



Vienna, March 13, 2026

The Executive Board

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# ESRS 2 General Information

## Immaterial Impacts, Risks, and Opportunities

For details on the various considerations applied in the 2025 IRO revision that led to the following IROs being identified as immaterial, see → [ESRS 2: Immaterial Impacts, Risks, and Opportunities](#).

### List of immaterial IROs (vs 2024 reporting)

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

Sub-topics	Description	IRO	-/+	Actual/ potential	Value chain
Climate change mitigation/ Energy	[IRO-E1-CC2] Reduction of GHG emissions through the energy transition Supporting society's shift from a linear to a circular economy by offering diversified products with a smaller carbon footprint and gradually moving away from fossil fuels toward a net zero business by 2050	I	+	Actual and potential	Upstream Own operations Downstream
Climate change mitigation	[IRO-E1-CC4] Reputational benefits from implementing nature-based solutions Reputational benefits from implementing nature-based solutions that capture CO2 and potentially use it as a resource	O			Own operations
Energy	[IRO-E1-CC7] Competitive advantage and lower costs driven by renewable energy generation for our own sites Effective management of energy consumption and expansion of renewable energy generation for our own electricity consumption, reducing the environmental cost of our operations, increasing financial savings through energy efficiency measures, preventing non-compliance with regulatory requirements on energy use, and reducing GHG emissions	O			Own operations
Climate change mitigation/ Climate change adaptation	[IRO-E1-CC8] Value chain takes action to adapt to climate change becoming more resilient Ensures the consistent delivery of essential feedstock from upstream to its own operations, as well as the dependable delivery of products in downstream	I	+	Actual	Upstream Own operations Downstream
Climate change adaptation	[IRO-E1-CC9] Available products and solutions that support climate change adaptation Borealis provides products and solutions that support climate change adaptation, increasing climate resilience for customers and society with products enabling cooling, rainwater management, and more	O			Own operations
Climate change adaptation	[IRO-E1-CC10] Higher feedstock costs Borealis' suppliers will shift more of their climate change adaptation costs to Borealis	R			Own operations
Pollution of air	[E2-P-IRO-2] Reduction of non-GHG emissions through the energy transition Reduced non-GHG emissions from the energy transition, based on new businesses causing little to no air pollution	O			Own operations
Pollution of water and soil	[E2-P-IRO-3] Reduction of water and soil pollution by suppliers and business partners Reduced water and soil pollution in our supply chain through OMV's active engagement with suppliers and business partners, leading to a positive impact on the environment	I	+	Actual	Upstream Downstream
Pollution of air	[E2-P-IRO-8] Positive impact from transition to new, cleaner energy sources Reduction of air pollution compared to fossil sources (e.g. , hydrogen, geothermal) from the transition to new, clean energy sources	I	+	Potential	Own operations
Process safety	[E2-PS-IRO-1] Pollution from spills Process safety incidents, leading to spills, property damage and pollution in the vicinity of our operations	I	-	Actual and potential	Own operations
Water	[E3-W-IRO-2] Endangering of water resources Negative effect on water resources due to inadequate wastewater practices	I	-	Actual	Own operations

**List of immaterial IROs (vs 2024 reporting)**

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

	and water pollution				
Resource inflows, including resource use	[E5-CE-IRO-3] Use of primary fossil based resources Procurement and use of primary fossil-based resources, generating a negative impact on the environment		-	Actual	Upstream
Resource inflows, including resource use	[E5-CE-IRO-5] Circular economy best practices Achieving cost efficiencies through best practices related to circularity and resource efficiency	O			Own operations
Resource inflows, including resource use	[E5-CE-IRO-6] Reduction of emissions due to sustainable products Lower emissions from sustainable products made from renewable inputs or recycled plastic waste		+	Potential	Own operations
Waste management	[E5-CE-IRO-7] Improper waste management Negative impact on the environment and nearby communities due to improper waste disposal from our operations or supply chain		-	Actual	Upstream Own operations
Waste management	[E5-CE-IRO-8] Use of waste materials and waste management Increasing the reuse of waste materials from operations, reducing waste leakages in operations, waste management, and process optimization to minimize waste residue		+	Actual	Own operations
Equal treatment and opportunities for all	[S1-OW-IRO-2] Equal treatment and opportunities for all Increased employee satisfaction, productivity, and health through a comprehensive and inclusive workforce strategy.		+	Actual	Own operations
Equal treatment and opportunities for all	[S1-OW-IRO-3] Attraction of talents and trained staff Competitive advantage, talent attraction and retention resulting from training opportunities for our staff	O			Own operations
Communities' economic, social and cultural rights	[S3-AC-IRO-2] Inability to avoid involuntary resettlement Inability to avoid involuntary resettlement, leading to negative effects on economic, social, or cultural well-being of the rights holders in the affected communities		-	Potential	Upstream Own operations
Communities' civil and political rights	[S3-AC-IRO-4] Communities' civil and political rights Respecting the right to protest and the opportunity to express opinions are encouraged and promoted, while a no-lethal-weapons policy and graduated force response model are implemented		+	Actual	Upstream Own operations
Rights of indigenous peoples	[S3-AC-IRO-5] Disturbance of cultural heritage Potentially disturbing cultural heritage sites of indigenous people and other communities as a result of business development could have an adverse impact on the preservation of local cultural heritage and its tangible and intangible values (e.g., damage, interference, restriction of access)		-	Potential	Upstream
Working conditions	[S2-WV-IRO-2] Active business partner engagement on safety Ensuring safe handling of OMV's products and services, leading to a safe and healthy environment.		+	Potential	Downstream
Working conditions	[S2-WV-IRO-6] Competitive advantage Competitive advantage from applying OMV's social principles and promoting them to workers in the value chain	O			Own operations
Equal treatment and opportunities for all	[S2-WV-IRO-7] Access to skilled personnel across the value chain Enhanced profitability through access to skilled workforce across the value chain	O			Own operations
Equal treatment and opportunities for all	[S2-WV-IRO-8] Just Transition for the workers in the value chain OMV contributes to promoting a Just Transition by implementing timely measures that aim to develop workers' skills and improve their employability in	O			Own operations

**List of immaterial IROs (vs 2024 reporting)**

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

	other sectors				
Business conduct	[G1-BE-IRO-1] Integrity, ethical and transparent business Positive workplace environment from fostering integrity, ethical practices, and transparency within the business environment	O			Own operations
Protection of whistleblowers	[G1-BE-IRO-2] Protection of whistleblowers Promotion of integrity, ethical and transparent business environment through secure, accessible whistleblowing	I	+	Actual	Own operations
Entity-specific cybersecurity	[G1-CS-IRO-2] Mature information security management system A mature information security management system enhances the security of personal information and protects the right to privacy	I	+	Potential	Own operations Downstream
Entity-specific economic value	[G1-EI-IRO-1] Upside potential from OMV's contribution to local economy New business opportunities potentially driven by OMV's active contribution to the local economy	O			Own operations Downstream
Entity-specific economic value	[G1-EI-IRO-2] Positive contribution to local economy Positive impact on community investments due to OMV's contribution to the local economy	I	+	Actual and potential	Upstream Own operations
Entity-specific tax	[G1-EI-IRO-3] Lower contribution to communities Lower contributions to communities resulting from reduced payment of local taxes and royalties in times of economic downturns	I	-	Potential	Own operations
Entity-specific tax	[G1-EI-IRO-4] Geopolitical and economic uncertainty Higher taxes due to geopolitical and economic uncertainty, along with regulatory change	R			Own operations
Entity-specific economic value	[G1-EI-IRO-5] Reputation loss due to lower economic value distribution OMV missing opportunities and reputation erosion due to lower contribution to communities and investors (e.g., reduced payment to local budgets)	R			Own operations
Corporate culture	[G1-SR-IRO-1] High business standards Ethical and transparent business environment fostered by strong internal regulations regarding business standards, benefiting both people and the environment	I	+	Actual	Upstream
Corruption and bribery	[G1] Borealis-specific Incidents of corruption and bribery caused by upstream and downstream value chain Hinders economic development, undermines institutions, rule of law is dysfunctional, society has no trust in its governments and institutions, increasing social inequality, social and economic instability, and rising hardship	I	-	Potential	Upstream Downstream
Corruption and bribery	[G1] Borealis-specific A solid anti-corruption and anti-bribery culture, along with legal enforcement, is in place Foster society's trust in its institution, social justice, fair distribution of wealth, economic and social welfare	I	+	Potential	Upstream
Corruption and bribery	[G1] Borealis-specific A strong applied ethics culture with clear policies, processes, and effective tools in place Mitigation of corruption and bribery risks, strengthening Borealis' reputation, increasing supplier and employee confidence in handling unethical offers, enhancing legal compliance, avoiding financial and reputational damage, and fostering trustful relationships with business partners	O			Own operations



## IRO-2 Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement

For details on disclosure requirements included in our Sustainability Statement and the topics that have been omitted as not material as a result of the materiality assessment, see → [ESRS 2: IRO-2 Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement](#).

### List of Disclosure Requirements

[ESRS 2-IRO-2.56]

ESRS disclosure requirement	Incorporation by reference	Page
<b>ESRS 2 General Disclosures</b>		
BP-1 General basis for preparation of sustainability statements		90
BP-2 Disclosures in relation to specific circumstances		91
GOV-1 The role of the administrative, management and supervisory bodies		92
GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		100
GOV-3 Integration of sustainability-related performance in incentive schemes		101
GOV-4 Statement on due diligence		102
GOV-5 Risk management and internal controls over sustainability reporting		102
SBM-1 Strategy, business model and value chain	Note 7 – Sales Revenues	103
SBM-2 Interests and views of stakeholders		108
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Note 3 – Effects of climate change and the energy transition	112
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	Note 3 – Effects of climate change and the energy transition	134
IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement		142
<b>E1: Climate Change</b>		
GOV-3 Integration of sustainability-related performance in incentive schemes		101
E1-1 Transition plan for climate change mitigation		153
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Note 3 – Effects of climate change and the energy transition Directors' Report – Management Review	161
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		137
E1-2 Policies related to climate change mitigation and adaptation		127
E1-3 Actions and resources in relation to climate change policies		162
E1-4 Targets related to climate change mitigation and adaptation	Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes	164
E1-5 Energy consumption and mix	Note 3 – Effects of climate change and the energy transition	169
E1-6 Gross Scope 1, 2, 3 and Total GHG emissions	Note 7 – Sales Revenues	175
E1-7 GHG removals and GHG mitigation projects financed through carbon credits	Note 7 – Sales Revenues	176
E1-8 Internal carbon pricing		179
E1-8 Internal carbon pricing	Note 3 – Effects of climate change and the energy transition	180
<b>E2 Pollution (including process safety entity-specific sub-topic)</b>		
IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		139
E2-1 Policies related to pollution		127
E2-1 Policies related to pollution		181
E2-2: Actions and resources related to pollution	Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.	188
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E2-4 Pollution of air, water and soil		193
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<b>E3 Water and Marine Resources</b>		



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[ESRS 2-IRO-2.56]

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E3-2 Actions and resources related to water and marine resources		198
E3-3 Targets related to water and marine resources		199
E3-4 Water consumption		200
<b>E4 Biodiversity and Ecosystems</b>		
E4-1 Transition Plan and Consideration of Biodiversity and Ecosystems in Strategy and Business Model		202
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		113
IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		140
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E4-2 Policies related to biodiversity and ecosystems		202
E4-3 Actions and resources related to biodiversity and ecosystems		204
E4-4 Targets related to biodiversity and ecosystems		205
E4-5 Impact metrics related to biodiversity and ecosystems change		205
<b>E5: Resource Use and Circular Economy</b>		
IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		142
		127
E5-1 Policies related to resource use and circular economy		206
E5-2 Actions and resources related to resource use and circular economy		212
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E5-4 Resource inflows		215
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<b>S1: Own Workforce</b>		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		114
		127
S1-1 Policies related to own workforce		219
S1-2 Processes for engaging with own workers and workers' representatives about impacts		225
S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns		227
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		228
S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities		234
S1-6 Characteristics of the undertaking's employees	Note 12 – Personnel expense and average number of employees	244
S1-7 Characteristics of non-employee workers in the undertaking's own workforce		251
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S1-17 Incidents, complaints and severe human rights impacts		260



**List of Disclosure Requirements**

[ESRS 2-IRO-2.56]

<b>ESRS disclosure requirement</b>	<b>Incorporation by reference</b>	<b>Page</b>
<b>S2 Workers in the Value Chain</b>		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		115
S2-1 Policies related to value chain workers		127, 261
S2-2 Processes for engaging with value chain workers about impacts		264
S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns		264
S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions		265
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		269
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<b>S3 Affected Communities</b>		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		116
S3-1 Policies related to affected communities		127
S3-2 Processes for engaging with affected communities about impacts		274
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns		276
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions		278
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		280
S3 Entity-specific metrics		283
S3 Entity-specific metrics		285
<b>G1: Business Conduct</b>		
GOV-1 The role of the administrative, management and supervisory bodies		92
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		142
G1-1 Corporate culture and business conduct policies		127, 288
G1-2 Management of relationships with suppliers		299
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## List of datapoints in cross-cutting and topical standards that derive from other EU legislation

[ESRS 2-IRO-2.56]

Disclosure requirement and related datapoint	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Type of disclosure requirement	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		material		95
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		material		95
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				material		102
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicator number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		material		105
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		material		105
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material		n.a.
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material		n.a.
ESRS 2 SBM -3 Anticipated Financial Effects paragraph 48 (e)						phase-in applied	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	material		153
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		not material		n.a.
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		material		169
ESRS E1-5 Energy consumption from fossil sources disaggregated by source (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1				material		175
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				material		175
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				material		175
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicator numbers 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Articles 5(1), 6 and 8(1)		material		176
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		material		176
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	material		179
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		material	phase-in applied	n.a.
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			material	phase-in applied	n.a.
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)					material	phase-in applied	n.a.
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34;			material	phase-in applied	n.a.



