aim to resolve all grievances promptly. Depending on the severity and type of issue, response times can range from within 24 hours for urgent cases to a maximum of 45 days for those requiring detailed investigations. Our grievance mechanism, integrated into the Compliance Management System, ensures the provision of remedies. This integration enhances the efficiency and effectiveness of dialogue with stakeholders and communities, enabling the implementation of the necessary remedies and reducing non-compliance risks and financial consequences for the Company. The grievance management process is designed to be transparent, credible, and equitable, fostering trust and improving our social performance in community relations. Remediation means counteracting or remedying a negative impact caused by our activities. For affected communities, this could include apologies, financial or non-financial compensation, harm prevention through injunctions or guarantees of non-repetition, punitive sanctions (such as fines), restitution, restoration, and rehabilitation. When a grievance from the community is resolved, it should be determined whether the resolution was achieved through a remedial action or by other means. OMV is committed to addressing and resolving grievances effectively to ensure the well-being and satisfaction of affected communities. [S3-3.27b] The CGM channels are established and managed by OMV. The CGMs stipulate a stringent approach to systematically receiving, investigating, documenting, addressing, and resolving grievances in all the countries where we operate in a timely, fair, and consistent manner, thereby laying the foundation for our social license to operate.

Our grievance management system is based on dialogue with our stakeholders first and foremost and is designed to prevent any risk of retaliation. The CGMs help OMV and those potentially impacted by its operations to resolve issues without resorting to the legal system. However, OMV's CGMs do not hinder or prevent affected stakeholders, including local communities, from accessing judicial solutions or other remedies for their complaints or grievances. What they do offer is a channel for resolving grievances out of court and, depending on the case, a remedy for community members.



S3-4 Actions to Manage the IROs Related to Affected Communities

[S3-4.30] [S3-4.32a] To address the material IROs related to affected communities, such as social risks from OMV's operations, potential disturbance of cultural heritage sites of indigenous people and other communities through our business development, and the inability to avoid involuntary resettlement, we have defined specific actions based on our commitments in the OMV Code of Conduct and Human Rights Policy Statement and following the guidelines in our Sustainability Directive. These actions are aligned with our targets of assessing the Community Grievance Mechanisms (CGMs) at all sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2025, and direct at least 1% of the previous year's reported net income attributable to stockholders of the parent toward social goals. The actions include consulting with communities, conducting social and human rights impact assessments, and assessing community grievance mechanisms. Additionally, through our social investments, which encompass community development initiatives, we provide both monetary and non-monetary support. These activities, beyond our core business, aim to contribute to the social welfare and progress of society in general. [MDR-A 69a,69b] For the material topic S3 Affected Communities, none of the described actions exceeded our key action monetary threshold of EUR 5 mn, and therefore these data requirements have not been addressed.

[S3-4.38] OMV allocates substantial financial and human resources to mitigating social risks and contributing to local social, economic, and environmental advancement in the areas where we operate. This includes an annual budget to implement the actions defined in the Community Relations and Development plans and dedicated Community Relations personnel throughout the Group.

Community Consultation and Social and Human Rights Impact Assessments

[MDR-A-68a, 68b, 68c] [S3-4.32a] [S3-4.33a, 33b] [S3-4.35] Our primary preventive measures to address the identified negative material impacts on affected communities, such as negative impacts arising from OMV's operations and potential disturbance of cultural heritage sites of indigenous people and other communities through our business development, include Community Consultations and Social and Human Rights Impact Assessments. These ongoing measures are guided by our Human Rights Policy Statement and Sustainability Directive, and enable us to mitigate disturbances related to planning, land acquisition and exploitation, oil and gas production, use of natural resources, and management of environmental impacts. This includes addressing issues such as cultural rights, limited employment opportunities, involuntary resettlement, and failures to respect the communities' economic, social, and cultural rights. The results from the Social and Human Rights Impact Assessments (SHIAs) guide us in determining the necessary actions to address any actual or potential negative impacts on affected communities. We identify appropriate responses through a thorough analysis of the findings.

