



GRI Content Index

Statement of use	OMV has reported in accordance with the GRI Standards for the period 1/1/2023–12/31/2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

Universal Standards

GRI 2: General Disclosures 2021

The Organization and its Reporting Practices

Disclosures	Link or Direct Answer
2-1 Organizational details	About This Report Contacts and Imprint Value Chain Annual Report: Consolidated Corporate Governance Report Annual Report: OMV on the Capital Markets Annual Report: Fields of Activity
2-2 Entities included in the organization's sustainability reporting	About This Report Annual Report: Note 38
2-3 Reporting period, frequency, and contact point	About This Report Contacts and Imprint
2-4 Restatements of information	About This Report for general approach, footnotes in chapters with specific restatements
2-5 External assurance	About This Report

Activities and Workers

Disclosures	Link or Direct Answer
2-6 Activities, value chain, and other business relationships	Value Chain
2-7 Employees	Workforce Data: Year-End Headcount by Region, Gender, Employment & Contract Type
2-8 Workers who are not employees	Workforce Data: Year-End Headcount by Region, Gender, Employment & Contract Type In addition to the freelancers and leased personnel reported in Workforce Data, a substantial amount of work is performed by contractors. In 2023, approximately 521,212 contractors worked at our sites.

Governance

Disclosures	Link or Direct Answer
2-9 Governance structure and composition	Annual Report: Consolidated Corporate Governance Report Sustainability Governance
2-10 Nomination and selection of the highest governance body	Annual Report: Consolidated Corporate Governance Report Sustainability Governance
2-11 Chair of the highest governance body	Annual Report: Consolidated Corporate Governance Report
2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report: Consolidated Corporate Governance Report Sustainability Governance
2-13 Delegation of responsibility for managing impacts	Sustainability Governance Additional details of the specific governance set up in each material topic can be found in each respective chapter.



Disclosures		Link or Direct Answer
2-14	Role of the highest governance body in sustainability reporting	Sustainability Governance About This Report
2-15	Conflicts of interest	Annual Report: Consolidated Corporate Governance Report
2-16	Communication of critical concerns	Sustainability Governance
2-17	Collective knowledge of the highest governance body	Sustainability Governance
2-18	Evaluation of the performance of the highest governance body	Annual Report: Consolidated Corporate Governance Report Sustainability Governance
2-19	Remuneration policies	Annual Report: Consolidated Corporate Governance Report Sustainability Governance Annual Report: Note 35
2-20	Process to determine remuneration	Annual Report: Consolidated Corporate Governance Report Sustainability Governance The Remuneration Policy for the Executive Board was approved by 97% of voters at the Annual General Meeting 2022 and was effective in 2023.
2-21	Annual total compensation ratio	Talent Attraction and Retention Workforce Data: Annual Total Compensation Ratio

Strategy, Policies, and Practices

Disclosures		Link or Direct Answer
2-22	Statement on sustainable development strategy	CEO Statement
2-23	Policy commitments	Human Rights Economic Impacts and Business Principles
2-24	Embedding policy commitments	The process of embedding policy commitments is described in each material topic, e.g., Human Rights Business Ethics and Anti-Corruption Environment
2-25	Processes to remediate negative impacts	Community Impacts and Grievances Business Ethics and Anti-Corruption
2-26	Mechanisms for seeking advice and raising concerns	Community Impacts and Grievances Business Ethics and Anti-Corruption Human Rights
2-27	Compliance with laws and regulations	Economic Data: Significant Fines and Instances of Non-Compliance In 2023, OMV Petrom S.A. received 17 additional non-significant monetary fines (all: <EUR 10,000, total: EUR 63,250) for various incidents of non-compliance with regard to environmental laws and regulations. The fines were issued by the National Environment Guard and the General Inspectorate for Emergency Situations, and due to their recurring nature, they have been disclosed. In addition, OMV Petrom Marketing SRL received 21 non-significant monetary fines (all: <EUR 10,000; total: EUR 43,000) that were issued by the General Inspectorate for Emergency Situations for non-compliance with laws and regulations regarding social and economic issues. In 2023, OMV Petrom S.A. and OMV Petrom Marketing SRL began implementing several mitigating measures to prevent further fines being received in the future. For example, corrosion management plans are being developed for existing facilities, while for new facilities and pipelines, a corrosion management plan is being issued and implemented before commissioning and start-up. Furthermore, the integrity and maintenance of existing pipelines is being evaluated and conducted regularly.
2-28	Membership associations	Key Memberships