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

[ESRS 2-IRO-2.56]

Disclosure requirement and related datapoint	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Type of disclosure requirement	Page
		Template 2:Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral					
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		material	phase-in applied	n.a.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8, Table #1 of Annex 1, Indicator number 2, Table #2 of Annex 1, Indicator number 1, Table #2 of Annex 1				material		193
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				material		196
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #2 of Annex 1				not material		n.a.
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				not material		n.a.
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				material		200
ESRS E3-4 Total water consumption in m <sup>3</sup> per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				material		200
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				material		113
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				material		113
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				material		113
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				not material		n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				not material		n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				not material		n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				material		216
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				not material		n.a.
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				material		114
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1				material		114
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				material		219 220 223
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		material		219 220
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1				material		220
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex 1				material		220 221
ESRS S1-3 Grievance/complaint handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex 1				material		227

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

[ESRS 2-IRO-2.56]

Disclosure requirement and related datapoint	SFDR reference <sup>1</sup>	Pillar 3 reference <sup>2</sup>	Benchmark Regulation reference <sup>3</sup>	EU Climate Law reference <sup>4</sup>	Materiality	Type of disclosure requirement	Page
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		material		257
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex 1				material		n.a.
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		material		259
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex 1				material		259
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex 1				material		260
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		material		260
ESRS 2- SBM-3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicator number 12 and Indicator number 13 Table #3 of Annex 1				material		115
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				material		262
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				material		261
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		material		262
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		material		262
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				material		272
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				material		275
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		material		275 285
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				material		285
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				not material		n.a.
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		not material		n.a.
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				not material		n.a.
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				not material		n.a.
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				not material		290
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		not material		294
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				not material		294

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



# Environmental Information

## EU Taxonomy

EU Taxonomy – Proportion of turnover, CAPEX, OPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (summary KPIs)

Financial year KPI	2025														Taxonomy aligned activities in previous financial year 2024	Proportion of Taxonomy aligned activities in previous financial year 2024
	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Breakdown by environmental objectives of Taxonomy aligned activities						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material			
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	EUR mn	%	EUR mn	%	%	%	%	%	%	%	%	%	%	EUR mn	%	
Turnover	24,308	4.40	23	0.09	0.09	0.00					0.04	0.00	0.00	17	0.07	
CAPEX	4,125	34.98	757	18.36	18.36	0.00					1.57	10.58	0.00	756	18.66	
OPEX	500	30.16	4	0.70	0.70	0.00					0.20	0.00	0.00	2	0.32	

EU Taxonomy - Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

Reported KPI (Turnover/CAPEX/OPEX)	Financial year	Economic activities	Code	Turnover													
				2025											Enabling activity	Transitional activity	Proportion of Taxonomy aligned in axonomy eligible
				Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover)	Taxonomy aligned KPI (monetary value of Turnover)	Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover)	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)				
				%	EUR mn	%	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%	
		Manufacture of organic basic chemicals	CCM 3.14.	2.05	0	0.00	0.00									0.00	
		Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13.	0.02	5	0.02	0.02									100.00	
		Production of heat/cool from geothermal energy	CCM 4.22.	0.01	3	0.01	0.01									100.00	
		Production of heat/cool using waste heat	CCM 4.25.	0.02	6	0.02	0.02									100.00	
		Electricity generation from fossil gaseous fuels	CCM 4.29.	2.24	0	0.00	0.00									0.00	
		High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30.	0.00	0	0.00	0.00									0.00	
		Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	0.04	9	0.04	0.04							E		100.00	
		<b>Sum of alignment per objective</b>				<b>0.09</b>	<b>0.09</b>										
		<b>Total KPI (Turnover)</b>		<b>4.40</b>	<b>23</b>	<b>0.09</b>	<b>0.09</b>							<b>0.04</b>	<b>0.00</b>	<b>2.13</b>	



**EU Taxonomy – Proportion of CAPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)**

Reported KPI (Turnover/CAPEX/OPEX)		CAPEX											
Financial year		2025											
Economic activities	Code	Taxonomy eligible KPI (proportion of Taxonomy eligible CAPEX)	Taxonomy aligned KPI (monetary value of CAPEX)	Taxonomy aligned KPI (proportion of Taxonomy aligned CAPEX)	Environmental objectives of Taxonomy aligned activities					Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible	
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution				Biodiversity
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	EUR mn	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Manufacture of hydrogen	CCM 3.10., CCA 3.10.	2.39	99	2.39	2.39	0.00							100.00
Manufacture of organic basic chemicals	CCM 3.14., CCA 3.14.	11.51	333	8.06	8.06	0.00						T	70.06
Manufacture of plastics in primary form	CCM 3.17., CCA 3.17.	10.04	104	2.51	2.51	0.00						T	25.04
Electricity generation using solar photovoltaic technology	CCM 4.1., CCA 4.1.	0.82	34	0.82	0.82	0.00							100.00
Electricity from wind power	CCM 4.3., CCA 4.3.	0.01	0	0.01	0.01	0.00							100.00
Transmission and distribution of electricity	CCM 4.9., CCA 4.9.	1.12	0	0.00	0.00	0.00					E		0.00
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13., CCA 4.13.	2.94	91	2.20	2.20	0.00							74.87
Production of heat/cool from geothermal energy	CCM 4.22., CCA 4.22.	0.57	19	0.46	0.46	0.00							81.76
Electricity generation from fossil gaseous fuels	CCM 4.29., CCA 4.29.	0.42	0	0.00	0.00	0.00							0.00
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30., CCA 4.30.	0.01	0	0.00	0.00	0.00							0.00
Renewal of water collection, treatment and supply systems	CCM 5.2., CCA 5.2.	0.01	0	0.00	0.00	0.00							0.00
Freight rail transport	CCM 6.2., CCA 6.2.	0.69	0	0.00	0.00	0.00							0.00
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5., CCA 6.5.	0.22	0	0.00	0.00	0.00							0.00
Freight transport services by road	CCM 6.6., CCA 6.6.	0.01	0	0.00	0.00	0.00							0.00
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	CCM 6.10., CCA 6.10.	1.08	0	0.00	0.00	0.00							0.00
Infrastructure for rail transport	CCM 6.14., CCA 6.14.	0.17	0	0.00	0.00	0.00							0.00
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	1.48	61	1.47	1.47	0.00					E		99.53
Leasing of aircraft	CCM 6.18.	0.42	0	0.00	0.00	0.00							0.00
Construction of new buildings	CCM 7.1., CCA 7.1.	0.35	13	0.32	0.32	0.00							91.28
Renovation of existing buildings	CCM 7.2., CCA 7.2.	0.22	0	0.00	0.00	0.00							0.00
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3., CCA 7.3.	0.24	1	0.02	0.02	0.00					E		9.02
Installation, maintenance and repair of renewable energy technologies	CCM 7.6., CCA 7.6.	0.01	0	0.01	0.01	0.00					E		69.13
Acquisition and ownership of buildings	CCM 7.7., CCA 7.7.	0.07	0	0.00	0.00	0.00							0.00
Data processing, hosting and related activities	CCM 8.1., CCA 8.1.	0.05	0	0.00	0.00	0.00							0.00
Close to market research, development and innovation	CCM 9.1.	0.09	4	0.09	0.09	0.00					E		100.00
Provision of IT/OT data-driven solutions	CE 4.1.	0.05	0	0.00	0.00	0.00							0.00
<b>Sum of alignment per objective</b>					<b>18.36</b>	<b>0.00</b>							
<b>Total KPI (CAPEX)</b>		<b>34.98</b>	<b>757</b>	<b>18.36</b>	<b>18.36</b>	<b>0.00</b>					<b>1.58</b>	<b>10.58</b>	<b>52.49</b>



**EU Taxonomy – Proportion of OPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)**

Reported KPI (Turnover/CAPEX/OPEX)		OPEX											
Financial year		2025											
Economic activities	Code	Taxonomy eligible KPI (proportion of Taxonomy eligible OPEX)	Taxonomy aligned KPI (monetary value of OPEX)	Taxonomy aligned KPI (proportion of Taxonomy aligned OPEX)	Environmental objectives of Taxonomy aligned activities					Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible	
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution				Biodiversity
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		%	EUR mn	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Manufacture of hydrogen	CCM 3.10., CCA 3.10.	0.51	2	0.30	0.30	0.00							58.83
Manufacture of carbon black	CCM 3.11., CCA 3.11.	0.18	0	0.00	0.00	0.00							0.00
Manufacture of organic basic chemicals	CCM 3.14., CCA 3.14.	10.76	0	0.00	0.00	0.00							0.00
Electricity generation using from solar photovoltaic technology	CCM 4.1., CCA 4.1.	0.04	0	0.04	0.04	0.00							100.00
Transmission and distribution of electricity	CCM 4.9., CCA 4.9.	0.67	0	0.00	0.00	0.00							0.00
Manufacture of biogas and biofuels for use in transport and of bioliquids	CCM 4.13., CCA 4.13.	0.19	0	0.00	0.00	0.00							0.00
Production of heat/cool from geothermal energy	CCM 4.22., CCA 4.22.	0.18	0	0.00	0.00	0.00							0.00
Production of heat/cool using waste heat	CCM 4.25., CCA 4.25.	0.16	1	0.16	0.16	0.00							100.00
Electricity generation from fossil gaseous fuel	CCM 4.29., CCA 4.29.	3.86	0	0.00	0.00	0.00							0.00
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30., CCA 4.30.	0.06	0	0.00	0.00	0.00							0.00
Underground permanent geological storage of CO <sub>2</sub>	CCM 5.12., CCA 5.12.	1.45	0	0.00	0.00	0.00							0.00
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5., CCA 6.5.	0.35	0	0.00	0.00	0.00							0.00
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	CCM 6.10., CCA 6.10.	0.62	0	0.00	0.00	0.00							0.00
Infrastructure for rail transport	CCM 6.14., CCA 6.14.	1.03	0	0.00	0.00	0.00							0.00
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15.	0.20	1	0.20	0.20	0.00					E		100.00
Renovation of existing buildings	CCM 7.2., CCA 7.2.	0.23	0	0.00	0.00	0.00							0.00
Close to market research, development and innovation	CCM 9.1.	9.66	0	0.00	0.00	0.00							0.00
<b>Sum of alignment per objective</b>					<b>0.70</b>	<b>0.00</b>							
<b>Total KPI (OPEX)</b>		<b>30.16</b>	<b>4</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>					<b>0.20</b>	<b>0.00</b>	<b>2.31</b>



## E1 Climate Change Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-sections → [E1-5 Energy Consumption and Mix](#), → [E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions](#), → [E1-7 GHG Removals and GHG Mitigation Projects Financed through Carbon Credits](#), and → [E1-8 Internal Carbon Pricing](#).

