Environmental Information

This chapter includes information on the following topics: EU Taxonomy, E1 Climate Change, E2 Pollution (including the entity-specific topic Process Safety), E3 Water, E4 Biodiversity and Ecosystems, and E5 Resource Use and Circular Economy.

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

EU Taxonomy Reporting

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

As part of the European Commission's Action Plan on Financing Sustainable Growth, a classification system for environmentally sustainable economic activities was established by Regulation (EU) 2020/852 (hereinafter EU Taxonomy). The regulation came into force in 2020 and defines six environmental objectives:

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

Since then, delegated acts on all six environmental objectives have been published. OMV recognizes the value of the EU Taxonomy regulations in promoting transparency and comparability in sustainable finance. The clear guidance provided by the Taxonomy supports the transition to a more sustainable economy and establishes a common framework for identifying sustainable investment activities. The following section outlines OMV's approach to identifying and assessing its economic activities in accordance with the EU Taxonomy requirements.

As part of the EU Commission's Omnibus Initiative I of 2025, Delegated Regulation (EU) 2026/73, published in the Official Journal on January 8, 2026, also amended delegated Regulation (EU) 2021/2178 to Article 8 of the EU Taxonomy Regulation (EU) 2020/852, resulting in reductions in the scope of the reporting templates and, under certain conditions, simplifications of the valuation of covered economic activities as well as financing and investments. The disclosure of the information in accordance with the EU Taxonomy Regulation (EU) 2020/852 in conjunction with (EU) 2021/2178 will take place as of December 31, 2025 in this version. Since there are still uncertainties in the legal interpretation of parts of the provisions, the legal interpretations of the EU Commission, which it has published in its notices in the Official Journal, will be used to the extent that this is deemed appropriate.

Please note that the 2024 EU Taxonomy Sales and OPEX figures have been restated following the March 2025 reclassification of the Borealis Group, excluding Borouge investments, as "held for sale" and "discontinued operations."

OMV's Process for Identifying and Assessing EU Taxonomy Activities

EU Taxonomy Eligibility Assessment

An economic activity is considered to be Taxonomy-eligible if it is listed in Annex I or II of the Commission Delegated Regulation (EU) 2021/2139 (EU Taxonomy Climate Delegated Act) and Annex I–IV of the Commission Delegated Regulation (EU) 2023/2486 (EU Taxonomy Environmental Delegated Act) and matches the given description of the activity.

To identify eligible activities and products at OMV, we implemented comprehensive screening of our entire portfolio, comparing our activities to the relevant activity descriptions; this process is fully integrated into our project preparation and approval procedures, involving interdisciplinary teams, multiple cross-checks, and a series

of workshops and training sessions with management and experts across all business segments, ensuring that every relevant project is identified at an early stage of its life cycle.

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

EU Taxonomy Alignment Assessment

According to the Taxonomy Regulation, each aligned activity must make a substantial contribution to at least one of the EU's environmental objectives, while also ensuring that it does not significantly harm any of the other objectives and that it meets the defined minimum social safeguards.

OMV has been conducting EU Taxonomy alignment assessments since 2022 through a three-step screening process: verifying compliance with the technical screening criteria, ensuring adherence to the do no significant harm (DNSH) requirements, and meeting the minimum social safeguards. The alignment assessment is updated annually. All economic activities identified by OMV as aligned with the EU Taxonomy are related to the environmental objective of climate change mitigation.

OMV has established internal guidance that translates all EU Taxonomy requirements into clear and understandable rules for employees. This guidance also defines responsibilities for alignment checks and evidence gathering across the organization, ensuring a consistent and transparent approach.

To comply with the DNSH climate change adaptation criteria, OMV conducts comprehensive physical climate risk and vulnerability assessments in accordance with the OMV Sustainability Impact and Risk Management Standard. These assessments are carried out centrally by OMV Group Sustainability, in collaboration with Corporate Risk Management and external experts, and are regularly updated – particularly when new assets are introduced or when changes in risk exposure are identified. All analyses are fully compliant with the DNSH climate change adaptation criteria and are conducted in line with the legal requirements of the CSRD and the EU Taxonomy.

Compliance with the minimum social safeguards and governance criteria is assessed by OMV Group Sustainability, ensuring that relevant OMV policies (such as the Human Rights Policy Statement, Code of Conduct, Code of Business Ethics, Tax Strategy) are aligned with the international standards referenced in the EU Taxonomy. OMV's human rights management system and related processes (e.g., grievance mechanisms, human rights assessments) are established in line with these international standards. The assessment confirmed that there are no gaps between the OMV Group's approach to human rights policies and due diligence and the social safeguard requirements of the EU Taxonomy. For further details on the unadjusted gender pay gap and Board gender diversity, please refer to → S1-16 Remuneration Metrics (Pay Gap and Total Remuneration) and → ESRS 2 Board Diversity respectively.

Given the competition law decisions in Moldova and Ukraine against OMV's subsidiaries, it is important to note that OMV has implemented preventive, detective, and reactive measures that aim to prevent and mitigate risks from non-compliance in the area of competition law within the organization. Preventive measures include developing binding rules to avoid compliance violations and to conduct training in this regard. In addition, advice is provided to employees on competition law topics and compliance checks are implemented in business processes. To detect misconduct, compliance violations can be reported via the whistleblowing channel and external developments are closely monitored to identify risks. Any indication of misconduct is investigated and, where appropriate, reactive measures are taken. OMV's compliance system is regularly evaluated and has been certified according to the IDW PS 980 standard by external auditors. The last certification was conducted in 2023, whereby OMV's compliance system was considered as best practice and suitable for identifying, controlling, and managing all significant competition law risks. For details, see → G1-3 Prevention and Detection of Corruption and Bribery.

Definition of Financial KPIs

OMV's values for the KPIs are derived from the figures reported in the Group's consolidated IFRS financial statements. The KPIs are calculated based on the sales revenues, CAPEX, and OPEX of all fully consolidated subsidiaries of the OMV Group. Subsidiaries that are not consolidated, associated companies, and joint ventures were excluded from the calculation of KPIs as per the reporting requirements of the EU Taxonomy Regulation.

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

The denominators of the financial KPIs were defined and can be reconciled with the IFRS Consolidated Financial Statements as follows: The denominator of the turnover KPI is based on OMV's consolidated sales revenues. For details, see → Note 7 – Sales Revenues.

The denominator of the CAPEX KPI consists of additions to intangible assets (including oil and gas properties with unproved reserves), property, plant, and equipment, and IFRS 16 right-of-use assets. For further details, please refer to → Note 16 – Intangible Assets and → Note 17 – Property, Plant, and Equipment. Additions from business combinations are included in the denominator, except for additions to goodwill. Decommissioned assets are not included in the denominator. Furthermore, the denominator includes additions to non-current assets held for sale. Additions included in the denominator deviate from additions recognized in the IFRS Consolidated Financial Statements because government grants are not considered in the denominator, while the net presentation option is applied for the IFRS Consolidated Financial Statements.

Total OPEX consists of R&D expenses, maintenance and repair costs, other direct expenditure related to day-to-day servicing of assets, and short-term leases. R&D expenses include the research and development expenses recognized in accordance with IAS 38 and reported in the line "Other operating expenses" in the income statement. For further details, refer to → Note 11 – Other Operating Expenses. Maintenance and repair costs and other direct expenditure related to day-to-day servicing of assets mainly include costs for external services, personnel expenses, and material costs related to regular and unplanned maintenance, repairs, and servicing measures. The related cost items can be found in the line items "Production and operating expenses" and "Selling, distribution, and administrative expenses" in the income statement. Expenses for short-term leases have been determined and included in line with IFRS 16. Direct costs for training and other human resources improvement needs are immaterial and therefore excluded from the denominator and the numerator.

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

EU Taxonomy – Overview KPIs 2025

	2025					
	Turnover		CAPEX		OPEX	
	EUR mn	%	EUR mn	%	EUR mn	%
Environmentally sustainable (Taxonomy-aligned) activities	23	0.1	757	18.4	4	0.7
Taxonomy-eligible, but not Taxonomy-aligned activities	1,046	4.3	686	16.6	148	29.5
Taxonomy-non-eligible activities	23,240	95.6	2,683	65.0	349	69.8
Total	**24,308**		**4,125**		**500**	

EU Taxonomy – Overview KPIs 2024

	2024					
	Turnover[1]		CAPEX		OPEX[1]	
	EUR mn	%	EUR mn	%	EUR mn	%
Environmentally sustainable (Taxonomy-aligned) activities	17	0.1	756	18.7	2	0.3
Taxonomy-eligible, but not Taxonomy-aligned activities	1,089	4.2	908	22.4	135	27.3
Taxonomy-non-eligible activities	25,088	95.8	2,388	58.9	358	72.4
Total	**26,194**		**4,052**		**495**	

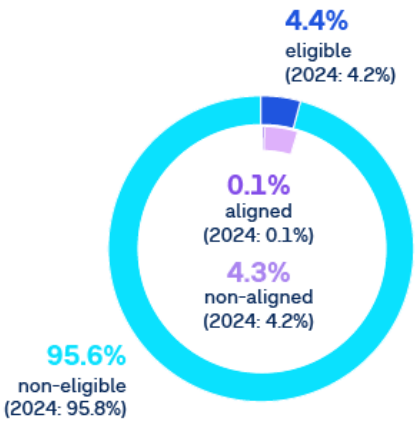
1 The 2024 figures have been restated, for details please refer to the introduction part of this chapter.

Taxonomy-Eligible and Taxonomy-Aligned Turnover

In 2025, 4.3% (2024: 4.2%) of OMV's total turnover was classified as Taxonomy-eligible (non-aligned), while 0.1% (2024: 0.1%) of OMV's total turnover was classified as Taxonomy-aligned. In 2025, all Taxonomy-eligible/aligned turnover was related to the objective of climate change mitigation. The eligible turnover arose from activity "3.14. Manufacture of organic basic chemicals," which reflects the activties of our Chemicals segment (e.g., production of ethylene and propylene), as well as activity "4.29. Electricity generation from fossil gaseous fuels," mainly from power sales from the Brazi gas-fired power plant in Romania. Furthermore, the activity "4.30. High-efficiency co-generation of heat/cool and power from fossil gaseous fuels" contributed to the Taxonomy-eligible turnover.

Taxonomy-Aligned Turnover 2025

In EUR mn



Aligned	2025	2024
Manufacture of biogas and biofuels for use of transport and of bioliquids	5	10
Production of heat/cool from geothermal energy	3	0
Production of heat/cool using waste heat	6	5[1]
Infrastructure enabling low-carbon road transport and public transport	9	3
Total aligned turnover	**23**	**17**

Non-Aligned		
Other eligible activities	1,046	1,089
Non-eligible activities	23,240	25,088
Total non-aligned turnover	**24,285**	**26,177**

1 The taxonomy-aligned turnover figure for 2024 has been revised in this report (previously EUR 32 mn) to reflect an amended project interpretation. The adjustment reflects a 0.1% impact on the total turnover.

Most of the aligned turnover in 2025 was derived from the activity "6.15. Infrastructure enabling low-carbon road transport and public transport," which covers electricity sales for mobility purposes. Further contributions to aligned turnover resulted from the activity "4.25. Production of heat/cool using waste heat," which reflects the waste heat supplies from the Schwechat refinery, as well as the activity "4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids," which covers the sales of sustainable aviation fuels. Further aligned turnover in 2025 resulted from the activity "4.22. Production of heat/cool from geothermal energy", representing our geothermal activities in the Vienna basin.

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

EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned turnover

In EUR mn

	2025		2024	
	Aligned turnover	Eligible (not aligned) turnover	Aligned turnover	Eligible (not aligned) turnover
Revenue from contracts with customers (IFRS 15)	23	501	17	578
Revenue from transactions within the scope of IFRS 9	0	545	0	511
Total	**23**	**1,046**	**17**	**1,089**

Taxonomy-Eligible and Taxonomy-Aligned CAPEX

In 2025, 16.6% (2024: 22.4%) of OMV's total CAPEX was classified as Taxonomy-eligible (non-aligned). Of OMV's total CAPEX, 18.4% (2024: 18.7%) was classified as Taxonomy-aligned. Lower Taxonomy-eligible (non-aligned) CAPEX in 2025 compared to 2024 was related to a decrease in activity "3.14. Manufacture of organic basic chemicals. "Taxonomy-aligned CAPEX remained at a comparable level to the preceding year, as lower investments in photovoltaic technologies and close to market research were offset by substantial increases in hydrogen related expenditures, activities regarding transmission and distribution of electricity in our refineries, and geothermal initiatives.

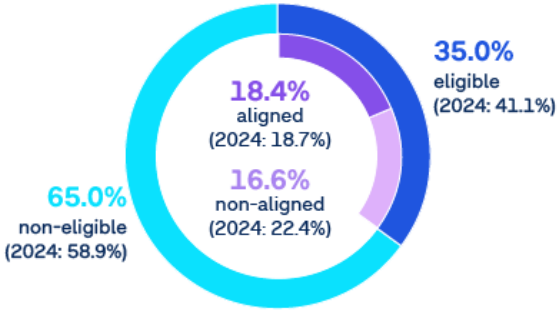
In 2025, the majority of Taxonomy-eligible/aligned CAPEX was related to the objective of climate change mitigation, with only a minor share of eligible CAPEX being related to the environmental objective of the transition to a circular economy.

Most of the eligible CAPEX was derived from the activities "3.17. Manufacture of plastics in primary form" and "3.14. Manufacture of organic basic chemicals," both reflecting the activities of our Chemicals segment. Other contributors were activities in Section 6 Transport (e.g., "6.2. Freight rail transport," "6.10. Sea freight water transport," and others), and various activities in Section 4 Energy (e.g., "4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids," "4.9. Transmission and distribution of electricity," "4.22. Production of heat/cool from geothermal energy," and "4.29. Electricity generation from fossil gaseous fuels").

The largest contributors to aligned CAPEX were activities "3.14 Manufacture of organic basic chemicals," which reflects our investment in Borealis' propane dehydrogenation unit 2 (PDH2) in Kallo, and "3.17. Manufacture of plastics in primary form," reflecting, for example, the investment in the pre-treatment plant in Walldürn, where we are aiming to build and operate Europe's largest sorting facility for chemical recycling. Taxonomy-aligned CAPEX in the activity "3.10. Manufacture of hydrogen" increased significantly, driven in particular by OMV's large-scale green hydrogen project in Austria, which aims to foster the production of Renewable Fuels of Non-Biological Origin (RFNBO) hydrogen in Europe through the construction and operation of a new, efficient, and sustainable 140 MW electrolysis plant producing up to 23,000 t of green hydrogen annually. Other important contributors to Taxonomy-aligned CAPEX were the following activities: "4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids" (including production facilities for sustainable aviation fuels and bio-LNG), "6.15. Infrastructure enabling low-carbon road transport and public transport," underscoring our continued investments in e-mobility, and "7.1. Construction of new buildings," capturing the construction of the OMV Innovation Hub Schwechat – our new research and development facility at the OMV Schwechat site. CAPEX in the activity "4.22. Production of heat/cool from geothermal energy" more than tripled, with OMV's "Hydros Seestadt" geothermal project in Vienna being classified as an aligned activity for the first time. The project forms part of a joint geothermal initiative aimed at harnessing high-temperature geothermal resources to provide climate-neutral district heating.

Taxonomy-Aligned CAPEX 2025

In EUR mn



Aligned	2025	2024
Manufacture of hydrogen	99	41
Manufacture of organic basic chemicals	333	323
Manufacture of plastics in primary form	104	107
Electricity generation using solar photovoltaic technology	34	116
Transmission and distribution of electricity	0	5
Manufacture of biogas and biofuels for use in transport and of bioliquids	91	30
Production of heat/cool from geothermal energy	19	0
Production of heat/cool using waste heat	0	4
Infrastructure enabling low-carbon road transport and public transport	61	61
Construction of new buildings	13	0
Installation, maintenance, and repair of energy efficiency equipment	1	2
Installation, maintenance, and repair of renewable energy technologies	0	5
Close to market research, development, and innovation	4	61
Total aligned CAPEX	**757**	**756**

Non-Aligned		
Other eligible activities	686	908
Non-eligible activities	2,683	2,388
Total non-aligned CAPEX	**3,368**	**3,296**

Aligned and eligible CAPEX can be disaggregated into additions to the different asset classes in the table below. Additions to right-of-use assets are included in additions to property, plant, and equipment.

EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned CAPEX

In EUR mn

	2025		2024	
	Aligned CAPEX	Eligible (not aligned) CAPEX	Aligned CAPEX	Eligible (not aligned) CAPEX
Additions to property, plant, and equipment	725	658	690	883
Additions to capitalized development costs	9	2	62	15
Additions to other intangible assets	24	25	4	11
Total	**757**	**686**	**756**	**908**
Thereof additions from business combinations	**0**	**0**	**89**	**41**

EU Taxonomy – CAPEX Plan

In EUR mn

Environmental objective	Activity code[1]	Activity	EU Taxonomy-aligned CAPEX 2025	Planned CAPEX 2026–2028[2]
Climate change mitigation	3.10.	Manufacture of hydrogen	99	483
	3.14.	Manufacture of organic basic chemicals	333	0
	3.17.	Manufacture of plastics in primary form	104	51
	4.1.	Electricity generation using solar photovoltaic technology	34	260
	4.3.	Electricity generation from wind power	0	64
	4.13.	Manufacture of biogas and biofuels for use in transport and of bioliquids	91	779
	4.22.	Heat generation from geothermal energy	19	289
	4.25.	Production of heat/cool using waste heat	0	2
	6.15.	Infrastructure enabling low-carbon road transport and public transport	61	105
	7.1.	Construction of new buildings	13	27
	7.3.	Installation, maintenance, and repair of energy efficiency equipment	1	2
	9.1.	Close to market research, development, and innovation	4	16
Total			**757**	**2,079**

1 The activity code list contains all activities that have been declared aligned since 2022. The CAPEX plan contains Sustainability CAPEX from MTP for the expansion of the activities already declared as aligned since 2022. For the EU Taxonomy CAPEX plan, government grants are not deducted from CAPEX (gross approach). Eligible activities that are not yet aligned in 2025 but are likely to be aligned at a later stage are not included.

2 In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), Borealis' CAPEX is not considered in the CAPEX Plan.

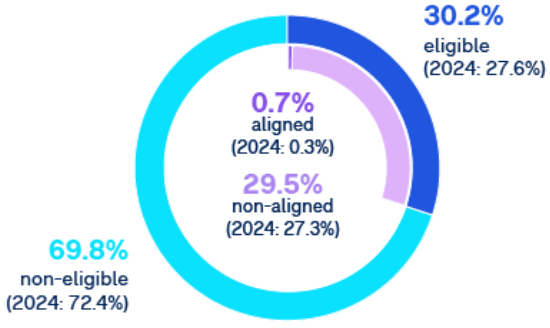
Taxonomy-Eligible and Taxonomy-Aligned OPEX

In 2025, 29.5% (2024: 27.3%) of OMV's total OPEX was classified as Taxonomy-eligible (non-aligned). Of OMV's total OPEX, 0.7% (2024: 0.3%) was classified as Taxonomy-aligned. In 2025, all Taxonomy-eligible/aligned OPEX was related to the objective of climate change mitigation.

The largest contributor to eligible OPEX was the activity "3.14. Manufacture of organic basic chemicals," reflecting the activities of our Chemicals segment, followed by the activities "9.1. Close to market research, development, and innovation" (e.g., R&D for ReOil®, geothermal activities, carbon capture, etc.) and "4.29. Electricity generation from fossil gaseous fuels."

Taxonomy-Aligned OPEX 2025

In EUR mn



Aligned	2025	2024
Manufacture of hydrogen	2	0
Production of heat/cool using waste heat	1	1
Infrastructure enabling low-carbon road transport and public transport	1	1
Total aligned OPEX	**4**	**2**

Non-Aligned		
Other eligible activities	148	135
Non-eligible activities	349	358
Total non-aligned OPEX	**497**	**493**

Aligned OPEX was mainly derived from the activities "3.10. Manufacture of hydrogen," "4.25. Production of heat/cool using waste heat" (district heating hub at the Schwechat refinery), "6.15. Infrastructure enabling low- carbon road transport and public transport" (EV charging points at our filling stations), and "4.1. Electricity generation using solar photovoltaic technology."

EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned OPEX

In EUR mn

	2025		2024	
	Aligned OPEX	Eligible (not aligned) OPEX	Aligned OPEX	Eligible (not aligned) OPEX
Research and development expenses	0	59	0	44
Expenses for maintenance and repairs	4	84	2	84
Short-term lease expenses	0	5	0	7
Total	**4**	**148**	**2**	**135**

EU Taxonomy Data Tables

EU Taxonomy – CAPEX reconciliation to Consolidated Financial Statements

In EUR mn

	2025	2024
Additions to intangible assets and PPE according to Consolidated Financial Statements	3,239	3,697
Additions to intangible assets and PPE from changes in consolidated group according to Consolidated Financial Statements	0	275
less additions to goodwill	0	-106
plus additions to assets held for sale	852	178
plus additions to government grants	35	7
Total	**4,125**	**4,052**
CAPEX according to EU Taxonomy reporting	**4,125**	**4,052**

For the 2025 tables on "Proportion of turnover, CAPEX, and OPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities," "Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities," "Proportion of CAPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities," and "Proportion of OPEX from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities," see → Annex: EU Taxonomy Data Tables.

E1 Climate Change

Material Topic: E1 Climate Change

Material Sub-Topics: Climate change mitigation; Energy

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

Relevant SDGs:

SDG targets:
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix
7.3 By 2030, double the global rate of improvement in energy efficiency
13 Take urgent action to combat climate change and its impacts

The material impacts, risks, and opportunities related to E1 Climate Change can be found in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. The material topic E1 Climate Change is governed centrally by Group Sustainability, which is led by the SVP Investor Relations & Sustainability, who reports directly to the CFO.

E1-1 Transition Plan for Climate Change Mitigation

[E1-1 AR 1] [E1-1.14] [E1-1.16] OMV fully supports the goals set forth by the Paris Agreement, and addressing climate change is central to our Group strategy. We are committed to transforming into an integrated sustainable energy, fuels, and chemicals company, with the ambition of becoming a net-zero business by 2050.[1] This commitment includes not just our own operations (Scopes 1 and 2) but also our product portfolio and other emissions along the value chain (Scope 3). OMV is committed to climate change mitigation and aims to support and accelerate the energy transition.

[E1-1.16h] [E1-4.34] [E1-4 AR 31] To support OMV's ambition of becoming a net-zero business by 2050, OMV has developed a transition plan. This plan is an integral part of the OMV Strategy 2030 and complemented by concrete short-, mid-, and long-term targets. OMV's targets are set at both absolute and intensity levels, with the ultimate goal of achieving net zero greenhouse gas (GHG) emissions in Scopes 1, 2, and 3 by 2050. For Scopes 1 and 2, OMV is aiming for an absolute reduction of 30% by 2030 and 60% by 2040. For the defined categories in Scope 3, OMV is aiming for an absolute reduction of 20% by 2030 and of 50% by 2040. These absolute GHG emission reductions and the increase in zero-carbon energy sales are key in reducing the carbon intensity of our energy supply, pursuing a decline of 10% by 2030 and of 25% by 2040. These targets were first set in 2021[2] and are approximated to the IEA's Sustainable Development Scenario (SDS) for 2030. However, our target of achieving net zero emissions by 2050 is

1 The commitment "net-zero business by 2050" covers the greenhouse gas (GHG) emissions of our operations (Scopes 1 and 2) and our product portfolio and other Scope 3 emissions along the value chain. For our interim GHG targets for 2030 and 2040, Scopes 1 and 2 and the following Scope 3 categories are included: Category 11 "Use of sold products" for energy supply, Category 1 "Purchased goods" (feedstocks) from OMV's Chemicals business segment, and Category 12 "End-of-life treatment of sold products" for non-energy use.
2 The intensity target was revised in 2025.

significantly more ambitious than the emission reduction pathway of the Sustainable Development Scenario. The base year 2019 is used for these targets, as it was the last full year before the COVID-19 pandemic and the majority of OMV's assets were operating throughout that year. For further details on our climate targets, see → E1-4 Targets Related to Climate Change Mitigation and Adaptation.