Stakeholder Engagement

Disclosures		Link or Direct Answer
2-29	Approach to stakeholder engagement	Stakeholder Engagement Community Impacts and Grievances



Disclosures	Link or Direct Answer
2-30 Collective bargaining agreements	Human Rights

Material Topics

GRI 3: Material Topics 2021

Disclosures	Link or Direct Answer
3-1 Process to determine material topics	Materiality
3-2 List of material topics	Materiality

Carbon Emissions Reduction

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3 Management of material topics	Carbon Emissions Reduction Flaring, Venting, and Fugitive Methane Emissions		11.1.1
GRI 302: Energy 2016			
302-1 Energy consumption within the organization	Environmental Data: Energy		11.1.2
302-2 Energy consumption outside of the organization	Environmental Data: Energy		11.1.3
302-3 Energy intensity	Environmental Data: Energy		11.1.4
302-4 Reduction of energy consumption	Energy Efficiency and Sourcing Renewable Energy		
GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions	Environmental Data: GHG Emissions – Absolute	Requirement omitted: 305-1-b Reason: Information unavailable/incomplete Explanation: The split of gases included (i.e., CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) is not available. We use emission factors from different sources, e.g., DEFRA, Plastics Europe, IEA, Ecolnvent, etc. and it is not always possible to know which types of gases are included in each factor. We do not anticipate reporting this in the foreseeable future unless the aforementioned sources provide this split.	11.1.5
305-2 Energy indirect (Scope 2) GHG emissions	Environmental Data: GHG Emissions – Absolute	Requirement omitted: 305-2-c Reason: Information unavailable/incomplete Explanation: The split of gases included (i.e., CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) is not available. We use emission factors from different sources, e.g., DEFRA, Plastics Europe, IEA, Ecolnvent, etc. and it is not always possible to know which types of gases are included in each factor. We do not anticipate reporting this in the foreseeable future unless the aforementioned sources provide this split.	11.1.6



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
305-4 GHG emissions intensity	Environmental Data: GHG Emissions – Targets 2025 Environmental Data: GHG Emissions – Targets 2030		11.1.8
305-5 Reduction of GHG emissions	Environmental Data: GHG Emissions – Targets 2025		
305-6 Emissions of ozone-depleting substances (ODS)	Environmental Data: Other Air Emissions		

Energy Transition

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3 Management of material topics	Sustainability Framework Sustainability Governance Energy Transition Public Policy		11.1.1 11.2.1 11.2.4
GRI 305: Emissions 2016			
305-3 Other indirect (Scope 3) GHG emissions	Environmental Data: GHG Emissions – Absolute	Requirement omitted: 305-3-b Reason: Information unavailable/incomplete Explanation: The split of gases included (i.e., CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) is not available. We use emission factors from different sources, e.g., DEFRA, Plastics Europe, IEA, Ecolnvent, etc. and it is not always possible to know which types of gases are included in each factor. We do not anticipate reporting this in the foreseeable future unless the aforementioned sources provide this split.	11.1.7
305-4 GHG emissions intensity	Environmental Data: GHG Emissions – Targets 2025 Environmental Data: GHG Emissions – Targets 2030	Requirement omitted: 305-4-d Reason: Information unavailable/incomplete Explanation: The split of gases included (i.e., CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) is not available. We use emission factors from different sources, e.g., DEFRA, Plastics Europe, IEA, Ecolnvent, etc. and it is not always possible to know which types of gases are included in each factor. We do not anticipate reporting this in the foreseeable future unless the aforementioned sources provide this split.	11.1.8
305-5 Reduction of GHG emissions	Climate Change Environmental Data: GHG Emissions – Targets 2025 Environmental Data: GHG Emissions – Targets 2030 Environmental Data: GHG Emissions – Absolute	Requirement omitted: 305-5-b Reason: Information unavailable/incomplete Explanation: The split of gases included (i.e., CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) is not available. We use emission factors from different sources, e.g., DEFRA, Plastics Europe, IEA, Ecolnvent, etc. and it is not always possible to know which types of gases are included in each factor. We do not anticipate reporting this in the foreseeable future unless the aforementioned sources provide this split.	11.2.3



Disclosures		Link or Direct Answer	GRI Sector Standard Ref. No.
GRI 201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	Specific Sustainability Risks and Opportunities Scenario Analysis Low- and Zero-Carbon Products	11.2.2