### E1-5 Energy Consumption and Mix

#### Energy Consumption

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

[E1-5 AR 34] [MDR-M.77a] The **total energy consumption** represents the total energy used in our own operations, based on site-specific data from direct measurements, calculations, or estimations where necessary. Limitations include potential inaccuracies in estimations when direct data is unavailable. [E1-5.37a, 37b, 37c] [E1-5 AR 34] The energy consumption is reported separately for non-renewable, nuclear, and renewable sources. The share of each source is calculated as a percentage of total energy consumption, using the same boundaries as Scope 1 and 2 GHG emissions. [MDR-M.77b] Some data included in this metric undergoes verification by an external body when the fuel consumption is directly correlated with GHG emissions under a regulated emissions trading system.

[E1-5 AR 34] [MDR-M.77a] The **total energy consumption from fossil fuel sources** represents the aggregated energy consumed from fossil fuels, based on site-specific direct measurements, calculations, and, where needed, estimations. Limitations include potential inaccuracies in estimations when direct data is unavailable. [E1-5.38a, 38b, 38c, 38d] [E1-5 AR 34] The total is reported separately for coal and coal products, crude oil and petroleum products (diesel, heating oil, and residue/waste oil, as well as other liquid fuels), natural gas (natural gas, residual gas, and other gaseous fuels), and other fossil fuel sources (FCC coke and other solid fuels). [MDR-M.77b] Some data included in this metric undergoes verification by an external body when the fuel consumption is directly correlated with GHG emissions under a regulated emissions trading system.

[E1-5.38e] [E1-5 AR 34] [MDR-M.77a] The **total consumption of purchased energy** represents the aggregated consumption of purchased electricity, heat, steam, and cooling, based on site-specific measurements and provider invoices. [E1-5.37b, 37c] [E1-5 AR 34] The source – fossil, renewable, or nuclear – is determined using either a market-based approach (supplier-specific mix) or, if unavailable, a location-based approach (general local energy mix). Limitations include possible inaccuracies in provider data, measurement errors, reporting delays, and the need to use prior-period energy mix data if supplier information is not available. [Entity-specific] The consumption is reported separately for each energy source and type.

[E1-5.37c] [E1-5 AR 34] [MDR-M.77a] **Self-generated non-fuel renewable energy for own consumption**: the aggregated self-generated non-fuel renewable energy for own consumption refers to the generation of electricity using solar photovoltaic (PV) technology for our own consumption in operated assets. This is derived from site-specific measurements recorded at the solar PV station. A potential limitation of such measurements is the accuracy and reliability of the meter equipment.

[E1-5.37c] [E1-5 AR 34] [MDR-M.77a] **Total fuel consumption from renewable sources**, including biomass: the aggregated fuel consumption from renewable sources is derived from site-specific information, utilizing a combination of direct measurements, calculations, and estimations. When direct measurements or calculations are not feasible, estimations are used to determine the fuel consumption. Potential limitations of the methodology include the accuracy and reliability of estimations when direct measurements and calculations are not feasible.

[E1-5.39] [MDR-M.77a] **Total energy production (to market)** represents the total volume of energy products sold to third-party customers, based on invoiced amounts and documented transactions; intracompany sales are excluded. Results are reported separately for renewable sources (e.g., biofuels such as sustainable aviation fuel) and non-renewable sources (e.g., fossil fuels, electricity from natural gas).

#### Energy Intensity

[E1-5.40] [E1-5.41] [E1-5 AR 36a-36e] [E1-5 AR 37] [E1-5 AR 38] [MDR-M.77a-77d] **Total energy consumption per unit of sales revenue from activities in high and low climate impact sectors**: the energy intensity per unit of sales revenue refers to the total energy consumption in both high and low climate impact sectors over the total sales revenues in EUR. A breakdown of the energy consumption from activities in the high climate impact sectors and low climate impact sectors is not available. The sales revenues are disclosed in the financial statement. Aside from the assurance provider, the measurement of these metrics is not validated by an external body. This metric also refers to the other metrics reported under [E1-5.37a-37c] [E1-5.38a-38e] [E1-5.39 AR 34].



## Certified Energy Management Systems

[Voluntary] [MDR-M.77a, 77b] **Percentage of sites ISO 50001 certified:** this figure refers to sites that are ISO 50001 certified over the total number of operational sites multiplied by 100. Aside from the assurance provider, this metric is not validated by an external body.

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

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

[E1-6.50a, 50b] [E1-6.50 AR 40] [MDR-M.77a] **Scope 1 and 2 emissions, divided into consolidated Group and not fully consolidated entities with operational control:** Scope 1 and 2 GHG emissions from the consolidated accounting group includes 100% of gross Scope 1 and 100% of gross Scope 2 emissions from the parent and subsidiaries, as well as OMV's proportionate share of emissions from joint operations that it operationally controls. Scope 1 and Scope 2 emissions reported under "not fully consolidated entities with operational control" include partners' shares in joint operations where OMV has operational control. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emissions trading system. These metrics also refer to metrics reported under [E1-6.44a, 44b] [E1-6.48a] [E1-6.48 AR 43] [E1-6.44-52] [E1-6.49a, 49b] [E1-6.52a, 52b] [E1-6.49 AR 45] [E1-6.47].

## GHG Emissions

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

[E1-6.44a] [E1-6.48a] [E1-6.48a AR 43] [E1-6.44b] [E1-6.49a] [E1-6.49 AR 45] [AR 48] [MDR-M.77a] **Scope 1 and 2 GHG emissions (market-based):** the aggregated Scope 1 and 2 GHG emissions (market-based) is the sum of 100% of gross Scope 1 and 100% of gross Scope 2 (market-based) emissions. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emissions trading system.

[E1-6.44a] [E1-6.48a] [E1-6.48a AR 43] [AR 48] [MDR-M.77a] **Gross Scope 1 GHG emissions and percentage covered by regulated emissions trading schemes:** gross Scope 1 GHG emissions include stationary and mobile combustion, flaring and venting, process and fugitive emissions, calculated by multiplying site-specific activity data (from direct measurement, calculation, or estimation) by relevant emission factors. [E1-6 AR-41] Emissions are reported separately for OMV's energy business segment (Energy and Fuels) and non-energy business segment (Chemicals), and for each GHG (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) as t CO<sub>2</sub>e using respective GWPs. [E1-6.48b AR 44] [AR 48] The **percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes** is calculated as the sum of emissions from installations under the EU-ETS and other non-EU emissions trading schemes, divided by total Scope 1 GHG emissions. [MDR-M.77a] Limitations include potential inaccuracies in estimations, measurement devices, emission factors, data completeness, and possible discrepancies if company reporting precedes final external verification or due to varying regulatory deadlines. [MDR-M.77b] Emissions data subject to emissions trading schemes is validated by an external body other than the assurance provider. [E1-6.44b] [E1-6.49a] [E1-6.49 AR 45] [AR 48] [MDR-M.77a] **Gross location-based and market-based Scope 2 GHG emissions:** Scope 2 GHG emissions are reported separately using the location-based and market-based approaches. Emissions (in t CO<sub>2</sub>e) are calculated by multiplying electricity, heat, steam, and cooling consumption (MWh) by the relevant emission factors. The market-based method uses emission factors from contractual instruments, or residual mix/location-based factors if contractual data is unavailable. A limitation is the potential use of outdated emission factors if supplier data is not available in time for reporting, which may affect the accuracy of current renewable energy consumption representation.

[E1-6.44c] [E1-6.51] [E1-6.51 AR 46] [AR 48] [entity-specific] [MDR-M.77a] **Significant Scope 3 GHG emissions:** total gross indirect (Scope 3) GHG emissions are reported as both target-relevant and all significant categories, aggregating emissions from relevant Scope 3 categories. Emissions are calculated using activity data (e.g., purchased volumes, expenditures, secondary energy, waste data, product sales, and investment data) multiplied by emission factors from sources such as DBEIS, Ecoinvent®, IEA, DEFRA, IPCC, and IMF. OMV's Scope 3 inventory includes several Categories and corresponding calculation methods as follows: "Purchased goods and services" (3.1 – average-data and hybrid), "Capital goods" (3.2 – hybrid), "Fuel- and energy-related activities" (3.3 – average-data), "Waste generated in operations" (3.5 – waste type-specific), "Processing of sold products" (3.10 – average-data), "Use of sold products" (3.11 – direct use phase emissions), "End-of-life treatment of sold products" (3.12 – circular cut-off), and "Investments" (3.15 – investment-specific and average-data). OMV engages with suppliers to increase the use of supplier-specific emission factors. Limitations include data availability, the use of estimates where supplier-specific data is lacking, and potential discrepancies in emission factor sources.

[E1-6.44d] [E1-6.52a] [E1-6.52 AR 47] [AR 48] [MDR-M.77a-77b] **Total GHG emissions:** total GHG emissions are reported separately as location-based and market-based values, calculated as the sum of 100% of gross Scope 1, gross Scope 2



(location-based or market-based), and gross Scope 3 (all significant categories) emissions. Some data included in this metric undergoes verification by an external body when GHG emissions are regulated under an emissions trading system.

## GHG Intensity

[E1-6.53-54 AR 53a, AR 53b, AR 53c, AR 53d, AR 53e] [E1-6.AR 55b] [E1-6.55] [MDR-M.77a-77d] **Total GHG emissions per unit of sales revenue:** the GHG intensity per unit of sales revenue refers to the total GHG emissions, separated by location-based and market-based, over the total sales revenues in EUR. The total sales revenues are disclosed in the financial statement. The measurement of these metrics is not validated by an external body other than the assurance provider. This metrics methodology also refers to the other metrics reported under [E1-6.44a-44d] [E1-6.48a] [E1-6.48a AR 43] [E1-6.44-52] [E1-6.49a-49b] [E1-6.52a-52b] [E1-6.48 AR 43] [E1-6.49 AR 45] [E1-6.51 AR 46] [E1-6.52 AR 47] [E1-6.47].

## Biogenic CO<sub>2</sub> Emissions

[E1-6 AR 43c] [E1-6 AR 45e] [E1-6 AR 46] [MDR-M.77a-77b] **Biogenic CO<sub>2</sub> emissions:** biogenic CO<sub>2</sub> emissions are calculated by measuring CO<sub>2</sub> released from the combustion or decomposition of organic materials like biomass and biofuels, and are reported separately for each GHG emissions scope. Biogenic CO<sub>2</sub> emissions not included in Scope 1 GHG emissions are based on site-specific renewable fuel consumption and IPCC emission factors. Biogenic CO<sub>2</sub> emissions not included in Scope 2 GHG emissions are based on site-specific energy purchases, considering the biomass share in the energy mix with a market-based approach (supplier-specific mix) or, if unavailable, a location-based approach (general local energy mix) and IPCC factors. Biogenic CO<sub>2</sub> emissions not included in Scope 3 GHG emissions are based on energy sales from renewables such as biofuels and IPCC factors. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body. This metric also refers to the other metrics reported under [E1-5.37a-37c] [E1-5.38a-38e] [E1-5.39 AR 34].

## Flaring and Venting

[Entity-specific] [MDR-M.77a-77b] **Hydrocarbons flared and vented:** aggregated hydrocarbons flared and vented are determined from site-specific data using direct measurements, calculations, or, when these are not feasible, estimations based on gas directed to flares or vents and hydrocarbon content. Limitations include the accuracy and reliability of estimations without direct measurements or calculations, and the frequency of gas analyses. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body.

## E1-7 GHG Removals and GHG Mitigation Projects Financed through Carbon Credits

### Carbon Credits Canceled in the Reporting Year

[E1-7.AR 64] [E1-7.59a, 59b] [E1-7.AR-64] [E1-7.AR-62a, 62b, 62c, 62d, 62e] [MDR-M.77a-77b] **Total carbon credits canceled in the reporting year (by project type and quality standard):** this metric represents the number of carbon credits officially canceled within the reporting year, tracked and verified through credit transactions to ensure compliance with regulatory and voluntary offset program requirements, as well as recognized quality standards (e.g., Verified Carbon Standard, Gold Standard). Results are reported by project type, EU share, and credits qualifying as corresponding adjustment. This process involves detailed documentation and validation of credit transactions against the recognized quality standards. Limitations include potential inaccuracies or incompleteness in records, delays in cancellation or validation processes, and evolving or inconsistent application of regulatory and quality standards across projects and registries. The metrics are validated by an external body other than the assurance provider in line with the respective recognized quality standards. [E1-7.59b] [MDR-M.77a-77b] **Total carbon credits to be canceled in the future:** this metric reflects the estimated number of carbon credits planned for future cancellation, based on projected needs. Limitations include uncertainties in future regulations, market volatility, and the accuracy of need estimations. Aside from the assurance provider, the measurement of the metric is not validated by an external body.