[E1-1.16i] The climate targets guiding OMV's transition plan were approved by the Executive and Supervisory Boards. Strategic actions to deliver on OMV's transition plan and achieve our climate targets are approved by OMV's Executive Board through the Company's mid-term planning and investment approval processes. The achievement of the targets is also a key element of the Executive Board's remuneration; for details, see → GOV-3 Integration of Sustainability-Related Performance in Incentive Schemes. Carbon emission reductions are further overseen by OMV's Supervisory Board, supported by the Sustainability and Transformation Committee (STC); for details regarding oversight and responsibilities for sustainability matters, see → GOV-1 Role of the Administrative, Management, and Supervisory Bodies. One of the STC's responsibilities is to review and evaluate the progress OMV is making toward its climate change and energy transition objectives. Jointly, the STC and the Supervisory Board review and approve the OMV Group Sustainability Statements every year, which includes the transition plan.

Decarbonization Levers

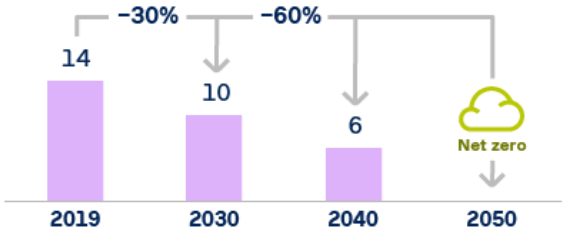
[E1-1 AR 1] [E1-1.16b] [E1-4.34f] [E1-4 AR 30a] To achieve our targets, OMV is committed to adjusting its business model and taking climate action across various areas categorized according to the decarbonization levers described below. These levers group investments identified as part of OMV's mid-term planning to deliver on OMV's Strategy 2030 (see → Directors' Report: Strategy), based on their contribution to its climate targets (for details, see → E1-3 Actions and Resources in Relation to Climate Change Policies). [E1-4.34f AR 30c] OMV's mid-term planning process and thus the derived decarbonization levers are informed by OMV's scenario analysis; for details, see → ESRS 2 SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model and → Note 3 – Effects of climate change and the energy transition.

Decarbonization lever		**Estimated contribution to absolute GHG reduction targets 2019–2030[1]**	
		Scopes 1 & 2	**Scope 3**
Improvement of operational efficiency	This decarbonization lever includes initiatives that aim to optimize and decarbonize our operational processes, increase energy efficiency, electrify operations, install photovoltaic systems to power our own operations, reduce flaring and venting, and reduce methane emissions through leak detection and improvements to asset integrity.	62%	
Increase in renewable energy purchases	OMV is increasingly turning to renewable sources of electricity to power our own operations. One way of doing this is by purchasing renewable energy, which subsequently reduces our Scope 2 emissions.	7%	
Adjustments to petrochemicals and fuels production	A growing share of sustainable (renewable and recycled) feedstock for fuel and chemical production at our integrated sites in Schwechat and Burghausen supports OMV's decarbonization strategy.		47%
Increase in zero-carbon sales	Incorporating renewables into our sales portfolio by significantly increasing sustainable and biobased fuels, green gas sales, electric vehicle charging, and photovoltaic electricity capacity alongside geothermal energy means we are actively reducing the carbon intensity of our energy supply.	No absolute GHG impact, but contribution to reduction of carbon intensity of energy supply	
Portfolio changes	Implementing any other strategic portfolio changes through acquisitions and investments, decommissioning and divesting assets, and optimizing our oil and gas portfolio focusing on gas as a transition fuel will help us reduce emissions and achieve our climate targets.	31%	53%
CCS/CCU	Investing in Carbon Capture and Storage (CCS) capacity as an abatement measure will support our efforts to achieve climate targets.	Contribution after 2030	

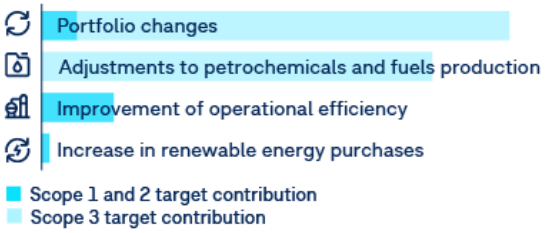
1 As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), the resulting recalculation of the base year 2019 is considered in these estimations.

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

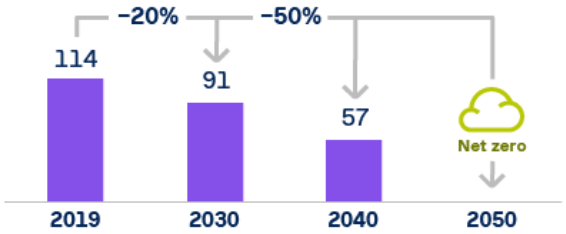
Absolute net GHG Scope 1 and 2 emissions
[mt CO_2e]



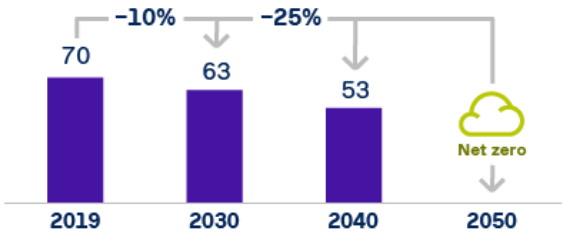
Contribution of measures to absolute GHG emission reduction target for 2030



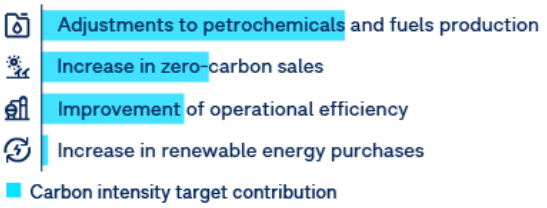
Absolute net GHG Scope 3 emissions
[mt CO_2e]



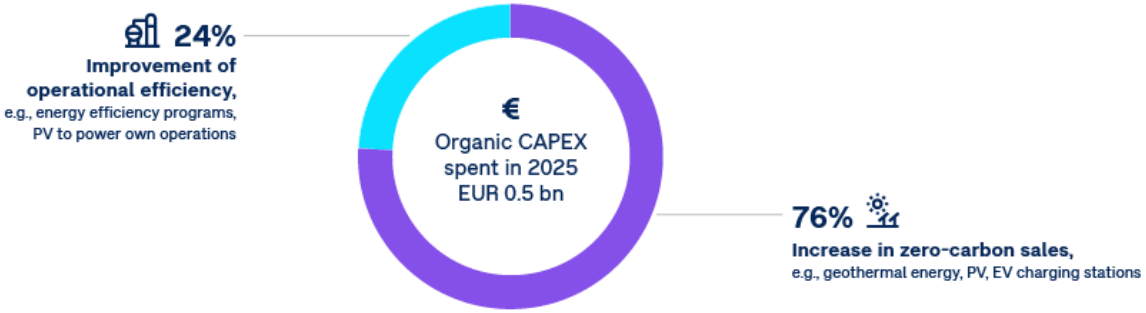
Carbon intensity of energy supply, Scopes 1, 2, and 3 [g CO_2e/MJ]



Contribution of measures to carbon intensity reduction target for 2030



CAPEX in 2025 to achieve climate targets[1]



1 Additionally, investments of EUR 0.1 bn in chemical and mechanical recycling contribute to GHG emission savings, but outside of OMV's target relevant emission categories.

Investments in Support of the Transition Plan

[E1-1.16c] To support OMV's Strategy 2030, the Company plans to allocate average yearly organic CAPEX of approximately EUR 2.8 bn between 2026 and 2030. Of this, 30% will be directed toward sustainable projects. In line with OMV's Sustainability Framework, this includes projects that are either EU Taxonomy-aligned or contribute to achieving OMV's GHG targets, such as geothermal projects, renewable electricity, mechanical and chemical recycling, and biofuels. Approximately 25% of the CAPEX for sustainable projects will be dedicated to OMV's Energy segment, and 75% to Chemicals and Fuels. For more details, see → E1-3 Actions and Resources in Relation to Climate Change Policies.

[E1-1.16e] On average, 76% of the sustainable project investments are likely to be aligned with the EU Taxonomy over the mid-term planning period from 2026 to 2028. OMV's CAPEX plan to further expand Taxonomy-aligned activities is based on the latest Supervisory Board-approved business plan. It is subject to review and potential changes. It does not account for Taxonomy-eligible activities that have not been claimed as Taxonomy-aligned since 2022, but which may align with Taxonomy criteria in the future, such as geothermal activities. [E1-1 AR 4] In 2025, OMV's EU Taxonomy-aligned CAPEX represented an 18.4% share of its total CAPEX, which is likely to increase to 19% over the mid-term planning period from 2026 to 2028. For more details, see → Taxonomy-Eligible and Taxonomy-Aligned CAPEX. [E1-1.16f, 16g] [E1-1 AR 5] OMV is excluded from the EU Paris-aligned benchmarks. Significant CAPEX invested in 2025 in economic activities related to oil and gas amounted to EUR 2 bn.

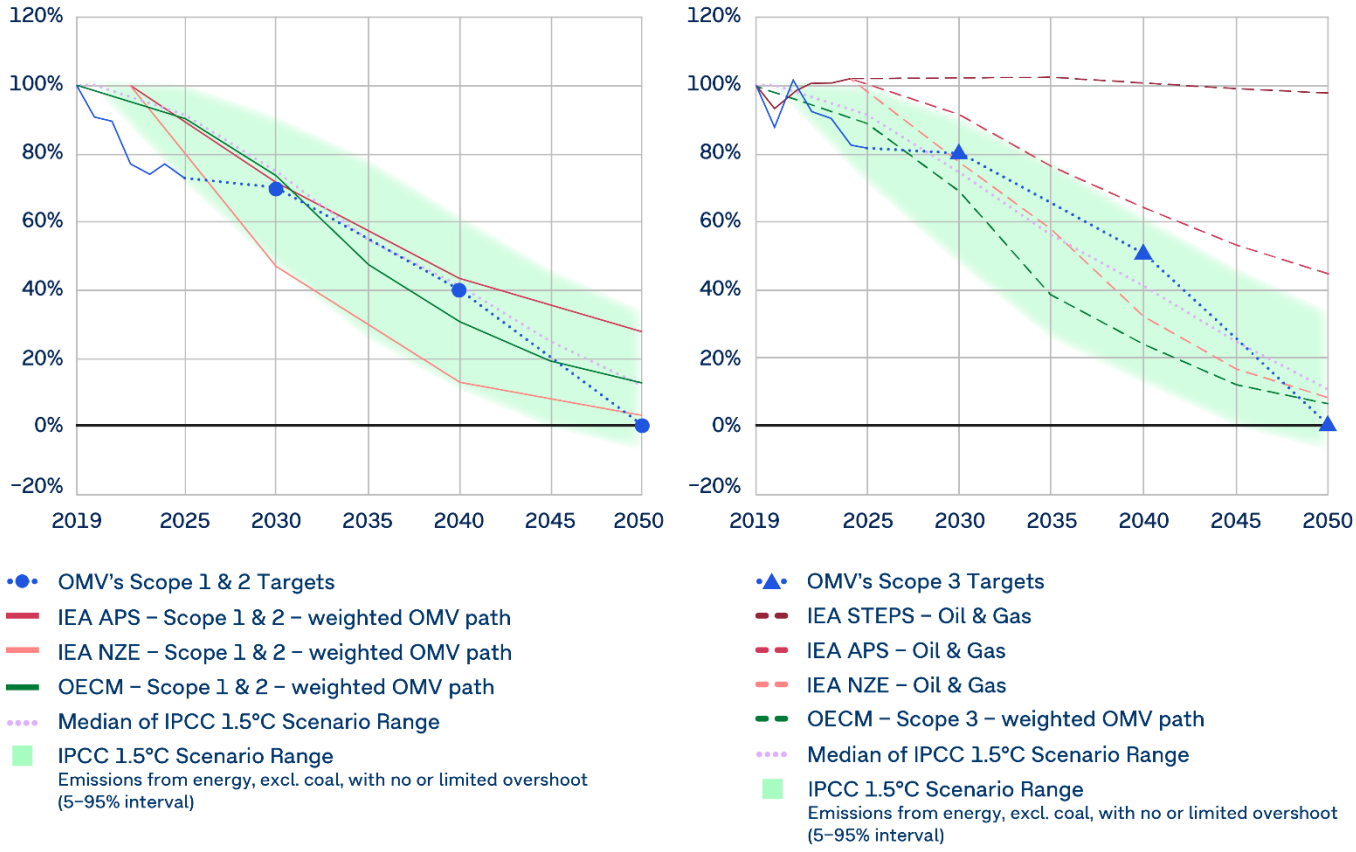
Progress on Transition Plan Implementation

[E1-1.16j] OMV is actively progressing with the implementation of its transition plan; for details, see → Progress on Specific Key Actions. OMV has also improved its energy and operational efficiency, contributing to a reduction in absolute Scope 1 and 2 emissions by 26% compared to 2019. Scope 3 emissions have been reduced by 19% compared to 2019, driven by lower fossil fuel sales. To achieve this progress, OMV invested EUR 0.5 bn in 2025. [E1-1.16c] In 2025, 16.6% (2024: 22.4%) of OMV's total CAPEX was classified as Taxonomy-eligible (non-aligned) and 18.4% (2024: 18.7%) as Taxonomy-aligned.

1.5°C Alignment

[E1-1.16a, 16h] When assessing the alignment of OMV's climate targets with a 1.5°C world, several scenarios and approaches were explored, as no guidance is available for an integrated energy, fuels, and chemicals company. One of the main starting points for OMV's assessment was the suite of scenarios underpinning the Sixth Assessment Report by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, in which global warming is limited to 1.5°C with no or limited overshoot (>50% probability). By examining global energy-related GHG emissions (CO_2, CH_4, and N_2O) but excluding emissions from coal to better reflect OMV's business, a wide range of around 70 scenarios opens up to 2030 and beyond. The emissions were normalized to 100% for 2019, the base year for OMV's climate targets. Then, 5% each of the extreme lower and upper outliers were removed to condense this spectrum of scenarios. All of OMV's targets fall within this range, indicating alignment with a 1.5°C world (see figure below). For OMV's Scope 3 targets in 2030 and 2040, approximately 40% and over 20%, respectively, of the analyzed IPCC scenarios are characterized by less ambitious CO_2 emissions reductions.

Alignment of greenhouse gas reduction targets



The second key source for OMV's assessment of its climate targets is the IEA's World Energy Outlook (WEO 2025). The main IEA scenarios used are the Net Zero Emissions by 2050 (NZE) scenario, corresponding to a 1.5°C temperature increase (50% probability), the Announced Pledges Scenario (APS),[1] associated with a 1.7°C increase, and the Stated Policies Scenario (STEPS), pointing toward a 2.5°C rise in temperature. OMV's 2030 Scope 3 target is very close to being aligned with the oil and gas-related emissions pathway in the NZE scenario, while the 2040 targets fall between the NZE and APS pathways.

Looking at sectoral decarbonization pathways, the IEA's 2023 special report on The Oil and Gas Industry in Net Zero Transitions is another critical reference. For a company like OMV that will remain active in oil and gas, the IEA suggests that a capital budget share exceeding 50% should be allocated to clean energy technologies by 2030. This is considered a key criterion for making a fair contribution to achieving net zero emissions by 2050. As the IEA notes, this capital share would only be feasible for oil and gas companies if governments were to significantly reduce their tax revenues and shareholders were willing to accept lower dividends. For comparison, OMV is committed to allocating, on average, 30% of organic investments[2] to sustainable projects in the period up to 2030. The IEA report also provides Scope 1 and 2 emission pathways for oil and gas, which were combined with emissions from chemicals from the World Energy Outlook by weighting them based on OMV's Scope 1–3 emissions according to the respective business segment in 2019. This indicates that OMV's 2030 and 2040 targets align with the resulting APS pathway, but not the NZE. In the NZE scenario, for oil and gas operations alone, Scope 1 and 2 emissions should fall by more than 60% by 2030. Recognizing that achieving this could be challenging for companies with extensive past reduction efforts, the IEA suggests alternative 2030 emissions intensity targets for upstream oil and natural gas as well as oil refining. Based on the intensity targets, OMV's Scope 1 and 2 targets are approximately 70% aligned with the outcomes of the NZE scenario.

1 Based on the WEO 2024, as this scenario was not included in the WEO 2025.
2 Potential additional inorganic investments for mergers and acquisitions are strategically selected in alignment with OMV's Strategy 2030 and its path to net zero by 2050.

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

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

As for the IEA scenarios, the OECM oil, gas, and chemicals pathways were weighted and combined to reflect OMV's business structure. This demonstrates clear alignment with a 1.5°C pathway to 2030 for Scope 1 and 2 emission targets. By 2040, OMV would miss the combined OECM pathway. However, the weighting will need to be reassessed after the closing of the Borouge Group International (BGI) transaction, which is expected to happen in 2026, comprising the combination of Borouge and Borealis and the acquisition of NOVA Chemicals. As Borealis would be deconsolidated as part of this deal, the 2019 emissions baseline would require a recalculation. This would significantly reduce the weighting of the OECM chemicals pathway. As it is the most ambitious regarding Scope 1 and 2 emission reductions compared to oil and gas, this would improve OMV's alignment with the aligned 1.5°C pathway. In contrast, OMV's Scope 3 targets clearly do not align with the combined OECM pathway. After the closing of the BGI transaction they would, however, come closer to doing so in 2030.

Temperature alignment of OMV 2030 targets

Scopes 1 & 2

Alignment criterion		Temperature outcome	Alignment
Paris Agreement		well below 2°C	Aligned
IEA	APS pathway	1.7°C	Aligned
	NZE CAPEX	1.5°C	60% of target value
	NZE intensities[1]		~70% aligned
	NZE pathway		Not aligned
OECM pathway		1.5°C	Aligned

1 Limitations regarding applicability to OMV as outlined in text

Scope 3

Alignment criterion		Temperature outcome	Alignment
Paris Agreement		well below 2°C	Aligned
IPCC pathways		1.5°C	Within range
IEA	APS pathway	1.7°C	Aligned
	NZE pathway	1.5°C	Nearly aligned
OECM pathway		1.5°C	Not aligned

While OMV's climate targets are clearly aligned with the Paris Agreement's goal of limiting global warming to well below 2°C, assessing compatibility with a 1.5°C world presents a more nuanced picture due to the lack of binding guidance for the oil, gas, and chemicals industry and the limited number of credible sector-specific decarbonization pathways. At this stage, OMV is confident that its Scope 3 emission reduction targets for 2030 are compatible with limiting global warming to 1.5°C and Scope 1 and 2 targets with a 1.7°C temperature increase. As new scenarios and guidance become available, OMV will revisit its 1.5°C assessment and adjust conclusions accordingly.

Locked-In Emissions

Key Assets, Associated Sources of Emissions, and Reduction Measures

[E1-1.16d] Locked-in emissions refer to future greenhouse gas emissions expected to arise from OMV's active and firmly planned key assets or products sold throughout their operational lifespans. OMV's key assets concerning locked-in emissions can be classified as follows[1]: the refineries in Schwechat, Burghausen, and Petrobrazi, the Brazi power plant and the Exploration & Production (E&P) businesses in Romania and Austria. Around 60% of the locked-in emissions up to 2030 are associated with the refineries, while the Brazi power plant contributes around one-fifth to the total, with E&P Austria and Romania contributing the remainder. Jointly, these key assets will account for over 90% of OMV's total Scope 1 and 2 greenhouse gas emissions from 2025 to 2030. To reduce these emissions, OMV is continuously optimizing its operations and facilities to improve their energy efficiency. The measures identified across all key assets will bridge the gap to meet OMV's 2030 Scope 1 and 2 targets, with around three-quarters of the reductions of locked-in emissions up to 2030 coming from the Schwechat refinery and Brazi power plant.

Locked-in Scope 1 and 2 emissions from key assets from 2025 to 2030, after implementation of emission reduction measures

The main emission sources and potential emission reduction measures for these three asset types include the following:

Refineries

[E1-1.16d] OMV's refineries, especially those in Austria (Schwechat) and Germany (Burghausen), are petrochemically integrated sites. They supply Borealis and other customers with petrochemical monomers in addition to the traditional fuels business, which provides road and aviation fuels. Greenhouse gas emissions from the refineries include emissions from the process plants, e.g., for the production of fuels and other products (such as hydrotreating facilities, crude distillation, or bitumen processing), which are partially required for petrochemical upstream processes, plus emissions from steam crackers producing petrochemicals and from the utility plants required for electricity and steam generation. Emission reduction measures to be implemented by 2030 – such as the use of green hydrogen as well as energy efficiency measures – are currently being examined. Looking beyond 2030, OMV will continue to reduce CO_2 emissions by further adapting the future product portfolio to more

1 OMV's Combined Annual Report 2024 also listed the chemicals businesses in Kallo, Stenungsund, and Porvoo as key assets. As part of the creation of Borouge Group International (BGI), Borealis – which includes these assets – is expected to be deconsolidated in 2026. Accordingly, the locked-in emissions of these assets will then be managed by BGI.

sustainable (renewable and recycled) products and by decarbonizing the remaining process units, through means such as electrification or more sustainable process fuels.

Brazi Power Plant

[E1-1.16d] OMV Petrom's Brazi power plant is a combined cycle power plant with a total capacity of 860 MW, providing approximately 10% of Romania's electricity generation. Emission reductions could be achieved through various technical pathways, such as operating at a lower capacity factor or incorporating clean fuel sources as a complement to natural gas (such as biomethane or hydrogen). However, the viability and maturity of these technical pathways and the evolution of the market (including demand, pricing, and the regulatory environment) require consideration.

Exploration & Production

[E1-1.16d] OMV Petrom's E&P business in Romania operates around 150 commercial oil and gas fields with approximately 6,000 production wells, 9,000 km of pipelines, and around 900 processing facilities. Collectively, these operations currently produce around 110 kboe/d. From 2027 onward, the Neptun Deep project is anticipated to add up to 70 kboe/d at its plateau to OMV Petrom's natural gas production. In Austria, some 1,000 wells produce over 15 kboe/d. The largest share of the Scope 1 emissions from E&P Romania (~70%) and Austria (~60%) is caused by the fuel gas consumption for producing and processing oil and gas, such as in the operation of compressors and steam generation. Scope 2 emissions are associated with the power and steam purchased and consumed.

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

Emissions of Sold Products

[E1-1.16d] The locked-in emissions associated with the products OMV sold in the reporting year (Scope 3, Category 11), as defined by ESRS, represented over 49% of OMV's total Scope 3 emissions (76.0 out of 154.3 mn t CO_2e) in 2025. These emissions are directly related to the combustion of the oil and gas products sold for energy use, meaning they occur largely in the reporting year and are not locked in for many years to come. Instead, they reduce year by year in line with OMV's Strategy 2030 and our aforementioned climate targets and decarbonization levers.

Impact of Locked-In Emissions on GHG Reduction Targets

[E1-1.16d] OMV's emission targets cover 100% of Scope 1 and 2 greenhouse gases from the key assets listed previously and 97% of the emissions from sold products (as Chemicals is excluded). OMV's 2030 climate targets are integral to the Strategy 2030 and associated business objectives, and their achievement is a key element of the Executive Board's remuneration. Accordingly, OMV utilizes a unified planning process to achieve both business and climate objectives. The locked-in emissions from OMV's key assets and sold products are thus factored into OMV's strategy and its implementation, ensuring they do not jeopardize meeting OMV's 2030 emissions targets in line with current expectations. Looking toward 2040 and 2050, further options for reducing emissions in line with OMV's climate targets include switching to more sustainable fuels and feedstocks, as well as decarbonization measures like increased electrification, carbon capture technologies, and other emerging solutions. The final selection of measures for implementation will depend on how legal frameworks evolve, the availability of technologies and supporting infrastructure (e.g., pipelines for hydrogen or CCS), and the market demand for, and supply of, more sustainable products. By 2050, OMV expects to compensate for any remaining locked-in emissions to achieve net zero emissions. Implementing sophisticated decarbonization projects presents challenges in terms of financing, timing, and duration. Related project risks are factored into OMV's risk management to avoid jeopardizing the achievement of OMV's emission reduction targets, as detailed in → Management Review: Risk Management.