Environment

Disclosures		Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021				
3-3	Management of material topics	Environment Water Spills Waste Biodiversity Non-GHG Air Emissions		11.3.1 11.4.1 11.5.1 11.6.1 11.7.1 11.8.1
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Water		11.6.2
303-2	Management of water discharge-related impacts	Water		11.6.3
303-3	Water withdrawal	Environmental Data: Water and Wastewater		11.6.4
303-4	Water discharge	Environmental Data: Water and Wastewater		11.6.5
303-5	Water consumption	Environmental Data: Water and Wastewater		11.6.6
GRI 304: Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity	Requirement omitted: 304-1-a-i,ii,iii,iv,v,vi,vii Reason: Information unavailable/incomplete Explanation: In 2021, we began mapping all our sites to determine if any are located in or near protected areas. Initial screening revealed that this is the case. In 2022, we started to work on a biodiversity management framework and in Q3 2023, we kicked off a project to perform a TNFD LEAP assessment for all our operated sites. This will enable us to report on areas of high biodiversity value in the future. We intend to publish the first TNFD-aligned disclosures in 2024.	11.4.2



Disclosures		Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity Our operations (e.g., well drilling, construction of new sites) have an impact on biodiversity. We apply a mitigation hierarchy, while action planning prioritizes avoidance and minimization over the restoration and offsetting of the impact. We take steps to avoid impacting sensitive species and ecosystems. For instance, during exploration activities at the Wittau site in Austria, a range of technologies was used to mitigate the impact on insects and birds to the fullest extent possible. As the target location was positioned below a sensitive area, the drill site was moved to a less sensitive place and directional drilling technology was employed. Insect-friendly lighting was used during the whole drilling operation. For well testing, enclosed incinerators were used instead of open flares to minimize disturbance to the local ecosystem.	Requirement omitted: 304-2-a-i,ii,iii,iv,v,vi 304-2-b-i,ii,iii,iv Reason: Information unavailable/incomplete Explanation: We disclose examples of projects that show how we mitigate impacts on species, but do not yet track this for all sites using consistent metrics. In Q3 2023, we kicked off a project to perform a TNFD LEAP assessment for all our operated sites. This will also enable us to report on significant impacts in the future. We intend to publish the first TNFD-aligned disclosures in 2024.	11.4.3
304-3	Habitats protected or restored	Biodiversity Third-party partnerships for site restoration (e.g., wetland regeneration) are ongoing in New Zealand.	Requirement omitted: 304-3-a, 304-3-c, 304-3-d Reason: Information unavailable/incomplete Explanation: We began working on a biodiversity framework for OMV in 2022. In Q3 2023, we kicked off a project to perform a TNFD LEAP assessment for all our operated sites. This will also enable us to report on restored or protected habitats in the future. We intend to publish the first TNFD-aligned disclosures in 2024.	11.4.4
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity	Requirement omitted: 304-4-a-i,ii,iii,iv,v Reason: Information unavailable/incomplete Explanation: We began working on a biodiversity framework for OMV in 2022. In Q3 2023, we kicked off a project to perform a TNFD LEAP assessment for all our operated sites. This will enable us to report on IUCN Red List species with habitats affected by our operations. We intend to publish the first TNFD-aligned disclosures in 2024.	11.4.5
GRI 305: Emissions 2016				
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Environmental Data: Other Air Emissions		11.3.2
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	Waste		11.5.2



Disclosures		Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
306-2	Management of significant waste-related impacts	Waste Wherever available, waste data is collected and reported in the Group-wide HSSE reporting tool on a quarterly basis. The person recording, reporting, or collecting the information in the HSSE reporting system is different from the person(s) validating or approving it, thus ensuring we follow the four-eyes principle. All reported waste data goes through a thorough check as part of the annual campaign, during which data providers can submit explanations of the reduction or increase in the waste volume. Before the data is reported in the annual Sustainability Report, plausibility checks are carried out by the HSSE team at Group level to ensure the accuracy and correctness of the data.		11.5.3
306-3	Waste generated	Environmental Data: Waste		11.5.4
306-4	Waste diverted from disposal	Environmental Data: Waste		11.5.5
306-5	Waste directed to disposal	Environmental Data: Waste		11.5.6
GRI 306: Effluents and Waste 2016				
306-3	Significant spills	Spills Environmental Data: Spills		11.8.2

