



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	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	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