

# Reporting Annexes

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# 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	<a href="#">About This Report</a> <a href="#">Contacts and Imprint</a> <a href="#">Value Chain</a> <a href="#">Annual Report: Consolidated Corporate Governance Report</a> <a href="#">Annual Report: OMV on the Capital Markets</a> <a href="#">Annual Report: Fields of Activity</a>
2-2 Entities included in the organization's sustainability reporting	<a href="#">About This Report</a> <a href="#">Annual Report: Note 38</a>
2-3 Reporting period, frequency, and contact point	<a href="#">About This Report</a> <a href="#">Contacts and Imprint</a>
2-4 Restatements of information	<a href="#">About This Report</a> for general approach, footnotes in chapters with specific restatements
2-5 External assurance	<a href="#">About This Report</a>

#### Activities and Workers

Disclosures	Link or Direct Answer
2-6 Activities, value chain, and other business relationships	<a href="#">Value Chain</a>
2-7 Employees	<a href="#">Workforce Data: Year-End Headcount by Region, Gender, Employment &amp; Contract Type</a>
2-8 Workers who are not employees	<a href="#">Workforce Data: Year-End Headcount by Region, Gender, Employment &amp; Contract Type</a> 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	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance</a>
2-10 Nomination and selection of the highest governance body	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance</a>
2-11 Chair of the highest governance body	<a href="#">Annual Report: Consolidated Corporate Governance Report</a>
2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance</a>
2-13 Delegation of responsibility for managing impacts	<a href="#">Sustainability Governance</a> 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	<a href="#">Sustainability Governance About This Report</a>
2-15	Conflicts of interest	<a href="#">Annual Report: Consolidated Corporate Governance Report</a>
2-16	Communication of critical concerns	<a href="#">Sustainability Governance</a>
2-17	Collective knowledge of the highest governance body	<a href="#">Sustainability Governance</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance</a>
2-19	Remuneration policies	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance Annual Report: Note 35</a>
2-20	Process to determine remuneration	<a href="#">Annual Report: Consolidated Corporate Governance Report Sustainability Governance</a> 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	<a href="#">Talent Attraction and Retention Workforce Data: Annual Total Compensation Ratio</a>

## Strategy, Policies, and Practices

Disclosures		Link or Direct Answer
2-22	Statement on sustainable development strategy	<a href="#">CEO Statement</a>
2-23	Policy commitments	<a href="#">Human Rights Economic Impacts and Business Principles</a>
2-24	Embedding policy commitments	The process of embedding policy commitments is described in each material topic, e.g., <a href="#">Human Rights Business Ethics and Anti-Corruption Environment</a>
2-25	Processes to remediate negative impacts	<a href="#">Community Impacts and Grievances Business Ethics and Anti-Corruption</a>
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Community Impacts and Grievances Business Ethics and Anti-Corruption Human Rights</a>
2-27	Compliance with laws and regulations	<a href="#">Economic Data: Significant Fines and Instances of Non-Compliance</a>  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	<a href="#">Key Memberships</a>

## Stakeholder Engagement

Disclosures		Link or Direct Answer
2-29	Approach to stakeholder engagement	<a href="#">Stakeholder Engagement Community Impacts and Grievances</a>



Disclosures	Link or Direct Answer
2-30 Collective bargaining agreements	<a href="#">Human Rights</a>

## Material Topics

### GRI 3: Material Topics 2021

Disclosures	Link or Direct Answer
3-1 Process to determine material topics	<a href="#">Materiality</a>
3-2 List of material topics	<a href="#">Materiality</a>

## Carbon Emissions Reduction

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3 Management of material topics	<a href="#">Carbon Emissions Reduction Flaring, Venting, and Fugitive Methane Emissions</a>		11.1.1
<b>GRI 302: Energy 2016</b>			
302-1 Energy consumption within the organization	<a href="#">Environmental Data: Energy</a>		11.1.2
302-2 Energy consumption outside of the organization	<a href="#">Environmental Data: Energy</a>		11.1.3
302-3 Energy intensity	<a href="#">Environmental Data: Energy</a>		11.1.4
302-4 Reduction of energy consumption	<a href="#">Energy Efficiency and Sourcing Renewable Energy</a>		
<b>GRI 305: Emissions 2016</b>			
305-1 Direct (Scope 1) GHG emissions	<a href="#">Environmental Data: GHG Emissions – Absolute</a>	<b>Requirement omitted:</b> 305-1-b <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> The split of gases included (i.e., CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> ) 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	<a href="#">Environmental Data: GHG Emissions – Absolute</a>	<b>Requirement omitted:</b> 305-2-c <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> The split of gases included (i.e., CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> ) 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	<a href="#">Environmental Data: GHG Emissions – Targets 2025</a> <a href="#">Environmental Data: GHG Emissions – Targets 2030</a>		11.1.8
305-5 Reduction of GHG emissions	<a href="#">Environmental Data: GHG Emissions – Targets 2025</a>		
305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">Environmental Data: Other Air Emissions</a>		