Circular Economy

Disclosures		Link or Direct Answer	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Circular Economy	11.5.1
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	Circular Economy	11.5.2
306-2	Management of significant waste-related impacts	Circular Economy Mechanical Recycling Chemical Recycling	11.5.3
306-4	Waste diverted from disposal	Circular Economy	11.5.5



Health, Safety, and Well-being

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Occupational Safety Health Process Safety	11.8.1 11.9.1
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	Occupational Safety	11.9.2
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety	11.9.3
403-3	Occupational health services	Health	11.9.4
403-4	Worker participation, consultation, and communication on occupational health and safety	Health Occupational Safety	11.9.5
403-5	Worker training on occupational health and safety	Occupational Safety	11.9.6
403-6	Promotion of worker health	Health	11.9.7
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety Product Safety	11.9.8
403-8	Workers covered by an occupational health and safety management system	Occupational Safety Total number of employees covered by ISO 45001: 6,199	Requirement omitted: 403-8-a-i,ii,iii Reason: Information unavailable/incomplete Explanation: Only employees reported. We cannot give a percentage of contractors as numbers of contractors are not collected separately at all sites; at some they are reported collectively by a legal entity in charge of multiple locations. We will begin the process of assessing the feasibility of reporting the percentage of contractors covered by the occupational health and safety system over the course of 2024.



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
403-9 Work-related injuries	Safety Data: Occupational Safety	<p>403-9-a-iv: Work-related injuries can include, but are not limited to, the following: health-related fatality in the workplace, restricted work-related injury, fatality, medical treatment injury, an injury that requires first aid, and any injury that results in lost working days.</p> <p>403-9-c-i,ii,iii; 403-9-d: Work-related hazards that pose a risk of high-consequence injury are determined through job safety analysis and a detailed risk assessment. For an oil, gas, and chemicals company, the majority of the high-consequence injuries often occur at the sites (e.g., refineries) and the hazards identified are mainly related to handling and working with heavy machinery, working with chemical substances, exposure to gases, and fire hazards. Once hazards have been identified, the potential to eliminate them is evaluated. If it is not possible, e.g., due to the nature of the operation, any employee or contractor who is exposed to the hazard is extensively trained. Additionally, equipment to protect against the hazard (e.g., PPE kits, on-site fire department, etc.), safety manuals, and signs are also made available.</p>	11.9.10
403-10 Work-related ill health		<p>Requirement omitted: 403-10-a-i,ii,iii, 403-10-b-i,ii,iii, 403-10-c-i,ii,iii, 403-10-d, 403-10-e</p> <p>Reason: Legal prohibitions</p> <p>Explanation: In most of the countries where OMV operates, the legal definition of an “occupational health illness” varies widely (Health is excluded from the EU Maastricht Treaty). The investigation and decision of potential cases is not carried out by the company medical teams but by legally appointed authorities. In Austria, we do not even get feedback on their decision.</p>	11.9.11



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Product Safety 100% of products are assessed. The potential health and safety impact of products delivered by the OMV Group is covered by means of regulated documents – safety data sheets issued for each sold product (according to Regulation EC No 1907/2006 – REACH). Safety data sheets are compiled and regularly updated, based on the registration documentation submitted for the concerned substances contained in the products to the European Chemicals Agency – ECHA. These include chemical safety assessments/reports, as well as exposure scenarios for supported uses by workers, professionals, and consumers as applicable.	11.3.3
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Economic Data: Significant Fines and Instances of Non-Compliance	
GRI 11: Oil and Gas Sector 2021			
	Tier 1 and 2 Process Safety Incidents	Safety Data: Process Safety	11.8.3

Security, Emergency, and Crisis Resilience

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Corporate Security Information and Cybersecurity	11.18.1
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	Corporate Security Requirement omitted: 410-1-a Reason: Information unavailable/incomplete Explanation: We provide human rights training to local security employees and third-party contractors. OMV applied to join VPSHR in 2023 and feedback on the application is expected at the end of 2023. OMV aims to report figures on the human rights training delivered to local security employees and third-party contractors for the reporting year 2024.	11.18.2