In 2024, a total of five (2023: 5) out of nine (2023: 13) development projects that are part of OMV's Energy division were in the scope of community consultation. For example, OMV has been engaging in cooperative partnerships in the Weinviertel region, Lower Austria, since 1950. In July 2023, OMV confirmed a new gas discovery at Wittau Tief-2a, with production starting in 2026. The ESIA conducted in March 2024 showed negligible environmental and societal impacts, balanced out by significant public interest benefits. Identified affected stakeholders include landowners who have shown concerns about temporary forced land use. OMV developed a stakeholder engagement plan and the Managing Director of OMV Austria conducted meetings, which led to an eventual agreement with landowners and thereby mitigated human rights and reputational risks. All material impacts are addressed through these community consultation actions, as this is the direct way to mitigate potential negative impacts and adjust the business plan, taking into account community rights, avoiding disturbance to cultural heritage, and preventing involuntary resettlement. Additionally, these actions enhance positive impacts by supporting local employment and business development through various initiatives and respecting the communities' rights to express their opinions.



[MDR-A-68a, 68b, 68c] In addition, a Human Rights Self-Assessment was conducted in 2023 by OMV Tunisia with two aims: tracking the measures in place to manage actual and potential human rights impacts on our rights holders, including communities, and providing an independent, external assessment of the management's perception of OMV Tunisia's human rights due diligence activities. In the final report received in 2024, the existing community reporting mechanism procedure was highlighted as a strength, as it enables the reporting and investigation of human rights impacts on community members. [S3-4.32d] We track the effectiveness of our community consultation and social and human rights impact assessments by collecting feedback and performance evaluations. This includes gathering input from stakeholders and analyzing the outcomes of consultations.

Community Grievance Mechanism Assessments

[MDR-A-68a, 68b, 68c] [S3-4.32a, 32b, 32d] [S3-4.33c] [S3-4.AR 25a, AR 25c, AR 25d] Community Grievance Mechanisms, guided by our Sustainability Directive, are available as a remediation measure for local communities near our operations, providing them with the opportunity to raise any concerns they may have, such as those related to the effects of process safety incidents or disturbances from dust and noise. For details, see → [S3-3 Community Grievance Mechanisms](#). OMV has set a target to assess the CGMs at all sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2025. The CGM assessments are used to track the effectiveness of the existing processes and practices in place and identify practical improvement measures. During these assessments, internal and external stakeholders are consulted, including via interviews, on the current performance of CGMs and design improvements that may be necessary. The main findings (e.g., key strengths, improvement areas, and proposed actions) are included in the CGM Assessment Report. The action plans are implemented by local management and monitored by the Group Community Relations and Development function.

CGM assessments have so far been completed in OMV's Energy segment in Austria, Tunisia, New Zealand, and Malaysia, as well as at the Schwechat and Burghausen refineries and OMV Petrom sites. To ensure continuous improvement, we are currently implementing the follow-up actions derived from the findings. The sites already assessed account for 89% of all registered grievances at OMV in 2024. The CGM assessments are an ongoing process and are relevant to our current global business activities, with a focus on the communities near our operations. For details on our CGM, see Processes to remediate negative impacts and channels for affected communities to raise concerns.

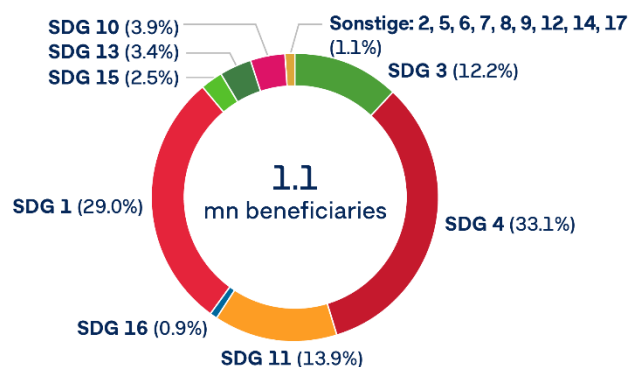
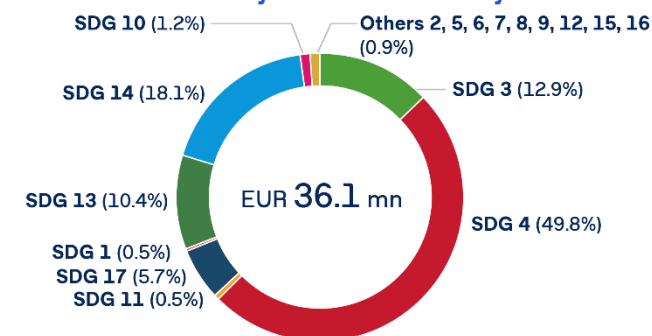
Social Investments

[MDR-A 68a, 68b, 68c] [S3-4.32c] [S3-4.AR 25b, AR 25c] OMV has adopted the umbrella term "social investments" to cover any activities that involve monetary or non-monetary support and activities beyond the core business that aim to contribute to the social welfare and progress of society in general. Our social investments (including community development projects), guided by our Sustainability Directive, aim to create long-term societal value for local communities impacted by our business. We strive to mitigate negative impacts and enhance positive impacts by integrating stakeholder consultations and community needs assessments into this ongoing process.