## Energy Transition

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3 Management of material topics	<a href="#">Sustainability Framework</a> <a href="#">Sustainability Governance</a> <a href="#">Energy Transition</a> <a href="#">Public Policy</a>		11.1.1 11.2.1 11.2.4
<b>GRI 305: Emissions 2016</b>			
305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Environmental Data: GHG Emissions – Absolute</a>	<b>Requirement omitted:</b> 305-3-b <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> The split of gases included (i.e., CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> ) 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	<a href="#">Environmental Data: GHG Emissions – Targets 2025</a> <a href="#">Environmental Data: GHG Emissions – Targets 2030</a>	<b>Requirement omitted:</b> 305-4-d <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> The split of gases included (i.e., CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> ) 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	<a href="#">Climate Change</a> <a href="#">Environmental Data: GHG Emissions – Targets 2025</a> <a href="#">Environmental Data: GHG Emissions – Targets 2030</a> <a href="#">Environmental Data: GHG Emissions – Absolute</a>	<b>Requirement omitted:</b> 305-5-b <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> The split of gases included (i.e., CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> ) 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.
<b>GRI 201: Economic Performance 2016</b>			
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Specific Sustainability Risks and Opportunities</a> <a href="#">Scenario Analysis</a> <a href="#">Low- and Zero-Carbon Products</a>	11.2.2

## Environment

Disclosures		Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>				
3-3	Management of material topics	<a href="#">Environment</a> <a href="#">Water</a> <a href="#">Spills</a> <a href="#">Waste</a> <a href="#">Biodiversity</a> <a href="#">Non-GHG Air Emissions</a>		11.3.1 11.4.1 11.5.1 11.6.1 11.7.1 11.8.1
<b>GRI 303: Water and Effluents 2018</b>				
303-1	Interactions with water as a shared resource	<a href="#">Water</a>		11.6.2
303-2	Management of water discharge-related impacts	<a href="#">Water</a>		11.6.3
303-3	Water withdrawal	<a href="#">Environmental Data: Water and Wastewater</a>		11.6.4
303-4	Water discharge	<a href="#">Environmental Data: Water and Wastewater</a>		11.6.5
303-5	Water consumption	<a href="#">Environmental Data: Water and Wastewater</a>		11.6.6
<b>GRI 304: Biodiversity 2016</b>				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">Biodiversity</a>	<b>Requirement omitted:</b> 304-1-a-i,ii,iii,iv,v,vi,vii <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Biodiversity</a> 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.	<b>Requirement omitted:</b> 304-2-a-i,ii,iii,iv,v,vi 304-2-b-i,ii,iii,iv <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Biodiversity</a> Third-party partnerships for site restoration (e.g., wetland regeneration) are ongoing in New Zealand.	<b>Requirement omitted:</b> 304-3-a, 304-3-c, 304-3-d <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Biodiversity</a>	<b>Requirement omitted:</b> 304-4-a-i,ii,iii,iv,v <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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
<b>GRI 305: Emissions 2016</b>				
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<a href="#">Environmental Data: Other Air Emissions</a>		11.3.2
<b>GRI 306: Waste 2020</b>				
306-1	Waste generation and significant waste-related impacts	<a href="#">Waste</a>		11.5.2



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
306-2 Management of significant waste-related impacts	<a href="#">Waste</a> 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	<a href="#">Environmental Data: Waste</a>		11.5.4
306-4 Waste diverted from disposal	<a href="#">Environmental Data: Waste</a>		11.5.5
306-5 Waste directed to disposal	<a href="#">Environmental Data: Waste</a>		11.5.6
<b>GRI 306: Effluents and Waste 2016</b>			
306-3 Significant spills	<a href="#">Spills</a> <a href="#">Environmental Data: Spills</a>		11.8.2

## Circular Economy

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



## Health, Safety, and Well-being

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<a href="#">Occupational Safety</a> <a href="#">Health</a> <a href="#">Process Safety</a>	11.8.1 11.9.1
<b>GRI 403: Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	<a href="#">Occupational Safety</a>	11.9.2
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">Occupational Safety</a>	11.9.3
403-3	Occupational health services	<a href="#">Health</a>	11.9.4
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Health</a> <a href="#">Occupational Safety</a>	11.9.5
403-5	Worker training on occupational health and safety	<a href="#">Occupational Safety</a>	11.9.6
403-6	Promotion of worker health	<a href="#">Health</a>	11.9.7
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Occupational Safety</a> <a href="#">Product Safety</a>	11.9.8
403-8	Workers covered by an occupational health and safety management system	<a href="#">Occupational Safety</a> Total number of employees covered by ISO 45001: 6,199	<b>Requirement omitted:</b> 403-8-a-i,ii,iii <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Safety Data: Occupational Safety</a>	<p><b>403-9-a-iv:</b> 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><b>403-9-c-i,ii,iii; 403-9-d:</b> 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><b>Requirement omitted:</b> 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><b>Reason:</b> Legal prohibitions</p> <p><b>Explanation:</b> 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.
<b>GRI 416: Customer Health and Safety 2016</b>			
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Product Safety</a> 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	<a href="#">Economic Data: Significant Fines and Instances of Non-Compliance</a>	
<b>GRI 11: Oil and Gas Sector 2021</b>			
	Tier 1 and 2 Process Safety Incidents	<a href="#">Safety Data: Process Safety</a>	11.8.3

## Security, Emergency, and Crisis Resilience

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<a href="#">Corporate Security Information and Cybersecurity</a>	11.18.1
<b>GRI 410: Security Practices 2016</b>			
410-1	Security personnel trained in human rights policies or procedures	<a href="#">Corporate Security</a> <b>Requirement omitted:</b> 410-1-a <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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.
<b>GRI 3: Material Topics 2021</b>		
3-3	Management of material topics	<a href="#">Human Rights</a>
		11.12.1
		11.13.1
		11.16.1
		11.17.1
		11.18.1
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Human Rights</a>
	<b>407-1-a-i:</b> 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
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Human Rights</a>
	<b>408-1-a-i,ii:</b> 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.	
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Human Rights</a>
		11.12.2
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	<a href="#">Human Rights</a>
		11.17.2
<b>GRI 11: Oil and Gas Sector 2021</b>		
	Involuntary resettlement	<a href="#">Human Rights</a>
		11.16.2
	Locations where indigenous people are present	<a href="#">Human Rights</a>
		11.17.3