Human Rights

Disclosures	Link or Direct Answer	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021		
3-3	Management of material topics	Human Rights
		11.12.1
		11.13.1
		11.16.1
		11.17.1
		11.18.1
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights
	407-1-a-i: Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either at the production units, non-operated assets, or at the representation offices in these countries. 14 countries where the OMV Group is present have a high risk of restricting or prohibiting the right of workers to exercise their rights to join associations or bargain collectively in violation of international law. In the case of raw material suppliers from Southeast Asia (especially China), OMV Procurement is running a TFS audit to mitigate the freedom of association and collective bargaining risk.	11.13.2
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights
	408-1-a-i,ii: 12 countries where the OMV Group's business activities are directly or indirectly present are exposed to a high child labor risk. Examples of companies who may employ child labor in these countries include, for instance, suppliers providing catering services to our sites (e.g., production facilities). OMV has systems in place to ensure that there are no incidents of child labor in its facilities and business operations. 15 countries where the OMV Group is operational and/or present have a high risk of young workers being exposed to hazardous work. OMV has systems in place to ensure that there are no such violations.	
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights
		11.12.2
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	Human Rights
		11.17.2
GRI 11: Oil and Gas Sector 2021		
	Involuntary resettlement	Human Rights
		11.16.2
	Locations where indigenous people are present	Human Rights
		11.17.3



Diversity, Equity, and Inclusion

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Diversity, Equity, and Inclusion	11.11.1
GRI 202: Market Presence 2016			
202-2	Proportion of senior management hired from the local community	Workforce Data: Proportion of Senior Management Hired from the Local Community in Significant Locations of Operation	11.11.2
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Workforce Data: Diversity	11.11.4
405-2	Ratio of basic salary and remuneration of women to men	Workforce Data: Ratio of Annual Total Compensation 2023 of Women to Men	11.11.5
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	<p>Requirement omitted: 406-1-a-i,ii,iii,iv</p> <p>Reason: Information unavailable/incomplete</p> <p>Explanation: All our local entities currently use different channels to report grievance incidents tailored to their legal and organizational set-up, either via People & Culture representatives, designated committees, PetrOmbudsman, workforce representatives, or other locally suitable forms. We are in the process of setting up a unified IT-supported grievance system to foster accessibility and reporting. The implementation of this system will begin in 2024.</p>	11.11.6

Employees

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Employees Talent Attraction and Retention Skills Development and Training	11.10.1
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Workforce Data: New Hires by Region, Gender, and Age	11.10.2
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Rights	11.10.3
401-3	Parental leave	Workforce Data: Parental Leave	11.10.4 11.11.3



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes Human Rights	Requirement omitted: 402-1-a Reason: Information unavailable/incomplete Explanation: We are in compliance with the respective local legal regulations in the various countries where we operate. Notice periods vary in each jurisdiction as they are based on different legal sources and also depend on the terms of service and status of the individual employee. In most jurisdictions and applicable collective bargaining agreements, there are fixed notice periods or references that notifications shall be made "in a timely manner."	11.7.2 11.10.5
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee Workforce Data: Average Hours of Training and Education by Position and Gender		11.10.6 11.11.7
404-2	Programs for upgrading employee skills and transition assistance programs Skills Development and Training	Requirement omitted: 404-2-b Reason: Information unavailable/incomplete Explanation: In Austria, we offer such programs on a continuous basis for employees that have been terminated. We are also prepared to offer such programs in the event of reorganizations, but these decisions are taken when and if required only. For employees approaching retirement, we offer part-time options in line with the local legal framework. However, we do not have transition support programs designed specifically for retired employees. We aim to start collecting this data for the Group from 2024 onward.	11.7.3 11.10.7
404-3	Percentage of employees receiving regular performance and career development reviews Talent Attraction and Retention OMV reports that there were 13,868 performance and development reviews in the reporting year, with some employees having more than one review. 13,073 employees (91% of eligible female employees and 87% of eligible male employees) participated in performance and development reviews. These employees represent approximately 88% 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.	Requirement omitted: 404-3-a Reason: Information unavailable/incomplete Explanation: Employees are split by gender but not by employee category. If employees received multiple reviews during the year, they might be in different employee categories during the different reviews due to promotion, so it is not possible to definitively assign employees to categories in a way that would enable meaningful disclosure. There is currently no plan to disclose the split by employee category in the foreseeable future.	