Our community relations processes and projects help us establish mutual trust and respect between OMV and affected communities, thus supporting us in maintaining our social license to operate and creating win-win situations for all. We track the effectiveness of the outcome based on the "Input, Output, Outcome, Impact" (IOOI) methodology developed. Through tailor-made questionnaires received from participants in projects, we gain insights and perform a quality check of social projects. This enables us to really gauge the success of our efforts to address societal challenges. Through our social investment projects, we reached 1.1 mn beneficiaries in 2024 (2023: 1 mn) and invested EUR 36.1 mn (2023: EUR 45.2 mn).



2024 Investments by Main SDGs and by Beneficiaries



Community Development Investments

[MDR-A 68a, 68b, 68c] [S3-4.32c] Community development investments are always aligned with identified local needs and made following consultation with local stakeholders, as well as taking into consideration country-specific priorities in relation to the Sustainable Development Goals (SDGs). We focus on projects with the potential to generate long-term societal value and make a lasting change to beneficiaries' lives. Community and social investments are aligned with the SDGs and the community's needs identified during Social and Human Rights Impact Assessments, or with broader societal priorities (e.g., by consulting the Social Progress Index).¹

We aim to implement our projects in partnership with locally active stakeholders or non-governmental organizations to ensure a maximum social return on our investment. We implement our community development projects as investments, and thus expect each project to generate a return for our communities, or society more broadly. These initiatives often also include knowledge transfer aimed at expanding the local technical capacity of potential workforce or value chain partners.

¹ The Social Progress Index, developed by the Social Progress Imperative, is a comprehensive measure of real quality of life, independent of economic indicators across countries. More details can be found at: www.socialprogress.org



Consistent communication ensures a single strategic approach and supports OMV's social responsibility objectives. OMV has defined three key focus areas for our community and social investments:

- Access to basic services:



- Education, entrepreneurship, and employment:



- Climate action and circular resource management:



In addition to the priorities defined by the Group, individual countries or subsidiaries also identify priorities that are specific to them. For instance, the Borealis Social Fund has defined three areas of social engagement that contribute to SDGs 14, 6, 7, and 4.

Corporate volunteering represents a set of diverse activities taken to deliver positive impacts for affected communities. OMV employees are encouraged to personally play an active part in sustainability initiatives, including through volunteering. We offer OMV employees the opportunity to actively engage in responsible and sustainable behavior and facilitate employee involvement with charitable partners. Group-wide volunteering activities that align with specific targets are part of our community and social investments.

S3-5 Targets Related to Affected Communities

[S3-5.39a,39b] To address the negative impacts related to social risks arising from OMV's operations, the potential disturbance of cultural heritage sites of indigenous people and other communities through our business development, and failure to provide community consultation or accessible grievance channels where issues related to safety incidents or pollution, we have set two targets. The first is to ensure that 100% of the Community Grievance Mechanisms (CGMs) available at our sites have been assessed against the UN Effectiveness Criteria, thereby reducing the negative impact on affected communities residing near our sites. The second target focuses on enhancing the positive impacts OMV has on these communities through strategic community investment. This involves voluntary contributions or actions by OMV to support communities in their areas of operation, addressing local needs and improving people's lives while maintaining a connection to OMV's business.



Community Grievance Mechanisms of sites assessed against UN Effectiveness Criteria



[S3-5.39] [S3-5.41] [S3-5.41b] [MDR-T-80a-80j]

[MDR-T-80a] In OMV's Code of Conduct, we fully commit to the UN Guiding Principles on Business and Human Rights and to engage with surrounding communities when planning and implementing activities. Our approach to managing community grievances focuses on establishing and maintaining positive relations with affected communities and those potentially impacted by our operations, resolving issues in a non-judicial manner, and, when appropriate, providing access to a solution.