## Diversity, Equity, and Inclusion

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<a href="#">Diversity, Equity, and Inclusion</a>	11.11.1
<b>GRI 202: Market Presence 2016</b>			
202-2	Proportion of senior management hired from the local community	<a href="#">Workforce Data: Proportion of Senior Management Hired from the Local Community in Significant Locations of Operation</a>	11.11.2
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	<a href="#">Workforce Data: Diversity</a>	11.11.4
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Workforce Data: Ratio of Annual Total Compensation 2023 of Women to Men</a>	11.11.5
<b>GRI 406: Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	<b>Requirement omitted:</b> 406-1-a-i,ii,iii,iv <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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.	11.11.6

## Employees

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



Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.	
<b>GRI 402: Labor/Management Relations 2016</b>				
402-1	Minimum notice periods regarding operational changes	<a href="#">Human Rights</a>	<b>Requirement omitted:</b> 402-1-a <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee	<a href="#">Workforce Data: Average Hours of Training and Education by Position and Gender</a>		11.10.6 11.11.7
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Skills Development and Training</a>	<b>Requirement omitted:</b> 404-2-b <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Talent Attraction and Retention</a> 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.	<b>Requirement omitted:</b> 404-3-a <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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.
<b>GRI 3: Material Topics 2021</b>		
3-3	Management of material topics	
	<a href="#">Communities</a>	11.14.1
	<a href="#">Community Impacts and Grievances</a>	11.15.1
	<a href="#">Community Investments</a>	11.16.1
		11.17.1
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	
	<a href="#">Community Impacts and Grievances</a>	11.15.2
	<a href="#">Community Investments</a>	
413-2	Operations with significant actual and potential negative impacts on local communities	
	<a href="#">Community Impacts and Grievances</a>	11.15.3
<b>GRI 11: Oil and Gas Sector 2021</b>		
	Grievances	
	<a href="#">Community Impacts and Grievances</a>	11.15.4

## Economic Impacts and Business Principles

Disclosures	Link or Direct Answer	Omission	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics		
	<a href="#">Economic Impacts and Business Principles</a>		11.14.1
	<a href="#">Business Ethics and Anti-Corruption</a>		11.19.1
	<a href="#">Tax Transparency</a>		11.20.1
	<a href="#">Public Policy</a>		11.21.1
			11.22.1
<b>GRI 201: Economic Performance 2016</b>			
201-1	Direct economic value generated and distributed		
	<a href="#">Economic Data: Revenues Generated</a>		11.14.2
	<a href="#">Economic Data: Distribution to Stakeholders</a>		11.21.2
201-4	Financial assistance received from government		
	<a href="#">Economic Data: Financial Assistance</a>		11.21.3
	<a href="#">Annual Report: OMV on the Capital Markets</a>		
<b>GRI 202: Market Presence 2016</b>			
202-2	Proportion of senior management hired from the local community		
	<a href="#">Workforce Data: Proportion of Senior Management Hired from the Local Community in Significant Locations of Operation</a>		11.14.3
<b>GRI 203: Indirect Economic Impacts 2016</b>			
203-1	Infrastructure investments and services supported		
	<a href="#">Community Investments</a>		11.14.4
203-2	Significant indirect economic impacts		
	<a href="#">Community Investments</a>		11.14.5
	<a href="#">Economic Data: Distribution to Stakeholders</a>		
	<a href="#">Workforce Data: Local Employment</a>		
	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.
<b>GRI 205: Anti-Corruption 2016</b>				
205-1	Operations assessed for risks related to corruption	<a href="#">Business Ethics and Anti-Corruption</a>		11.20.2
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Business Ethics and Anti-Corruption</a> 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 <a href="#">Workforce Data: Year-End Headcount by Region, Gender, Employment and Contract Type</a> . Supervisory Board members receive training with regard to issuer compliance and respective legal obligations. The Code of Business Ethics is brought to their attention.	<b>Requirements omitted:</b> 205-2-d, 205-2-e <b>Reason:</b> Information unavailable/incomplete <b>Explanation:</b> 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	<a href="#">Business Ethics and Anti-Corruption</a>		11.20.4
<b>GRI 206: Anti-Competitive Behavior 2016</b>				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Business Ethics and Anti-Corruption</a>		
<b>GRI 207: Tax 2019</b>				
207-1	Approach to tax	<a href="#">Tax Transparency</a>		11.21.4
207-2	Tax governance, control, and risk management	<a href="#">Tax Transparency</a>		11.21.5
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">Tax Transparency</a>		11.21.6
207-4	Country-by-country reporting		<b>Requirements omitted:</b> 207-4-a, 207-4-b, 207-4-c <b>Reason:</b> Confidentiality constraints and information unavailable/incomplete <b>Explanation:</b> 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
<b>GRI 415: Public Policy 2016</b>				
415-1	Political contributions	<a href="#">Public Policy</a>		11.22.2



## Supply Chain

Disclosures		Link or Direct Answer	GRI Sector Standard Ref. No.
<b>GRI 3: Material Topics 2021</b>			
3-3	Management of material topics	<a href="#">Supply Chain</a>	
<b>GRI 204: Procurement Practices 2016</b>			
204-1	Proportion of spending on local suppliers	<a href="#">Supply Chain</a>	11.14.6
		<p><b>204-1-b:</b> Local suppliers are defined as national suppliers, active in the countries where OMV has operations.</p> <p><b>204-1-c:</b> 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>	
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	<a href="#">Supply Chain</a> 100% of new suppliers are screened.	
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">Supply Chain</a> 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.	
<b>GRI 414: Supplier Social Assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	<a href="#">Supply Chain</a> 100% of new suppliers are screened.	11.10.8 11.12.3
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Supply Chain</a> 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