ESRS 2 SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model

[E1-SBM-3.19a] [E1-SBM-3 AR 6] OMV assesses its long-term resilience in a 1.5°C decarbonization scenario across its three business segments: Energy, Fuels, and Chemicals. Since Borealis is expected to be deconsolidated in 2026 and become part of Borouge Group International, it is therefore excluded from the analyses of the Strategy and Business Model. The analyses are performed in response to the material transition risk associated with delivering on OMV's Strategy 2030. OMV's upstream and downstream value chain is implicitly considered through commodity prices for feedstock and products, such as the material transition risk of higher value chain-related costs due to regulatory changes. This material risk is also explicitly considered as part of OMV's Enterprise-Wide Risk Management (EWRM) process (see → Management Review: Risk Management). The long-term resilience of OMV's assets is not negatively affected by physical climate risks such as flooding and extreme heat, which are not considered material based on the results of OMV's physical climate risk assessment (see → ESRS 2: Physical Risks).

Scenarios

[E1-SBM-3 AR 7a] The development of OMV's Strategy and Business Model including the analysis of its resilience is informed by various scenarios of the future market environment. These scenarios build on changes in supply and demand aligned with the International Energy Agency (IEA) scenarios, as well as price assumptions informed by other external and internal market analysis. OMV's base case builds on the IEA's Stated Policies Scenario (STEPS), which is associated with a temperature increase of 2.4°C by 2100 (50% probability). Similarly, OMV APS is based on the IEA Announced Pledges Scenario (APS), and the net zero emissions by 2050 case (OMV NZE) is based on prices in line with the IEA's Net Zero Emissions by 2050 (NZE) scenario. APS is consistent with a temperature increase of 1.7°C and NZE with 1.5°C. For details on our market outlook scenarios and their underlying trends and assumptions, see → Management Review: Market Environment, → Note 3 – Effects of climate change and the energy transition, and the IEA's World Energy Outlook 2024.

Method

[E1-SBM-3.19b] OMV's long-term resilience analysis comprises three elements: analysis of the Company's (1) existing assets, (2) upcoming investments, and (3) Strategy and Business Model. For details on the first two elements see → Note 3 – Effects of climate change and the energy transition, reported in line with IFRS requirements.

The third element is the resilience analysis of OMV's strategy across its three business segments when also considering future assets. [E1-SBM-3 AR 7c] The first step of this analysis was the assessment of the operational (including product sales) and financial performance of OMV's existing and potential future assets, building on an extension of the guiding principles of OMV's Strategy 2030. The two scenarios considered in this context were OMV's base case and OMV APS (see "Scenarios" box). To test its resilience, this future portfolio was then exposed to OMV NZE prices: Starting from OMV's base case, sensitivities[1] for selected key market prices were calculated and applied, such as oil and gas prices. For each segment, the operating and free cash flows were determined and compared to OMV's base case. In a second step, OMV reviewed the assumption of also being able to maintain the forecast base case sales volumes in the OMV NZE scenario. The resilience assessment excludes any mitigation measures in response to the outcome of this analysis, such as changes in production, investments, or divestments. [E1-SBM-3 AR 7b] In line with OMV's 2040 climate targets and sustainability impact and risk management process, the analysis covered the time period from 2026 to 2040. [E1-SBM-3.19b] The analysis was concluded in September 2025.

Findings

[E1-SBM-3.19c] The resilience analysis of OMV's Strategy and Business Model demonstrated OMV's ability to deliver on its Strategy 2030. It confirmed the expected resilience of OMV's future portfolio in the OMV NZE scenario with positive operating and free cash flow across all three business segments throughout the period 2026 to 2040.

1 Note: Sensitivities applied for the resilience analysis of the strategy differ from those provided for the Company's existing assets, as they are based on OMV's future portfolio. Furthermore, due to the timing of the analysis, the sensitivity calculations from the preceding year had to be used as a starting point.

[E1-SBM-3 AR 8a] For details on uncertainties regarding the assumptions, see → Note 3 – Effects of climate change and the energy transition.

Maintaining a Competitive Business

[E1-SBM-3 AR 8a, AR 8b] These results confirm that OMV's Strategy 2030 is robust. Its adaptability is ensured by incorporating regular scenario analyses into planning processes such as the annual mid-term plans. This allows OMV to adjust its strategic priorities in response to evolving regulatory, technological, and market conditions. OMV's three business segments are central to evolving OMV's product portfolio in line with the Company's → Decarbonization Levers, supported by significant CAPEX allocated to sustainable action across all segments (see → Investments in Support of the Transition Plan). OMV's decarbonization ambitions leverage the existing skills of its workforce to develop lower carbon solutions. For example, expertise in exploration and production is utilized for the development of geothermal energy. Furthermore, key assets such as OMV's refineries are being upgraded to meet future demand for sustainable products, such as through ReOil® (for details, see → Management Review: Innovation and Technology). OMV's strategic and climate targets are supported by its finance framework, which aims to maintain a strong balance sheet and secure a robust investment-grade credit rating. OMV aims for broad diversification of its investor base and funding sources and continuously assesses ESG-aligned funding options to maintain access to funding and liquidity at attractive rates, in line with market developments. By leveraging its diverse portfolio and advancing decarbonization, OMV is well positioned to achieve sustainable growth and maintain competitiveness through 2040.

E1-2 Policies Related to Climate Change Mitigation

[E1-2.25] In support of its transition to a net-zero business in line with the Paris Agreement and EU climate strategies and targets, and to manage our impacts, risks, and opportunities related to E1 Climate Change, OMV has developed the following policies and frameworks to guide its actions related to climate change mitigation, energy efficiency, and renewable energy deployment.

Code of Conduct

[MDR-P-65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for E1 Climate Change, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Environmental Management Standard

[MDR-P-65a-65f] For the Environmental Management Standard, unless otherwise specified, the key contents of the policy that are relevant for E1 Climate Change, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Greenhouse Gas Management Framework

[E1-2.24] [MDR-P-65a] The Greenhouse Gas (GHG) Management Framework complements the guidelines provided in the Environmental Management Standard to give a detailed approach on how to manage the negative impacts related to GHG emissions from our operations and products sold and address the low energy efficiency within our operations. This includes mitigating the high emissions and significant energy consumption of continued operations and business activities under the current business model. Managing these negative impacts also helps us to prevent a loss of investors' trust due to a potential inability to implement our Strategy 2030, which we have identified as a material risk. Furthermore, the GHG Management Framework is related to the long-term opportunity of gaining a competitive advantage by participating in the clean energy transformation process.

The GHG Management Framework is an OMV standard that defines how to measure, report, and manage greenhouse gas emissions. It contains the definitions, boundaries, and rules for OMV's strategic GHG reduction targets. The standard defines reduction measures such as Carbon Capture and Storage (CCS) and Carbon Capture

and Utilization (CCU), as well as the requirements for purchasing voluntary carbon offsets and their contribution to achieving the Group's GHG targets. It also provides guidance on the management of methane emissions, and the accounting and reporting of biogenic CO_2 emissions. The effectiveness of the GHG Management Framework is assessed through the annual data campaign, plausibility checks, and regular monitoring of progress toward the established targets. [MDR-P-65b] It applies to OMV including Borealis and OMV Petrom. [MDR-P-65c] The CFO, who approves the GHG Management Framework, is also accountable for its implementation, while responsibility for implementation lies with the SVP Investor Relations & Sustainability. [MDR-P-65d] The GHG Management Framework references the GHG Protocol, the OGMP 2.0 framework, IPCC, and the Integrity Council for the Voluntary Carbon Market. [MDR-P-65e] OMV subject matter experts and relevant employees were either directly involved in the development of the standard or their feedback on the draft standard was sought during the internal consultation process. [MDR-P-65f] The standard is made available to all OMV employees via the Regulations Alignment Platform on the OMV Intranet.

Controlling of Investment Directive

[E1-2.24] [MDR-P-65a] The Controlling of Investment Directive regulates the process of investment decision-making and reporting within OMV, more specifically defining CAPEX for controlling purposes. The Directive also regulates the investment criteria for sustainability projects that are aimed at mitigating the negative impacts that were identified in relation to GHG emissions from operations, products sold, and low energy efficiency in our operations. Furthermore, this Directive supports our identified long-term opportunity of gaining a competitive advantage by participating in the clean energy transformation process. The goal is to promote and facilitate investments in projects aligned with our climate targets. OMV defines CAPEX for sustainability projects as investments that meet one of the following two criteria: either they are aligned with the EU Taxonomy, or they are investments that support the implementation of OMV's 2030 Sustainability Framework. The latter includes investments related to methane leakage detection and repair, energy efficiency programs, chemical recycling, and community investments classified as strategic social investments, among others. For sustainability projects to pass the final investment decision, different financial hurdles apply compared to those applicable to the rest of the projects in the portfolio. "Sustainability CAPEX" projects use distinct "weighted average cost of capital (WACC)" rates that consider the specific risks of sustainability projects (usually lower compared to other projects) and a payback period of <15 years. The regular monitoring process for investments is centered on annual post and interim appraisals, cost overrun reporting, and ongoing supervision by the Controlling & Performance Management function.

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

Enterprise-Wide Risk Management Standard

[MDR-P-65a- 65f] For the Enterprise-Wide Risk Management Standard, unless otherwise specified, the key contents of the policy that are relevant for E1 Climate Change, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

E1-3 Actions and Resources Related to Climate Change Policies

[E1-3.28] [MDR-A-68a-68e] This section provides an overview of the (key) actions taken in the reporting year, as well as future actions planned to address our climate change-related impacts, risks, and opportunities.

[E1-3.29a, 29b] [E1-4.34f] [E1-4 AR 30a, 30b] Reducing emissions and sustainable energy solutions play a major role in our transformational path toward becoming a net-zero business. To prevent and, wherever applicable, mitigate the impacts and risks identified for E1 Climate Change, OMV has defined the following key actions,[1] grouped under each identified → decarbonization lever in the key actions table. By increasing zero-carbon sales, using more sustainable (renewable and recycled) feedstock, investing in Carbon Capture, Utilization, and Storage (CCU/S), and improving operational efficiency, we address the negative impacts related to GHG emissions from our operations and products sold. These efforts help mitigate the high emissions and significant energy consumption in continuing operations and business activities under the current business model. This makes a positive contribution to reducing GHG emissions through the energy transition, supporting society's shift from a linear to a circular economy by offering diversified products with a reduced carbon footprint, and gradually moving away from fossil fuels toward achieving a net-zero business by 2050. Innovation is a key element in OMV's implementation of its Strategy 2030 and critical to the transformation of the value chain from a linear to a circular model. OMV is always looking for innovative solutions to optimize operations, evaluate business opportunities, and develop new business models to make OMV more sustainable as a company.

1 [MDR-A 69b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets) and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, additions to assets disposed (under certain conditions), and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. OPEX figures related to key actions are not disclosed due to current limitations in data availability and may be included in future reports as reporting practices evolve. Figures are not validated by external bodies. For E1 Climate Change, the key actions mainly refer to activities in Europe, the majority of them being in Austria, Belgium, Germany, and Romania. Due to the threshold of EUR ≥5 mn per key action, the presented CAPEX figures do not represent the total CAPEX of OMV for actions addressing climate change mitigation.

Decarbonization lever	Key action (summary of individual actions requiring individual CAPEX of EUR ≥5 mn for their implementation)	Status	Expected outcome	Contribution to policy objective[1]/target	Scope	Time horizon	Remedy	Progress	CAPEX 2025	CAPEX 2026–2028[2]	Related IROs	Achieved GHG reduction, mn t CO_2e (2025 vs. base year 2019)	Planned GHG reduction, mn t CO_2e (2030 vs. base year 2019)
										EUR bn			
Improve operational efficiency	Energy efficiency programs	Actual and planned	Reduction of energy consumption and improving energy efficiency in operations. Energy efficiency results in lower Scope 1 and 2 GHG emissions.	Strategic target for 2030 and contribution to Scope 1 and 2 reduction target and carbon intensity of energy supply target.	Own operations	Short- to mid-term	n.a.	Assessment, execution	0.1	2.6	IRO-E1-CC1, IRO-E1-CC3, IRO-E1-CC5	1.4	1.9
	Other Scope 1 and 2 reductions	Actual and planned	Improving operational efficiency results in lower Scope 1 and 2 GHG emissions.			Mid-term		Assessment, execution					
	Electricity generation from PV, wind, and waste heat	Actual and planned	Reduction of Scope 1 and 2 emissions through production and use of renewable electricity. Improving operational efficiency results in lower Scope 1 and 2 GHG emissions.			Mid-term		Assessment, execution					
Increase in zero carbon sales	Electricity generation from PV and wind, generation of heat/cooling from waste	Actual and planned	Increase in zero-carbon energy sales contributing to reduction of the carbon intensity of the energy supply.	Contributes to OMV's strategic goals to selectively advance renewables and seize opportunities in sustainable mobility; Scope 3 reduction target of replacing fossil sales and carbon intensity of energy supply target.	Own operations	Short- to mid-term	n.a.	Assessment, execution, completion	0.4		IRO-E1-CC1, IRO-E1-CC3, IRO-E1-CC5	No absolute GHG impact, but contribution to reduction of carbon intensity of energy supply	
	Geothermal activities	Actual and planned				Mid-term		Assessment, execution					
	Infrastructure enabling low-carbon transport	Actual	Increase in biobased zero-carbon energy sales contributing to reduction of the carbon intensity of the energy supply.			Short- to mid-term		Execution					
	Manufacture of biogas and biofuels	Actual				Mid-term		Execution					
	Sustainable fuels and feedstock, e-fuels	Actual and planned	Increase in renewable zero-carbon energy sales.			Short- to mid-term		Assessment, execution, completion					
	Manufacture of hydrogen	Actual				Short-term		Completion					
CCS/CCU	Carbon Capture and Storage (CCS)	Planned	Reduction of CO_2 emissions released into the atmosphere through storage underground in geological formations. This process helps mitigate climate change by preventing large amounts of CO_2 from contributing to global warming.	Contributes to Scope 1 and 2 reduction target, Scope 3 reduction target, and carbon intensity of energy supply target – after 2030.	Own operations	Mid-term	n.a.	Assessment	0.0		IRO-E1-CC1, IRO-E1-CC3, IRO-E1-CC5	Contribution after 2030	

1 All key actions contribute to policy actions described in → E1-2 Policies Related to Climate Change Mitigation.
2 As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), Borealis' CAPEX is not considered in these figures.

The key actions listed in the table above build on OMV's existing expertise as well as on the latest available technologies, which are central to OMV's implementation of its Strategy 2030 and achieving its GHG emissions reduction targets.

[MDR-A 69b] [E1-3.29c-i] In 2025, the implementation of key actions related to E1 Climate Change required CAPEX of EUR 0.5 bn. For OMV's total CAPEX and its reconciliation to the investments shown in the cash flow statement, see → Directors' Report: Capital Expenditure (CAPEX) and → Financial Statements: Consolidated Statement of Cash Flows. [MDR-A 69b] [E1-3.29c-ii] Of the total 2025 CAPEX for implementing key actions, 68% is EU Taxonomy-aligned. Of the total planned CAPEX for implementing key actions between 2026 and 2028, 78% will likely be EU Taxonomy-aligned and part of the EU Taxonomy CAPEX plan. For details, see → EU Taxonomy – CAPEX Plan.

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

[E1-3 AR 21] OMV has a strong cash position (around EUR 4.4 bn reported as of the end of Q3/25). Furthermore, it typically relies on debt capital markets as its main funding source due to their efficiency, liquidity, and the availability of long(er) tenors. It aims for a broad diversification of its investor base and its funding sources and wants to maintain a balanced debt maturity profile. OMV targets efficient financing while at the same time ensuring that its funding measures support its investment-grade credit rating and its long-term leverage ratio target (16% reported at the end of Q3/25). OMV also maintains committed and uncommitted bank lines to cover short-term cash flow fluctuations. Structures that enable OMV to optimize working capital complement the palette of funding tools. Funding of future growth and the transformation process will mainly rely on a mixture of operating cash flows, contributions from further cost optimizations, and disposals. Any additional financing can be raised via the set of tools described above, in line with the cash flow profile of the investment as well as OMV's financial priorities and long-term targets. Hybrid capital will also remain a solid pillar of our capital structure in the long term.

Progress on Specific Key Actions

Increasing Zero-Carbon Products

Scaling up sales of zero-carbon and renewable energy products while reducing fossil fuel sales is essential to lowering the carbon footprint of our energy supply. OMV's portfolio in this area includes biofuels, electricity, waste heat, and innovative solutions such as geothermal heat.

In our Energy division, the Low Carbon Business (LCB) team is actively advancing geothermal energy and renewable power solutions. Over recent years, these initiatives have gained significant momentum, with many projects currently in the assessment or early investment phase. We plan to ramp up investment in these areas after 2027.

- A key example of our commitment is our joint venture with Wien Energie called "deeep," which is focused on developing deep geothermal plants in the greater Vienna area. The first plant, located in Aspern (northeast of Vienna), will have a capacity of 20 MW, supported by heat pumps – enough to supply approximately 20,000 households. The drilling of three wells, each reaching depths of over 3,000 m, has been completed, with testing scheduled to be finished in early 2026. These wells will utilize hot formation water for heat generation, with first heat delivery expected in 2028. This initial geothermal plant will serve as a foundation for further expansion in Vienna. Together, OMV and Wien Energie aim to develop up to seven geothermal plants with a total capacity of up to 200 MW, enabling the production of climate-neutral district heating for up to 200,000 Viennese households.

In our Fuels division, we contribute to developing a sustainable energy system by identifying and maturing innovative solutions, especially for markets that are difficult to electrify with batteries and for customer segments like heavy road transport or air travel. These markets share a need for energy-dense, climate-friendly fuels with minimal downtime. Our portfolio promotes sustainable products like waste-based and advanced biofuels, as well as renewable fuels of non-biological origin, leveraging synergies with OMV's existing refinery assets and expertise. The implementation of these projects is expected to reduce overall emissions, support the development of innovative and sustainable products and services, and position OMV as an active participant in the energy transition.

- The co-processing plant at the Schwechat refinery successfully started operations in June 2024. It converts up to 160,000 t of liquid biomass into renewable diesel and saves up to 360,000 t of CO_2e per year. The experience gained from operating this plant will help OMV to further optimize renewable production based on liquid biomass and support the decarbonization goals.
- In April 2025, OMV started production of the first green hydrogen at the Schwechat refinery with a new 10 MW PEM electrolyzer, currently the largest such plant in Austria. The facility can produce up to 1,500 t of green hydrogen annually, supporting sustainable fuel production and saving up to 15,000 t of CO_2 per year.
- Following this achievement, in May 2025, OMV approved the Final Investment Decision for an additional 140 MW green hydrogen project in Bruck an der Leitha, Lower Austria. Construction started in September 2025 and production is scheduled to start by the end of 2027, with a production capacity of 23,000 t of green hydrogen and an estimated reduction of approximately 150,000 t of CO_2 emissions each year, as per the business case. The green hydrogen will be transported via an underground pipeline in the Schwechat refinery and will also be utilized to produce sustainable fuels and chemicals, including sustainable aviation fuel (SAF) and renewable diesel (HVO).
- In February 2025, OMV Petrom started construction of its plant for sustainable aviation fuels (SAF) and renewable diesel (HVO), following the Final Investment Decision in June 2024. From 2028, the plant will supply around 250,000 t of sustainable fuels annually.
- OMV is delivering district heating from its Schwechat refinery to Vienna Airport and Wien Energie. A total of 705,845 MWh was delivered in 2025.

In our Retail business, OMV successfully continued its electromobility journey and implemented a full operating system including CPO (Charge Point Operator), eMSP (eMobility Service Provider), and app modules in Austria, Hungary, Romania, and Slovakia. In Romania, OMV Petrom continued to expand the EV business, including charging points operated via Renovatio following the closing of the acquisition. In September, OMV established a JV with a leading EV company in the Czech Republic, PRE, as part of which high-performance chargers at OMV filling stations and other locations will be rolled out together. By the end of 2025, OMV was operating 1,689 (2024: 804) high-performance charging points. For an overview of where these charging stations are located, see → Management Review: Fields of Activity.

Carbon Capture and Storage

Together with Aker BP, OMV holds the Poseidon license to store CO_2 in the Norwegian North Sea (OMV Norge 50%). The project has the potential for over 5 mn t of CO_2 to be stored annually. We intend to use the site as storage for CO_2 captured from various industrial plants across northwest Europe, including from Borealis' European facilities. A 3D seismic survey was successfully carried out in late 2023. A drill-or-drop decision will be made in 2027. In partnership with Vår Energi (operator) and Lime Petroleum AS, we were awarded a second CO_2 storage license in 2024 (OMV Norge 30%). The license, called Iroko, is located in the central Norwegian North Sea and can store around 215 mn t of CO_2, with the injection capacity expected to exceed 7.5 mn t of CO_2 per year. Again, a drill-or-drop decision will be made in 2027. We remain committed to evaluating promising CCS opportunities.

The following actions are related to the decarbonization lever "Improve operational efficiency" (see → key actions table):

Energy Efficiency Measures

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

Energy efficiency measures in OMV operations are closely linked with technical improvements directed at reducing energy use while achieving the same operational output. Process optimization and increasing energy efficiency to reduce costs and CO_2 emissions are also a priority at our refineries. In the Schwechat refinery in 2025, a project was implemented to improve the efficiency of a boiler, leading to a reduction of approximately 8,900 t of CO_2 per year.

Several measures were executed, including replacing an existing air preheater with a segregated heat exchanger system. The potential for reducing energy use is identified through annual campaigns aimed at improving environmental performance, including through energy consumption. We set targets for refineries to achieve specific energy intensity index ratings, which are monitored yearly. Based on these ratings, we pinpoint areas for energy efficiency improvements and decide on measures to reduce consumption as part of our environmental governance.

Borealis accounts for 25% of OMV's energy consumption and views energy efficiency as crucial to its climate strategy, aiming for a 10% reduction from 2015 levels by 2030. Joint facilities in Schwechat and Burghausen have initiatives to increase synergies, such as managing common intermediates and residues, resulting in energy and CO_2 savings.

Phasing Out Routine Flaring

[MDR-A-68a-68c] During oil production, associated gas is produced alongside the oil. While much of this gas is utilized, some is flared due to technical or economic constraints, releasing greenhouse gases like CO_2 and methane. Around 0.2% of OMV's total direct GHG emissions and around 0.7% of OMV Energy's direct GHG emissions result from routine flaring. In 2017, OMV endorsed the World Bank's "Zero routine flaring by 2030" initiative. Existing sites where the routine flaring of associated and free gas still occurs are required to develop a phase-out plan to eliminate legacy routine flaring as soon as possible, but no later than 2030. New production sites are developed with the appropriate gas utilization solutions in place and without routine flaring. We report to the World Bank on our progress on this initiative annually. All OMV operations are also required to minimize methane emissions from point sources, as well as fugitive emissions and technically avoidable emissions (such as those from well testing and well workover, among other events). In 2025, we routinely flared 10,159 thousand Sm^3 of associated gas. [MDR-A 68e] Since 2017, we have reduced routine flaring amounts by 93%.

Fugitive Emissions Monitoring and Leak Detection and Repair

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

Leaks are repaired based on prioritization and risk assessments. Key initiatives include the pipeline integrity program and modernizing facilities like compressor stations. OMV implements LDAR programs in both upstream (OMV Energy) and downstream (OMV Fuels) sectors to address fugitive emissions. LDAR programs in OMV Energy align with the GHG Management Framework, the OGMP 2.0 Framework of the UN program for the reduction of methane emissions, which OMV joined in April 2024, and with the EU MER (Methane Emissions Regulation), which came into force in August 2024 for the sites that are subject matter. An internal and external LDAR team in OMV Austria and OMV Petrom uses advanced technologies for regular site screenings. In August 2025, OMV submitted its first LDAR reports to the respective appointed competent authorities of the Member States, as along with the annual reports with the source-level quantification of methane emissions using generic emission factors, in order to comply with the EU MER. In addition, OMV submitted its first annual OGMP report and achieved Gold Standard Pathway status for the 2025 reporting year, showcasing the Company's strong commitment to methane management. In 2025, Upstream (OMV Energy) made further progress with methane emission monitoring and reporting, performing additional source-level methane measurements and quantification in their assets. Based on 2025 data, fugitive methane emissions account for 13% of total OMV Energy methane emissions.