## E1-8 Internal Carbon Pricing

[E1-8.62] [E1-8.63a-63d] [MDR-M.77a-77b] **Base case carbon prices** are informed by the IEA's Stated Policies Scenario (STEPS) and other external and internal market analyses, while the "Net Zero Emissions by 2050" case prices are largely



based on the IEA's Net Zero Emissions by 2050 (NZE) scenario. Aside from the assurance provider, the measurement of the metric is not validated by an external body.

## E2 Pollution Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-section → [E2-4 Pollution of Air, Water, and Soil](#).

### E2-4 Pollution of Air, Water, and Soil

#### Pollutants Emitted to Air, Water, and Soil

[MDR-M.77b] The measurement of the metric is not validated by an external body other than the assurance provider. [E2-4.1] [E2-4.2] [E2-4.28b] [E2-4 AR 22, 26] [MDR-M.77a] For **pollutants emitted to air, water, and soil**, OMV employs the pollutant definitions as prescribed in national and international environmental frameworks and legislation, such as the EPTRR regulation. Pollutant loads to air and water are quantified as annual loads. The unit of measurement is tons. Hydrocarbon spills are quantified as total volumes. The unit of measurement is liters. Limitations are mainly related to the extrapolation from spot measurements and the use of standard factors and estimates.

#### Total air pollutants

[MDR-M.77b] The measurement of all the metrics is not validated by an external body other than the assurance provider. [Entity-specific] [MDR-M.77a] **Total air pollutants**: all pollution data is obtained from site-specific information and measurements carried out in accordance with national legal requirements regarding measurement methods and frequencies. Data for air pollutants is derived using a mixed methodology: continuous measurements, spot measurements extrapolated to annual values, and data calculated using standard factors.

#### Additional Metrics

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

[Voluntary] [MDR-M.77a] **Reporting units certified according to ISO 14001** are determined by dividing the number of reporting units that have confirmed certification under ISO 14001 during the annual internal data collection campaign by the total number of reporting units, multiplied by 100.

- [Voluntary] [MDR-M.77a] **Number of violations** related to legal environmental obligations/regulations is calculated as the number of breaches of legal environmental obligations or regulations, as evidenced by fines equal to or exceeding EUR 10,000 and non-monetary sanctions received during the reporting year. Thereof amount of fines: the sum of all fines equal to or exceeding EUR 10,000 received and paid during the reporting period.
- [Voluntary] [MDR-M.77a] **thereof environmental liability accrued at year end**: the sum of fines or penalties equal to or exceeding EUR 10,000 for cases of violations of legal environmental obligations or regulations that are not yet closed in the reporting year.

#### Microplastics

[MDR-M.77b] The measurement of the metrics, unless specified, is not validated by an external body other than the assurance provider. [E2-4-28b] [E2-4 AR 22] [E2-4 AR 20] [MDR-M.77a] **The amount of microplastics generated or used** is the total production output (virgin polyolefin, compounding, and recycling plant) plus the unrecovered accidental spills of microplastics to the environment as documented in the reporting system by all our sites. The polyolefin production process is designed to produce microplastics in the form of pellets to make it possible to further convert the pellets for applications such as water pipes, cable insulation, and health care products. Therefore, all of Borealis' polyolefin production operations fall under the category "microplastics generated." The production output of each of our extruders (virgin polyolefin, compounding, and recycling plant) is measured and reported in our environmental and energy data management system. Accidental spills of microplastics (pellets, flakes, powder, or dust) are documented and followed up



in our internal incident management tool. For details see [Borealis Annual Report 2025 – Management Report – Sustainability Statement](#).

## Spills

[MDR-M.77b] The measurement of all metrics below is not validated by an external body other than the assurance provider. [Entity-specific] [MDR-M.77a] **The total number of spills** refers to the total number of spills documented in the reporting system within the reporting boundaries for the reporting year, major (i.e., severity levels 3 to 5): the OMV incident classification system consists of five severity levels, where level 1 is the lowest severity and level 5 the highest severity. A level 3 incident is defined as medium environmental damage within a large area outside the boundaries, for which actions for remediation/restoration are required.

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

## Environmental Expenditures

[MDR-M.77b] The measurement of the metrics is not validated by an external body other than the assurance provider. [Voluntary] [MDR-M.77a] **Environmental expenditures and investment costs** are determined through a standardized Environmental Management Accounting process, as specified in our internal regulations. Local organizations collect cost data and classify environmental costs and investments by type (end-of-pipe or integrated prevention) and environmental domain. Data collection occurs annually at the reporting unit level. All expenditures and investments are then consolidated and reported as part of the annual data campaign. [MDR-M.77b] The measurement of the metrics is not validated by an external body other than the assurance provider.

## Process Safety Events

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

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

- **Tier 1** PSEs are incidents with greater consequences and represent the most lagging performance indicator within the four-tier approach. The count of Tier 1 PSEs reflects process safety performance and involves losses of primary containment (LoPC) events with significant consequences. A Tier 1 PSE is an unplanned or uncontrolled release of any material from a process that causes significant consequences for employees, the community, or the business.
- **Tier 2** PSEs involve LoPC events with lesser consequences compared to Tier 1.

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

[Entity-specific] [MDR-M.77a] The **Process Safety Event Rate (PSER)** is calculated as the normalized rate of process safety events to aid comparability over time and between facilities or companies, calculated for Tier 1 and Tier 2 PSEs jointly. Since there is no uniformly applicable normalization factor for process safety indicators based on facility configuration, the industry uses worker exposure hours, similar to personal injury rates, as a convenient and easily obtained factor. The total hours worked include employees and contractors for applicable company functions within the scope of reporting. For upstream, hours worked on operated assets are included, while for downstream, hours worked on all operations are considered. Hours worked by corporate functions, including general management and finance at OMV and OMV Petrom, are excluded. Due to the likely low frequency of PSEs, care should be taken when assessing the PSER, as the rates are probably only statistically valid for comparisons at an industry or company level. This ensures the normalized rate accounts for variations in worker exposure hours and supports accurate comparisons. Reporting formula:  $PSER = PSE (Tier 1 + Tier 2) / work\ hours \times 1,000,000$ .



## E3 Water Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-section → [E3-4 Water Consumption](#).

### E3-4 Water Consumption

#### Water Consumption and Water Reuse and Water Withdrawn and Water Discharges

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

[E3-4.28a] [MDR-M.77a, 77b] All water data is derived from site-specific information based on own measurements, third-party measurements, and invoices, calculations, and estimations. If measurements are not available, data is calculated, e.g., based on a water balance approach or based on pump specifications and running hours. If neither measurements nor calculations are available, water data is estimated. Assumptions related to water metrics are about fixed factors for distribution within a network, fixed pump specifications, or other use of fixed factors, in particular for calculating water discharges. The main limitation for water data relates to the unavailability of dedicated meters for each water stream. The measurement of all metrics below is not validated by an external body other than the assurance provider. **Total water consumption** in cubic meters (m<sup>3</sup>) is calculated as the total water withdrawal (see E3-3.4 AR 32), minus the total water discharge (see E3-3.4 AR 32).

[E3-4.28b] [MDR-M.77a] **Thereof water consumed in areas at water risk**, including areas of high water stress (m<sup>3</sup>) is the total water consumption (see E3-4.28a) of sites located in areas at water risk. Areas at water risk are determined based on the Water Stress Index from Verisk Maplecroft, which measures total water use in relation to total annual available flow. The areas of water risk are assessed annually, which impacts the disclosed metric values. As a result, the year-on-year values are not directly comparable.

[E3-4.28c] [MDR-M.77a] **Total water recycled and reused in cubic meters (m<sup>3</sup>)** is calculated and reported at site level. The value for OMV is obtained by adding up the respective data reported from all the operational sites. Total water recycled and reused is the total of recycled water and reused water and wastewater (treated or untreated) that has been used more than once before being discharged from the undertaking's or shared facilities' boundary, so that water demand is reduced. This may be in the same process (recycled) or in a different process within the same facility or in another undertaking's facility (reused). Water circulated in a closed or open cooling loop (cooling towers) doesn't fall under the category of recycle and reuse.

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

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

[Voluntary] **Freshwater withdrawal** consists of the following components: groundwater withdrawal (fresh), surface water withdrawal (fresh), freshwater withdrawal from public supply, and freshwater withdrawal from other sources (rainwater). Non-freshwater withdrawal consists of the following components: groundwater withdrawal (non-freshwater), seawater withdrawal, and non-freshwater withdrawal from other sources (recycling). Total water withdrawn in areas at water risk, including areas of high water stress, is the total water withdrawal of sites located in areas at water risk.

- [Voluntary] **Freshwater** is defined as water with  $\leq 1,000$  mg/l total dissolved solids.
- [Voluntary] **Non-freshwater** is defined as water with  $> 1,000$  mg/l total dissolved solids.
- [Voluntary] **Surface water** is defined as any water withdrawn from surface water bodies (including water from wetlands, lakes, ponds, streams, and rivers, as well as seas and oceans) into the boundaries of the reporting organization for any use over the course of the reporting period.
- [Voluntary] **Groundwater** is defined as any water withdrawn from groundwater bodies into the boundaries of the reporting organization for any use over the course of the reporting period.
- [Voluntary] **Water from public supply systems** is defined as any water withdrawn from public supply systems (municipal water supplies) or other water utilities into the boundaries of the reporting organization for any use over the course of the reporting period.
- [Voluntary] **Once-through cooling water** is defined as water from any source used for once-through cooling purposes.

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

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



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

[Voluntary] [MDR-M.77a] **Water discharged by destination to all areas with water stress** is the total water discharged from sites located in areas at water risk.

[Voluntary] [MDR-M.77a] **Water discharge quality** is calculated as hydrocarbons (oil) discharged. Hydrocarbons (oil) discharged is calculated as the quantity of hydrocarbon discharges through wastewater effluents, according to Ipieca E9 standards. This metric measures the quantities of hydrocarbons discharged into a water environment, whether inland water or to the sea. The scope of this indicator includes the quantity of hydrocarbons discharged in wastewater as process effluent from facilities, such as process water, cooling water, oil-based mud and cutting losses, boiler blow-down water, and surface run-off water. For refining and other oil and gas processing facilities, it refers to the quantity of hydrocarbons in discharged process wastewater and stormwater. Inland discharges to drainage structures that connect to waterways are also included. The following are excluded from this metric: oil discharged in produced water; hydrocarbons discharged by wastewater disposal injection in reservoirs; spills, including hydrocarbons, chemicals, and/or oil-based drilling fluids and cuttings; and spills of drilling and production chemicals.

[Voluntary] [MDR-M.77a] **Site with completed Water Management Plans** is calculated as the number of sites that developed Water Management Plans divided by the total number of eligible sites, multiplied by 100%.

## E5 Resource Use and Circular Economy Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-sections → [E5-4 Resource Inflows and E5-5 Resource Outflows](#).

### E5-4 Resource Inflows

#### Resource Inflows and Outflows

[MDR-M.77a, 77b] [E5-4.31a-31c] Data used to calculate the metrics come from direct measurements and estimations. The measurement of the metrics is validated by an external body: for sustainable certified inputs, such as renewable certified inputs to chemicals and polymers and pyrolysis oil from plastic waste, the consumption data at OMV is compiled into a monthly report, which is audited by TÜV SÜD. Borealis sustainable inputs are externally audited by SGS.

For all metrics addressed in this section, the reported data represents the material in its original state with no further data manipulation. ISCC certifications consider a 0.5% deviation between the physical stock and stock accounting according to mass balances or sustainability declarations as acceptable (ISCC EU Guideline 203 Traceability and Chain of Custody). For certified sustainable inflows, such as pyrolysis oils derived from plastic waste or renewable biobased inputs for fuels, chemicals, and polymers, the Proof of Sustainability (PoS) or Sustainability Declaration (SD) can be provided by suppliers up to one quarter after the quarter in which the physical delivery occurred. Consequently, this may result in delays in monthly and quarterly closings. OMV will disclose metrics on the assumption that the PoS or SD will be received for all sustainable inflows purchased and booked as such. Any deviations will be corrected in the next reporting cycle.