# SASB Content Index

## Greenhouse Gas Emissions

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-110a.1	Gross global Scope 1 emissions	10 mn t CO <sub>2</sub> e total; 1.73 mn t CO <sub>2</sub> e from upstream activities. Public Disclosure: <a href="#">Environmental Data</a>	SASB states that GHG emissions data should be consolidated according to a “financial control” approach. OMV uses the operational control approach in reporting its Scope 1 emissions data. OMV uses emission factors from different sources, e.g., IPCC, API GHG Compendium, etc. Since 2016, OMV has been applying global warming potentials of the IPCC Fourth Assessment Report (AR4 – 100 years).
	Scope 1, percentage of methane	3% absolute CH <sub>4</sub> emissions of 12,109 t reported. Public Disclosure: <a href="#">Environmental Data</a>	
	Scope 1, percentage covered under emissions-limiting regulations	83% covered by EU ETS and 2% New Zealand ETS. Public Disclosure: Data is from 2022 (CDP C11.1b). OMV’s disclosures to CDP for the reporting year 2023 will be published in January 2025.	
EM-EP-110a.2	Amount of gross global Scope 1 emissions from flared hydrocarbons	1.5 mn t CO <sub>2</sub> e Public Disclosure: OMV’s data for the reporting year 2023 will also be publicly disclosed in the CDP Climate Change Report 2023, which will be published in January 2025.	
	Amount of gross global Scope 1 emissions from other combustion	9.0 mn t CO <sub>2</sub> e, thereof 1.2 mn t CO <sub>2</sub> e from upstream activities. Public Disclosure: OMV’s data for the reporting year 2023 will also be publicly disclosed in the CDP Climate Change Report 2023, which will be published in January 2025.	
	Amount of gross global Scope 1 emissions from process emissions	0.6 mn t CO <sub>2</sub> e Public Disclosure: OMV’s data for the reporting year 2023 will also be publicly disclosed in the CDP Climate Change Report 2023, which will be published in January 2025.	
	Amount of gross global Scope 1 emissions from other vented emissions	0.2 mn t CO <sub>2</sub> e Public Disclosure: OMV’s data for the reporting year 2023 will also be publicly disclosed in the CDP Climate Change Report 2023, which will be published in January 2025.	
	Amount of gross global Scope 1 emissions from fugitive emissions	OMV calculates vented and fugitive emissions jointly. Public Disclosure: OMV’s data for the reporting year 2023 will also be publicly disclosed in the CDP Climate Change Report 2023, which will be published in January 2025.	
EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	OMV’s ambition is to reach net zero GHG emissions (Scopes 1, 2, 3) by 2050 or sooner. We have set separate absolute and intensity short-term (2025), mid-term (2030), and long-term (2040) Scope 1 targets. Public Disclosure: <a href="#">Targets</a> <a href="#">Carbon Emissions Reduction</a>	

## Air Quality

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-120a.1	Air emissions of the following pollutants: NO <sub>x</sub> (excluding N <sub>2</sub> O)	8,539 t Public Disclosure: <a href="#">Environmental Data</a>	OMV uses the operational control approach in reporting its air quality data.
	Air emissions of the following pollutants: SO <sub>x</sub>	2,581 t Public Disclosure: <a href="#">Environmental Data</a>	



SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
	Air emissions of the following pollutants: volatile organic compounds (VOCs)	8,090 t Public Disclosure: <a href="#">Environmental Data</a>	
	Air emissions of the following pollutants: particulate matter (PM <sub>10</sub> )	100 t Public Disclosure: <a href="#">Environmental Data</a>	

## Water Management

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-140a.1	Total freshwater withdrawn	154,573 megaliters Public Disclosure: <a href="#">Environmental Data</a>	OMV uses the operational control approach in reporting its water data.
	Percentage of freshwater withdrawn in regions with High or Extremely High Baseline Water Stress	1% absolute freshwater withdrawal in water-stressed areas of 1,525 megaliters reported. Public Disclosure: <a href="#">Environmental Data</a>	
	Total freshwater consumed	Not disclosed. Total water consumed and total water consumed in all areas with water stress is reported.	
	Percentage of freshwater consumed in regions with High or Extremely High Baseline Water Stress	Not disclosed. Total water consumed and total water consumed in all areas with water stress is reported.	
EM-EP-140a.2	Volume of produced water and flowback generated	50,760 megaliters of produced water. Flowback is not relevant for all of EM-EP-140a.2 as OMV does not conduct hydraulic fracturing. Public Disclosure: <a href="#">Environmental Data</a>	
	Volume of produced water and flowback: percentage discharged	1.5% Public Disclosure: <a href="#">Environmental Data</a>	
	Volume of produced water and flowback: percentage injected	94.4% Public Disclosure: <a href="#">Environmental Data</a>	
	Volume of produced water and flowback: percentage recycled	Not disclosed.	
	Hydrocarbon content in discharged water	7 t of hydrocarbons discharged. Public Disclosure: <a href="#">Environmental Data</a>	

## Biodiversity Impacts

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-160a.1	Description of environmental management policies and practices for active sites	Public Disclosure: <a href="#">Biodiversity</a>	OMV uses the operational control approach in reporting its biodiversity and spills data.
EM-EP-160a.2	Number of hydrocarbon spills	2,027 spills Public Disclosure: <a href="#">Environmental Data</a>	
	Volume of hydrocarbon spills	185,745 liters Public Disclosure: <a href="#">Environmental Data</a>	
	Spills: volume in Arctic	Not relevant as OMV does not currently have any production operations in the Arctic.	
	Volume impacting shorelines with ESI rankings 8–10	Not disclosed.	
	Volume recovered	Not disclosed.	



SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not disclosed.	

## Security, Human Rights, and Rights of Indigenous Peoples

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Not disclosed.	
EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Not disclosed.	
EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Public Disclosure: <a href="#">Human Rights</a> <a href="#">Corporate Security</a>	

## Community Relations

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Public Disclosure: <a href="#">Community Impacts and Grievances</a>	
EM-EP-210b.2	Number and duration of non-technical delays	Not disclosed.	

## Workforce Health and Safety

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-320a.1	Total recordable incident rate (TRIR)	1.37 per 1 mn hours worked (employees and contractors) Public Disclosure: <a href="#">Safety Data</a>	OMV uses the operational control approach in reporting its safety data. Data covers all employees and contractors.
	Fatality rate	0.82 per 100 mn hours worked (employees and contractors) Public Disclosure: <a href="#">Safety Data</a>	
	Near miss frequency rate (NMFR)	Not disclosed.	
	Average hours of health, safety, and emergency response training for full-time employees	12 hours Public Disclosure: <a href="#">Workforce Data</a>	
	Average hours of health, safety, and emergency response training for contract employees	Not disclosed.	
	Average hours of health, safety, and emergency response training for short-service employees	Not disclosed.	
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production life cycle	Public Disclosure: <a href="#">Health, Safety, and Well-Being</a> <a href="#">Occupational Safety</a>	



## Reserves Valuation and Capital Expenditures

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Public Disclosure: <a href="#">Scenario Analysis</a>	
EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not disclosed for 2023. Calculated in 2020: OMV's total GHG emissions from all activities for 2020 onward based on the current product portfolio and current proven/probable reserves (assuming all of the reserves are produced and burned) amount to an estimated 2.16 Gt CO <sub>2</sub> e. Public Disclosure: <a href="#">Sustainability Report 2020 – Sustainability Risks and Opportunities</a>	
EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	OMV reports according to the EU taxonomy. Renewable energy activities are disclosed per activity defined under the taxonomy. Public Disclosure: <a href="#">EU Taxonomy</a>	
EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Public Disclosure: <a href="#">Scenario Analysis</a>	

## Business Ethics and Transparency

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Not disclosed by reserves. We operate in several countries in the Middle East, North Africa, Asia-Pacific, and Central and Eastern Europe that are defined as high risk by the Transparency International Corruption Perception Index. Before we launch activities in a new country, we perform a thorough analysis of business ethics and sanction law issues in that country. The Business Ethics Entry Assessment includes an analysis of the Corruption Perception Index assigned by Transparency International to a given country.	
EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Public Disclosure: <a href="#">Business Ethics and Anti-Corruption</a>	

## Management of the Legal and Regulatory Framework

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Public Disclosure: <a href="#">Public Policy</a> <a href="#">Review of OMV's industry association memberships.</a>	



## Critical Incident Risk Management

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	12 Tier 1 incidents Public Disclosure: <a href="#">Safety Data</a>	Process Safety Event Rate is disclosed for Tier 1 and 2 combined. OMV uses the operational control approach in reporting its process safety data.
EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Public Disclosure: <a href="#">Process Safety</a>	

## Activity Metrics

SASB Code	SASB Metrics	OMV Disclosures – 2023 Data	Comments
EM-EP-000.A	Production of oil	Public Disclosure: <a href="#">Annual Report 2023</a>	
	Production of natural gas	Public Disclosure: <a href="#">Annual Report 2023</a>	
	Production of synthetic oil	OMV does not produce synthetic crude linked to oil sands or otherwise in our Energy (previously E&P) segment operations. However, in the Schwechat refinery, OMV is currently producing synthetic crude from post-consumer plastics through chemical recycling. Public Disclosure: <a href="#">Chemical Recycling</a>	
	Production of synthetic gas	Not relevant, OMV does not produce synthetic gas.	
EM-EP-000.B	Number of offshore sites	Not disclosed.	
EM-EP-000.C	Number of terrestrial sites	Not disclosed.	



# TCFD Recommendations Index

## Governance

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2023 and to the CDP Questionnaire
Disclose the organization's governance around climate-related risks and opportunities.	a) Describe the Board's oversight of climate-related risks and opportunities.	CDP: (C1.1, C1.2) <a href="#">Sustainability Governance Risks and Opportunities</a>
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	CDP: (C1.1, C2.2) <a href="#">Sustainability Governance Risks and Opportunities</a>

## Strategy

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2023 and to the CDP Questionnaire
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	CDP: (C2.1a) CDP: (C2.3a) CDP: (C2.4a) <a href="#">Specific Sustainability Risks and Opportunities Scenario Analysis</a>
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	CDP: (C2.3a) CDP: (C2.4a) <a href="#">Risks and Opportunities Scenario Analysis Sustainability Framework Carbon Emissions Reduction Energy Transition Climate Change</a>
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	CDP: (C3.1, C3.2a, C3.2b, C3.3, C3.4) <a href="#">Scenario Analysis Energy Transition Climate Change</a>

## Risk Management

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2023 and to the CDP Questionnaire
Disclose how the organization identifies, assesses, and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	CDP: (C2.2) <a href="#">Risks and Opportunities Specific Sustainability Risks and Opportunities Scenario Analysis</a>
	b) Describe the organization's processes for managing climate-related risks.	CDP: (C2.2) CDP: (C2.2a) <a href="#">Sustainability Governance Risks and Opportunities Specific Sustainability Risks and Opportunities</a>
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	CDP: (C2.2) <a href="#">Risks and Opportunities Specific Sustainability Risks and Opportunities</a>