2025	2030
100% Community Grievance Mechanism of all sites assessed against UN Effectiveness Criteria	100% Community Grievance Mechanism of all sites assessed against UN Effectiveness Criteria

Absolute Target	
Value chain activities	Own operations
In scope	9 defined 100% operator/majority-owned assets from the upstream, refinery, and power business segments (scope liable to change based on operatorship/divestments)
Out of scope	Non-operated/majority-owned assets/company by OMV; Chemicals business currently out of scope. We will review the target after 2025 to adjust or redefine it in light of expansion of our JV grievance channels.
Geographical coverage	Group-wide
Base year	2018
Baseline value	0

[MDR-T-80f] Between 2015 and 2017, the Community Grievance Mechanism (CGM) was implemented at OMV's upstream (now Energy), power, and refinery business sites. Since 2018, it has been fully operational in OMV Energy, at the three refineries (Schwechat in Austria, Burghausen in Germany, and Petrobrazi in Romania), and at two power plants (Samsun in Turkey and Brazi in Romania). OMV has set a target to assess 80% of the CGMs at all its sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2020 and 100% by 2030. The UN Effectiveness Criteria require the grievance mechanism to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue. [MDR-T-80h] The target was proposed by Group Sustainability with the support of an external consultant. The proposed target was then discussed in internal meetings with relevant business functions such as Group Strategy, Finance, and HSSE. It was approved by the EB and SB. [MDR-T-80i] OMV has not made any changes to this target, related metrics, or methodologies.

Status 2024

[MDR-T-80j] **89%**¹ of the Community Grievance Mechanisms at all sites assessed against UN Effectiveness Criteria. The target is monitored quarterly and reviewed annually.

¹ 8 out of 9 sites in scope assessed. CGM assessments have so far been completed in OMV's Energy segment in Austria, Romania, Tunisia, New Zealand, and Malaysia, as well as at the Schwechat, Burghausen, and Petrobrazi refineries.



Direct at least 1% of the previous year's reported net income attributable to stockholders of the parent toward social investments to achieve social goals

[S3-5.39] [S3-5.41] [MDR-T-80a-80j]



[MDR-T-80a] In OMV's Code of Conduct, we fully commit to the UN Guiding Principles on Business and Human Rights. We are aware of the social impacts that the energy transition entails, which is why OMV is committed to contributing to a just transition for our communities and to addressing the social and economic effects of the transition on an environmentally sustainable economy. By recognizing our potential impact on communities local to where we operate, our goal is to foster and sustain positive relations with these communities. We are committed to implementing community development projects that address local needs and contribute to the UN Sustainable Development Goals (SDGs). This target is focused on reducing negative and advancing positive impacts on affected communities.

2030

At least 1% strategic social investment (based on previous year's reported net income attributable to stockholders of the parent) by 2030

Relative Target	
Value chain activities	Own operations
In scope	All 100% operator/majority-owned assets from all OMV business segments
Out of scope	Excluding sports and cultural sponsorships, as well as management costs
Geographical coverage	Group-wide
Base year	2020
Baseline value in EUR mn	16.8

[MDR-T-80f] As a result of an internal benchmark conducted in 2020, we developed a KPI at the Group level in 2021, in alignment with the Group Finance department. This KPI is based on the previous year's reported net income attributable to stockholders of the parent company. The target was defined according to the OMV Strategy 2030, fully linked to OMV's strategic and mid-term planning to increase social investments. We will review the target periodically with the aim of adjusting or redefining it in response to economic and socio-political changes. [MDR-T-80h] The target was proposed by Group Sustainability with the support of an external consultant. The proposed target was then discussed in internal meetings with relevant business functions such as Group Strategy, Finance, and HSSE. It was approved by the EB and SB. [MDR-T-80i] OMV has not made any changes to this target, related metrics, or methodologies.

Status 2024

[MDR-T-80j] We directed **2.4%** social investments, based on the previous year's reported net income attributable to stockholders of the parent toward social goals. The target is monitored quarterly and reviewed annually.



[S3-5.42a; 42b; 42c] The target-setting process for both our targets involves a comprehensive evaluation of our current performance, identification of key improvement areas, and extensive consultations with business divisions, HSSE subject matter experts, senior management, and our Executive Board. Although we did not directly engage with



affected communities or their representatives, the target was established with the understanding that human rights assessments are essential to identify any actual or potential human rights impacts on rights holders (including affected communities), related business risks, and to address them accordingly. Benchmarking exercises were conducted against industry standards to set realistic targets. We monitor performance against this target annually. The year-on-year figures provide insight into the effectiveness of this action. This target is largely dependent on the previous year's reported net income attributable to stockholders of the parent company.