Sourcing Renewable Energy for Operations

[MDR-A 68a-68c] OMV is increasingly turning to renewable sources of electricity to power our operations. One approach is purchasing renewable energy, which subsequently reduces our Scope 2 emissions. There are two ways of supplying our operations with renewable energy:

- One way is through full supply electricity contracts for our sites, which are spot-based and contracted on a one- to three-year basis. Commodity pricing risk is managed using financial risk instruments. OMV has specified that, for our refineries in Schwechat and Burghausen and our AWP sites, 50% of purchased electricity must come from renewable sources. All electricity purchased by OMV's Austrian filling stations, the head office, and for our Austrian tank farms and pump stations is obtained exclusively from renewable sources.

- The second way is the conclusion of Power Purchase Agreements (PPAs), which secure renewable energy in combination with a certificate to prove origin and correlation. For our electrolyzer projects, PPAs play a major role in securing renewable energy to prove the generation of green hydrogen in accordance with the EU's Renewable Energy Directive (RED II/III) requirements and delegated acts for Renewable Fuels of Non-Biological Origin (RFNBOs). Besides our electrolyzer projects, PPAs are used to serve a certain share of renewables agreed within our full supply contracts.
- Having signed three sizable PPAs in Austria and Germany with counterparties VERBUND, ImWind, and Statkraft, OMV concluded an additional PPA with Energy to secure 9 GWh/a from a PV plant in Lower Austria, with delivery starting at the end of 2026.

All of these measures have resulted in a renewables share, with 49% of the purchased electricity at the Schwechat refinery and for AWP and 82% at the Burghausen refinery, including tank farms and pumping stations, coming from renewable sources in 2025.

The power demand of OMV will grow considerably in the coming years, strongly driven by the 140 MW electrolyzer project near the Schwechat refinery. OMV therefore plans to increase our renewable electricity sourcing by concluding additional PPAs and making investments in renewable power assets. In September 2025, commercial operations started in the OMV PV Neusiedl asset. On a 80-year-old production site in Neusiedl an der Zaya, a 5.6 MWp PV plant has been built and the production corresponds approximately to the annual consumption of 1,500 households. The project design and execution was very complex due to the difficult terrain and simultaneous operations in the plants. The power will be sold to the refinery by means of an internal PPA. Several similar projects are scheduled to come on stream over the next few years.

The Chemicals segment is the largest consumer of electricity in OMV, purchasing 2,750 GWh in 2025 (2024: 2,731 GWh), which is approximately 77% (2024: 73%) of OMV's total purchased electricity. The actions taken in previous years to source renewable electricity, such as signing new PPAs, led to 60% of Borealis' electricity being acquired from renewable sources in 2025 (2024: >50%). This is considerable progress toward Borealis' target of 100% renewable electricity by 2030.

Metrics and Targets

E1-4 Targets Related to Climate Change Mitigation and Adaptation

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

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

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

targets regarding Scope 3 GHG emissions and the carbon intensity of energy supply. [MDR-T-80g] [E1-4.34e] There is no science-based guidance available for the oil and gas industry for setting climate targets or for evaluating the alignment of climate targets with conclusive scientific evidence. However, when setting climate targets and evaluating the compatibility of OMV's climate targets with a 1.5°C world, OMV explored several scenarios and approaches that consider or are based on scientific evidence, such as the suite of scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, which limit global warming to 1.5°C with no or limited overshoot (>50% probability). This applies to all our targets.

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

[E1-4.34c AR 25a] OMV uses 2019 as its base year for all three scopes of emissions and for our 2030, 2040, and 2050 targets because 2019 was the last full year before the COVID-19 pandemic and the majority of OMV's assets were operating for the whole of 2019. The reporting boundaries, covered activities, and methodologies for metrics and targets remain consistent over time. If there are changes in methodologies, their significance is assessed, and baseline data is adjusted whenever possible. [E1-4.34c AR 25b] In 2025, no base year recalculation was triggered. For further details on expected decarbonization levers and their overall quantitative contributions to achieving the GHG emission reduction targets, refer to the → E1-1 Transition Plan for Climate Change Mitigation.

Absolute Target: Scopes 1 and 2

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

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

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

Absolute target	
Value chain activities	Own operations and upstream value chain (electricity generation)
In scope	100% Scope 1 and 2 GHG emissions (market-based) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Scope 1 and 2 GHG emissions of assets not operated/not majority-owned by OMV
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO_2e	13.9

[MDR-T-80f] Scope 1 and 2 GHG emission reductions by 2030 and 2040 include own measures and investments in CCU/S; GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero Scope 1 and 2 emissions by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in own operations and the upstream value chain (electricity generation) and carbon credits. [MDR-T-80i] No changes were made to this target and its corresponding

metrics in the reporting year. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025
[MDR-T- 80j] Absolute Scope 1 and 2 emissions reduced by **26%** vs. 2019 (2024: –23%)

[E1-4.34b] For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. The target covers 100% of Scope 1 and 2 emissions from OMV's GHG inventory and thus includes the same greenhouse gases: CO_2, CH_4, and N2O. In 2025, the share of Scope 1 emissions in the combined Scope 1 and 2 emissions (market-based) was 92%, while Scope 2 emissions accounted for 8%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 1 emissions was 6% and the share of Scope 2 emissions was 0.5%.

Absolute Target: Scope 3

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

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

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

Absolute target	
Value chain activities	Own operations, upstream value chain (feedstock), and downstream value chain (product use and end-of-life)
In scope	Energy and Fuels Scope 3 indirect GHG emissions from Category 11 (3.11) "Use of sold products" to third parties on an equity production basis; Chemicals Scope 3 indirect GHG emissions from Category 1 "Purchased goods and services" (3.1) on a 100% operator/majority owned basis, Chemicals (Borealis) Scope 3 indirect GHG emissions from Category 12 "End of life treatment of sold products" to third parties on an equity production basis (3.12)
Out of scope	Intracompany sales and purely financial traded volumes, intracompany supply; other indirect Scope 3 GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO_2e	113.7

[MDR-T-80f] Scope 3 GHG emission reductions by 2030 and 2040 will include our own measures as well as investments in CCU/S in the value chain and any additional established CCS capacity. GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero Scope 3 emissions by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in the upstream and downstream value chain, any additional established CCS capacity, and carbon credits. [MDR-T-80i] No changes were made to this target and its corresponding metrics in the reporting year. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

[MDR-T-80j] Absolute Scope 3 emissions were reduced by **19%** vs. 2019 (2024: –17%)

[E1-4.34b] For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. In 2025, the share of the Scope 3 emissions covered by the target for the total Scope 3 emissions of OMV's GHG inventory was 59%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 3 emissions was 56%.

Carbon Intensity of Energy Supply (Scopes 1–3) Target

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

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

2030	2040	2050
10% reduction in carbon intensity of energy supply	At least 25% reduction in carbon intensity of energy supply	Net-zero carbon intensity of energy supply

Relative target	
Value chain activities	Own operations, upstream value chain (electricity generation), and downstream value chain (product use)
In scope	Scope 1 direct GHG emissions from 100% operator/majority-owned assets from Energy and Fuels; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from 100% operator/majority-owned assets from Energy and Fuels; Scope 3 indirect GHG emissions from Category 11 "Use of sold products" to third parties on an equity production basis
Out of scope	Scope 1 direct GHG emissions of Chemicals, Petchem-related Scope 1 direct GHG emissions in Refining, Energy, and Fuels assets not operated/not majority owned by OMV; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from Chemicals, petrochemicals-related Scope 2 indirect GHG emissions in Refining, Energy, and Fuels assets not operated/majority-owned by OMV; Scope 3 indirect GHG emissions from Category 11 "Use of sold products": intracompany sales and purely financial traded volumes, and other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in g CO_2e/MJ	70.0

[MDR-T-80f] Carbon intensity of energy supply emission reductions by 2030 and 2040 will include our own measures as well as investments in CCU/S (in our own operations and in the value chain, and any additional established CCS capacity). GHG removals (according to ESRS definitions), avoided emissions, and carbon credits are excluded as a means of achieving the 2030 and 2040 GHG emission reduction targets. For the net zero carbon intensity of energy supply by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods such as GHG removals and storage in our own operations, in the upstream and downstream value chain, any additional established CCS capacity, and carbon credits. [MDR-T-80i] As OMV's portfolio has evolved, some of our project timelines have shifted and the Group has revised its target for the carbon intensity of energy supply from 15–20% to 10% by 2030, and from 50% to 25% by 2040. No recalculation of the base year due to mergers, acquisitions, or divestments was necessary. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

[MDR-T-80j] Carbon intensity of energy supply reduced by **1%** vs. 2019 (2024: –1%)

Zero Routine Flaring and Venting Target

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

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

2030	2050
Zero routine flaring and venting	Net-zero Scope 1 GHG emissions

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

[MDR-T-80f] OMV defines routine flaring in accordance with the Global Flaring and Methane Reduction Partnership (GFMR) and the World Bank's "Zero Routine Flaring by 2030" initiative. Routine flaring and venting amounts are reported at the E&P country/asset level, including gas storage, and are aggregated at OMV Energy level. [MDR-T-80c] In the base year 2019, approximately 80% of the total gas flared and vented across the OMV Group was routinely flared and vented. Through reductions in routine flaring and venting, this share decreased to 12% by 2025. [MDR-T-80i] No changes were made to this target in the reporting year. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

[MDR-T-80j] Volume of gas routinely flared and vented decreased from 37 mn Sm³ in 2024 to **13 mn Sm³** in 2025

Methane Intensity Target

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

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

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

Absolute target	
Value chain activities	Own operations
In scope	Energy E&P activities comprising all operations from exploration to production, gas processing and gas storage (up to the first point of sale PoS), including LNG liquefaction plants if located before the first point of sale. The PoS is defined as the place/device of transfer of ownership of the product to the downstream player, which may be a third party or a downstream business unit within OMV. It can be described broadly as "from wellhead to point of sale." 100% methane emissions (as part of Scope 1 direct GHG emissions) and total (gross) marketed gas (sales) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. All methane emissions from operated upstream assets marketing oil and/or gas are included, including operated gas storage. Methane emissions from fugitives, venting, and incomplete combustion, for example in flares and turbines, are all included. Following this approach, emissions linked to force majeure events or sabotage are also included.
Out of scope	Methane emissions and marketed gas of assets not operated/not majority-owned by OMV. Exploration drilling activities are considered outside of the boundary for inclusion (as this activity can be seen as separate from the value chain for marketed gas and oil), while production drilling and completions are considered within the boundary for inclusion. Energy-operated power plants, Fuels and Chemicals.
Geographical coverage	OMV Energy
Base year	2019
Baseline value in % (Sm^3/Sm^3)	1.1

[MDR-T-80f] The methane intensity reduction target arises from the need to reduce methane emissions in the oil and gas sector, in accordance with EU requirements (EU methane regulations) and IEA expectations for the industry. The method for calculating methane intensity is aligned with the Oil and Gas Climate Initiative's (OGCI) approach, defined as: Methane intensity [%] = Methane emissions [Sm^3] / Marketed gas (sales) [Sm^3]. [MDR-T-80i] The methodology for measuring absolute methane emissions, which contribute to the methane intensity metric, was updated in the reporting year to align with the OGMP 2.0 standards. For 2019 and 2024, methane emissions were calculated using a different methodology and should therefore not be used for direct comparison with 2025. For reference, if the 2025 methane intensity were calculated using the previous methodology, the value would be 0.2% instead of 0.3%. In 2026, OMV will review the established base year for the 2030 methane intensity target. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

[MDR-T-80j] **0.3%** methane intensity (2024: 0.2%)

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

- Reducing carbon intensity of operations (Scope 1) (status 2025: 79% vs. 100% in 2010)
- Achieving significant CO_2 reductions from operated assets between 2020 and 2025 (Scope 1) through concrete reduction initiatives and divestment (status 2025: 0.9 mn t CO_2e)
- Reducing the carbon intensity of the product portfolio (Scope 3) (status 2025: 2.6 mn t GHG per mn t oil equivalent)

E1-5 Energy Consumption and Mix

Energy consumption

[E1-5.37a-37c] [E1-5.38a-38e] [E1-5.39] [E1-5 AR 34] [MDR-M.77c] [Entity-specific]

In MWh

	2025	2024
Total energy consumption	**47,841,925**	**46,265,174**
of which non-renewable energy consumption	45,107,867	43,775,979
of which nuclear energy consumption	270,375	281,639
of which renewable energy consumption	2,463,683	2,207,556
thereof total energy consumption from fossil fuel sources	43,272,287	41,851,084
thereof from coal and coal products	0	0
thereof from crude oil and petroleum products	4,533,140	4,030,888
thereof from natural gas	36,905,484	35,805,770
thereof from other fossil fuel sources	1,833,663	2,014,426
thereof total consumption of purchased electricity, heat, steam, and cooling from fossil sources	1,835,580	1,924,895
thereof electricity[1]	989,415	1,146,867
thereof heating[1]	163,726	4,626
thereof cooling[1]	0	0
thereof steam[1]	682,438	773,401
thereof total energy consumption from nuclear sources	270,375	281,639
thereof self-generated non-fuel renewable energy for own consumption	45,227	39,775
thereof total fuel consumption of renewable sources, including biomass	66,643	82,628
thereof total consumption of purchased electricity, heat, steam, and cooling from renewable sources	2,351,813	2,085,153
thereof electricity[1]	2,312,311	2,050,046
thereof heating[1]	1,122	803
thereof cooling[1]	0	0
thereof steam[1]	38,381	34,304
Share of fossil fuel sources in total energy consumption (%)	94	95
Share of consumption from nuclear sources in total energy consumption (%)	1	1
Share of renewable sources in total energy consumption (%)	5	5
Energy consumption outside the organization		
Total energy production (to market)	**322,416,754**	**344,166,550**
thereof from non-renewable sources	312,660,042	335,524,028
thereof from renewable sales	9,756,712	8,642,522

1 Entity-specific metrics

Energy intensity

[MDR-M.77c] [E1-5.40] [E1-5.41] [E1-5 AR 36a-36e] [E1-5 AR 37] [E1-5 AR 38] [Entity-specific]

Energy intensity per unit of sales revenue

		2025	2024
Total energy consumption per unit of sales revenue from activities in high and low climate impact sectors[2, 3]	**MWh/EUR**	**0.001**	**n.a.**
Total energy consumption from activities in high and low climate impact sectors	MWh	35,928,072	36,848,642
Revenues from contracts with customers[1]	EUR mn	23,895	26,174
Revenues from other sources[1]	EUR mn	413	20
Total sales revenues from activities in high and low climate impact sectors (see Note – 7 Sales Revenues)[1]	**EUR mn**	**24,308**	**26,194**

1 The 2024 figure has been restated following the March 2025 reclassification of the Borealis Group, excluding Borouge investments, as "held for sale" and "discontinued operations." The 2025 figure excludes Borealis.

2 Entity-specific metric. Calculated as total energy consumption divided by revenues, excluding the Borealis Group, due to its reclassification (excluding Borouge investments) as "held for sale" and "discontinued operations."

3 The corresponding ESRS metric, "Total energy consumption per unit of sales revenue" (2025: 0.002 MWh/EUR), is calculated as total energy consumption including Borealis divided by sales revenues excluding Borealis. This approach is applied due to diverging scope definitions relating to the reclassification of Borealis as "held for sale" and "discontinued operations" for IFRS revenue recognition (see Note 4) and environmental performance metrics. The 2024 comparable metric has also been restated (0.002 MWh/EUR).

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on energy consumption and energy intensity, see → Annex: E1-5 Energy Consumption and Mix.

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

Certified Energy Management Systems

[Voluntary] [MDR-M.77c] **57%** of sites are ISO 50001 certified (2024: 59%). For metrics definitions and methodologies related to the MDR-M.77 disclosure requirements on certified energy management systems, see → Annex: E1-5 Energy Consumption and Mix.

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

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

- Scope 1: This refers to direct emissions from sources that are owned or controlled by OMV. OMV uses emission factors from various sources, such as the IPCC and API GHG Compendium. OMV includes the greenhouse gases CO_2, CH_4, and N_2O in its Scope 1 calculations. OMV applies the global warming potentials (GWPs) from the IPCC Sixth Assessment Report (AR6 – 100 years) to calculate CO_2e emissions of non-CO_2 gases. Assets subject to EU-ETS report in accordance with the EU-ETS methodology.
- Scope 2: This refers to indirect emissions resulting from the generation of purchased or acquired electricity, heating, cooling, or steam. OMV reports according to both the location-based and market-based methods, using emission factors from different sources, including the International Energy Agency and supplier-specific emission factors.
- Scope 3: This covers other indirect emissions occurring outside the organization, including both upstream and downstream emissions. OMV uses emission factors from various sources, such as the IPCC, Plastics Europe, and DBEIS. The data includes Scope 3 emissions from the use and processing of sold products, excluding pure "trading margin" sales and intracompany sales. Since 2015, emissions from purchased goods, services, and capital goods have been included. Since 2018, the net import of refinery feedstock has also been included.

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

[E1-6.50a, 50b] [E1-6.50 AR 40] [MDR-M.77c]

In t CO_2e

	2025			2024		
	Scope 1	Scope 2 (market-based)	Scope 2 (location-based)	Scope 1	Scope 2 (market-based)	Scope 2 (location-based)
Total OMV Group emissions	**9,470,995**	**815,098**	**730,629**	**9,778,526**	**991,275**	**1,036,020**
Consolidated Group	9,314,215	813,954	729,367	9,605,122	989,062	1,033,789
Partners' share in joint operations controlled by OMV	156,780	1,144	1,262	173,403	2,213	2,231

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Scope 1 and 2 emissions, divided into consolidated Group and partners' share in joint operations controlled by OMV, see → Annex: E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions.

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

GHG emissions

[E1-6.44a, 44b, 44c, 44d] [E1-6.48a] [E1-6.48a AR 43] [E1-6.48b AR 44] [E1-6.44-52] [E1-6.49a, 49b] [E1-6.52a, 52b] [E1-6.49 AR 45] [E1-6.51 AR 46] [E1-6.52 AR 47] [E1-6 AR-41] [E1-6.47] [MDR-M.77c]

In t CO_2e

	Retrospective				Milestones and target years		
	2019 (base year)	2024	2025	% N/N-1	2030[1]	2040[1]	Annual % target/base year
Scope 1 and 2 GHG emissions (market-based)	13,920,157	10,769,800	10,286,093	96	9,744,110	5,568,063	3.0
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions	12,648,004	9,778,526	9,470,995	97	–	–	–
of which from OMV's Energy business segment	9,516,872	6,675,721	6,513,460	98	–	–	–
of which is CO_2	7,790,533	6,384,552	6,231,669	98	–	–	–
of which is CH_4[2]	1,708,657	282,589	273,466	97	–	–	–
of which is N_2O	17,682	8,580	8,325	97	–	–	–
of which from OMV's non-Energy business segment	3,131,132	3,102,805	2,957,534	95	–	–	–
of which is CO_2	3,126,781	3,098,710	2,953,061	95	–	–	–
of which is CH_4[2]	2,020	1,909	2,473	130	–	–	–
of which is N_2O	2,332	2,186	1,999	91	–	–	–
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	67	85	85	100	–	–	–
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions	906,219	1,036,020	730,629	71	–	–	–
Gross market-based Scope 2 GHG emissions	1,272,153	991,275	815,098	82	–	–	–
Significant Scope 3 GHG emissions							
Total gross indirect (Scope 3) GHG emissions (t.r.) [Entity-specific]	113,696,828	94,394,552	91,536,655	97	90,957,462	56,848,414	2.0
Total gross indirect (Scope 3) GHG emissions (all significant categories)	134,419,405	148,357,711	154,270,286	104	–	–	–
1 Purchased goods and services	12,114,065	12,527,258	13,389,241	107	–	–	–
of which from feedstock (t.r.)[3]	5,477,906	4,787,483	5,443,387	114	–	–	–
2 Capital goods	536,442	462,182	572,588	124	–	–	–
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	212,529	161,192	193,207	120	–	–	–
5 Waste generated in operations	1,142,347	216,402	238,840	110	–	–	–
10 Processing of sold products	12,195,100	9,541,912	10,101,949	106	–	–	–
11 Use of sold products	96,466,758	79,908,065	76,017,561	95	–	–	–
of which from oil for energy use (t.r.)	64,543,321	56,038,351	57,091,773	102	–	–	–
of which from gas for energy use (t.r.)	31,923,436	23,025,700	16,873,738	73	–	–	–
12 End-of-life treatment of sold products (t.r.)	11,752,165	10,543,018	12,127,757	115	–	–	–
15 Investments[3]	–	34,997,682	41,629,142	119	–	–	–
Total GHG emissions							
Total GHG emissions (location-based)	147,973,628	159,172,256	164,471,910	103	–	–	–
Total GHG emissions (market-based)	148,339,562	159,127,511	164,556,379	103	–	–	–

1 OMV's targets are defined as a percentage reduction compared to the base year 2019. If significant changes occur (as specified in our targets), the base year values will be recalculated, and the absolute target values will be adjusted accordingly.
2 The methodology for measuring absolute methane emissions in Energy was updated in the reporting year to align with the OGMP 2.0 standards. 2019 and 2024 were calculated using a different methodology. For reference, if the 2025 absolute methane emissions in Energy were calculated using the previous methodology, the total OMV CH_4 emissions would be 201,203 t CO2e.
3 Restatement of Borealis data for Scope 3.1 from feedstock in 2019 and 2024, and Scope 3.15 in 2024
t.r. = target relevant

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on GHG emissions, see → Annex: E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions

[E1-6 AR 45d] OMV uses various contractual instruments[1] to manage the sale and purchase of energy, both bundled with attributes about energy generation and unbundled energy attribute claims. These contractual instruments form the basis of the Scope 2 market-based emissions. Of the 4,457,768 MWh of purchased electricity, heat, and steam, 56% is covered by contractual instruments. The main types of contractual instruments OMV uses are full supply contracts, Power Purchase Agreements, and Guarantees of Origin. Some 36% of the purchased energy is bundled with attributes about energy generation and 64% is unbundled.

[E1-6 AR 46g] In 2025, 0.03% of Scope 3.1 "Purchased goods and services" and 0.002% of Scope 3.2 "Capital goods" were calculated using data obtained from suppliers. This corresponds to 0.004% of total Scope 3 emissions. [E1-6 AR 46i] Certain categories are excluded from our Scope 3 emissions, with justifications as follows: Category 3.4 "Upstream transportation and distribution" is excluded based on Ipieca guidelines, which suggest that upstream transportation and distribution emissions should not be counted separately, as the fuels used are already accounted for in Scope 3 Category 11 "Use of sold products." This prevents double counting and applies to OMV including Borealis, although it may be relevant for Borealis as an independent company. Similarly, Category 3.6 "Business travel," Category 3.7 "Employee commuting," and Category 3.9 "Downstream transportation and distribution" are excluded to avoid double counting because the fuels involved are included under Category 11 "Use of sold products." These exclusions apply to OMV including Borealis but may be relevant for Borealis independently. Category 3.8 "Upstream leased assets" are not separately accounted for as offshore platforms and joint ventures are already accounted for under Scope 1 emissions for OMV. Category 3.13 involves emissions from "Downstream leased assets" owned by OMV, which are, however, already included in Scope 1 or 2, with no emissions allocated to this category. Lastly, OMV does not have any franchise activities, so there are no emissions for Category 3.14 "Franchises."