## Metrics and Targets

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2023 and to the CDP Questionnaire
<p>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<p>a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</p>	<p>CDP: (C1.3a)                      CDP: (C2.2a)                      CDP: (C2.3a)                      CDP: (C2.4a)                      CDP: (C11.3a)  <a href="#">Sustainability Governance Scenario Analysis Targets</a></p>
	<p>b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.</p>	<p>CDP: (C6.1)                      CDP: (C6.2)                      CDP: (C6.3)                      CDP: (C6.4)                      CDP: (C6.5)  <a href="#">Carbon Emissions Reduction Energy Transition Environmental Data: Absolute Emissions</a></p>
	<p>c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.</p>	<p>CDP: (C4.1a)                      CDP: (C4.1b)                      CDP: (C4.2)                      CDP: (C4.2a)  <a href="#">Sustainability Framework Targets</a></p>
<p>Specific Energy Group Metrics for the Oil and Gas Sector</p>	<p>Industry-specific GHG efficiency ratios</p>	<p><a href="#">Environmental Data: GHG Emissions – Targets 2030</a>                      The relevant industry-specific metric for OMV is the carbon intensity of energy supply.</p>
	<p>Expenditures (OPEX) for low-carbon alternatives (e.g., R&amp;D, equipment, products, or services)</p>	<p><a href="#">EU Taxonomy Reporting</a></p>
	<p>Investment (CAPEX) in low-carbon alternatives (e.g., capital equipment or assets)</p>	<p><a href="#">Sustainability Framework EU Taxonomy Reporting Climate Change</a></p>
	<p>Revenues/savings from investments in low-carbon alternatives (e.g., R&amp;D, equipment, products, or services)</p>	<p><a href="#">EU Taxonomy Reporting</a></p>
	<p>Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress</p>	<p><a href="#">Water Environmental Data: Water</a></p>



# Abbreviations

## A

<b>AEA</b>	Austrian Energy Agency
<b>API</b>	American Petroleum Institute
<b>ARMS</b>	Active Risk Management System
<b>ARPEE</b>	Romanian Association for Promoting Energy Efficiency
<b>ATX</b>	Austrian Traded Index

## B

<b>B2B</b>	Business-to-business
<b>BAT BREF</b>	Best Available Techniques Reference Document
<b>bbf</b>	barrel
<b>BEPS</b>	Base Erosion and Profit Shifting
<b>BES</b>	biodiversity and ecosystem services
<b>boe</b>	barrel oil equivalent

## C

<b>C2PAT</b>	Carbon2ProductAustria
<b>CAPEX</b>	capital expenditure
<b>CbCR</b>	Country-by-Country Report
<b>CCS</b>	Carbon Capture and Storage
<b>CCU</b>	Carbon Capture and Utilization
<b>CDP</b>	CDP Carbon Disclosure Project
<b>CDP SC</b>	CDP Supply Chain
<b>CEFIC</b>	European Chemical Industry Council
<b>CEFLEX</b>	Circular Economy for Flexible Packaging
<b>CEGH</b>	Central European Gas Hub
<b>CEP</b>	Clean Energy Partnership
<b>CFM</b>	Community Feedback Mechanism
<b>CGM</b>	Community Grievance Mechanism
<b>CHP</b>	combined heat and power
<b>CIO</b>	Chief Information Officer
<b>CISO</b>	Chief Information Security Officer
<b>CLP</b>	Classification, Labelling, and Packaging
<b>CMF</b>	Corrosion Management Framework
<b>CMMS</b>	Computerized Maintenance Management System
<b>CO</b>	carbon monoxide
<b>CO<sub>2</sub></b>	carbon dioxide
<b>COMA</b>	Contractor Management
<b>CPI</b>	Corruption Perception Index
<b>CSR</b>	Corporate Social Responsibility

## D

<b>DAX</b>	German Stock Index
<b>DEI</b>	Diversity, Equity, and Inclusion
<b>DfR</b>	Design for Recyclability
<b>DJSI</b>	Dow Jones Sustainability Indexes
<b>DLR</b>	German Aerospace Center

## E

<b>EC</b>	European Community
<b>ECG</b>	electrocardiogram
<b>EITI</b>	Extractive Industries Transparency Initiative
<b>EM</b>	Environmental Management
<b>EMS</b>	Environmental Management System
<b>EPR</b>	Extended Producer Responsibility
<b>ERA</b>	Environmental Risk Assessment
<b>ESG</b>	environmental, social, and governance
<b>ESIA</b>	Environmental and Social Impact Assessment
<b>EU</b>	European Union
<b>EU ETS</b>	EU Emissions Trading System
<b>EVP</b>	Executive Vice President
<b>EWRM</b>	Enterprise-Wide Risk Management

## F

<b>FAME</b>	fatty acid methyl ester
<b>FARM</b>	Fertilizer And Related Materials
<b>FFG</b>	Austrian Research Promotion Agency; Österreichische Forschungsförderungsgesellschaft
<b>FIC</b>	Foreign Investors Council
<b>FID</b>	final investment decision
<b>FPPG</b>	Oil and Gas Employers Federation
<b>FVMI</b>	Fachverband der Mineralölindustrie

## G

<b>GHG</b>	greenhouse gas
<b>GRI</b>	Global Reporting Initiative
<b>GS</b>	Gold Standard
<b>GTP</b>	gas treatment plant
<b>GWh</b>	gigawatt hour