Entity-specific Metrics Related to Affected Communities

Affected communities' data

[GRI 203-1] [GRI 11.15.4] [GRI 410-1] [S3-1.17] [S3-4.36] [Voluntary] [Entity-specific][MDR-M.77c]

		2024	2023
Total amount of community and social investments	EUR mn	36.1	45.2
Number of beneficiaries	number in mn	1.1	1.0
Number of employee volunteers	number	1,625	2,471
Security forces trained in human rights	%	61.9	n.a.
Total number of current production assets that required community consultation	number	16	n.a.
Current production assets that required community consultation	%	84	n.a.
Total number of development projects in the process of consultation	number	5	5
Development projects in the process of consultation	%	56	38
Total external grievances	number	733	732
thereof grievances received related to our impact on society	number	500	494
Total resolved	number	432	432
thereof grievances received concerning an impact on the environment	number	233	238
Total resolved	number	196	178
Grievances resolved through remediation ¹	number	220	n.a.
Severe Human rights incidents connected to affected communities	number	0	n.a.
Cases of non-respect of international standards reported regarding affected communities ²	number	0	n.a.

1 In 2024, 35% of resolved grievances were resolved through remediation

2 For Borealis, the approach to define this metric is different and the figures deviate from OMV Group figures. For more information, refer to the Borealis Group Annual Report 2024 – Group Management Report – Non-financial Statement

Metrics Definitions and Methodology

[MDR-M.77b] The metrics for affected communities are not validated by an external body other than the assurance provider. [MDR-M.77d] Currency is only applicable to community and social investments.

[GRI 203-1] [MDR-M.77a] Total amount of community and social investments refers to the sum of actual investments by the end of the year for the implemented social and community projects.

[Entity-specific] [MDR-M.77a] Total number of beneficiaries refers to the total number of individuals who directly received or benefited from the services, resources, or training provided by social investment projects.

[Voluntary] [MDR-M.77a] Total employee volunteers refers to the total number of OMV employees who contribute with time, skills, and effort to support the activities of a social or community project.

[GRI 410-1] [MDR-M.77a] The security forces trained in human rights percentage is measured with caveat based on the Excel file completed by local security managers.

[Entity-specific] [MDR-M.77a] Current production assets that required community consultation refers to the total number of current production assets in the Energy division that required community consultation.



[Entity-specific] [MDR-M.77a] Current production assets that required community consultation as % is calculated as the total number of current production assets in the Energy division that required community consultation/total number of all current production assets x 100.

[Entity-specific] [MDR-M.77a] Total number of development projects in process consultation refers to the number of development projects in the Energy division during the reporting period that affect local communities.

[Entity-specific] [MDR-M.77a] Development projects in the process of consultation as % is calculated as the total number of development projects in the Energy division that required community consultation/total number of all development projects x 100.

[Entity-specific] [MDR-M.77a] Total external grievances: Sum of all grievances received through the CGM mechanisms.

- [Entity-specific] [MDR-M.77a] Thereof received grievances related to our impact on society received: Sum of all grievances with regard to societal issues (e.g., human rights, odor, noise) received through the CGM mechanisms.
- [Entity-specific] [MDR-M.77a] Thereof grievances concerning an impact on the environment received: Sum of all grievances with regard to environment issues (e.g., pollution, spills) received through the CGM mechanisms.

[Entity-specific] [MDR-M.77a] Total resolved grievances is the sum of grievances received through the Community Grievance Mechanisms that have been addressed and resolved within a specific reporting period.

[GRI 11.15.4] [MDR-M.77a] Grievances resolved through remediation is the sum of all grievances received through the CGMs resolved through remediation (e.g., compensation, rehabilitation).

[S3-4.36] [MDR-M.77a] Severe human rights incidents connected to affected communities refers to the count of such incidents reported through our Community Grievance Mechanisms, as well as legal cases. We have defined the severity of human rights incidents based on categories of scale (e.g., forced labor, child labor, human trafficking), scope (significant number of people being affected), and irremediability (difficult or impossible to remediate), while each one of them on their own can also make an impact severe.

[S3-1.17] [MDR-M.77a] Reported cases of non-respect of international standards regarding affected communities: in the reporting year, no cases of non-respect of international standards were reported.

Governance Information

380-418

G1 – Corporate Culture, Business Ethics, and Anti-Corruption and Anti-Bribery	381	(Entity-Specific) Cybersecurity	402
		(Entity-Specific) Economic Impact	408
G1 – Supplier Relationships	395		

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-ii] [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-ii] 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

Conduct in-person or online business ethics trainings for all targeted employees

2030

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		
		EUR mn	Total: EUR mn	Details
OMV Petrom S.A.	Romania	11.2	11.2	Other financial benefits
Borealis Group	Finland	12.9	14.0	Investment grants
	Austria	0.6		
	Belgium	0.5		
	Austria	0.4	0.5	Other financial benefits
	Belgium	0.1		
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)