[E5-4.31a] The **overall total weight of products** and technical and biological materials used during the reporting period is calculated by adding the absolute volume of renewable certified input (in tons), the absolute volume of certified recycled input from plastic waste (in tons), and the absolute volume of primary fossil-based input (in tons). Notably, this total weight of products made from technical and biological materials also constitutes the total input volume to OMV's products, which is used to determine the percentages of biological materials and secondary materials as inputs. The calculation of input metrics excludes semifinished products, refining chemicals and materials, additives, by-products, purely traded volumes, and volumes without certification. Intercompany sales are also excluded to prevent double counting.

[E5-4.31b] The **percentage of biological materials (and biofuels for non-energy purposes)** is calculated as the volume (in tons) of renewable certified input divided by the total input volume (in tons), expressed as a percentage. The overall total weight of materials during the reporting period is used as the denominator. The calculation of input metrics excludes semifinished products, refining chemicals and materials, additives, by-products, purely traded volumes, and volumes without certification. OMV also ensures that intercompany sales are excluded to avoid double counting.

[E5-4.31c] The **absolute weight of secondary reused or recycled components**, secondary intermediary products, and secondary materials is calculated as the absolute volume of certified recycled input from plastic waste (in tons). The percentage of secondary reused or recycled components, secondary intermediary products, and secondary materials is calculated as the volume (in tons) of certified recycled input from plastic waste divided by the total input volume (in tons), expressed as a percentage. The calculation of this metric excludes by-products, additives, fillers, and renewable waste-based volumes. OMV also ensures that intercompany sales are excluded to avoid double counting.



## E5-5 Resource Outflows

### Waste

[MDR-M.77a, 77b] All waste data disclosed is derived from site-specific information, which is based on a mix of calculations and estimations. When estimations are used, the waste amount in tons is primarily based on the number of waste containers and trucks. In some instances, not every container and truckload is weighed, and fixed factors may be assumed to estimate the waste amount. A key limitation of OMV's waste data is the mixture of waste materials within a certain category, as defined by the waste code. The measurement of all metrics below is not validated by an external body other than the assurance provider.

[MDR-M.77a] [E5-5.37a] [E5-5.39] **Total amount of waste** is the sum of hazardous and non-hazardous waste across various categories, including waste sent to landfill, waste for recycling, waste for incineration, waste for other disposal options, waste for other recovery options, waste prepared for reuse, and hazardous waste moved across borders.

- [Entity-specific] **Thereof non-hazardous waste** refers to all waste classified as non-hazardous according to local legislation and regulations. In the absence of specific local regulations and definitions, other definitions such as those provided by the Basel Convention should be applied.
- [E5-5.39] **Thereof hazardous waste** refers to all waste classified as hazardous according to local legislation and regulations. In the absence of specific local regulations and definitions, other definitions such as those provided by the Basel Convention should be applied. "Local" refers to the point of waste generation.

[MDR-M.77a] [E5-5.37b] [E5 AR 31] **Total waste diverted from disposal** is calculated as the sum of hazardous and non-hazardous waste designated for recycling, preparation for reuse, other recovery options, and hazardous waste moved across borders. This is further split into the following:

- [E5-5.37b] **Thereof non-hazardous waste** is the sum of non-hazardous waste designated for recycling, preparation for reuse, and other recovery options and therefore diverted away from disposal.
- [E5-5.37b] **Thereof preparation for reuse** refers to the sum of all non-hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- [E5-5.37b-iii] **Thereof other recovery operations** refers to all non-hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- [E5-5.37b-ii] **Thereof recycling** refers to the sum of all non-hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.
- [E5-5.37b] **Thereof hazardous waste** is the sum of hazardous waste designated for recycling, preparation for reuse, and other recovery options, as well as the amount of transboundary movement of hazardous waste, and is therefore diverted away from disposal.
- [E5-5.37b-i] **Thereof preparation for reuse** refers to the sum of all hazardous waste that is used for the same purpose for which it was conceived, after being checked, cleaned, or repaired.
- [E5-5.37b-iii] **Thereof other recovery operations** refers to all hazardous waste that is prepared to fulfill a purpose in place of new products, components, or materials that would otherwise have been used for that purpose.
- [E5-5.37b-ii] **Thereof recycling** refers to the sum of all hazardous waste that is put through the recycling process, which reintroduces the waste into commercial and/or productive cycles.

Note: where applicable, the waste processed on-site and off-site is also disclosed. On-site refers to locations within the physical boundary or under the administrative control of the reporting organization, while off-site pertains to locations outside the physical boundary or administrative control of the reporting organization.

[MDR-M.77a] [E5-5.37b] [E5-5.39] [E5 AR 32] **Total waste directed to disposal** is the sum of hazardous and non-hazardous waste across various categories, including hazardous waste to landfill, hazardous waste for incineration, hazardous waste for other disposal options, non-hazardous waste to landfill, non-hazardous waste for incineration, non-hazardous waste for other disposal options, non-hazardous waste prepared for reuse, and non-hazardous waste for other recovery options. This is further split into the following:

- [E5-5.37c] **Thereof non-hazardous waste:** the sum of non-hazardous waste to landfill, non-hazardous waste for incineration, and non-hazardous waste for other disposal options.
- [E5-5.37c-i] **Thereof incineration:** sum of incineration with energy recovery and thereof incineration without energy recovery.
- [Voluntary] **Thereof incineration (with energy recovery):** the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- [Voluntary] **Thereof incineration (without energy recovery):** the sum of all material classified as non-hazardous waste that is sent to be incinerated and whereby energy is not recovered.



- [E5-5.37c-ii] **Thereof landfill:** the sum of all non-hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- [E5-5.37c-iii] **Thereof other disposal operations:** refers to any approved final non-hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

[E5-5.37c] **Thereof hazardous waste** refers to the sum of hazardous waste to landfill, hazardous waste for incineration, and hazardous waste for other disposal options. OMV does not generate radioactive waste, so this metric is not material.

- [E5-5.37c-i] **Thereof incineration:** sum of incineration with energy recovery and thereof incineration without energy recovery.
- [Voluntary] **Thereof incineration (with energy recovery)** is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is recovered to be used or sold.
- [Voluntary] **Thereof incineration (without energy recovery)** is the sum of all material classified as hazardous waste that is sent to be incinerated and whereby energy is not recovered.
- [E5-5.37c-ii] **Thereof landfill** refers to the sum of all hazardous waste that is disposed of at an approved landfill facility. Landfills are defined as waste disposal sites where waste is deposited onto or into the land. This includes waste amounts resulting from bioremediation processes that are disposed of by landfill.
- [E5-5.37c-iii] **Thereof other disposal operations** refers to any approved final hazardous waste disposal method other than landfill, recycling, and incineration. Examples of such disposal methods include the disposal of drill cuttings from an offshore installation to the seabed, reinjection into geological formations, landfarming, off-site disposal for bioremediation by a third party followed by subsequent disposal, and unspecified treatment, provided it is legally permissible (e.g., under Austrian waste regulation).

[MDR-M.77a] [Voluntary] **Total waste recovery or recycling rate** is calculated by considering the amount of waste diverted from disposal or directed to disposal after data consolidation from each site.

[MDR-M.77a] [E5-5.37d] **Total amount of non-recycled waste** is calculated as the sum of all waste that is not recycled.

[MDR-M.77a] [E5-5.37d] **Percentage of non-recycled waste** is calculated as the sum of all waste that is not recycled but expressed as a percentage.

## Social Information

### S1 Own Workforce Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-sections

→ [S1-6 Characteristics of OMV's Employees](#), → [S1-7 Characteristics of Non-Employees in OMV's Own Workforce](#), → [S1-8 Collective Bargaining Coverage and Social Dialogue](#), → [S1-9 Diversity Metrics](#), → [S1-10 Adequate Wages](#), → [S1-11 Social Protection](#), → [S1-12 Persons with Disabilities](#), → [S1-13 Training and Skills Development Metrics](#), → [S1-14 Health and Safety Metrics](#), → [S1-15 Work-Life Balance Metrics](#), → [S1-16 Remuneration Metrics \(Pay Gap and Total Remuneration\)](#), and → [S1-17 Incidents, Complaints, and Severe Human Rights Impacts](#).

### S1-6 Characteristics of OMV's Employees Metrics Definitions and Methodologies

#### Employees by Gender

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50a] [MDR-M.77a] The **total number of employees**, as reported at year-end, is determined in accordance with internal regulations and includes active employees, temporary absentees, outgoing expatriates, and apprentices. Incoming expatriates and leased personnel are excluded from this count.

#### Employees Broken Down by Region, Country, Gender, and Local Nationality

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-6.50a] [S1-6.51] [Voluntary] [MDR-M.77a] **Employee breakdown by region, country, gender, and local nationality:** the



total number of employees, as reported at year-end, is determined in accordance with internal regulations and includes active employees, temporary absentees, outgoing expatriates, and apprentices. Incoming expatriates and leased personnel are excluded from this count.

- Local nationality refers to employees whose nationality matches the country of employment.
- The percentage of local nationality is determined by dividing the number of employees of local nationality by the total head count for each country.

### Employees Broken Down by Local Nationality and Management Position

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [Voluntary] [MDR-M.77a] Employee distribution by local nationality and management level. Local nationality is defined as employees whose nationality corresponds to their country of employment. We present the four top nationalities as a percentage of the total workforce. Local nationality head count at year-end divided by total head count at year-end is the share of total workforce. All management positions include senior management (career-level executive and career-level advanced) and junior management (department manager and team leader). This is calculated as: management positions held by local nationals at year-end / total management positions at year-end.

### Employees Broken Down by Gender, Region, Employment, and Contract Type

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [S1-6.50b-i, b-ii, b-iii] [S1-6.50d] [S1-6.51] [S1-6.52a, 52b] [MDR-M.77a] [Entity-specific] **The employee breakdown by gender, region, employment type, and contract type** is calculated as total head count at year-end, as defined by internal regulations. This includes active employees, temporary absentees, outgoing expatriates, and apprentices. Incoming expatriates and leased personnel are excluded from this count [S1-6.50bi, b-ii, b-iii] [AR 56, AR 58] [MDR-M.77a] OMV applies the following contract definitions: permanent contracts refer to employment agreements without a predetermined end date and temporary contracts refer to employment agreements with a fixed duration, ending upon a specific event (e.g., project completion or return of replaced personnel). The sum of permanent and temporary employees constitutes the total head count.

OMV applies the following employment types: full-time employees have a Full-Time Equivalent (FTE) of 1 and work the standard hours defined by the respective country, and part-time employees have an FTE of less than 1 and work fewer hours than the country-specific standard. The sum of full-time and part-time employees constitutes the total head count.

**Non-guaranteed hours:** not applicable at OMV, as all contracts specify defined working hours.

### Number of Employees Who Have Left and Employee Turnover Rate

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [S1-6.50c] [MDR-M.77a] **The number of employees who have left** is reported as head count for the full year and is broken down by age group, gender, and region. Employees are considered leavers if their departure from the OMV Group is due to dismissal, retirement, mutual agreement, death, or self-initiated resignation. Transfers between countries within the Group are not included as leavers in this context.

[S1-6.50c] [MDR-M.77a] **Turnover rate** refers to the total number of employees who left during the year, divided by the total head count at year-end.

[Voluntary] [MDR-M.77a] **Voluntary attrition rate** refers to the number of employees who left voluntarily during the year, divided by the total head count at year-end.

### New Hires by Region, Gender, Age, and Management Level

[MDR-M.77b] Aside from the assurance provider, the measurement of the metric is not validated by an external body. [Voluntary] [MDR-M.77a] **New hires** is reported as the total number of new hires by region, gender, age group, and career level for the reporting year, based on head count (see [S1-6.50a] for details on head count definition). Employees transferring between countries or OMV Group entities are not counted as new hires. The figures are disclosed as absolute numbers and a percentage. Regional distribution refers to the percentage of new hires by region, which is calculated as:



$(\text{Number of new hires in region} / \text{Total number of new hires}) \times 100$ . Gender, age group, and career level distribution split is disclosed as absolute numbers and percentages. Percentage per category is calculated as  $(\text{Number in category split} / \text{Total number in category}) \times 100$ .

## S1-7 Characteristics of Non-Employees in OMV's Own Workforce Metrics Definitions and Methodologies

### Non-Employees in Own Workforce Data

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [S1-7.55a] [MDR-M.77a] The **number of non-employees in our workforce** refers to external personnel supplied by agencies primarily engaged in employment activities (NACE Code N78). This figure represents the total number of leased personnel at year-end. Leased personnel are individuals employed by third-party staffing agencies who perform regular duties under OMV management supervision, receiving assignments from and reporting directly to OMV management.