**H**

<b>H<sub>2</sub></b>	hydrogen gas
<b>H<sub>2</sub>S</b>	hydrogen sulfide
<b>HAZID</b>	Hazard Identification
<b>HAZOP</b>	Hazard and Operability
<b>HC</b>	Hydrocarbons
<b>HiPos</b>	High-Potential Incidents
<b>HR</b>	Human Resources
<b>HSE</b>	Health, Safety, and Environment
<b>HSSE</b>	Health, Safety, Security, and Environment

**I**

<b>ICS</b>	Industrial Control System
<b>IDW</b>	Institut der Wirtschaftsprüfer in Deutschland e.V.; Institute of Public Auditors in Germany
<b>IEA</b>	International Energy Agency
<b>IFC</b>	International Finance Corporation
<b>IGD</b>	Integrated Graduate Development
<b>ILO</b>	International Labour Organization
<b>IML</b>	in-mould labeling
<b>IOGP</b>	International Association of Oil & Gas Producers
<b>IPIECA</b>	Oil and Gas Industry Association for Environment and Social Issues
<b>ISAE</b>	International Standard on Assurance Engagements
<b>ISCC</b>	International Sustainability & Carbon Certification
<b>ISMS</b>	Information Security Management System
<b>ISO</b>	International Organization for Standardization
<b>IT</b>	Information Technology
<b>IV</b>	Vereinigung der Österreichischen Industrie; Federation of Austrian Industries

**J**

<b>JV</b>	Joint Venture
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**K**

<b>KPIs</b>	Key Performance Indicators
<b>kt</b>	kiloton
<b>KYC</b>	know your customer

**L**

<b>LCA</b>	Life Cycle Assessment
<b>LDAR</b>	Leak Detection and Repair
<b>LTIP</b>	Long-Term Incentive Plan
<b>LTIR</b>	Lost-Time Injury Rate
<b>LTIs</b>	Lost-Time Injuries
<b>LWDI</b>	Lost Work Day Incident

**M**

<b>M&amp;A</b>	mergers & acquisitions
<b>m<sup>3</sup></b>	cubic meter
<b>MEA</b>	Middle East and Africa
<b>MFA</b>	multifactor authentication
<b>mn</b>	million
<b>MTP</b>	mid-term plan
<b>MWV</b>	Mineralölwirtschaftsverband
<b>MoU</b>	Memorandum of Understanding

**N**

<b>N<sub>2</sub></b>	nitrogen
<b>NaDiVeG</b>	Austrian Sustainability and Diversity Improvement Act
<b>NGO</b>	non-governmental organization
<b>NH<sub>3</sub></b>	ammonia
<b>NIS</b>	Network and Information Security
<b>NMVOG</b>	non-methane volatile organic compound
<b>NOC</b>	National Oil Company
<b>NO<sub>x</sub></b>	nitrogen oxides
<b>NPEC</b>	New Plastics Economy
<b>NPO</b>	non-profit organization
<b>NZE</b>	Net Zero Emissions

**O**

<b>OCIMF</b>	Oil Companies International Marine Forum
<b>OCS</b>	Operation Clean Sweep®
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>OGI</b>	Optical Gas Imaging
<b>OPEX</b>	operating expenditure
<b>OT</b>	Operational Technology



## P

<b>PCEP</b>	Polyolefin Circular Economy Platform
<b>PCI-DSS</b>	Payment Card Industry Data Security Standard
<b>PCR</b>	post-consumer recycled
<b>PE</b>	polyethylene
<b>PEM</b>	polymer electrolyte membrane
<b>PHA</b>	process hazard analysis
<b>PM</b>	particulate matter
<b>PO</b>	polyolefins
<b>PP</b>	polypropylene
<b>PPE</b>	property, plant, and equipment
<b>PRE</b>	Plastics Recyclers Europe
<b>PS</b>	process safety
<b>PSE</b>	Process Safety Event
<b>PSIS</b>	Product Safety Information Sheet
<b>PV</b>	photovoltaic

## Q

<b>QRA</b>	Quantitative Risk Assessment
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## R

<b>R&amp;D</b>	Research and Development
<b>RBSTA</b>	Romanian Black Sea Titleholders Association
<b>REACH</b>	Registration, Evaluation, Authorization, and Restriction of Chemicals
<b>RED</b>	Renewable Energy Directive
<b>rPOs</b>	recycled polyolefins

## S

<b>SAF</b>	sustainable aviation fuel
<b>SASB</b>	Sustainability Accounting Standards Board
<b>SCP</b>	Smart Chain Processing
<b>SDGs</b>	Sustainable Development Goals
<b>SDS</b>	safety data sheet
<b>SDS</b>	Sustainable Development Scenario
<b>SIA</b>	Social Impact Assessment
<b>SIEM</b>	Security Information and Event Management
<b>SO<sub>2</sub></b>	sulfur dioxide
<b>SO<sub>x</sub></b>	sulfur oxides
<b>SPoR</b>	Social Psychology of Risk
<b>SRI</b>	socially responsible investor
<b>STEPS</b>	Stated Policies Scenario
<b>StMWi</b>	Bavarian Ministry of Economic Affairs and Energy
<b>SVHC</b>	substances of very high concern
<b>SVP</b>	Senior Vice President

## T

<b>t</b>	ton
<b>TfS</b>	Together for Sustainability
<b>TJ</b>	terajoule
<b>toe</b>	ton of oil equivalent
<b>TRIR</b>	Total Recordable Injury Rate
<b>TRIs</b>	Total Recordable Injuries
<b>TWh</b>	terawatt hour

## U

<b>UAE</b>	United Arab Emirates
<b>UK</b>	United Kingdom
<b>UN</b>	United Nations
<b>UNGC</b>	UN Global Compact
<b>US</b>	United States