GHG intensity

[MDR-M.77c] [E1-6.53-54 AR 53a-AR 53e] [E1-6.AR 55b] [E1-6.55] [Entity-specific]

		2025	2024
GHG intensity per unit of sales revenue			
Total GHG emissions (location-based) per unit of sales revenue[2, 3]	t CO_2e/EUR	0.004	n.a.
Total GHG emissions (market-based) per unit of sales revenue[2, 3]	t CO_2e/EUR	0.004	n.a.
Total sales revenues (see Note 7 – Sales Revenues)[1]	EUR mn	24,308	26,194

1 The 2024 figure has been restated following the March 2025 reclassification of the Borealis Group, excluding Borouge investments, as "held for sale" and "discontinued operations." The 2025 figure excludes Borealis.
2 Entity-specific metrics. Calculated as Total GHG emissions (location- and market-based respectively) divided by revenues, excluding the Borealis Group, due to its reclassification (excluding Borouge investments) as "held for sale" and "discontinued operations."
3 The corresponding ESRS metric, "Total GHG emissions (location-based) per unit of sales revenue" (2025: 0.007 t CO_2e/EUR) and "Total GHG emissions (market-based) per unit of sales revenue" (2025: 0.007 t CO_2e/EUR) are calculated as total GHG emissions including Borealis divided by sales revenues excluding Borealis. This approach is applied due to diverging scope definitions relating to the reclassification of Borealis as "held for sale" and "discontinued operations" for IFRS revenue recognition (see Note 4) and environmental performance metrics. The 2024 comparable metrics have also been restated (0.006 t CO_2e/EUR) and (0.006 t CO_2e/EUR) respectively.

Biogenic CO_2 emissions

[E1-6 AR 43c] [E1-6 AR 45e] [E1-6 AR 46j] [MDR-M.77c]

In t CO_2

	2025	2024
Biogenic CO_2 emissions not included in Scope 1 GHG emissions	15,200	16,219
Biogenic CO_2 emissions not included in Scope 2 GHG emissions (market-based)	73,160	205,337
Biogenic CO_2 emissions not included in Scope 3 GHG emissions	2,696,622	2,713,258

Flaring and venting

[Entity-specific] [MDR-M.77c]

In t

	2025	2024
Hydrocarbons flared	76,012	87,912
Hydrocarbons vented	6,308	6,228

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

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on GHG intensity, biogenic CO_2 emissions, and flaring and venting, see → Annex: E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions.

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

[E1-7.56a] [E1-7 AR 57] [E1-7.58a-58f] In 2025, OMV did not have any GHG removals and storage resulting from projects in its own operations nor in its upstream or downstream value chain.

Carbon credits 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.77c]

		2025	2024
Total	**t CO_2e**	**311,573**	**346,094**
Share from removal projects	%	0.0	0.0
Share from reduction projects	%	100.0	100.0
Share from projects within the EU	%	0.00	0.03
Share of carbon credits that qualify as corresponding adjustments under Article 6 of the Paris Agreement	%	0.0	0.0
Recognized quality standards			
CDM (Clean Development Mechanism)	%	22.7	18.4
Gold Standard	%	0.0	0.1
VCS (Verified Carbon Standard)	%	77.3	81.4

Voluntary Carbon Offsetting

[E1-7.56b] [E1-7.56 AR 56-57] [E1-7.59a-59b] [E1-7.61a-61c] OMV offers customers voluntary carbon offsetting and works closely with ClimatePartner, an internationally trusted service partner based in Munich. OMV selects certified carbon offsetting projects and ClimatePartner provides them, ensuring that OMV customers who use this option are able to contribute a dedicated amount to these projects. The criteria for these carbon offset credits to be used for voluntary offsetting are clearly defined in OMV's GHG Management Framework. In 2025, the biggest contributors in terms of CO_2 offsets in OMV's portfolio were wind, solar and hydropower projects in India and China. The climate protection projects used for CO_2 offsetting consisted of: hydropower projects (9%) in India; solar projects (54%) in India; and wind energy projects in China and India (37%). These carbon offsets are verified according to one or more of the following internationally recognized standards: Gold Standard (GS), Verified Carbon Standard (VCS), Clean Development Mechanism (CDM), and Climate, Community & Biodiversity Standard (CCBS).

OMV's use of voluntary carbon offsets neither impedes nor reduces the achievement of OMV's GHG emission reduction targets, which are based on actual emission reductions within OMV's value chain. Carbon credits are not counted toward these targets to be achieved by 2050, but are offered to customers as voluntary offsets. For OMV's net zero by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods including carbon credits. OMV's GHG Management Framework Standard provides minimum requirements for voluntary carbon offset credits. [E1-7.59b] The total amount of carbon credits outside of OMV's value chain that are due to be canceled in the future is 219,140 t of CO_2e (2024: 612,288 t of CO_2e). All of these credits are based on existing contractual agreements.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on carbon credits canceled in the reporting year, and voluntary carbon offsetting, see → Annex: E1-7 GHG Removals and GHG Mitigation Projects Financed through Carbon Credits.

E1-8 Internal Carbon Pricing

[E1-8.62] [E1-8.63a-63d] OMV applies internal carbon pricing for investment decisions across all business segments. In the base case, the costs of CO_2 emissions are included wherever carbon pricing schemes are in place within the respective countries. Additionally, a stress test based on a "net zero emissions by 2050" scenario is conducted. For this stress test, shadow prices are applied to 100% of OMV's share of direct Scope 1 emissions. As internal carbon prices are applied for future investments, they do not apply to the reporting year in which actual carbon prices are considered. These actual carbon prices covered 85% (2024: 85%) of OMV's reported Scope 1 emissions in 2025, equivalent to 8.1 mn t of CO_2 (2024: 8.3 mn t of CO_2).

The internal carbon prices applied are consistent with the carbon prices used for accounting purposes including impairment testing, calculation of depreciation, assessments of the useful life, and fair value measurement of assets according to IFRS. [E1-8 AR 65a-65c] The applied carbon prices are detailed in → Note 3 – Effects of climate change and the energy transition.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements, see → Annex: E1-8 Internal Carbon Pricing.

E2 Pollution

Material Topic: E2 Pollution

Material Sub-Topics: Pollution of air; Pollution of water; Pollution of soil; Microplastics; Process safety (entity-specific)

Minimize negative environmental impacts by preventing water and soil pollution, where possible, and reducing emissions to air. Reduce pollution-related incidents and safety risks by implementing effective hazard and process safety management.

Relevant SDGs:

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

The material impacts and risks related to E2 Pollution and the entity-specific sub-topic Process safety can be found in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. Both topics are governed centrally by Group Health, Safety, Security, and Environment (HSSE), which is led by the VP HSSE, who reports directly to the CEO. HSSE departments at OMV Petrom and Borealis govern their respective issues and coordinate their local HSSE officers and experts.

E2-1 Policies Related to Pollution

OMV has established the following policies in order to manage our material impacts and risks related to E2 Pollution (including Process Safety).

Code of Conduct

Our license to operate relies on compliance with environmental protection regulations, which is of critical importance to governmental authorities, shareholders, and stakeholders, including the public, local communities near our operations, and environmental NGOs and NPOs. OMV's Code of Conduct formalizes our public commitments to safeguarding the environment. [MDR-P.65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for E2 Pollution and the entity-specific sub-topic Process safety, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies. [E2-1.15b] Additionally, as part of our commitment outlined in the Code of Conduct, we are dedicated to substituting hazardous substances with less hazardous alternatives where reasonably practicable. To support this effort, processes should be designed, modified, and applied to minimize the production and use of hazardous substances, including the reduction of hazardous by-products or waste, as well as minimizing quantities or concentrations for handling and storage.

HSSE Directive

[MDR-P.65a-65f] For the HSSE Directive, unless otherwise specified, the key contents of the policy that are relevant for E2 Pollution and the entity-specific sub-topic Process safety, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

HSSE Risk Management Standard

[MDR-P-65a] The OMV Group HSSE Risk Management Standard establishes a framework for identifying, assessing, controlling, documenting, and communicating health, safety, security, and environmental risks, with a particular focus on process safety. Its general objectives are to ensure the protection of people, the environment, and company assets, while supporting business integrity and sustainable operations. This policy directly addresses the negative material impact related to soil, air, and water pollution stemming from incidents and process safety events, as well as the resulting material financial risk of costly remediation payments and reputational damage. To achieve its objectives, the policy includes a process for ongoing monitoring and review through risk registers, audits, and stakeholder engagement. The effectiveness of all our HSSE policies is monitored by the respective functions through audits, HSSE assessments, site walks, and by tracking year-on-year progress of the targets set.
[MDR-P-65b] The scope of the policy covers OMV, Borealis, and OMV Petrom, along with their respective subsidiaries, and applies to all employees; affected stakeholders include internal teams, contractors, and external parties as relevant. Minor exclusions apply, for instance within Borealis, where separate guidelines covering entity-specific operational incidents are provided. [MDR-P-65c] Members of the EB represent the most senior level accountable for approving and implementing this standard. [MDR-P-65d] The policy aligns with third-party standards such as ISO 31000 and IEC. [MDR-P-65e] Stakeholder interests are considered through structured communication, consultation, and participation in risk management processes. [MDR-P-65f] The policy is made available to all relevant stakeholders via internal platforms and policy updates are communicated to all OMV employees on a monthly basis.

Enterprise-Wide Risk Management Standard

[MDR-P.65a-65f] For the Enterprise-Wide Risk Management (EWRM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E2 Pollution, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Environmental Management Standard

[MDR-P.65a-65f] For the Environmental Management (EM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E2 Pollution, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies. Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate potential negative impacts and risks. The EM Standard specifically outlines the following processes for managing pollution:

Risk Management

[MDR-P-65a] OMV is committed to proactively identifying, analyzing, and evaluating the environmental aspects, impacts, risks, and opportunities associated with all our business activities. The evaluation of environmental aspects, impacts, and risks under normal, abnormal, and accident conditions is conducted in accordance with the approaches and processes outlined in the HSSE Risk Management Standard and are fully aligned with the Environmental Risk Assessment methodology specified in ISO 14001. Appropriate measures are implemented according to the level of risk. This approach reflects our dedication to responsible environmental stewardship and continuous improvement.

Monitoring

[MDR-P-65a] Emissions to air and water are systematically monitored or estimated and controlled and appropriate monitoring systems or estimation models are in place. In all our refineries, we monitor emissions of pollutants such as sulfur oxides (SO_x), nitrogen oxides (NO_x), carbon monoxide (CO), particulate matter/dust, and non-methane volatile organic compounds (NMVOCs) as required by European and national legislation and the respective permits. If emissions are found to be in excess of nationally prescribed limits and/or limits defined in a permit, additional monitoring stations are installed and measures are implemented. OMV has a Well Integrity Management System (WIMS) in place covering all active wells operated by OMV. The WIMS enables a uniform and structured approach to describing, documenting, and reporting the status of well integrity throughout the production phase of a well in a predefined operating envelope. The WIMS therefore ensures that we operate our wells safely for people and the environment.

Prevention and Treatment

[MDR-P-65a] OMV has long implemented technologies to reduce emissions, such as installing end-of-pipe abatement technologies and floating roofs to reduce emissions. Over the past few years, we have focused on upgrading such technologies to ensure that they are still effective and reducing emissions. For instance, a SNOX flue gas cleaning plant was installed at the Schwechat refinery. With the SNOx Refurbishment of Wet Sulfuric Acid (WSA) program, in which a solution patented by OMV (two-layer PFA film structure with monitoring system) was implemented, both the reliability and the availability of the flue gas cleaning system could be increased. The flue gas cleaning plant at the Schwechat refinery is used for the removal of dust, and for denitrification and desulfurization of flue gases from the two power plants before they are emitted via the stack. This enables the separation of 95% of dust, the recovery of over 96% of sulfur, and the prevention more than 90% of NO_x emissions. Identified leaks are addressed immediately or within defined time frames in accordance with the site's maintenance processes and based on the risk assessment outcome and other factors, such as feasibility of repair during operation. To strengthen our response to and reduce the environmental impact of oil spills, we continue to perform emergency drills, including pollution scenarios. At our Petrobrazi, Schwechat, and Burghausen refineries, we have implemented Leak Detection and Repair (LDAR) programs. These programs involve both external partners and internal staff who continually monitor installations for leaking equipment. Whenever leaks are identified, they are repaired as quickly as possible, and the effectiveness of these repairs is thoroughly verified by the monitoring personnel.

Audits

[MDR-P-65a] At OMV, internal and external audits are a core requirement of our Environmental Management System (EMS), which is aligned with ISO 14001. Internal EMS audits are conducted at least annually to review compliance, assess performance, and identify improvement opportunities. These audits can cover the whole Environmental Management System or focus on a particular environmental topic. Additionally, every three years, sites without ISO 14001 certification undergo a full audit by an external expert or OMV Corporate Advisor. For certified sites, the ISO 14001 audit fulfills this requirement. These audits are essential for maintaining high environmental standards and driving continuous improvement across all OMV operations.

Spills Preparedness and Response Planning

[E2-1.14] [MDR-P-65a, 65b] Oil spills are a critical environmental issue for our industry. Spill management is defined as the prevention of spills in operations and those caused by incidents such as sabotage or natural hazards, and the management and remediation of spills resulting from an incident. Our key commitment is to prevent spills from happening in the first place. However, if spills to soil or water do occur, the Spills Preparedness and Response Planning Annex to our EM Standard provides clear guidelines on how to handle and clean them up to ensure the lowest possible impact from the incident. The EM Standard and its Annexes apply to all OMV sites globally, Borealis GmbH, and OMV Petrom S.A. The process for monitoring the effectiveness of all our HSSE policies is carried out by the respective functions through audits, HSSE assessments, site walks, and by tracking progress against targets.

The target group includes all employees and external experts involved in providing subject matter advice to OMV companies and all contractor employees. Multiple stakeholder groups are affected by our spill management activities. Government authorities are involved through potential breaches of environmental regulations, while employees and contractors are impacted by potential health and safety issues arising from accidents and damage to the environment and society. NGOs/NPOs are interested in potential damage to the environment and society, society may suffer from damages to the surrounding environment, and shareholders may have to deal with direct

financial losses due to the costs of remediation measures and reputational damage. Furthermore, as OMV is diversifying, oil spills are no longer the only spills we need to deal with. For our subsidiary Borealis, preventing pellet spills is also a key issue. [MDR-P-65c-65f] Unless otherwise specified, the involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies. To prevent, mitigate, and remediate potential negative impacts and risks related to the pollution of air, water, and soil, specific processes and mechanisms have been defined. These include:

Emergency Response and Contingency Plans

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

Clean-Up and Remediation

[MDR-P-65a] All oil spills occurring on land or in water are assessed and cleaned up immediately after their occurrence in accordance with the Spills Preparedness and Response Planning Annex of our EM Standard. In particularly difficult cases, we rely on third-party support for capping and containment, surface clean-up, and emergency management. Leaks are repaired immediately or within defined time frames in accordance with the site's maintenance processes and based on the risk assessment outcome and other factors, such as feasibility of repair during operation. We approach remediation measures in line with the relevant legal requirements, which include clean-up, restoration, rehabilitation, and/or replacement of damaged environmental receptors. Remediation measures are implemented to make the affected land suitable for its intended use. These include actions such as cleaning up spills (e.g., by excavation and clean earth filling), or relying on natural attenuation (recovery) based on the respective decision of the environmental authorities. Provisions are included in our accounts for the liabilities related to spills and cover cleaning and remediation costs.

Process Safety Management Standard

[Entity-specific] [MDR-P-65a] OMV's Process Safety Management Standard serves as a framework and reference for the implementation and maintenance of the process safety regulations in place by defining the minimum requirements and providing guidance on how process safety is integrated into the management of health, safety, security, and environment. The Process Safety Management Standard directly addresses the negative material impacts related to soil, air, and water pollution stemming from incidents and process safety events by minimizing the threats associated with handling hazardous substances in oil, gas, energy, and chemical activities. By doing this, we aim to prevent accidents that could harm humans, the environment, assets, and OMV's reputation. The framework involves proactive risk identification and management through the analysis and evaluation of hazards to control risks within acceptable limits. It promotes a strong safety culture through leadership commitment, employee participation, and continuous learning. By integrating the Standard into the HSSE management system, OMV ensures compliance with legal and industry standards. The framework provides clear guidelines on the mitigation of and emergency response mechanisms to handle accidents. The effectiveness of all our HSSE policies is monitored by the respective functions through audits, HSSE assessments, site walks, and by tracking progress against targets. [Entity-specific] [MDR-P-65b] The Process Safety Management Standard and the → Additional Relevant Standards addressing process safety apply to OMV globally, with specific provisions for local legal compliance taken into consideration. This includes OMV and all its subsidiaries, Borealis, and OMV Petrom, along with their respective subsidiaries. Minor exclusions apply, for instance within Borealis, where separate guidelines that cover entity-specific operational incidents are provided.

[Entity-specific] [MDR-P 65c, 65d, 65e, 65f] All the policies that govern process safety management (the Process Safety Management Standard and the → Additional Relevant Standards) within OMV are approved by the Executive Board. Responsibility for implementing these policies lies with the respective business units or the respective members of the board of directors. The corporate functions are responsible for supporting the implementation and, to a certain degree, overseeing their governance and monitoring. OMV's Process Safety Management Standard is guided by internationally accepted best practice requirements and standards, including those developed by major oil industry

associations and organizations such as API, IOGP, Ipieca, Concawe, and ISO. In the development of the Process Safety Management Standard, subject matter experts and relevant departments were either directly involved or their feedback on the first draft was sought during an internal consultation process. The HSSE-related corporate policies are made available to all OMV employees via the Regulations Alignment Platform on the OMV Intranet. The process for monitoring is covered under → ESRS 2 Overarching Policies.

To mitigate the negative impact of unplanned releases from process safety incidents, which can lead to property damage and pollution in the vicinity of our operations, OMV adheres to the Process Safety Management Standard. This standard provides comprehensive guidelines and procedures for preventing and managing process safety incidents and spills, ensuring controls are in place to minimize their likelihood and impact, thereby safeguarding the environment and property surrounding our operations. Within OMV's Process Safety Management Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the actual negative impact. These include:

Risk Management

[Entity-specific] [MDR-P-65a] Process safety threats are systematically evaluated through a variety of process hazard assessments such as HAZOP studies, QRAs (Quantitative Risk Assessments), and risk assessments according to the Seveso Directive, which is the main EU regulation covering the control of major onshore accident hazards involving dangerous substances. Recommendations from process hazard analyses (PHAs), audits, reviews, and incident investigations addressing process safety risks are centrally recorded and prioritized systematically in the OMV Integrated Risk Register. This is linked to the mid-term planning process to ensure there is budget available to implement the recommendations. Prior to the start-up of a new facility, after major modifications, or following a turnaround, we conduct an independent pre-start-up safety review to ensure that the facility is safe for start-up and operations. In 2025, to identify and manage risks, a register containing risk reduction measures identified as a result of various process hazard analyses (PHAs), assessments, and safety studies was put in practice in each operated production unit and populated with data, including from Borealis sites. This provides a consolidated overview to support the prioritization and further development of risk reduction plans. A software tool to manage the results of process hazard analyses, recommendation tracking, and workflows was refined at OMV.

Emergency Management Plans

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

Inspection and Maintenance

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

Investigations and Audits

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

Additional Relevant Standards

[Entity-specific] [MDR-P-65a] Other corporate regulations governing process safety at OMV include Contractor HSSE Management, Management of Hazardous Substances, and Reporting, Investigation, and Classification of Incidents. Collectively, these provide the framework for safety management and mandate regular reviews and updates of risk registers and action plans to ensure compliance and continuous improvement of our safety culture. These standards aim to address our actual and potential negative impact related to soil, air, and water pollution stemming from incidents and process safety events. Our Major Accident Prevention Policy sets out the overall aims and guidelines for preventing and controlling major accidents as part of OMV's operations. Acknowledging that the hazard of major accidents in onshore or offshore operations related to oil and gas extraction, transportation, refining, and distribution activities is significant, and recognizing that such major accidents can have severe consequences for the environment and affected persons, OMV firmly believes that if a strong awareness of HSSE is embedded in the company culture, this will lay the foundation for all its operations and relationships with contractors.

Our Contractor HSSE Management Standard defines the minimum requirements for integrating HSSE issues into all phases of the contract life cycle and into the contractor management process. This standard aims to define a structured process for the HSSE management of contractors, from selection through to contract close-out. Together, these policies offer comprehensive guidelines and measures to mitigate the negative impact of unplanned releases from process safety incidents, which can result in property damage and pollution in the vicinity of our operations. The effectiveness of all our HSSE policies is monitored by the respective functions through audits, HSSE assessments, site walks, and by tracking progress against targets. [Entity-specific] [MDR-P-65b] For the scope of the Contractor HSSE Management Standard and further information, please refer to → S2 Contractor HSSE Management Standard. [Entity-specific] [MDR-P-65c] The most senior level responsible for the implementation of these additional relevant standards is the OMV Executive Board. [Entity-specific] [MDR-P-65d] The Reporting, Investigation, and Classification of Incidents standard refers to the third-party standard API 754.

[Entity-specific] [MDR-P-65b65e] For the Management of Hazardous Substances and the Reporting, Investigation, and Classification of Incidents standards, unless otherwise specified, the scope of the policy and description of the interests of key stakeholders in setting the policy (where relevant) are the same as in the → Process Safety Management Standard.

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

Corrosion Management Framework

[E2-1.14] [MDR-P-65a, 65b, 65c, 65d] To complement the EM Standard, OMV's Energy division has developed a Corrosion Management Framework (CMF) that establishes a proactive and consistent approach to corrosion monitoring and management across all operations. The CMF provides clear guidelines for maintaining the integrity of our assets and facilities, helping to prevent the negative material impact related to soil, air, and water pollution stemming from incidents (e.g., resulting from asset integrity failures at both onshore and offshore sites), as well as the potential negative impact specifically related to water pollution. This framework supports our commitment to environmental protection and responsible resource management. The scope of the CMF is the OMV Energy division, covering the full life cycle of the equipment exposed to the risk of corrosion in both oil and gas facilities, from the well to the sales point. This standard, endorsed by the Head of Development of OMV, applies to all employees and contractors involved in corrosion management during the design, engineering, construction, commissioning, and operation phases of oil and gas fields at OMV Energy and OMV Petrom Exploration & Production (including its affiliates) globally. The most senior level accountable for implementation is the EB, specifically the member responsible for the Energy business segment. The CMF stipulates that all protective coatings and claddings shall comply with international standards such as ISO 14879, ISO 16961, and/or ISO 12944. Furthermore, the CMF requires adherence to various industry standards, such as ISO 15156, NACE SP0499, NACE SP0407, NACE SP0169, NACE TM0497, and API TR17 TR6.

[Entity-specific] [MDR-P 65e, 65f] For the Corrosion Management Framework, unless otherwise specified, the interests of key stakeholders in setting the policy (where relevant) and how the policy is made available to potentially affected stakeholders are the same as the → HSSE Directive. [E2-1.15a] The EM Standard, which includes the annex on Spills Preparedness and Response Planning, and the Corrosion Management Framework are key policies providing guidelines to mitigate the negative impacts related to the pollution of air, water, and soil. These policies cover prevention and control measures identified in our materiality assessment and are listed in the IRO table in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. Currently they apply exclusively to OMV operations. Additionally, our Code of Conduct, an overarching policy, underscores our commitment to implementing prevention and control measures to protect water and soil. We aim to follow the best-recognized industry practices beyond those provided by authoritative standards and guidance in our operations. Any spills are to be promptly assessed and cleaned up to minimize their impact on the environment and society.

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

Responsible Care Policy

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

The key content and objectives of the policy include deploying the OCS standard at all of Borealis' PO sites, obtaining external OCS certification of all PO sites in Europe (recycling plants are currently excluded from the certification process), implementing pellet loss hierarchy as a guiding principle for avoiding pellet spills to the environment based on zero loss of pellets from primary containment, mitigation of impacts in the event of pellet spills, and cleaning up spillages to prevent unrecoverable pellet loss to the environment. [E2-1.15c] Additionally, the policy includes implementing the following six key OCS requirements at every PO site: improving the worksite setup to prevent and address pellet spills; creating and publishing internal procedures to achieve zero pellet loss; providing employee training and accountability for spill prevention, containment, clean-up, and disposal; auditing performance regularly; complying with all applicable local and national regulations governing pellet containment; and encouraging partners to pursue the same objectives.