## S1-8 Collective Bargaining Coverage and Social Dialogue Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of these metrics is not validated by an external body. [S1-8.60a-60c] [MDR-M.77a] **Percentage of employees covered by collective bargaining agreements** in the OMV Group is calculated as  $(\text{Number of employees covered by collective bargaining agreements} / \text{Total year-end employee head count}) \times 100$ . Employees are considered to be covered if OMV is legally required to apply the agreement. Collective bargaining coverage by country in the EEA (significant employment): for EEA countries where employee numbers exceed 10% of the total workforce, coverage is calculated as  $(\text{Number of employees covered by collective bargaining agreements in the country} / \text{Total year-end employee head count in that country}) \times 100$ . OMV reports both the existence of relevant collective bargaining agreements and the coverage percentage for each such country. Collective bargaining coverage by region in non-EEA countries: coverage is calculated as  $(\text{Number of employees covered by collective bargaining agreements in the region} / \text{Total year-end employee head count in the region}) \times 100$ , and reported at regional level. [S1-8.63a, 63b] [MDR-M.77a] **Global percentage of employees covered by worker representation** is reported at country level for each EEA country where OMV has significant employment. Coverage is calculated as  $(\text{Number of employees covered by worker representation in the country} / \text{Total head count in the country}) \times 100$ .

## S1-9 Diversity Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [S1-9.66a, 66b] [MDR-M.77a] Top management is defined as career-level executives, including OMV Senior Vice Presidents, and OMV Petrom and Borealis Group Board members. The total reported diversity figure includes all employees in the OMV Group by head count at the end of the reporting year. Senior management includes top management and career level advanced. Junior management includes department managers and team leaders. All management includes senior management and junior management. Management positions in revenue-generating functions includes all management functions. Employees in STEM-related positions includes employees who work in science, technology, engineering, and mathematics positions. All categories are broken down by gender and age group, and disclosed as **Head count at year-end and percentage**. These metrics are calculated as follows:  $\text{Head count in a specific category} / \text{Total head count in that category} = \%$ .

## S1-10 Adequate Wages Metrics Definitions and Methodologies

[S1-10.69] [MDR-M.77a, 77b] The **contractual base salaries of all employees** (year-end head count) are reviewed to ensure alignment with relevant wage benchmarks. Part-time salaries are converted to full-time equivalents for comparison.

## S1-11 Social Protection Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metric is not validated by an external body. [MDR-M.77a] [S1-11.74a-74e] [S1-11.75] **Social protection coverage** is primarily linked to the type of work being performed,



consequently we picked the categorization into blue collar/white collar and executives as the most relevant categorization for this reporting request.

## S1-12 Persons with Disabilities Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metric is not validated by an external body. [S1-12.79] [MDR-M.77a] **Percentage of employees with disabilities:** this metric represents the percentage of employees with disabilities at eligible OMV Group entities, as determined by local legislation. Contractors and non-employees are excluded from this calculation. The percentage is calculated as follows: (Number of employees with disabilities / Total number of employees) × 100.

## S1-13 Training and Skills Development Metrics Definitions and Methodologies

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body. [S1-13.83a, AR 77b] [MDR-M.77a] The **percentage of employees that participated in regular performance and career development reviews** is calculated by dividing the total number of employees who had at least one evaluation per year by the total number of employees.

[Entity-specific] [MDR-M.77a] **Total number of training hours for all employees** is calculated as the total number of training hours provided to employees.

[Entity-specific] [MDR-M.77a] **Average number of training hours per employee** is calculated as the total number of training hours provided to employees / total number of employees (head count as of December 31).

[S1-13.83a, b] [MDR-M.77a] **Average number of training hours by gender** (male and female) is calculated as total number of training hours provided to female (male) employees / total number of female (male) employees (head count as of December 31).

[Entity-specific] [MDR-M.77a] **Number of employees trained in health, safety and environmental standards** within the last year is calculated as the number of employees who received at least one HSSE training session.

[Entity-specific] [MDR-M.77a] **Average number of hours of health, safety, and emergency response training for employees** is calculated as total number of training hours on HSSE provided to employees / total number of employees (head count as of December 31).

[Entity-specific] [MDR-M.77a] **Average number of training hours by category** is calculated as the total number of training hours provided to employees by employee category (career level) / total number of employees per employee category (career level) (head count as of December 31).

[Entity-specific] [MDR-M.77a] **Number of participants in training** is calculated as the number of employees who received at least one training session.

[Entity-specific] [MDR-M.77a] **Percentage of employees trained on discrimination and harassment** is calculated as the number of employees who received training on discrimination and harassment / total number of employees (head count as of December 31) × 100.

[Entity-specific] [MDR-M.77a] **Training expenditure (EUR)** is calculated as the total amount of money spent on training (incl. variable and fixed costs).

## S1-14 Health and Safety Metrics Definitions and Methodologies

### Health and Safety Metrics

[MDR-M.77b] The measurement of the metrics is not validated by an external body other than the assurance provider. [S1-14.88a] [MDR-M.77a] **Percentage of people in own workforce who are covered by health and safety management systems** based on legal requirements and/or recognized standards or guidelines: this is a legal requirement applicable to all employees and non-employees.

[Entity-specific] [MDR-M.77a] **Number of hours worked for own workforce/contractors:** the total number of hours performed by employees/other workers at OMV sites. Hours worked by other workers at OMV sites should include all hours worked by contractor personnel on company premises and all work-related activities. Hours worked are calculated as follows: for Austrian and German companies, Working hours p.a. for OMV employees = Number of employees × 1,570; Working hours p.a. for contractors = Number of contractor employees × 2,000 (the different factors are due to the fact that contractors generally work 10 hours per day on premises while the factor for own employees is based on a 38-hour working week). For companies in other countries, the hours worked can vary considerably. Average hours worked in a year will generally lie between 1,600 and 2,300 per person and will depend upon the regional conditions of employment and on/off shift ratio.

[S1-14.88b] [MDR-M.77a] **Fatalities** as a result of work-related injuries and work-related ill health is calculated as a sum of the number of fatalities as a result of work-related injuries and the number of fatalities as a result of work-related ill health. Number of fatalities as a result of work-related injuries for own workforce: death of a company employee resulting



from a work-related injury when the person concerned dies within 12 months as a result of the injury. Number of fatalities due to work-related ill health reported in Synergi, having direct and medically proven cause of a work-related illness, reported quarterly and annually.

[Entity-specific] [MDR-M.77a] **Fatality rate** for own workforce/contractors: the number of employee and/or contractor fatalities per 100 mn hours worked.

[S1-14.88c] [MDR-M.77a] **Number of recordable work-related accidents for own workforce/total recordable injuries**: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.

[S1-14.88c] [MDR-M.77a] **Rate of recordable work-related accidents for own workforce/Total Recordable Injury Rate**: the number of recordable injuries (fatalities + lost workday cases + restricted workday cases – medical treatment cases) per 1 mn hours worked.

[Entity-specific] [MDR-M.77a] **Lost-Time Injury Rate (LTIR) for own workforce/other workers at OMV sites**: the number of lost-time injuries (fatalities and lost workday injuries) per 1 mn hours worked.

[Entity-specific] [MDR-M.77a] **Lost-time injury severity for own workforce/other workers at OMV sites**: the average number of actual lost workdays per lost workday injury.

[Entity-specific] [MDR-M.77a] **Number of recordable work-related accidents for own workforce/other workers at OMV sites/total recordable injuries**: the sum of injuries resulting in fatalities, permanent total disabilities, lost workday injuries, restricted work injuries, and medical treatment injuries.

[Entity-specific] [MDR-M.77a] **Rate of recordable work-related accidents for own workforce/other workers at OMV sites/Total Recordable Injury Rate (TRIR)**: the number of recordable injuries (fatalities + lost workday cases + restricted workday cases + medical treatment cases) per 1 mn hours worked.

## Additional Health and Safety Metrics

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

[S1-14.90] [MDR-M.77a] **Percentage of sites certified with ISO 45001**: number of ISO 45001-certified reporting sites divided by total number of reporting sites, multiplied by 100.

[Voluntary] [MDR-M.77a] **Percentage of employees covered by this certification**: sum of the number of all own employees from ISO 45001-certified sites divided by the sum of own employees (head count), multiplied by 100.

[Entity-specific] [MDR-M.77a] **Number of clinics audited by OMV Corporate Health**: absolute number of clinics and external medical services providers under OMV management control audited and documented by the Head of Corporate Health, according to the health audit assessment sheet and based on yearly health audit plan approved by the VP HSSE.

## S1-15 Work-Life Balance Metrics Definitions and Methodologies

### Percentage of Employees Entitled to Take Family-Related Leave vs. Those Who Took It

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[S1-15.93a] [MDR-M.77a] **Entitlement rate** reflects the percentage of employees eligible for family-related leave, including maternity, paternity, adoption leave, maternity protection, and maternity-related work prohibition. It is calculated as (Number of entitled employees at year-end) / (Total head count at year-end).

[S1-15.93b] [MDR-M.77a] **Utilization rate** reflects the percentage of entitled employees who took family-related leave lasting more than one month during the year. It is calculated as: (Number of employees who took leave >1 month during the year) / (Number of entitled employees at year-end).

## S1-16 Remuneration (Pay Gap and Total Remuneration) Metrics Definitions and Methodologies

### Gender Pay Gap

[MDR-M.77b] Aside from the assurance provider, the measurement of the metrics is not validated by an external body.

[MDR-M.77a] [S1-16.97a] [S1-16.98] **Gender pay gap** refers to the percentage difference in average pay between female and male employees, calculated relative to the average pay of male employees. This is based on total annual remuneration per employee (year-end head count), which includes base salary, guaranteed and variable allowances, overtime, one-time payments, short- and long-term incentives, as well as any other consideration/cash benefits paid within the year.

Remuneration is calculated assuming full-time employment for the entire year. The hourly rate is determined by dividing total annual remuneration by actual annual working hours per employee; if actual hours are unavailable, contractual hours are used. The gender pay gap is reported by employee category (career level) and at the country level for significant countries with more than 500 employees. The total gender pay gap figure includes all employees across all countries within the OMV Group.

[S1-16.97b] [S1-16 AR 101] **Ratio of annual total remuneration** of the highest-paid individual to the median annual total remuneration of all other employees (excluding the highest-paid individual): this ratio is calculated using total annual



remuneration per employee (year-end head count), as defined for the gender pay gap metric.

[S1-16.97a, 16.97b] [S1-16.AR 100] Employees on unpaid leave for the full reporting year and international employees are excluded from both calculations. International employees are hired from abroad for projects in any of the OMV countries – where they are subject to income tax and/or social security contributions. These employees have an international background, with net salary agreements to achieve consistency and transparency on the salary levels. The local income tax and social security contributions apply according to the work location and are paid by the Company.

## S1-17 Incidents, Complaints, and Severe Human Rights Impacts Metrics Definitions and Methodologies

[MDR-M.77b] The measurement of all metrics, unless otherwise specified, is not validated by an external body other than the assurance provider. [MDR-M.77a] For metrics based on data from the OMV SpeakUp Channel, we assume that, unless the complainant is clearly a worker in the value chain, they are an OMV employee. Thus, in cases where it is unclear based on the subject matter, the incident is included in the count in S1-17.

[S1-17.103b] [MDR-M.77a] **Number of complaints filed through channels for own workforce to raise concerns:** country-by-country reporting on incidents in 2025.

[S1-17.103a] [MDR-M.77a] **Number of incidents of discrimination, including harassment,** is calculated as the total reported cases where individuals have been discriminated against or harassed, country-by-country reporting on incidents in 2025.

[S1-17.103c] [MDR-M.77a, 77d] **Amount of fines, penalties, and compensation for damages** as a result of incidents of discrimination, including harassment and complaints filed: sum of all paid fines and penalties.

[S1-17.104a] [MDR-M.77a] **Number of severe human rights issues and incidents** connected to own workforce refers to the count of substantiated grievances received (where the complainant is identifiable as own workforce), legal cases, or other major issues flagged to P&C or human rights experts, which OMV (or its subsidiaries) has caused or contributed to, as per the UN Guiding Principles on Business and Human Rights. For each incident, we have scored the scale, scope, and irremediability from 1 (very low) to 5 (very high), and a calculation is applied to determine the severity of the incident.