## V

<b>VCS</b>	Verified Carbon Standard
<b>VOC</b>	volatile organic compound
<b>VPSHR</b>	Voluntary Principles on Security and Human Rights

## W

<b>WHO</b>	World Health Organization
<b>WKO</b>	Austrian Federal Economic Chamber
<b>WPC</b>	World Plastics Council
<b>WRI</b>	World Resources Institute
<b>WSA</b>	Wet Sulfuric Acid



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## Further Publications

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[www.omv.com/factbook](http://www.omv.com/factbook)

### OMV Annual Report

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# Assurance Statement

To the members of the Executive Board and the Supervisory Board of OMV Aktiengesellschaft, Vienna

## Independent Assurance Report on the Non-financial Reporting according to §§ 243b and 267a UGB

We have performed an independent limited assurance engagement on the combined consolidated non-financial report according to §§ 243b and 267a UGB ("NFI report") for the financial year 2023, which has been published as Sustainability Report 2023 of

**OMV Aktiengesellschaft, Vienna** (referred to as "the Company").

### Conclusion

Based on the procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the NFI report of the Company is not in accordance with the legal requirements of the Austrian Sustainability and Diversity Improvement Act (§§ 243b and 267a UGB), the provisions of Article 8 of the Regulation (EU) 2020/852 as amended and the supplementing delegated Regulation (EU) 2021/2178 (hereafter "EU Taxonomy Regulation") and the sustainability reporting guidelines of the Global Reporting Initiative ("GRI Standards") in its current version (option "in accordance with") in all material respects.

### Management's Responsibility

The Company's management is responsible for the proper preparation of the NFI report in accordance with the reporting criteria. The Company applies the legal requirements of the Austrian Sustainability and Diversity Improvement Act (§§ 243b and 267a UGB) and the GRI Standards in its current version (option "in accordance with") as reporting criteria. In addition, the company prepares disclosures in accordance with the EU Taxonomy Regulation, which are published as part of sustainability reporting.

The Company's management is responsible for the selection and application of appropriate methods for non-financial reporting (especially the selection of significant matters) as well as the use of appropriate assumptions and estimates for individual non-financial disclosures, given

the circumstances. Furthermore, their responsibilities include the design, implementation and maintenance of systems, processes and internal controls that are relevant for the preparation of the sustainability report in a way that is free of material misstatements – whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to state whether, based on our procedures performed and the evidence we have obtained, anything has come to our attention that causes us to believe that the Company's NFI report is not in accordance with the legal requirements of the Austrian Sustainability and Diversity Improvement Act (§§ 243b and 267a UGB), the legal requirements of the EU Taxonomy Regulation and the GRI Standards in its current version (option "in accordance with") in all material respects.

Our engagement was conducted in conformity with Austrian Standards for Independent Assurance Engagements (KFS/PG 13) and in accordance with International Standard on Assurance Engagements (ISAE 3000) applicable to such engagements. These standards require us to comply with our professional requirements including independence requirements, and to plan and perform the engagement to enable us to express a conclusion with limited assurance, taking into account materiality.

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. Despite diligent engagement planning and execution, it cannot be ruled out that material misstatements, illegal acts or irregularities within the non-financial report will remain undetected.

The procedures selected depend on the auditor's judgment and included the following procedures in particular:

- ▶ Inquiries of personnel at the group level, who are responsible for the materiality analysis, in order to gain an understanding of the processes for determining material sustainability topics and respective reporting thresholds of the Company;
- ▶ A risk assessment, including a media analysis, on relevant information on the Company's sustainability performance in the reporting period;



- ▶ Evaluation of the design and implementation of the systems and processes for the collection, processing and monitoring of disclosures on environmental, social and employee-related matters, respect for human rights, anti-corruption as well as bribery and also includes the consolidation of data;
- ▶ Inquiries of personnel at the group level, who are responsible for providing, consolidating and implementing internal control procedures relating to the disclosure of concepts, risks, due diligence processes, results and performance indicators;
- ▶ Inspection of selected internal and external documents, in order to determine whether qualitative and quantitative information is supported by sufficient evidence and presented in an accurate and balanced manner;
- ▶ Assessment of the processes for local data collection, validation and reporting, as well as the reliability of the reported data through a survey performed at sites on a sample basis;
- ▶ Analytical evaluation of the data and trend of quantitative disclosures regarding the GRI Standards listed in the GRI-Index, submitted by all locations for consolidation at the group level;
- ▶ Evaluation of the consistency of the Austrian Sustainability and Diversity Improvement Act (§§ 243b and 267a UGB), the EU Taxonomy Regulation and the GRI Standards in its current version (option "in accordance with") to disclosures and indicators of the NFI report, which apply to the Company;
- ▶ Evaluation of the overall presentation of the disclosures by critically reading the NFI report.

The procedures that we performed do not constitute an audit or a review. Our engagement did not focus on

revealing and clarifying of illegal acts (such as fraud), nor did it focus on assessing the efficiency of management. Furthermore, it is not part of our engagement to audit future-related disclosures, prior year figures, statements from external sources of information, expert opinions or references to more extensive external reporting formats of the Company.

### Restriction on use

Because our report will be prepared solely on behalf of and for the benefit of the principal, its contents may not be relied upon by any third party, and consequently, we shall not be liable for any third party claims. We agree to the publication of our assurance certificate and NFI report. However, publication may only be performed in its entirety and as a version has been certified by us.

### General Conditions of Contract

Our responsibility and liability towards the Company and any third party is subject to paragraph 7 of the General Conditions of Contract for the Public Accounting Professions.

Vienna

12 March 2024

KPMG Austria GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. (FH) Gerhard Wolf  
Wirtschaftsprüfer  
(Austrian Chartered Accountant)