[MDR-P-65b] [E2-1.15a] The Responsible Care policy covers all Borealis entities and affiliates that process, handle, or manage polyolefins (PO sites). Newly acquired entities follow an integration plan, which includes the Responsible Care policy and implementing the OCS standard. [MDR-P-65c] The Responsible Care policy is owned by the Borealis CEO, who is also accountable for its implementation and the OCS standard at all PO sites. [MDR-P-65d] The Borealis Integrated Management System (IMS) is aligned with the Operation Clean Sweep and ISO 14001 standards. [MDR-P 65e] In setting its Responsible Care policy, Borealis considered the interests of key stakeholders – its owners through consultation with its Supervisory Board and its employees through consultation with the Works Council. The OCS standard is administered by a steering committee that consists of the European Commission,

representatives of EU member states, and NGOs, and therefore takes account of their interests and views. [MDR-P 65f] Within Borealis, the OCS standard is integrated into its Group-wide management system and is translated into local languages and contexts to ensure it is accessible and understandable for every Borealis employee. All affected Borealis employees are trained on complying with the OCS Standard. The policy is not accessible for external stakeholders. For more information, see the ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement.

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

E2-2 Actions and Resources Related to Pollution

OMV aims to minimize its air emissions across all businesses and activities through the application of the precautionary principle, international best industry practices, and/or Best Available Technology (BAT). This includes air emissions from both point sources and fugitive emissions, as well as emissions to water and soil. We also aim to prevent and reduce oil spills and leakage in our operations at sea as well as on land. Appropriate spill prevention and control plans that account for specific business conditions have been put in place, including proactive management plans comprising risk assessments, preventive measures, and inspections, as well as reactive management plans comprising control, response, and clean-up procedures. The following section provides an overview and description of the key actions taken in the reporting year, as well as future actions planned to address our pollution-related impacts and risks.

Key Actions

[E2-2.18a] [MDR-A 68a-68c, 68e] [E1-3.29c-i] To prevent and, wherever applicable, mitigate the negative impacts and risk identified for the material topic E2 Pollution, such as the negative impact associated with non-GHG emissions and that of soil and/or water pollution resulting from asset integrity failure, OMV has defined the following key action (see table).[1] Furthermore, we have also adopted actions dedicated to process safety and reducing microplastic pollution in order to address our impacts and risk in these areas. [MDR-A 69b] In 2025, the implementation of key actions for E2 Pollution required CAPEX of EUR 11 mn. For the Group's total CAPEX and their reconciliation to the investments shown in the cash flow statement, refer to the chapters → Capital Expenditure (CAPEX) in the Directors' Report and → Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.

[MDR-A 69a] OMV seeks to align its long-term funding policy with the Company's sustainability strategy. For this reason, OMV is assessing the opportunities of sustainable financing and sustainability-linked funding, which links the cost of a financing instrument to the achievement of specific strategic sustainability targets. For the

1 [MDR-A 68b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), expenditures for acquisitions, and equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, additions to assets disposed (under certain conditions), and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. OPEX figures related to key actions are not disclosed due to current limitations in data availability and may be included in future reports as reporting practices evolve. Figures are not validated by external bodies. For the material topic E2 Pollution, the key actions mainly refer to activities in Austria, Germany, and Romania.

implementation of the key actions included in the table below, no sustainable financing instrument is currently outstanding.

Key action (summary of individual actions requiring CAPEX of EUR ≥5 mn for their implementation)	Pollution prevention
Status	Actual and planned
Expected outcome	Reducing pollutants released to air, soil, and water
Contribution to policy objective/target	Pollution prevention, minimization of environmental impacts, and efficient use of natural resources
Scope	Own operations
Time horizon	Mid-term
Remedy	n.a.
Progress	Assessment, execution
CAPEX 2025 (EUR mn)	11
CAPEX 2026–2028 (EUR mn)	66
Related IROs	E2-P-IRO-1, E2-P-IRO-4, E2-P-IRO-6, E2-P-IRO-5

Besides the key action described above, OMV has taken, and planned, several additional actions whose implementation costs do not exceed the defined financial threshold. These include:

Reduction of Air Pollutants

[E2-2.18] [MDR-A-68a-68c] Based on the guidelines for prevention and treatment in our EM Standard, our sites regularly identify the potential for upgrades that will reduce air pollutants. Started in 2024 and completed over the course of 2025, the optimization of the flare system at the Burghausen refinery involved implementing a combination of improvements that have led to a reduction in flared gas and associated air pollutants, including NO_x, VOC, and CO. These actions included increasing the working volume of the flare gas holder, optimizing the backup gas algorithm, and diverting a nitrogen-rich stream from the flare to the refinery process. This action is limited to our own operations at the Burghausen refinery in Germany.

[E2-2.18] [MDR-A-68a-68c] OMV has also developed a marine fuel, Ultra-Low Sulfur Fuel Oil (ULSFO), that meets the requirements of Sulfur Emission Controlled Areas (SECA), specifically the Mediterranean Sea. The scope of these actions covers OMV's own operations and downstream value chain, starting in 2025. The actions address the negative impact of air pollutants from suppliers and OMV's own operations, which negatively affect air quality and consequently human and environmental health. OMV's new marine fuel project exemplifies a strategic approach to sustainability by also addressing environmental compliance through innovative fuel formulation. The newly developed ULSFO is specifically designed to meet the stringent requirements of SECA, including the upcoming Mediterranean SECA regulation, which reduces the sulfur limit to 0.1%. This fuel also complies with the updated ISO 8217:2024 standard. The expected outcomes include major reductions in air pollutants, improved air and water quality, and associated health and environmental benefits.

Reduction of Microplastic Pollution

[E2-2.18a, 18b] [MDR-A-68a] One objective of the Responsible Care policy is to ensure that all Borealis polyolefin (PO) sites comply with the Operation Clean Sweep (OCS) standard, and that all PO sites within Europe (excluding recycling plants) achieve or maintain their OCS certification. For more details about all other sites, see the ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement. [MDR-A-68b] These defined actions are concentrated on Borealis' own operations at its PO production sites worldwide, where it has operational control. [MDR-A 68c] All sites within the scope achieved OCS certification. [E2-2.19b] The OCS program is aimed at prevention and all actions are focused on avoiding plastic pellets leaking into the environment. [MDR-A-68c] However, zero pellet loss has not been achieved so far and all OCS activities therefore fall into the reduce pollution category of the mitigation hierarchy. [MDR-A 69a] All OCS actions in 2025 were either small investments or incurred no cost, and therefore, none of the actions, individually or cumulatively, exceeded the EUR 2.5 mn threshold set by Borealis for its key actions. For more details, refer to the ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement.

Process Safety

[Entity-specific] [MDR-A-68] Our target of maintaining a leading position in terms of our Process Safety Event Rate supports our strategic goal of maintaining a strong focus on traditional risk control while preparing for the new technologies defined in the OMV HSSE Strategy 2030. We achieve this through extensive training programs for our employees and by enhancing our safety culture. The implementation of training helps us to ensure that our operations continue to prioritize safety and effectively manage risks from unplanned releases due to process safety incidents. This action is defined in our Process Safety Management Standard, through which we reinforce our commitment to safeguarding both our workforce and the environment. In the following paragraphs, the concrete actions with regards to process safety are described in detail:

Training

[Entity-specific] [MDR-A-68a-68c] As outlined in our Process Safety Management Standard, employee competence is ensured through structured training, continuous communication, and sharing lessons learned. Scenario-based emergency drills and regular fire service exercises are also conducted periodically at the refineries to reinforce safety procedures. The training helps reduce the risk of process safety events and prevent the negative material impact related to soil, water, and air pollution stemming from incidents (e.g., resulting from asset integrity failures). The action supports our target of maintaining a leading position in terms of our Process Safety Event Rate.

Meeting Platforms and Enhanced Knowledge Exchange

[Entity-specific] [MDR-A-68a-68c] We have continued our OMV Process Safety Network with an online collaboration platform featuring a reference library and discussion board. Regular virtual sessions, which attract around 200 participants from across the Group, enable knowledge exchange and foster continuous learning to help prevent the negative impact of incidents, including process safety events. Active participation by management in these sessions demonstrates strong process safety leadership and commitment. Twice per year, Group Process Safety Committee meetings with Executive Board member involvement take place, during which performance, achievements, and challenges are reviewed. Quarterly half-day events and the annual Process Safety Day foster knowledge sharing, with active participation of senior management.

Live-Saving Rules and Safety Centers

[Entity-specific] [MDR-A-68a-68c] Based on the prevention guidelines outlined in our EM Standard and the guidance on integrating process safety into health, safety, security, and environment management as described in the PS Standard, in 2025 we continued our initiative to enhance the safety culture at our operated sites (including Borealis). This included conducting 30 assessments of the Group-wide Life-Saving Rules to help prevent the negative impact of incidents such as process safety events, which can affect soil, air, and water quality. As a result of these assessments, action plans were developed for identified deficiencies, and good practices were shared. Furthermore, Safety Centers were set up at several sites, totaling 20 centers across the Group. These Safety Centers play a crucial role in implementing and practicing our Life-Saving Rules. The training sessions in the Safety Centers target our own workforce and value chain workers on the OMV Group's sites. More than 11,000 of our own workforce and more than 6,000 value chain workers were trained in Safety Centers in 2025.

Metrics and Targets

E2-3 Targets Related to Pollution

To track the effectiveness of our policies and actions that address material impacts and risks with regards to E2 Pollution (including Process safety), we have set the following measurable, outcome-oriented, and time-bound targets.

Obtain External Certification of All European Polyolefin (PO) Sites (Excluding Recycling Facilities) According to the OCS Scheme

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

[MDR-T-80a] [E5-3.25] This voluntary target relates to the policy objective of achieving zero loss of pellets from primary containment and supports Borealis' key goal of minimizing plastic particle emissions to the environment as much as possible.

2025

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

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

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

Status 2025

[MDR-T-80j] The target was achieved. External OCS certification was completed for all **10** European PO sites of Borealis. (2024: Out of the 10 European Borealis PO sites, external OCS certification was completed for 9 and postponed for 1). For details on the sites, see the ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement.

[MDR-T 80j] Borealis monitors performance through quarterly on-site meetings of local OCS teams. The target is reviewed annually during management reviews as part of the integrated Environmental Management System, and adjustments made based on performance trends and operational developments.

Total Number of Pellet Spills to the Environment is ≤1 per Polyolefin (PO) Site per Year

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

[MDR-T-80a] [E5-3.25] This voluntary target aligns with the policy objective of mitigating impacts from pellet loss and supports Borealis' key goal of minimizing plastic particle emissions to the environment as much as possible.

2025

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

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

[MDR-T-80f] The target is based on data from non-conformities with site-specific OCS procedures that are observed and documented during off-site inspections by local OCS teams, as well as observations from all site personnel, contractors, and neighbors. A steering committee of Borealis' senior managers evaluated and finalized the target, which was then approved and enforced by the highest management body for operations. [MDR-T-80i] Borealis has not changed its targets, metrics, or methodologies since the target was set in 2024. Borealis periodically reviews its methodologies to ensure they align with evolving scientific and regulatory standards. [MDR-T-80g] The target for minimizing pellet loss and spills is not based on conclusive scientific evidence. It was established through internal benchmarking, considering industry best practices, achievable levels, existing technologies, and operational improvements. [MDR-T 80h] No stakeholders were directly involved in setting this target.

Status 2025

[MDR-T-80j] In 2025, Borealis reported a total of **5** pellet spills, with one site reporting more than 1 spill and therefore the target was not achieved. This included Borealis Polyolefins GmbH (Schwechat, 2 spills), Borealis Polymers N.V. (1 spill), Borealis Polymers Oy (1 spill), and Borealis Compounds Inc. (Port Murray & Taylorsville; 1 spill) (2024: 7 pellet spills, one site reported more than 1 spill). For details, see the ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement.

Process Safety Event Rate

[Entity-specific] [MDR-T-80a-80j]

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

2025	2030
Maintain leading position in Process Safety Event Rate	Maintain leading position in Process Safety Event Rate

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

[MDR-T-80f] The methodology for classification of the Process Safety Event Rate follows a tiered concept as outlined in API 754.[1] This rate is calculated as the normalized rate of Tier 1 and Tier 2 process safety events per 1,000,000 hours worked by applicable company functions within the reporting scope, excluding hours worked by corporate functions. This approach enables the identification of trends and opportunities for improvement, supporting the implementation of targeted interventions and preventive measures, thus reducing the likelihood and frequency of process safety events. [MDR-T-80g] This target is based on comparing our performance with peer groups, using data published by industry associations such as IOGP and Concawe for the previous year. [MDR-T-80h] The target was set following consultations with Executive Board (EB) members, SVPs, and HSSE, and approved by the EB. [MDR-T-80i] There were no changes to the target in the reporting year. All data is still collected via our internal incident reporting tool. [MDR-T-80j] The targets are monitored monthly and reviewed annually.

Status 2025

[MDR-T.80j] **0.30** (2024: 0.20)

[E2-3.23a] None of the targets directly address air pollutants and respective loads. In the EU, where OMV's main operations are located, air emissions are strictly regulated. We plan to analyze the air emissions of our plants and, based on the analysis, will decide whether an air emissions target beyond the strict legal requirements is necessary. While air emissions are indirectly addressed through our target on process safety events, the overall contribution of such events to total air emissions is small. [E2-3.23b-23c] Our target regarding the number of spills addresses both emissions to water and specific loads, as well as pollution to soil and specific loads, with the aim of reducing plastic pellet spills to the environment. Due to their lack of biodegradability, microplastics tend to accumulate in the environment, including in water and soil. Our target related to pellet spills aims to reduce plastic discharge to the environment, in particular to water. At OMV, our spill management approach is designed to minimize pollution to soil, maintaining the integrity of the environment around our operations. While we are committed to this objective, a specific target for minimizing soil pollution caused by spills is currently not in place.

E2-4 Pollution of Air, Water, and Soil

[E2-4.30b] All pollution data is obtained from site-specific information and measurements carried out in accordance with national legal requirements regarding measurement methods and frequencies. Data for air pollutants is derived using a mixed methodology: continuous measurements, spot measurements extrapolated to annual values, and data calculated using standard factors. Pollutants to water are measured via spot sampling and internal or external lab analysis. Soil pollution caused by hydrocarbon spills is measured using various methodologies, depending on the type and severity of the spill and data availability. Assumptions and limitations are mainly related to the use of estimates, standard factors, and the extrapolation from spot measurements. [E2-4.30c] Environmental data, including pollution-related data, is gathered in OMV's environmental reporting system either on a continuous basis (e.g., reporting of process safety and other spill incidents as they occur) or through defined data collection campaigns. To ensure data accuracy, a different person from the one who recorded or entered the data at site level should check, validate, and approve it, applying the four-eyes principle. This is required before data can be used or consolidated at the divisional or Group level. Local management retains ownership of the data.

[E2-4.31] All measurement methodologies comply with national legal requirements and industry standards. For estimation purposes, industry standards and guidelines such as the Manual of Petroleum Measurement Standards Chapter 19.2, VDI 3790, VDI 2440, and VDI 3479 are applied whenever suitable. As these standards and guidelines provide generalized methods, the inherent uncertainties are greater than those associated with direct measurements. The more significant the respective pollutant load is in the regional and national context, the more accurate a measurement method is typically required and applied. However, increased accuracy requires more

1 API 754 is the widely used Recommended Practice for Process Safety Performance Indicators for the Refining and Petrochemical Industries.

sophisticated and costly measurement technology and methods. Thus, to make the most efficient use of resources, it is acceptable and reasonable to use less accurate methods for small and insignificant amounts of pollutants. The resources that are freed up in this way can be used in a more meaningful way within the framework of the Environmental Management System.

Pollutants emitted to air, water, and soil

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

kg/year

	2025			2024		
Pollutant	**to air**	**to water**	**to soil**	**to air**	**to water**	**to soil**
Hydrofluorocarbons (HFCs)	n.a.[3]	n.a.[1]	n.a.[1]	111	n.a.[1]	n.a.[1]
Non-methane volatile organic compounds (NMVOC)	4,881,656	n.a.[1]	n.a.[1]	3,808,131	n.a.[1]	n.a.[1]
Nitrogen oxides (NO_x/NO_2)	4,313,835	n.a.[1]	n.a.[1]	4,458,812	n.a.[1]	n.a.[1]
Sulfur oxides (SO_x/SO_2)	2,009,397	n.a.[1]	n.a.[1]	2,387,598	n.a.[1]	n.a.[1]
Total nitrogen	n.a.[1]	n.a.[3]	n.a.[2]	n.a.[1]	51,599	n.a.[2]
Arsenic and compounds (as As)	n.a.[3]	50	n.a.[2]	n.a.[3]	56	n.a.[2]
Cadmium and compounds (as Cd)	20	n.a.[1]	n.a.[2]	20	n.a.[3]	n.a.[2]
Copper and compounds (as Cu)	n.a.[3]	77	n.a.[2]	n.a.[3]	93	n.a.[2]
Nickel and compounds (as Ni)	149	n.a.[3]	n.a.[2]	103	21	n.a.[2]
Zinc and compounds (as Zn)	n.a.[3]	n.a.[3]	n.a.[2]	n.a.[3]	1,560	n.a.[2]
Benzene	56,485	n.a.[3]	n.a.[2]	63,159	n.a.[3]	n.a.[2]
Phenols (as total C)	n.a.[3]	116	n.a.[2]	n.a.[3]	178	n.a.[2]
Chlorides (as total Cl)	n.a.[1]	n.a.[3]	n.a.[2]	n.a.[1]	2,882,950	n.a.[2]
Fluorides (as total F)	n.a.[1]	2,068	n.a.[2]	n.a.[1]	2,711	n.a.[2]
Particulate matter (PM10)	53,000	n.a.[1]	n.a.[1]	59,000	n.a.[1]	n.a.[1]

1 The pollutant is not applicable for the specific environmental receptor
2 This type of emission is not applicable at OMV
3 Value below the threshold

Total air pollutants

[MDR-M.77c] [Entity-specific]

kg/year

	2025	2024
SO_2	2,079,551	2,461,811
NO_x	9,021,328	7,560,341
NMVOC	7,927,664	7,673,828
Particulate emissions	145,040	139,384
Ozone-depleting substances	0	134

Additional metrics

[MDR-M.77c] [Voluntary]

	Unit	2025	2024
Reporting units certified according to ISO 14001	%	48.0	54.0
Violations of legal environmental obligations/regulations	number	34	n.a.
thereof amount of fines	EUR mn	0.138	n.a.
thereof of environmental liability accrued at year end	EUR mn	0.019	n.a.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Pollutants emitted to air, water, and soil, Total air pollutants, and Additional metrics, see → Annex: E2-4 Pollution of Air, Water, and Soil.

Microplastics

[E2-4.28b] [MDR-M.77c] In 2025, Borealis generated 3,882,689.2 t (2024: 4,024,286.9 t) of microplastics in the form of produced plastic pellets at its PO sites, while emitting 0.0185 t (2024: 0.0180 t) of microplastics as unrecovered pellet spills. [E2-4.30a] Borealis began specific investigation and data collection activities regarding unintentional pellet spill incidents in 2024 through the implementation of the OCS standard at all PO sites. [E2-4.30b, 30c] The total mass of microplastics generated refers to the production output of each of Borealis' extruders (virgin polyolefin, compounding, and recycling plant), which is measured and reported in its environmental and energy data

management system. The total mass of unrecovered microplastics resulting from a significant pellet spill[1] is primarily estimated by trained on-site personnel during routine inspections. [E2-4.31] No standardized, scientifically recognized methods for directly measuring unrecovered pellets spilled from Borealis' operations currently exist. Quantification is based on estimation following the root cause investigation. A standardized methodology for measuring channeled and diffuse microplastics emissions has been proposed in recent EU regulations (2023/0373 (COD) and Commission Regulation (EU) 2023/2055 amending REACH). Once established, Borealis will adopt this methodology as soon as applicable. For details, see ↗ Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement.

Spills

[MDR-M.77c] [Entity-specific]

		2025	2024
Spills	number	1,671	2,305
of which major (i.e., severity levels 3 to 5)	number	2	4
Spills volume released	liters	34,660	127,015

Environmental expenditures

[MDR-M.77c] [Voluntary]

In EUR mn

	2025	2024
Environmental protection expenditures, excluding depreciation	640	555
Environmental investments for assets put into operation	378	592

Process safety events

[MDR-M.77c] [Entity-specific]

	2025	2024
Tier 1 (number)	**16**	**8**
thereof Energy	1	5
thereof Fuels	7	3
thereof Chemicals	8	0
Tier 2 (number)	**15**	**13**
thereof Energy	3	5
thereof Fuels	6	0
thereof Chemicals	6	8
Process Safety Event Rate[1] (per 1 mn hours worked)	**0.30**	**0.20**

1 Process Safety Event Rate: number of Tier 1 and Tier 2 process safety events per 1 mn hours worked. Work hours from the corporate functions general management (OMV)/executive office (OMV, OMV Petrom, Borealis), and corporate finance (OMV)/finance office (OMV, OMV Petrom, Borealis) are excluded.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Microplastics, Spills, Environmental expenditures, and Process safety, see → Annex: E2-4 Pollution of Air, Water, and Soil.

1 Pellet spills refer to an incident that leads to any accidental or unplanned release of more than 0.5 kg of pellets from primary containment or the recovery system into the environment outside of the fence. When substantial evidence of a spill exists, it is investigated to identify the root cause that may provide a more precise weight estimate. This methodology complies with OCS Europe certification requirements. Estimations are based on the difference between recovered and weighed spills and the spill source. A quick response from staff typically limits spill size and allows for full recovery.

E3 Water

Material Topic: E3 Water

Material Sub-Topic: Water

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

Relevant SDGs:

SDG targets:

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing the release of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally

6.4 By 2030, substantially increase water use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

The material impact and risk related to E3 Water can be found in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. This topic is governed centrally by Group HSSE, which is led by the VP HSSE, who reports directly to the CEO. HSSE departments at OMV Petrom and Borealis govern their respective issues and coordinate their local HSSE officers and experts.

E3-1 Policies Related to Water

OMV has established the following policies in order to manage our material impact and risk related to E3 Water.

Code of Conduct

[E3-1.12] [MDR-P-65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for E3 Water, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Enterprise-Wide Risk Management Standard

[MDR-P-65a-65f] For the Enterprise-Wide Risk Management (EWRM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E3 Water, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Environmental Management Standard

[MDR-P-65a- 65f] For the Environmental Management Standard (EM), unless otherwise specified, the key contents of the policy that are relevant for E3 Water, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the

policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies. Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the actual and potential negative impacts and risk identified. These include:

Risk Management

[MDR-P-65a] High-level water stress assessments are conducted annually. In order to identify operations in areas affected by water scarcity and water stress, OMV uses international tools and indexes such as the Verisk Maplecroft Water Stress Index, which is based on the World Resources Institute (WRI) Aqueduct Baseline Water Stress Index, and its own assessments as required. Some regions where OMV operates have already experienced water stress in dry years and a further decline in water availability is expected, mainly due to climate change. A bottom-up approach in the assessment of water-related risks is followed in accordance with OMV's Group-wide Environmental Risk Assessment (ERA) guideline to ensure consistent qualitative assessments of operational risks and impacts related to the environment, including water. Significant risks are integrated into OMV's Enterprise-Wide Risk Management (EWRM) system. When entering a new country or considering new operational activities, OMV primarily uses the World Resources Institute (WRI) Aqueduct tools and Verisk Maplecroft indices to identify future potential water-related constraints, such as baseline water stress, groundwater stress, and seasonal variability. Water management-related risks are closely linked with the topic of spill prevention. Read more about spill prevention in the section → Spills Preparedness and Response Planning.