[S1-17.104] [MDR-M.77a] **Number of incidents related to child labor** and **Number of incidents related to forced labor** are based on the figures of severe human rights incidents.

[S1-17.104] [S1-17 AR 106] [MDR-M.77a] **Number of severe human rights incidents** where the undertaking played a role in securing a remedy for those affected is based on the figure of severe human rights incidents and the analysis of supporting information provided to the human rights expert, on request, in the case of severe human rights incidents.

[S1-17.104a] [MDR-M.77a] **Cases of non-respect of international standards** (UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises) reported in OMV's own workforce is a count of severe incidents in which OMV's due diligence failed, remedy was not provided, and/or the issue was not further addressed.

[S1-17.103b] [MDR-M.77a] **Number of complaints filed with National Contact Points for OECD Multinational Enterprises** is derived from the cases counted on the basis of information from the Head of Group Sustainability.

[S1-17.104c] [MDR-M.77a, 77d] **Amount of material fines, penalties, and compensation for damages for severe human rights incidents** connected to own workforce: sum of all paid fines.

[Voluntary] [MDR-M.77a] **Number of human rights grievances, thereof external and internal,** and number of proven violations are calculated based on human rights grievances received through Community Grievance Mechanisms and grievances received in the internal human rights mailbox.

[Voluntary] [MDR-M.77a] **Percentage of total operational sites** that have been assessed in the last three years is the percentage of operational sites being assessed in the annual Human Rights Impact & Risk Mapping.

[Voluntary] [MDR-M.77a] **thereof where human rights impacts or risks have been identified** is the percentage of operational sites where, during the annual Human Rights Impact & Risk Mapping, a high or extreme impact and risk level was identified.

[Voluntary] [MDR-M.77a] **thereof where mitigation actions taken** is the percentage of operational sites with a high or extreme impact and risk level where mitigation actions have been taken.

## S2 Workers in the Value Chain Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the → [Metrics Related to Value Chain Workers](#) sub-section.

### Workers in the Value Chain Metrics

[MDR-M.77b] The metrics are not validated by an external body other than the assurance provider, with the exception of TfS-related metrics, where the data is validated by TfS.

[S2-4.36] [MDR-M.77a] **Number of severe human rights issues and incidents connected to workers in the value chain** refers to the count of substantiated grievances received (where the complainant is identifiable as a worker in the value chain), legal cases, or other major issues flagged to Procurement or human rights experts, which OMV (or its subsidiaries)



has caused or contributed to, as per the UN Guiding Principles on Business and Human Rights. For each incident, we have scored the scale, scope, and irremediability from 1 (very low) to 5 (very high), and a calculation is applied to determine the severity of the incident. For metrics based on data from the OMV SpeakUp Channel, we assume that, unless the complainant is clearly a worker in the value chain, they are an OMV employee. Thus, in cases where it is unclear based on the subject matter, the incident is included in the count in S1-17.

[S2-1.19] [MDR-M.77a] **Cases of non-respect of international standards** (UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises) reported in OMV's value chain is a count of severe incidents in which OMV's due diligence failed, remedy was not provided, and/or the issue was not further addressed.

[Entity-specific] [MDR-M.77a] **Total human rights grievances raised through SpeakUp Channel and Community Grievance Mechanisms by value chain workers.** In 2024, these were included in the "total number of external complaints" reported in S3.

[Entity-specific] [MDR-M.77a] **Number of audits performed by OMV Procurement with an external auditor:** the number of audits performed with an external auditor is measured at the end of the year.

[Entity-specific] [MDR-M.77a] **Number of TfS (re)assessments performed by EcoVadis:** the number is measured/collected directly from the Tableau platform (provided by TfS). The scope of suppliers assessed in 2024 via EcoVadis is: first assessment, reassessment, and reuse from outside (supplier already assessed via EcoVadis at the request of other companies, but only entered in our database in 2024).

[Entity-specific] [MDR-M.77a] **Number of TfS audits performed:** the number of suppliers who performed a TfS audit at our request is measured/collected from the OASIS platform. This includes full audits and follow-up audits.

[Entity-specific] [MDR-M.77a] **Number of suppliers with a valid EcoVadis score:** data generated from the EcoVadis platform plus selection of suppliers who responded to the assessment in the past three years.

[Entity-specific] [MDR-M.77a] **Percentage of suppliers with improved EcoVadis score:** this represents the total number of suppliers that have improved their overall score compared to their previous evaluations. The information is taken from the Tableau platform (provided by TfS).

[Entity-specific] [MDR-M.77a] **Number of buyers** across all locations who attended awareness sessions on sustainable procurement: this is measured based on attendance lists.

[Entity-specific] [MDR-M.77a] **Number of new suppliers** screened for social criteria (e.g., child labor, forced labor, and collective bargaining) and environmental criteria (e.g., environmental certifications: ISO 14001, ISO 50001, etc.): the data is downloaded as an Excel file from the SAP Ariba platform.

[Entity-specific] [MDR-M.77a] **Percentage of new suppliers** assessed with negative social impacts (related to human rights, e.g., modern slavery, forced labor, child labor, etc. and improper business practices, e.g., bribery and corruption) in the supply chain that were disqualified: this is calculated based on the number of suppliers in prequalification who were disqualified vs. the total number of suppliers who participated in prequalification.

[Entity-specific] [MDR-M.77a] **Suppliers that were trained on social issues:** the data for sustainability training performed by suppliers is downloaded from the EcoVadis platform, then filtered for training focused on social issues. While in previous years we took into consideration all sustainability training (overall ESG issues), in 2025 the emphasis was solely on social issues, in connection with our IROs.

[Voluntary] [MDR-M.77a] **Percentage of spend with local suppliers:** this is calculated automatically by Power BI based on total Procurement spend at OMV. The term "local" refers to the supplier country where the payment is made.

## Additional Metrics

[MDR-M.77b] The metrics are not validated by an external body other than the assurance provider.

[Voluntary] [MDR-M.77a] **Total number of Tier 1 suppliers:** this represents the number of our suppliers or contractors that directly supply goods or services to the OMV Group; it is collected from Power BI based on SAP records.

[Voluntary] [MDR-M.77a] **Total number of significant suppliers in Tier 1:** this represents the number of A suppliers (those accounting for 80% of Procurement spend); it is collected from Power BI based on SAP records.

[Voluntary] [MDR-M.77a] **% of total spend on significant suppliers in Tier 1:** this represents suppliers accounting for 80% of Procurement spend; it is a fixed percentage, based on internal decision.

[Voluntary] [MDR-M.77a] **Total number of significant suppliers in non-Tier 1:** the number is 0; based on internal assessment and historical data, there are no significant suppliers in non-Tier 1.

[Voluntary] [MDR-M.77a] **Total number of significant suppliers (Tier 1 and non-Tier 1):** this represents the number of A suppliers (those accounting for 80% of Procurement spend); it is collected from Power BI based on SAP records.

[Voluntary] [MDR-M.77a] **Total number of significant Tier 1 and non-Tier 1 suppliers** is assessed via desk or on-site assessments: the number represents the sum of TfS audits + audits performed by OMV Procurement with an external auditor; the information is collected from the OASIS platform (provided by TfS) and from our internal records on audits performed by OMV Procurement.

[Voluntary] [MDR-M.77a] **Target of number of suppliers assessed via desk or on-site assessments:** this represents the target for our TfS audits.

[Voluntary] [MDR-M.77a] **Number of suppliers assessed with substantial actual/potential negative impacts:** this represents the number of suppliers that have audit findings classified with red flags during TfS audits or audits performed by OMV Procurement with an external auditor; the audit data is collected from the TfS OASIS platform and our internal records.

[Voluntary] [MDR-M.77a] **% of suppliers with substantial actual/potential negative impacts with agreed corrective**



**action/improvement plan:** all suppliers that have substantial actual/potential negative impacts based on audit results are requested to submit a proposed corrective action/improvement plan.

[Voluntary] [MDR-M.77a] **Number of suppliers with substantial actual/potential negative impacts that were terminated:** this number is taken from our internal SAP records.

[Voluntary] [MDR-M.77a] **Total number of suppliers in capacity building programs:** this represents the total number of training sessions that we provide to suppliers via our internal resources (webinars held by the OMV Group) and external partners (webinars provided by TfS via the EcoVadis Academy); it is collected from our internal records and the EcoVadis platform.

[Voluntary] [MDR-M.77a] **% of total contractors and Tier 1 suppliers assessed in human rights in the last three years:** this is calculated based on a three-year analysis of contractors and suppliers evaluated via EcoVadis assessments, TfS audits, and OMV Procurement audits performed with an external auditor; information is collected from the EcoVadis and TfS OASIS platforms and our internal records.

- **thereof where risks have been identified:** the percentage is calculated based on the number of EcoVadis assessments with scores below 25 points and audits with findings classified with red flags; information is collected from the EcoVadis and TfS OASIS platforms and our internal records.
- **thereof where mitigation actions taken:** all assessments and audits with findings classified with red flags have mitigation actions.

### S3 Affected Communities Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the → [Metrics Related to Affected Communities](#) sub-section.

#### Affected Communities Data

[MDR-M.77b] The metrics for affected communities are not validated by an external body other than the assurance provider. [MDR-M.77d] Currency is only applicable to community and social investments.

[S3-4.36] [MDR-M.77a] **Number of severe human rights issues and incidents** connected to affected communities refers to the count of substantiated grievances received, legal cases, or other major issues flagged to community relations and human rights experts that OMV (or its subsidiaries) has caused or contributed to, as per the UN Guiding Principles on Business and Human Rights. For each incident, we have scored the scale, scope, and irremediability from 1 (very low) to 5 (very high), and a calculation is applied to determine the severity of the incident.

[S3-1.17] [MDR-M.77a] **The cases of non-respect of international standards** (UN Guiding Principles, ILO Declaration on Fundamental Principles and Rights at Work, or OECD Guidelines for Multinational Enterprises) is a count of severe human rights incidents connected to affected communities in which OMV's due diligence failed, remedy was not provided, and/or the issue was not further addressed.

[Entity-specific] [MDR-M.77a] **Total amount of community and social investments** refers to the sum of actual investments by the end of the year for the implemented social and community projects. Management costs, cultural and sports sponsoring are excluded.

[Entity-specific] [MDR-M.77a] **Total number of beneficiaries** refers to the total number of individuals who directly received or benefited from the services, resources, or training provided by social investment projects.

[Entity-specific] [MDR-M.77a] **Total external grievances:** sum of all grievances received through the Community Grievance Mechanisms (CGMs) from affected communities. Our CGMs are also open to value chain workers. In 2024, the 733 external grievances included grievances from value chain workers; in 2025 these are reported separately in S2.

- [Entity-specific] [MDR-M.77a] **Thereof grievances received related to our impact on society:** sum of all grievances with regard to societal issues (e.g., land rights, security, odor, noise) received through the CGMs.
- [Entity-specific] [MDR-M.77a] **Thereof grievances received concerning an impact on the environment:** sum of all grievances with regard to environmental issues (e.g., pollution, spills) received through the CGMs.

[Entity-specific] [MDR-M.77a] **Total resolved grievances is the sum of grievances received through the Community Grievance Mechanisms** that have been addressed and resolved within a specific reporting period.

[Entity-specific] [MDR-M.77a] **Grievances resolved through remediation** is the sum of all grievances received through the CGMs resolved through remediation (e.g., compensation, rehabilitation).



# Governance Information

## G1 Business Conduct Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-sections → [G1-4 Incidents of Corruption or Bribery](#) and → [G1-6 Payment Practices](#).

### G1-4 Incidents of Corruption or Bribery

#### Anti-Corruption and Anti-Bribery Metrics

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

[G1-4.21b] [MDR-M.77a] **The percentage of functions at risk covered by the in-person and e-learning training programs** is calculated as: the number of employees (full-time and part-time) who have attended training programs divided by the total number of employees identified in the target group for training programs, multiplied by 100.

[G1-4.24a] [MDR-M.77a] **The number of convictions for violations of anti-corruption and anti-bribery laws** is counted on a case-by-case basis for these specific violations. Fines (EUR mn) for violations of anti-corruption and anti-bribery laws are based on the total amount of fines received for these specific violations.

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

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

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

[Voluntary] [MDR-M.77a] **The number of whistleblowing cases in the OMV Group** refers to the number of reports regarding alleged misconduct/breach of law or internal regulations brought to the attention of the Compliance department via OMV's whistleblowing mechanisms.