Communities

Disclosures	Link or Direct Answer	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021		
3-3	Management of material topics	
	Communities	11.14.1
	Community Impacts and Grievances	11.15.1
	Community Investments	11.16.1
		11.17.1
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	
	Community Impacts and Grievances	11.15.2
	Community Investments	
413-2	Operations with significant actual and potential negative impacts on local communities	
	Community Impacts and Grievances	11.15.3
GRI 11: Oil and Gas Sector 2021		
	Grievances	
	Community Impacts and Grievances	11.15.4

Economic Impacts and Business Principles

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics		
	Economic Impacts and Business Principles		11.14.1
	Business Ethics and Anti-Corruption		11.19.1
	Tax Transparency		11.20.1
	Public Policy		11.21.1
			11.22.1
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed		
	Economic Data: Revenues Generated		11.14.2
	Economic Data: Distribution to Stakeholders		11.21.2
201-4	Financial assistance received from government		
	Economic Data: Financial Assistance		11.21.3
	Annual Report: OMV on the Capital Markets		
GRI 202: Market Presence 2016			
202-2	Proportion of senior management hired from the local community		
	Workforce Data: Proportion of Senior Management Hired from the Local Community in Significant Locations of Operation		11.14.3
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported		
	Community Investments		11.14.4
203-2	Significant indirect economic impacts		
	Community Investments		11.14.5
	Economic Data: Distribution to Stakeholders		
	Workforce Data: Local Employment		
	Our local employment data table shows how many OMV jobs are held by locals. Locals are defined as nationals.		



Disclosures		Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
GRI 205: Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption	Business Ethics and Anti-Corruption		11.20.2
205-2	Communication and training about anti-corruption policies and procedures	Business Ethics and Anti-Corruption OMV's anti-corruption policies are communicated to all employees and business partners irrespective of region and type/category. A breakdown of employees by region can be found under Workforce Data: Year-End Headcount by Region, Gender, Employment and Contract Type . Supervisory Board members receive training with regard to issuer compliance and respective legal obligations. The Code of Business Ethics is brought to their attention.	Requirements omitted: 205-2-d, 205-2-e Reason: Information unavailable/incomplete Explanation: We report the total number of employees that have received training on anti-corruption, but are not able to provide the training numbers broken down by region or employee category. This is because we assign target groups to training courses based on risks, taking into consideration affiliation to a certain business unit or the type of activities performed rather than specific regions or employee categories. Due to the set-up of the training courses over two-year cycles, there is currently no plan to disclose this in the foreseeable future.	11.20.3
205-3	Confirmed incidents of corruption and actions taken	Business Ethics and Anti-Corruption		11.20.4
GRI 206: Anti-Competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Ethics and Anti-Corruption		
GRI 207: Tax 2019				
207-1	Approach to tax	Tax Transparency		11.21.4
207-2	Tax governance, control, and risk management	Tax Transparency		11.21.5
207-3	Stakeholder engagement and management of concerns related to tax	Tax Transparency		11.21.6
207-4	Country-by-country reporting		Requirements omitted: 207-4-a, 207-4-b, 207-4-c Reason: Confidentiality constraints and information unavailable/incomplete Explanation: According to Austrian law, Country-by-Country Reporting (CbCR) data is only reported to fiscal authorities and is not meant to be public information. OMV will submit this data by the first reporting deadline at the end of 2026.	11.21.7
GRI 415: Public Policy 2016				
415-1	Political contributions	Public Policy		11.22.2



Supply Chain

Disclosures		Link or Direct Answer	GRI Sector Standard Ref. No.
GRI 3: Material Topics 2021			
3-3	Management of material topics	Supply Chain	
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	Supply Chain	11.14.6
		<p>204-1-b: Local suppliers are defined as national suppliers, active in the countries where OMV has operations.</p> <p>204-1-c: Significant locations of operation are all the locations where OMV is the main operator. We disclose local spend for the most significant countries of operation for OMV, OMV Petrom, and Borealis, namely Austria, Romania, and Belgium.</p>	
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Supply Chain 100% of new suppliers are screened.	
308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain 1% of the 1,022 suppliers assessed during our prequalification process were identified as having negative environmental impacts and were thus disqualified. Negative potential or actual impacts related to, for example, not having environmental policies or lacking ISO 14001 certification. For all of these, we identified improvement measures. No supplier relationships were terminated due to negative environmental impacts in 2023.	
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	Supply Chain 100% of new suppliers are screened.	11.10.8 11.12.3
414-2	Negative social impacts in the supply chain and actions taken	Supply Chain 1% of the 1,022 suppliers assessed during our prequalification process were identified as having negative social impacts, and were thus disqualified. Negative potential or actual social impacts related to, for example, not having human rights policies, including policies on child and forced labor. For all of these, we identified improvement measures. No supplier relationships were terminated due to negative social impacts in 2023.	11.10.9