Water Management Plans

[MDR-P-65a] [E3-1.12a] Water Management Plans are an essential tool for OMV to address all water-related topics, issues, and tasks, with the aim of improving water management performance. They provide information about current water uses and chart a course for water efficiency improvements, conservation activities, and water reduction goals. Every location in OMV must develop, implement, and maintain a Water Management Plan, which should include at least the following elements: the scope and objectives, including a site description; applicable legislation, other requirements, and permits; identification of water sources, discharges, including water quality parameters, and monitoring plans; a water map, inventory, and balance, including discharges; water transport, storage, and treatment systems; significant water-related risks and mitigation measures; and water conservation and water efficiency measures, including an action plan. Operating facilities located in areas affected or likely to be affected by water scarcity issues, and operations utilizing significant water resources (e.g., Tunisia), were prioritized when developing and implementing Water Management Plans. These plans aim to allow sustainable long-term production with minimal effects on the environment.

Best Available Technologies

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

Stakeholder Engagement

[MDR-P-65a] Our impact on water resources is important to various stakeholders. We engage with government authorities, such as river basin management authorities, on compliance with water use rules and environmental parameters relating to any wastewater generated. We engage with local water utility companies to discuss the supply of freshwater for OMV operations and the treatment of wastewater. We work with NGOs on environmental preservation and water resource conservation, as well as with local communities on the sharing of details regarding local water resources and the quality of discharged wastewater. For instance, in Austria, where local people fish in the Danube in Schwechat, close to both the refinery and the Lobau Tank Farm, and in the harbor there, with which we have maintained active and open dialogue for several years. In areas where OMV operations require large amounts of water, or areas that suffer from water stress, it is particularly important to include local stakeholders in water management activities to secure a "social license to operate." OMV's water management activities pursue

socially equitable water use, and OMV regularly carries out supplier audits to ensure compliance with our human rights requirements.

To ensure that the interests of local communities are known and taken into account during the project life cycle, OMV conducts social baseline studies and community needs assessments as part of Social Impact Assessments (SIAs). If these assessments identify the need, OMV launches community projects aimed at increasing access to clean water for local communities. Our Community Grievance Mechanisms also enable communities to raise concerns about water-related issues. For more information, see → S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns. [E3-1.12c] Since all our sites are covered by the EMS, our general commitment to reducing water consumption and improving water efficiency also includes areas at water risk. [E3-1.14] The EMS has an annex that contains additional requirements for produced water and offshore wastewater discharge, but other than that, OMV has not adopted any specific policies related to sustainable oceans and seas.

E3-2 Actions and Resources Related to Water

[E3-2.19] OMV uses significant amounts of water for its operations in its upstream and downstream activities. Freshwater is used for processes such as drilling, steam generation, and cooling. Smaller amounts of water are also used for non-industrial purposes. Any produced water is treated for reinjection into pressurized hydrocarbon reservoirs to optimize the extraction rate. Desalinated water is used in some offshore operations. Refineries and various other operating facilities also use brackish and/or recycled water for various operational purposes. Some of OMV's operating facilities are in areas experiencing water stress.[1] The following section provides an overview and description of the actions taken in the reporting year, as well as future actions planned to address our water-related impact and risk.

Water Assessment

[E3-2.19] [MDR-A-68a-68c] In 2025, OMV Tunisia (TN) conducted the regulatory water assessment for the Waha Central Facility to evaluate the water use and its associated network, with the objective of improving water efficiency across its operational value chain. Several areas for improvement were identified, including the implementation of a smart water monitoring system, the reuse of AC condensation wastewater, and the re-engineering of the water network and irrigation system. Additional efforts to reuse treated water in irrigation have also been made to create a green zone irrigated with treated wastewater, rather than freshwater. These actions are particularly relevant, as Tunisia has been identified as an area at water risk. Activities are planned to commence in 2026, with a detailed timeline currently under development based on preparatory work carried out in 2025. With these actions we aim to contribute to our policy objective of improving water efficiency and our ambition of minimizing freshwater withdrawal.

Risk Assessment

[MDR-A-68a-68c] During the reporting year, OMV implemented several actions to strengthen water management. Comprehensive water impact and risk assessments were carried out across operational sites using the WWF Water Risk Filter and the TNFD LEAP approach. A gap analysis against ESRS requirements identified areas for improvement, including the need for quantitative water targets, tracking of water reduction measures, and ecosystem restoration initiatives. Based on risk, location, and materiality, water-sensitive sites were identified and prioritized. To ensure structured monitoring, a Water Action and Opportunities Tracker was introduced, requiring all sites to provide detailed overviews of water-related initiatives and multi-year forecasts of freshwater needs. These actions are expected to contribute to our policy objective of improving water efficiency and our ambition of reducing freshwater withdrawals, particularly in water-scarce regions, while enhancing water quality and minimizing pollution from operations. They also aim to strengthen stakeholder trust and ensure alignment with ESRS and TNFD requirements, supporting regulatory compliance and sustainability objectives. Collectively, these measures contribute directly to OMV's HSSE Strategy 2030 and broader environmental policy goals by advancing

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

water stewardship, reducing environmental impact, and promoting transparent reporting and continuous improvement.

The actions covered all operational sites under the Company's financial or operational control, including industrial facilities such as refineries and chemical production plants, distributed production areas, concessions, and relevant offices. Geographically, the measures applied to all regions where OMV operates, with site-specific assessments and actions tailored to local water risks and catchment contexts, giving priority to water-stressed or high-risk basins. The actions affected both internal stakeholders, such as employees, site management, and operational teams, and external groups, including local communities, regulators, and other water users in the catchment.

[MDR-A-69a-69c] Despite the resources dedicated to the mentioned actions and initiatives, none of them exceeded our key action threshold.[1] Therefore, these data requirements on allocated financial resources have not been addressed.

Metrics and Targets

E3-3 Targets Related to Water

To track the effectiveness of our policies and actions that address our material impact and risk related to E3 Water, we have defined the following ambition.

Our Ambition

[MDR-T.81b-i] OMV has not yet established an ESRS-aligned target for the material topic E3 Water. However, the Company has already started working toward setting a water-related target. We have been reporting on freshwater withdrawal since 2021 and our ambition is to reduce freshwater withdrawal and minimize the impact of water use, particularly in water-scarce areas. This commitment is outlined in our Code of Conduct, Environmental Management Standard, and OMV Group HSSE Strategy. We track the effectiveness of our efforts by measuring the year-on-year reduction of freshwater withdrawal within our operations, without using a specific base year.

Status 2025
[MDR-T-81b-ii] **47,712** megaliters of freshwater withdrawn (2024: 44,998 megaliters)

1 [MDR-A-69b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation through the end of the planning period. In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, additions to assets disposed (under certain conditions), and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. OPEX figures related to key actions are not disclosed due to current limitations in data availability and may be included in future reports as reporting practices evolve.

E3-4 Water Consumption

Water consumption and water reuse

[MDR-M.77c] [E3-4.26] [E3-4.28a-28c] [E3-4.29] [E3-4-28 AR 28] [Entity-specific]

m^3

	2025	2024
Water consumption		
Total water consumption	65,423,949	68,126,854
thereof in areas at water risk, including areas of high water stress	2,219,687	1,706,154
Water reuse		
Water recycled and reused[1]	8,576,533	10,433,128
Water intensity (in m^3/EUR mn)[2, 3]	2,579	n.a.

1 2024 data was restated due to a clarification in methodology, which previously included water recirculated for cooling or heating system; the previous figure for 2024 was 314,086,151 m^3.
2 The 2024 figures have been restated following the March 2025 reclassification of the Borealis Group, excluding Borouge investments, as "held for sale" and "discontinued operations". The 2025 figure excludes Borealis.
3 The corresponding ESRS metric, "Water intensity" (2025: 2,691), is calculated as water consumption including Borealis divided by revenues excluding Borealis. This approach is applied due to diverging scope definitions relating to the reclassification of Borealis as "held for sale" and "discontinued operations" for IFRS revenue recognition (see Note 4) and environmental performance metrics. The 2024 comparable metric has also been restated (2,601).

Water withdrawn and water discharges

[MDR-M.77c] [E3-4 AR 29] [E3-4 AR 32] [Entity-specific] [Voluntary]

m^3

	2025	2024
Water withdrawn[3]	**604,019,749**	**568,598,186**
thereof groundwater	29,937,035	27,228,924
thereof freshwater (≤1,000 mg/l total dissolved solids)[4]	29,937,035	22,439,019
thereof other water (>1,000 mg/l total dissolved solids)[4]	0	4,789,905
thereof surface water	14,799,342	18,623,214
thereof freshwater (≤1,000 mg/l total dissolved solids)	14,799,342	18,623,214
thereof once-through cooling water	219,757	326,211
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof water from public supply systems	2,975,808	3,951,688
thereof freshwater (≤1,000 mg/l total dissolved solids)	2,885,450	3,951,688
thereof other water (>1,000 mg/l total dissolved solids)	90,358	n.a.
thereof seawater	511,034,801	469,922,685
thereof once-through cooling water	509,123,064	467,992,793
thereof produced water	45,363,121	48,871,675
Water withdrawn in areas at water risk, including areas of high water stress[1]	**3,490,265**	**3,153,508**
thereof groundwater[2]	2,705,303	1,018,748
thereof freshwater (≤1,000 mg/l total dissolved solids)[2]	2,705,303	1,018,748
thereof other water (>1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof surface water[2]	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof water from public supply systems[2]	402,810	1,816,026
thereof freshwater (≤1,000 mg/l total dissolved solids)[2]	402,810	1,816,026
thereof other water (>1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof seawater[2]	n.a.	n.a.
thereof produced water[2]	382,152	318,735
Water discharges[3]		
Water discharged	598,593,438	500,662,842
thereof to groundwater	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof to surface water	21,254,498	21,902,446
thereof freshwater (≤1,000 mg/l total dissolved solids)	16,934,508	17,258,804
thereof once-through cooling water	219,757	326,211
thereof other water (>1,000 mg/l total dissolved solids)[5]	4,319,990	4,643,662
thereof to seawater	513,140,290	472,296,220
thereof once-through cooling water	509,123,064	467,992,793

Water withdrawn and water discharges

[MDR-M.77c] [E3-4 AR 29] [E3-4 AR 32] [Entity-specific] [Voluntary]

m^3

	2025	2024
thereof to third party	64,198,650	6,464,156
thereof to others	17,990	34,798
Water discharged by destination to all areas with water stress[1]	**1,724,906**	**1,500,979**
thereof to groundwater[2]	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof to surface water[2]	1,243,255	734,904
thereof freshwater (≤1,000 mg/l total dissolved solids)[2]	1,243,255	734,904
thereof other water (>1,000 mg/l total dissolved solids)[2]	n.a.	n.a.
thereof to seawater[2]	n.a.	590,378
thereof to third party[2]	463,661	140,899
thereof to others[2]	17,999	34,798
Water discharges – quality		
Hydrocarbons (oil) discharged (in t)[2]	9	6
Sites with completed Water Management Plans (%)[2]	82.0	77.0

1 Entity-specific metrics
2 Voluntary metrics
3 ESRS metrics [E3-3.4 AR 32]. All other metrics are voluntary unless otherwise specified
4 The deviation is due to a change in Borealis' water categorization. Groundwater that was categorized as "other water" in 2024 has been reclassified as "freshwater" in 2025. 2024 data restated.
5 2024 data restated
n.a. This type of water is not used in our own operations.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Water consumption and water reuse, and Water withdrawn and water discharges, see → Annex: E3-4 Water Consumption.

E4 Biodiversity and Ecosystems

Material Topic: E4 Biodiversity and Ecosystems

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

Mitigate impacts on biodiversity and ecosystems at or in the vicinity of all our projects and operations and aim to contribute to the objectives of the Global Biodiversity Framework (GBF) and the EU's biodiversity strategy by preserving biodiversity and ecosystems

Relevant SDGs:

The material impact and risk related to E4 Biodiversity and Ecosystems can be found in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. This topic is governed centrally by Group HSSE, which is led by the VP HSSE, who reports directly to the CEO. HSSE departments at OMV Petrom and Borealis govern their respective issues and coordinate their local HSSE officers and experts.

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

[E4-1.11] [E4-1.13] The assessment of the resilience of OMV's Strategy and Business Model to biodiversity impacts has not been conducted yet because the TNFD LEAP assessment is still ongoing. The results will provide a better understanding of OMV's biodiversity impacts, dependencies, risks, and opportunities, and will be essential in conducting this analysis. The assessments of pilot sites thus far show potential changes in natural ecosystems are expected to have a limited influence on OMV's activities due to the nature of the business. Nonetheless, our biodiversity commitments aiming to contribute to the objectives of the Global Biodiversity Framework (GBF) and the EU's biodiversity strategy oblige us to act on our impacts, irrespective of the operational risks to OMV. However, as biobased feedstock will play an increasingly important role in OMV's Strategy and Business Model, dependency on the ecosystem service of biomass provision will require more attention in the coming years. For more information regarding the interaction of our identified material biodiversity impact and risk with OMV's Strategy and Business Model, please see → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model.

E4-2 Policies Related to Biodiversity and Ecosystems

OMV has established the following policies in order to manage our material impact and risk related to E4 Biodiversity and Ecosystems.

Code of Conduct

[E4-1.22] [MDR-P-65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for E4 Biodiversity and Ecosystems, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in

setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Enterprise-Wide Risk Management Standard

[MDR-P-65a-65f] For the Enterprise-Wide Risk Management (EWRM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E4 Biodiversity and Ecosystems, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Environmental Management Standard

[E4-1.22] [MDR-P-65a-65f] For the Environmental Management (EM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E4 Biodiversity and Ecosystems, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies. Within OMV's EM Standard, processes and mechanisms have been defined to prevent, mitigate, and remediate the potential negative impact that was identified. The specific processes related to biodiversity management outlined in the EM Standard include:

Biodiversity Site-Level Assessments

[MDR-P-65a] Biodiversity and ecosystem services (BES) screenings are mandated within the EM Standard. These screenings are an integral part of the TNFD LEAP assessment. In the last quarter of 2023, we initiated work on BES screenings at six pilot sites as part of the ongoing TNFD LEAP assessment.

In 2025, we carried out a corporate-level screening of all operational sites within the OMV Group to identify priority locations for site-specific biodiversity and ecosystem services assessments planned for 2026. We aim to complete assessments at 13 priority sites during 2026, thereby concluding the Evaluate and Assess phases of the LEAP framework. These assessments are in line with our EM Standard and contribute to its objectives by helping to identify impactful mitigation and conservation measures.

Biodiversity Action Plans

[MDR-P-65a] OMV is a member of Ipieca's Biodiversity Task Force, which has issued a guide on how to develop Biodiversity Action Plans (BAPs). In 2024, OMV developed a BAP template that is aligned with the Ipieca guide and also fulfills TNFD and CSRD requirements. As stipulated in OMV's EM Standard, OMV aims to develop BAPs for all operations and projects where significant residual impacts are identified via Environmental and Social Impact Assessments (ESIAs). Significant residual impacts are those that remain after the implementation of avoidance, minimization, and restoration measures.

Mitigation Hierarchy

[MDR-P-65a] The mitigation hierarchy is the overarching principle that ensures the protection and conservation of biodiversity and ecosystem services. Priority shall be given to avoidance and minimization. Restoration is used when necessary, while offsets should only be considered after all other mitigation measures have been exhausted. Examples of mitigation measures include the rerouting of pipelines or scheduling projects during seasons when the impact on breeding populations can be avoided. A good practice example of biodiversity management can be taken from the Berling development project in offshore Norway. The aim was to avoid any damage to sensitive cold-water coral. Building on available know-how and technology, biodiversity screening and baseline studies were executed as part of the environmental impact assessment. The mitigation hierarchy was applied by selecting a well location, template location, and pipeline routing as far away from any coral colonies as possible. The best available technologies were utilized to minimize any impact on the environment.

[E4-2.23a- 23c] Our EM Standard mandates the assessment of environmental aspects, impacts, risks, and opportunities, as well as adherence to environmental performance requirements. The assessment of biodiversity-related impacts, dependencies, risks, and opportunities is carried out through a TNFD LEAP approach, which includes site-level biodiversity and ecosystem services screenings at selected priority sites. The assessment is

based on the direct drivers of biodiversity loss. Environmental impact assessments (EIAs) conducted for capital projects describe and analyze observed or predicted direct and indirect impacts on biodiversity and ecosystem services.

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

[E4-2.23f] We recognize that our potential impacts on biodiversity can also affect ecosystems' ability to provide essential services, leading to possible social consequences. The current policies do not provide detailed guidelines on assessing social consequences resulting from biodiversity degradation. Once the LEAP assessment is complete and the magnitude of our impacts is better understood, we may consider including such guidelines in our policies. [E4-2.24a- 24d] Our EM Standard applies to our operational sites, including those situated in or near biodiversity-sensitive areas. OMV has not adopted any specific policies related to sustainable land or agricultural practices, sustainable ocean or sea practices, or deforestation, because during our most recent materiality assessment, no impacts, risks, or opportunities were identified.

E4-3 Actions and Resources Related to Biodiversity and Ecosystems

The following section provides an overview and description of the actions taken in the reporting year to address our impact and risk related to E4 Biodiversity and Ecosystems.

Nature Restoration and Rehabilitation Projects

[E4-3.25] [MDR-A-68a-68c] [E4-3.28b] [E4-3.28c] OMV works with third parties on local nature restoration and rehabilitation projects. Through active collaboration with local communities, biodiversity-related projects in New Zealand have been implemented as part of our wider Stakeholder Engagement and Corporate Social Responsibility portfolio. Examples include a partnership with Ngāti Rāhiri hapū to regenerate the two Pohokura wetlands that neighbor the Pohokura Production Station, supporting the Ngāti Tara Sandy Bay Society with dune planting and restoration near the Māui Production Station, and working with the Taranaki Herpetological Society to protect native lizards from pests in the wetlands surrounding the OMV Tank Farm. In addition, OMV New Zealand is a long-term sponsor of the Rotokare Scenic Reserve Trust, a large-scale regeneration project that aims to enhance habitats and wildlife in a 230-ha pest-free reserve. Biodiversity offsets were not used as a part of the project. The described actions were ongoing activities in 2025 and are in line with the ambition in our Code of Conduct to contribute to the objectives of the Global Biodiversity Framework (GBF) by preserving and restoring biodiversity and land and marine ecosystems. [MDR-A-69a-69c] Despite the resources dedicated to the mentioned actions and initiatives, none of them exceeded our key action threshold.[1] Therefore, these data requirements on allocated financial resources have not been addressed.

1 [MDR-A-69b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation through the end of the planning period. In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, additions to assets disposed (under certain conditions), and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, thus included in the CAPEX figures. OPEX figures related to key actions are not disclosed due to current limitations in data availability and may be included in future reports as reporting practices evolve.

Metrics and Targets

E4-4 Targets Related to Biodiversity and Ecosystems

[MDR-T-81b-i] OMV has not yet established an ESRS-aligned target for the material topic E4 Biodiversity and Ecosystems. The effectiveness of our EM Standard, which specifically addresses biodiversity, cannot be tracked because our Group-wide LEAP assessment is still ongoing.

E4-5 Impact Metrics Related to Biodiversity and Ecosystems Change

[E4-5.33] Metrics related to our material impact on biodiversity and ecosystems will be defined once the LEAP assessment has been concluded. For more details, see → IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities.

E5 Resource Use and Circular Economy

Material Topic: E5 Resource Use and Circular Economy

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

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

Relevant SDGs:

SDG targets:

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

The material impacts and opportunity related to E5 Resource Use and Circular Economy can be found in → SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model. Several departments at OMV share responsibility for this topic. OMV Group Sustainability jointly owns this topic with the OMV business units Fuels and Chemicals. For the topics of waste and wastewater, ownership is shared between the SVP Investor Relations & Sustainability and the VP OMV Group HSSE.

E5-1 Policies Related to Resource Use and Circular Economy

OMV has established the following policies in order to manage our material impacts and opportunity related to E5 Resource Use and Circular Economy.

Code of Conduct

[E5-1.14] [MDR-P-65a-65f] For the Code of Conduct (CoC), unless otherwise specified, the key contents of the policy that are relevant for E5 Resource Use and Circular Economy, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Environmental Management Standard

[E5-1.14] [MDR-P-65a-65f] For the Environmental Management (EM) Standard, unless otherwise specified, the key contents of the policy that are relevant for E5 Resource Use and Circular Economy, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Within OMV's EM Standard, specific processes and mechanisms have been defined to prevent, mitigate, and remediate the potential negative impact identified. [E5-1.AR 9a, AR 9b] For example, a waste management plan, as defined in the EM Standard, mandates the management and monitoring of waste contractors and facilities, applying a waste control hierarchy that prioritizes prevention followed by preparation for reuse, recycling, other recovery methods such as energy recovery, and controlled disposal. The standard also specifies that the waste hierarchy must be applied in waste control, emphasizing the prevention of waste as the most relevant measure, before recovery or treatment options. Waste shall only be transferred to waste contractors that are certified for the type of waste they receive, among other things. Waste quantities, types, hazardous nature, and method of disposal are determined and recorded by the contractor and reported to OMV. This plan should align with country-specific waste management strategies where they exist. In the absence of local or national requirements, the plan must ensure compliance with applicable legislation and requirements by adhering to all relevant laws and regulations. It must also incorporate avoidance and minimization measures and implement strategies to prevent and reduce waste generation; focus on the identification, recording, and tracing of waste streams, providing detailed tracking until final recovery or disposal; and cover the collection, segregation, labeling, storage, and treatment of waste, ensuring proper handling and processing. Lastly, it must include the management and monitoring of waste contractors and facilities, ensuring that waste contractors are reputable and licensed, with regular audits conducted based on risk profiles.

Enterprise-Wide Risk Management Standard

[MDR-P-65a-65f] For the Enterprise-Wide Risk Management Standard, unless otherwise specified, the key contents of the policy that are relevant for E5 Resource Use and Circular Economy, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → ESRS 2 Overarching Policies.

Greenhouse Gas Management Framework

[E5-1.14] [MDR-P-65a-65f] For the Greenhouse Gas Management Framework, unless otherwise specified, the key contents of the policy that are relevant for E5 Resource Use and Circular Economy, specifically in relation to measures to reduce Scope 3 emissions, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → E1-2 Policies Related to Climate Change Mitigation.

Renewables Sustainability Management Requirements

[E5-1.14] [MDR-P-65a, 65b] The OMV Renewables Sustainability Management Requirements refer to an internal procedure that defines general rules and responsibilities regarding the requirements for sustainable management of renewables, such as the process of checking certifications of suppliers. This policy is aimed at managing the potential negative material impacts that are associated with the environmental impacts of competition for sustainable inputs, such as land use changes and nature and forest degradation, and social impacts such as human rights violations. This is achieved by ensuring the correctness and traceability of the sustainability certifications of suppliers of renewable biobased inputs. It is applicable to all biobased renewable components, intermediates, Renewable Fuels of Non-Biological Origin (RNFBOs) used as biofuel or intermediates, and biofuels for the transport sector. OMV ensures monitoring and implementation of this policy through regular external audits as part of ISCC PLUS and ISCC EU certifications. In 2025, OMV also completed a voluntary independent review of its sustainability management processes, including national reporting, periodic reconciliations, and renewables certificate management. [MDR-P-65c] Implementation of the OMV Renewables Sustainability Management Requirements is the responsibility of the SVP Value Chain Optimization. [MDR-P-65d] With this policy, OMV ensures that upstream suppliers of biobased inflows have valid sustainability certifications for their delivered volumes (e.g., ISCC EU, ISCC PLUS), allowing OMV to provide adequate information to downstream customers. [MDR-P-65e] In the development of the framework, subject matter experts and relevant departments were either directly involved or their feedback on the first draft was sought during an internal consultation process. [MDR-P-65f] The framework is available to all employees internally through dedicated platforms.