[Voluntary] [MDR-M.77a] **Confirmed incidents of conflicts of interest** refer to incidents where an employee verifiably fails to disclose a conflict of interest, leading to a confirmed incident of corruption or bribery (i.e., where an employee verifiably gives, agrees to give, promises, or offers a financial advantage to another person to obtain business with OMV).

[Voluntary] [MDR-M.77a] **Confirmed incidents of money laundering or insider trading** refers to incidents where an employee is officially found or proven through legal proceedings or regulatory enforcement to have engaged in money laundering or insider trading in violation of applicable laws.

[Voluntary] [MDR-M.77a] **Sites with an ethics certification** refers to the sites operated by OMV that are covered by external certification in accordance with the Auditing Standard (PS) 980 of the Institute of Public Auditors in Germany (IDW), disclosed as a percentage.

[Voluntary] [MDR-M.77a] **Sites assessed or audited internally** on specific ethics issues refers to the sites operated by OMV that are covered by the annual standardized reporting process on ethical issues and the annual risk analysis, which is part of OMV's Enterprise-Wide Risk Management (EWRM) system, and disclosed as a percentage.

#### Business Ethics/Anti-Corruption Training (In-Person)

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

[G1-3.21b] [MDR-M.77a] **Table on business ethics training (in-person training and/or e-learning):**

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

[G1-3.21b] [MDR-M.77a] **Table on competition law training (in-person training):** Total receiving training in the reporting year refers to the total number of employees that completed the in-person competition law training program.



## G1-6 Payment Practices

### Supplier Relationship Metrics

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

[G1-6.33b] [MDR-M.77a] **Payments aligned with standard payment terms** is calculated based on how many payments have been made according to the standard payment terms of 60 days (which also applies for the SMEs that we work with).

[G1-6.31] [G1-6.33a, 33d] [MDR-M.77a] **The average time to pay an invoice** (in days) is determined using the framework agreement weighted average payment terms (base date). This is calculated as the difference between the base date and the clearing date, weighted by the respective invoice value in EUR. These figures are reported and tracked in an internal digital tool managed by Procurement and are calculated based on POs with payment terms of 60 days or less. This also applies for the SMEs that we work with.

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

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

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

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

## G-(Entity-specific) Cybersecurity Metrics Definitions and Methodologies

This section provides the definitions and methodologies for all the metrics disclosed in the sub-section → [Metrics](#).

### Cybersecurity Metrics

[Entity-specific] [MDR-M.77a, 77b] **The number of noteworthy cybersecurity incidents** refers to incidents defined by given legal conditions (from the Network and Information Systems Directive), which OMV, as a critical infrastructure provider, is obliged to report. The measurement of this metric is validated by an external body during the yearly ISO/IEC 27001:2022 audit assessments to evaluate the effectiveness of the implemented ISMS operations.

[Voluntary] [MDR-M.77a, 77b] **The number of confirmed breaches of customer privacy data** is calculated by counting verified incident reports submitted by processors legally obligated to notify OMV of such breaches. The measurement of this metric is not validated by an external body other than the assurance provider.



# OMV Aktiengesellschaft Data

## Environment<sup>1</sup>

[NaDiVeG]

		2025	2024
Water consumed	m <sup>3</sup>	13,110	13,693
Total waste	t	145	159
Energy consumption	TJ	32.9	31.8
thereof electricity	MWh	6,171	6,580
thereof heat	MWh	2,969	2,246
Percentage of energy consumption from renewable sources <sup>2</sup>	%	80	84
Scope 2 emissions	t CO <sub>2</sub> equivalent	65	49

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

2 Electricity consumption is 100% from renewable sources.

## Occupational Safety

[NaDiVeG]

		2025	2024
<b>Occupational safety – employees</b>			
Number of hours worked	hours (thousand)	1,535	1,560
Fatalities as a result of work-related injuries and work-related ill health	number	0	n.a.
thereof fatalities as a result of work-related injuries	number	0	0
thereof fatalities as a result of work-related ill health	number	0	n.a.
Fatality rate	per 100 mn hours worked	0.00	n.a.
Number of recordable work- related accidents (Total Recordable Injuries)	number	0	1
Rate of recordable work-related accidents (Total Recordable Injury Rate)	per 1 mn hours worked	0.00	0.64
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.00	0.64
Lost-time injury severity	average number of LWDs per LWDI	0.00	30.00
<b>Occupational safety – Other workers on OMV sites</b>			
Number of hours worked	hours (thousand)	302	280
Fatalities as a result of work-related injuries and work-related ill health	number	0	n.a.
thereof fatalities as a result of work-related injuries	number	0	0
thereof fatalities as a result of work-related ill health	number	0	n.a.
Fatality rate	per 100 mn hours worked	0.00	n.a.
Number of recordable work- related accidents (Total Recordable Injuries)	number	0	1
Rate of recordable work-related accidents (Total Recordable Injury Rate)	per 1 mn hours worked	0.00	3.58
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.00	3.58
Lost-time injury severity	average number of LWDs per LWDI	0.00	1.00
<b>Occupational safety – employees and Other workers on OMV sites</b>			
Number of hours worked	hours (thousand)	1,836	1,840
Fatalities as a result of work-related injuries and work-related ill health	number	0	n.a.
thereof fatalities as a result of work-related injuries	number	0	0
thereof fatalities as a result of work-related ill health	number	0	n.a.
Fatality rate	per 100 mn hours worked	0.00	n.a.
Number of recordable work- related accidents (Total Recordable Injuries)	number	0	2
Rate of recordable work-related accidents (Total Recordable Injury Rate)	per 1 mn hours worked	0.00	1.09
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.00	1.09
Lost-time injury severity	average number of LWDs per LWDI	0.00	15.50



## Business principles

[NaDiVeG]

Head count

	2025	2024
Employees trained in business ethics <sup>1</sup>	1,133	147
Employees trained in human rights	165	189

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

## Employees<sup>1</sup> broken down by gender, employment and contract type

[NaDiVeG]

	December 31, 2025	December 31, 2024
<b>Employees</b>		
Total (incl. apprentices)	933	959
<b>Employment type</b>		
Full-time	784	819
thereof male	424	438
thereof female	360	381
Part-time	149	140
thereof male	15	13
thereof female	134	127
<b>Gender</b>		
Male	439	451
Female	494	508
<b>Contract type</b>		
Temporary <sup>2</sup>	52	78
thereof male	23	41
thereof female	29	37
Permanent	881	881
thereof male	416	410
thereof female	465	471
<b>Non-guaranteed hours employees</b>		
thereof male	0	0
thereof female	0	0

1 Head count at year-end

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

## Employees with local nationality<sup>1</sup> in %

[NaDiVeG]

	December 31, 2025	December 31, 2024
Austria	64.7	63.4

1 According to nationality

## Employees entitled to family-related leave vs. those who took it

[NaDiVeG]

in %

	December 31, 2025	
	Entitled	Took
Male	100.0	2.8
Female	100.0	11.9
Other gender	0.0	0.0
Not reported	0.0	0.0
<b>Total</b>	<b>100.0</b>	<b>7.6</b>



### New hires by gender and age

[NaDiVeG]

	2025		2024	
	Number	%	Number	%
<b>Gender</b>				
<b>Total</b>	<b>11</b>	<b>100.0</b>	<b>81</b>	<b>100.0</b>
Male	7	63.6	48	59.3
Female	4	36.4	33	40.7
Other gender	0	0.0	0	0.0
Not reported	0	0.0	0	0.0
<b>Age</b>				
<b>Total</b>	<b>11</b>	<b>100.0</b>	<b>81</b>	<b>100.0</b>
<30	2	18.2	16	19.8
30-50	9	81.8	58	71.6
>50	0	0.0	7	8.6

### Ended contracts by gender and age

[NaDiVeG]

Head count

	2025		2024	
	Number	%	Number	%
<b>Turnover rate<sup>1</sup></b>	<b>45</b>	<b>4.8</b>	<b>50</b>	<b>5.2</b>
<b>Number of employees who have left by gender</b>				
<b>Total</b>	<b>45</b>	<b>100.0</b>	<b>50</b>	<b>100.0</b>
Male	22	48.9	21	42.0
Female	23	51.1	29	58.0
<b>Number of employees who have left by age group</b>				
<b>Total</b>	<b>45</b>	<b>100.0</b>	<b>50</b>	<b>100.0</b>
<30	5	11.1	6	12.0
30-50	23	51.1	34	68.0
>50	17	37.8	10	20.0
<b>Turnover rate by gender</b>				
<b>Total</b>	<b>45</b>	<b>4.8</b>	<b>50</b>	<b>5.2</b>
Male	22	2.4	21	4.7
Female	23	2.5	29	5.7
Other gender	0	0.0	0	0.0
Not disclosed	0	0.0	0	0.0
<b>Turnover rate by age group</b>				
<b>Total</b>	<b>45</b>	<b>4.8</b>	<b>50</b>	<b>5.2</b>
<30	5	0.5	6	12.0
30-50	23	2.5	34	4.8
>50	17	1.8	10	4.9

1 2024 turnover rate is calculated with year-end figures.

### Collective bargaining and social dialogue

[NaDiVeG]

	December 31, 2025		December 31, 2024	
	Collective bargaining coverage	Social dialogue	Collective bargaining coverage	Social dialogue
Coverage rate	Employees (OMV AG only)	Workplace representation (OMV AG only)	Employees (OMV AG only)	Workplace representation (OMV AG only)
80-100%	99.6	98.0	99.3	97.9



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

We have performed a limited assurance engagement in the connection with the consolidated non-financial statement pursuant to Sections 243b and 267a UGB (hereafter „non-financial reporting”) in the Group management report in section Sustainability Statement and Sustainability Statement Annex for the financial year 2025 of the

**OMV Aktiengesellschaft,  
Vienna**

(hereinafter also referred to as „Group” or „Company”).

## Conclusion with limited assurance

Based on our procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the non-financial reporting in the Group management report in section Sustainability Statement and Sustainability Statement Annex is not prepared, in all material respects, in compliance with:

- the statutory provisions of the Austrian Sustainability and Diversity Improvement Act (Sections 243b and 267a of the Austrian Commercial Code (UGB)),
- the reporting requirements according to Article 8 of the EU Regulation 2020/852 (hereinafter referred to as „EU-Taxonomy-Regulation”),
- the requirements of the delegated regulation (EU) 2023/2772 (hereinafter referred to as „ESRS”), and
- the requirements and standards for the process to identify the information to be included in the non-financial reporting in accordance with the legal requirements and standards for non-financial reporting (hereinafter referred to as „double materiality assessment process”); with the description set out in disclosure ESRS 2-IRO-1.53 in the currently valid version.

## Basis for conclusion with limited assurance

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

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

We are independent of the Group in accordance with the Austrian professional regulations and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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

## Other information

Management is responsible for the other information. The other information comprises all information included in the Combined Annual Report 2025 but does not include non-financial reporting, and our independent assurance report.

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

## Responsibility of the management

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

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

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

## Inherent limitations in the preparation of non-financial reporting

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

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

## Responsibility of the auditor of the non-financial reporting

Our objectives are to plan and perform a limited assurance engagement to obtain limited assurance about whether the non-financial reporting, including the procedures performed to determine the information to be reported and



the reporting in accordance with the EU-Taxonomy, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this non-financial reporting.

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

Our responsibilities include

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



## Procedures - Summary of the work performed

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

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

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

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

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

## Limitation of liability, publication and terms of engagement

This limited assurance engagement is a voluntary assurance engagement.

We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the „General Conditions of Contract for the Public Accounting Professions” issued by the Chamber of Tax Advisors and Auditors. These can be viewed online on the website of the Chamber of Tax Advisors and Auditors (currently at [➤ https://ksw.or.at/berufsrecht/mandatsverhaeltnis/](https://ksw.or.at/berufsrecht/mandatsverhaeltnis/)). With regard to our responsibility and liability under the contractual relationship, point 7 of the General Conditions of Contract for the Public Accounting Professions applies.

Our assurance report may only be distributed to third parties together with the non-financial reporting contained in the Group management report in section Sustainability Statement and Sustainability Statement Annex and only in complete and unabridged form. Because our report is prepared solely on behalf of and for the benefit of the company, its contents may not be relied upon by any other third party, and consequently, we shall not be liable for any other third-party claims.



## Auditor responsible for the assurance engagement

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

Vienna  
March 16, 2026

KPMG Austria GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:  
Gerhard Wolf  
Wirtschaftsprüfer  
(Austrian Chartered Accountant)