Impact of the Policies on Resource Use and Circular Economy

[E5-1.15a] OMV believes that adopting a circular economy will reduce its environmental footprint and GHG emissions. A circular economy decouples economic growth from resource depletion by ensuring that materials, resources, and products remain in use for as long as possible and at their highest value, thereby minimizing their leakage into the environment, especially into oceans and landfills. Transitioning from a linear "take – make – waste" model to a circular "reduce – reuse – recycle" model will also help mitigate global warming. By effectively utilizing valuable resources, we can recover, reuse, and repurpose by-products or waste into new materials and products. This approach has the potential to significantly reduce GHG emissions throughout product value chains. In addition to increasing the use of secondary resources, such as recycling of plastic waste to make new materials and products, OMV also sees chemicals, polymers, and fuels made from renewable inputs as playing a key role in the circular economy. The use of renewable inputs lowers demand for primary fossil-based inputs and considerably decreases carbon footprints.

For monomers and polymers made from renewable sources, OMV focuses on utilizing waste biomass, such as residual forestry matter that is not in competition with the food and feed chain and thus does not require the use of additional natural resources such as land or water. If then recycled, such second-generation bioplastics can play a vital role in a sustainable, circular economy and reduce greenhouse gas emissions on two fronts, cutting emissions in the input and in the end-of-life phase. Furthermore, OMV plans to become a leading producer of renewable fuels, focusing on renewable diesel and SAF (sustainable aviation fuel), and is committed to scaling up waste-based and advanced feedstocks in production to reduce reliance on first-generation biofuels in favor of novel materials.

Processes and Mechanisms

Certification

[E5-1.15] The use of reputable certification schemes provides concrete proof for claims of origin for renewable and secondary inputs, boosting consumer trust in OMV's products. OMV only considers materials as being sustainable if they are certified by a relevant sustainability certification scheme, as detailed in OMV's internal procedure on Renewables Sustainability Management Requirements. The following certification schemes are used:

- The Borealis mechanical recycling businesses mtm plastics, Ecoplast, Rialti, and Integra are certified according to the Europe-wide RecyClass program for companies that recycle post-consumer plastic waste, which provides a system for reliable traceability of the origin of plastic waste.
- OMV uses ISCC PLUS certifications for both renewable and recycled inflows. ISCC PLUS is a sustainability certification that is well-recognized by the stakeholders in recycled and renewable materials, providing traceability along the supply chain by establishing a chain of custody and verifying that companies meet environmental and social standards. Compliance with the certification means that for each ton of sustainable input fed into a plant and replacing fossil fuels, a certain proportion of the output can be classified as sustainable by using mass balance. Applying the mass balance allocation model means that the primary fossil-based and renewable or recycled materials are not physically segregated in the production processes throughout the entire supply chain, but that they are separated in bookkeeping to provide a verifiable basis for tracking the amount and sustainability characteristics of recycled and/or renewable content in the value chain. This certification system ensures the traceability of the renewable or recycled sustainably produced feedstock from its point of origin through the entire chain of custody.

Applying the mass balance allocation model enables OMV to provide a verifiable basis for tracking the amount of its renewable and chemically recycled raw materials in the value chain. Providing more products that are certified by ISCC PLUS is crucial for the transition to a more circular economy. In the OMV Chemicals segment, two ReOil® plants (ReOil® 100 and 2000) and the integration of sustainable products in the cracker in Schwechat are certified under ISCC PLUS. In Burghausen, OMV Deutschland Marketing & Trading GmbH is also certified for the integration of bio, bio-circular, and circular feedstocks in different refinery plants to produce a wide range of sustainable products within the ISCC PLUS regime and deliver sustainable chemicals, fuels, and calcined coke to the market. The Borealis Bornewables™ portfolio, Borcycle™ C, and Borvida™ are also certified according to ISCC PLUS by applying the mass balance approach. Borealis Compounds Inc., USA, was also awarded the ISCC PLUS certification this year.

All biofuels purchased by OMV in 2025 and used for blending met the requirements of the EU's Renewable Energy Directive (EU) 2018/2001 (RED II). OMV was at the same time preparing for transposition of EU Directive 2023/2413 (RED III) into relevant national legislations, which is happening at different paces across the member states. The ISCC EU certification allows for the verification of compliance with the legal requirements for sustainability and greenhouse gas (GHG) emissions-savings criteria for sustainable fuels, as well as those governing the production of electricity, heating, and cooling from biomass, as outlined in the updated Renewable Energy Directive (RED III) for all European Union member states.

In Fuels and Chemicals, OMV was certified under a total of 17 ISCC certification scopes by the end of 2025. OMV subsidiary companies in Austria, Italy, the United Kingdom, Germany, Czech Republic, Romania, Hungary, Slovakia, and Bulgaria hold ISCC EU Trader or Trader with Storage certifications, which allows us to trade sustainable products and place them on the market. Additionally, in the Schwechat refinery in Austria, two co-processing plants and the Glycerin-to-Propanol plant are certified under ISCC EU, which allows us to use sustainable (from first generation to advanced) bio-feedstocks to produce various types of sustainable substitutes for the gasoline, diesel, and jet fuel pool. Finally, OMV Supply & Trading Limited (UK) is certified under the ISCC PLUS and ISCC CORSIA regime to be allowed to trade sustainable chemicals and sustainable aviation fuel internationally. In the Energy segment, OMV Gas Marketing & Trading GmbH also holds ISCC EU certification to trade sustainable materials (e.g., biomethane, bio-LNG) and place them on the market.

An internal digital Renewables Tracing Platform has been implemented to manage OMV's renewable balances and flows of Proofs of Sustainability (PoS) and Sustainability Declarations (SDs) from suppliers to customers. This platform is being gradually rolled out across products and locations, ensuring compliance, transparency, and documentation of the renewable fuels and feedstock supply chain.

Technology

Renewable Inputs to Fuels

[E5-1.15a] More details on OMV's technological advancements in the area of low- and zero-carbon products using renewable inputs can be found in → Increasing Zero-Carbon Products.

Complementarity of Recycling Technologies

[E5-1.15a] OMV is fully committed to broadening the range of applications where recycled plastic waste can be used as an input source. Currently, mechanical recycling is the primary method for recycling post-consumer plastics, involving shredding and remelting. As chemical recycling targets hard-to-recycle plastics, the two technologies are complementary.

Mechanical Recycling

[E5-1.15a] OMV's ambitions in the area of mechanical recycling are driven by its subsidiary Borealis, which continues to work with partners to develop and innovate advanced mechanical recycling technologies aimed at delivering products with near-virgin quality and the smallest possible carbon footprint, while also improving recyclate quality for use in more demanding applications such as contact-sensitive packaging and increasing recyclate content in products. In the course of 2025, Borealis announced that due to unfavorable economic conditions, the decision to build a new mechanical plant in Austria has been put on hold, while the Group's actions in the Americas remain in the exploration phase. Borealis focused its efforts in 2025 on fully integrating the mechanical recycler Integra Plastics in Bulgaria. Furthermore, Borealis continued its investment in compounding processes to expand the range of applications where recycled plastics can be used as viable input materials, with particular emphasis on enhancing the waste supply, sorting, and pre-treatment capabilities.

Chemical Recycling

Chemical recycling, such as pyrolysis, can extract value from residual waste streams from mechanical recycling and mixed plastic waste streams, which would otherwise be sent to landfill or incinerated. This process involves changing the chemical composition of the plastic. The resulting pyrolysis oil is then further processed and refined to create a base chemical that replaces fossil hydrocarbons as chemical feedstock for the production of new plastic. Since it is practically comparable to virgin plastics, it can also serve a more diverse field of applications compared to mechanically recycled plastic. In 2025, OMV commenced operations at its ReOil® 2000 plant at the Schwechat site, which is designed to process up to 16,000 t of hard-to-recycle plastics per year. In addition, the joint venture

between OMV and Interzero to build and operate Europe's largest sorting facility for chemical recycling remains on schedule, with the facility expected to open in 2026. OMV's Chemicals division continued to explore its strategic investment in ReOil®-related technology, but due to market uncertainty the commercial-scale expansion was postponed.

ReOil®

[E5-1.15a] Plastic is an excellent heat insulator with low ability to transfer heat, if compared to glass or metal. These properties, which make plastic desirable in everyday life, also make it difficult to break down. OMV's proprietary ReOil® technology is based on pyrolysis, a well-known refinery process during which thermoplastics are first melted and then cracked at a temperature of around 400–450°C. This means that long-chain hydrocarbons are cracked into light shorter-chain hydrocarbons. Compared to metal and glass, plastic is generally easier to melt. However, one of the inherent challenges in the pyrolysis process is that, once melted, plastics become highly viscous, which hinders the heat transfer necessary for effective pyrolysis. The ReOil® technology is unique compared to that of competitors because of the use of an innovative heat transfer technology, which allows the viscosity of the molten plastic to be reduced and thus heat transfer to be improved. As a result, the ReOil® process is scalable for industrial use. Thanks to the integration into OMV's refinery in Schwechat, ReOil® also achieves higher yields than other non-integrated chemical recycling technologies.

Feedstock Selection

Plastic Waste as a Resource

[E5-1.15b] The ReOil® facility can process different forms of plastic waste, ranging from household waste to waste from commercial and industrial sources. The main feedstocks are polyethylene (e.g., films), polypropylene (e.g., food packaging and car parts), and to a certain degree polystyrene (e.g., packaging and insulation materials). Currently, the feedstock is sourced almost exclusively from Austrian waste sorting facilities. With regard to the ambition of developing a first-of-its-kind full industrial-scale ReOil® plant and the resulting need for more feedstock, the geographical scope for feedstock sourcing will be expanded and countries neighboring Austria are being explored. The scalability of the ReOil® technology and its integration into the refinery will facilitate the achievement of exponential economies of scale and optimize resource and energy balance. The only plastic waste inputs OMV uses for its ReOil® chemical recycling technology are those that cannot be mechanically recycled, thus ensuring available plastic waste material is paired with the most sustainable recycling technology available.

OMV and Borealis have entered into long-term feedstock supply agreements for their recycling facilities with TOMRA Feedstock, a subsidiary of leading sorting technology producer TOMRA. These agreements ensure a consistent supply of sustainable and high-quality raw materials for OMV's recycling operations. OMV will process feedstock supplied from TOMRA Feedstock plants in its ReOil® plants in Austria, while Borealis will process feedstock produced by TOMRA at its mechanical recycling operations in Europe. The feedstock will be produced from mixed post-consumer plastic waste that would otherwise be lost to landfill and incineration at a first-of-its-kind sorting facility currently being developed by TOMRA in Germany, allowing OMV to substitute primary fossil-based inputs with a steady supply of high-quality input from plastic waste.

Biobased Resources

In collaboration with partners, OMV is pursuing the development of industrial-scale projects to produce biofuels, biochemicals, and bioplastics from renewable feedstock, including waste streams. Waste biomass, such as residual agricultural, forestry, and wood processing matter, or mixed municipal waste, does not compete with the food and feed chain. Although converting this waste biomass into high-value products is technically challenging, it reduces CO_2 emissions compared to fossil fuels and creates value from locally available waste and by-product streams of other economic activities. OMV focuses on using secondary inputs such as used cooking oil for its chemicals production. OMV also uses primary input, such as vegetable oil, mainly for fuel production and on-demand supply to downstream customers.

OMV's subsidiary Borealis uses biobased feedstock derived entirely from waste biomass, such as residual agricultural processing matter or collected waste streams, to produce sustainable polyolefins. These polyolefins are marketed under the portfolio name Bornewables™. The sustainable sourcing of OMV products is ensured through

ISCC PLUS or ISCC EU certification for all renewable input products. A key milestone for Borealis is the near completion of Borealis' world-scale propane dehydrogenation plant in Kallo, Belgium, which is expected to increase the integration of sustainable raw materials in base chemicals production.

OMV purchases biofuels mainly from European producers and excludes palm oil, palm kernel oil, and its related derivatives as a feedstock. International Sustainability & Carbon Certification (ISCC) standards require that no deforestation took place from January 2008 onward for any feedstock that is used for biodiesel generation. Beyond regulatory compliance, OMV places strong focus not only on scaling up the use of waste-based and advanced feedstocks in its production, but also on its selection of partners and the operational choices that actively reduce reliance on first-generation biofuels in favor of novel and advanced materials. In 2025, for example, OMV introduced cashew nut shell liquid in its co-processing unit as a regular feedstock stream, reducing the carbon intensity of related finished products. Also in 2025, none of the biofuels placed on the market by OMV were based on palm oil. The sources with the highest input quantities were rapeseed oil (27.3%), used cooking oil (UCO) (21.9%), and corn (13.3%). A total of 56.0% of OMV's renewable biobased inputs came from conventional sources that are considered to be in competition with food and feed production, 22.2% of inputs were waste-based, 12.9% was derived from animal fats, and 9.2% was derived from advanced sources such as wheat straw, bagasse (a residue of sugar cane crushing), brown liquor (a by-product from paper production), or POME (palm oil mill effluent) and cashew nut shell liquid.

Application of Best Practices

[E5-1.14] International industry best practice is applied for the management and treatment of waste, including drilling waste. Where existing local, regional, or national waste management facilities are inadequate, OMV supports third parties in developing their capabilities. Following these practices enables OMV to manage the impact of improper waste management, which could have negative effects on the environment and nearby communities.

Recycling of Operational Waste

[E5-1.15a] Waste is recovered and recycled where possible, including during site closure and decommissioning. These guidelines enable OMV to increase the use of our own operational waste materials, and in doing so manage the associated impact. If recycling is not possible, waste is processed and/or disposed of only in licensed facilities or via reputable licensed contractors. Waste contractors are regularly audited, with the frequency being defined by sites at a local level based on a risk analysis. This ensures that waste leakages are reduced and that by way of process optimization, waste residue is minimized.

E5-2 Actions and Resources Related to Resource Use and Circular Economy

The following section provides an overview and description of the key actions taken in the reporting year, as well as future actions planned to address our impacts and opportunity related to Resource Use and Circular Economy.

Key Actions

[E5-2.19] [MDR-A-68a-68c, 68e] To increase our positive impact on nature and society by replacing fossil inputs with sustainable (recycled and renewable) alternatives, we have defined key actions to boost the use of sustainable inputs. These will help reduce the negative environmental impact resulting from the procurement and use of primary fossil-based resources. Furthermore, we have identified opportunities with regards to cost savings, higher product prices, and the improvement of stakeholder trust, which this initiative might help to unlock. [MDR-A-69b] The key actions[1] implemented and planned to achieve our policy objectives and targets are mentioned in the table below. Additional actions that do not meet the required implementation cost threshold but are strategically relevant to addressing our E5-related impacts and opportunity are included after the table.

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

1 [MDR-A 69b] Key actions are defined as those requiring CAPEX of EUR ≥5 mn for their implementation. In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. CAPEX includes additions to property, plant, and equipment and to intangible assets (incl. IFRS 16 right-of-use assets), and expenditures for acquisitions, as well as equity-accounted investments and other interest for pre-defined sustainability CAPEX categories. Decommissioning assets, government grants, borrowing costs, additions to assets disposed (under certain conditions), and other additions that by definition are not considered capital expenditure are not included in CAPEX figures. Within the boundaries of applicable accounting standards, expenditure incurred during project implementation is generally capitalized, which is why it is included in the CAPEX figures. OPEX figures related to key actions are not disclosed due to current limitations in data availability and may be included in future reports as reporting practices evolve. For the material topic E5 Resource Use and Circular Economy, the key actions mainly refer to activities in Europe, the majority of them being in Austria, Belgium, and Germany.

Key action (summary of individual actions requiring CAPEX of EUR ≥5 mn for their implementation)		Status	Expected outcome	Contribution to policy objective/ target	Scope	Time horizon	Remedy	Progress	CAPEX 2025 EUR bn	CAPEX 2026–2028 EUR bn[1]	Related IROs
Increase in sustainable (recycled and renewable) feedstock	Manufacture of organic basic chemicals	Actual and planned	Increase recycling capacity to increase sales volumes of sustainable base chemicals. Circular products made from renewable input or recycled plastic waste generate lower emissions than products made from primary fossil fuels.	Contributes to OMV's strategic goal of accelerating chemical growth and driving circular innovation.	Own operations	Short- to mid-term	n.a.	Assessment, execution	0.4	0.1	E5-CE-IRO-2, E5-CE-IRO-1, E5-CE-IRO-4
	Manufacture of plastics in primary form/Chemical recycling	Actual and planned				Short- to mid-term		Assessment, execution			
	Mechanical recycling and plastic waste processing	Actual				Short-term		Completion			
	Close to market research, development, and innovation	Actual and planned				Short- to mid-term		Assessment, completion			

1 As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), Borealis' CAPEX is not considered in these figures.

In addition to the key actions described on the previous page, OMV has taken and planned several additional actions whose implementation costs, however, do not exceed the defined financial threshold of EUR ≥5 mn.

Life Cycle Assessments (LCAs)

[MDR-A-68a-68c, 68e] The increasing use of Life Cycle Assessments (LCAs) for its assets and marketed products enables OMV to obtain concrete data that complies with accepted international standards. This data supports sustainability claims, such as reduced emissions from sustainable products made with renewable inputs or recycled plastic waste. The LCAs contribute to OMV's strategic pillar to increase the volume of sustainable products, our ambition to establish a leading position in renewable and circular economy solutions, and our ambition to increase sales volumes of sustainable base chemicals and polyolefins made from renewable and recycled feedstock. In 2024, the first LCA for the Burghausen refinery was conducted according to the ISO 14040/14044 standards, focusing on base chemicals products such as ethylene, propylene, benzene, butadiene, and isobutene. The LCA was carried out by an external consultant with close involvement of OMV experts. It assessed several environmental impact categories including climate change, acidification, eutrophication, radiation, land use, ozone depletion, particulate matter, photochemical ozone formation, resource use, and water use. The LCA for the Burghausen refinery was updated in 2025 with the aim of providing LCA values for all refinery products. Additionally, LCAs were performed for the integration of sustainable renewable products into the cracker at Burghausen, covering a wide range of sustainable feedstock inputs. Currently, OMV is performing LCAs in alignment with the Together for Sustainability (TfS) recommendations, incorporating available primary data. The results of the latest LCAs are now undergoing third-party review. Once finalized, similar LCAs will be carried out for OMV's other refinery sites. Furthermore, an update of OMV's LCA on the ReOil® chemical recycling technology is currently in progress.

At Borealis, following the LCAs performed for its portfolio in 2021/22, work to enhance understanding of the environmental impacts of its products is ongoing. Throughout 2024 and 2025, Borealis has been internally developing detailed life cycle inventory models of its assets and, consequently, products. These efforts are intended to improve data quality, support multi-criteria environmental impact analysis, and contribute to continuous progress to support customers. The target group for the LCA results primarily includes petrochemical customers in the downstream value chain. For the activity data, primary datasets from OMV were used. For the feedstocks (crude oil, intermediates, hydrogenated vegetable oil), current country-specific datasets from validated commercial databases were used. The implementation of primary feedstock footprints is currently under investigation. Conducting LCAs is an ongoing process.

Audits

[MDR-A-68a-68c] To obtain ISCC certifications (see above), our operations undergo annual audits conducted by independent, accredited certification bodies to verify compliance with sustainability, traceability, and greenhouse gas requirements. These audits ensure transparent documentation, mass balance integrity, and adherence to ISCC's globally recognized standards for responsible sourcing and production. They contribute to our policy objective, as outlined in the Renewables Sustainability Management Requirements, of managing the potential negative material impacts associated with growing demand and increasing competition for alternative input materials, such as land use changes, nature and forest degradation, and human rights violations, by ensuring the correctness and traceability of sustainability certifications for suppliers of renewable biobased inputs. In 2025, OMV underwent planned annual certification audits for the chemical production plants in the Burghausen and Schwechat refineries, the fuels production plants in the Schwechat refinery, the bio-LNG plant in the Burghausen refinery, and several trading entities, including in Austria, Germany, the UK, and Italy. In addition to these certifications, in 2025 OMV also organized a voluntary process review of its internal sustainability management process, which was conducted by an external company. This review covered reporting requirements according to relevant legislation in Austria, monthly/quarterly reconciliations, inbound management of renewables certificates, and renewables balance and outbound management. The results were that the processes and internal control system have been confirmed, and no significant deficiencies have been noted. Some recommendations were made and scheduled for implementation in due course.

Metrics and Targets

E5-3 Targets Related to Resource Use and Circular Economy

[E5-3.27] [MDR-T-81a-81b-i] Considering the ongoing deconsolidation of the subsidiary Borealis, OMV temporarily withdrew its target related to E5 Resource Use and Circular Economy during its Capital Markets Update 2025. Borealis was expected to make a significant contribution to achieving this target. Once the deconsolidation process is complete, OMV will consider setting a new target in 2026 that is both aligned with Borealis as a customer and achievable under the new business structure. Despite the deconsolidation and current market uncertainties, OMV remains committed to increasing the sales volume of sustainable chemicals to third-party customers, thereby supporting the growth of the circular economy.

OMV's commitment is grounded in supporting our downstream customers in complying with relevant EU regulations, such as the Packaging and Packaging Waste Regulation (PPWR), the End-of-Life Vehicles Directive (ELVD), and the EU Circular Economy Action Plan (CEAP). This commitment focuses on increasing the circular design of products by ensuring the availability of raw materials (chemicals and polymers) for downstream customers who aim to produce goods using renewable and recycled inputs. Working with value chain partners is essential to developing more sustainable, resource-efficient, and innovative product solutions. OMV and Borealis frequently seek out value chain collaborations to make a positive impact together. OMV's commitment to increase sustainable sales volumes also directly supports minimizing the use of primary raw materials. Beyond regulatory compliance, OMV places a strong focus on sourcing waste-based and advanced feedstocks for its renewable chemicals production, as well as on selecting partners that share its sustainability principles.

Our Ambition

[MDR-T.81b-i, 81b-ii] To track the effectiveness of our Environmental Management Standard, we measure the year-on-year development of the waste recovery or recycling rate in our operations without using a specific base year.

Status 2025

Waste recovery or recycling rate: **68%** (2024: 74%)

E5-4 Resource Inflows

[E5-4.30] OMV's material inflows are primary fossil materials such as crude oils and petroleum products. The Group's sustainable inflows consist of plastic waste, synthetic crude such as pyrolysis oil, and renewable biobased inflows such as FAME, bioethanol, raw glycerin, hydrotreated vegetable oils, or used cooking oil. OMV maintains a list of all critical raw materials used for its business activities, including their location and application.

Resource inflows and outflows

[MDR-M.77c] [E5-4.31a, 31b, 31c]

		2025	2024
Overall total weight of products and technical and biological materials used during the reporting period	t	25,396,830	24,831,597
Percentage of biological materials (and biofuels used for non-energy purposes)	%	2.6	2.9
The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	t	157,362	191,938
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	%	0.6	0.8

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Resource inflows and outflows, see → Annex: E5-4 Resource Inflows.

E5-5 Resource Outflows

[E5-5.35] OMV is a producer and seller of crude oil and natural gas and produces and markets a variety of products resulting from refining processes, including fuels from both primary fossil and renewable inputs, such as road fuels and aviation fuels and industrial products such as bitumen and coke. The Group also produces base chemicals, such as olefins and aromatics, and polyolefin products in the form of pellets, for which primary fossil inputs, renewable inputs, or recycled plastic waste inputs may be used. According to the 2025 DMA review, packaging is not considered one of the Company's material outflows. For further details, see → Fuels and → Chemicals. [E5-5.36c] The polyolefin products sold by OMV's subsidiary Borealis are 100% recyclable before the Group's customers convert them into end products. During conversion into end products, they may be mixed with incompatible and inseparable components, which could impair their recyclability. This statement applies only to polyolefin products sold by OMV. The circular principles of durability and repairability are not applicable to OMV's products. [E5-5.38a, 38b] Our production activities generate both solid and liquid waste, including hazardous materials like oily sludge, waste chemicals, and catalysts. Examples of non-hazardous waste include excavated soil, mixed municipal waste, paper, and metal. Unmanaged plastic waste is often dumped in unsanitary landfills or incinerated, increasing the risk of leakage into waterways, lakes, or oceans, which negatively impacts the environment, marine life, and potentially human health.

Waste

[MDR-M.77c] [E5-5.37a-37d] [E5-5.39] [E5-5.40] [E5-5 AR 31] [Entity-specific] [Voluntary]

	2025	2024
Total amount of waste (t)	**752,078**	**1,001,027**
thereof non-hazardous waste[1]	386,673	628,992
thereof hazardous waste	365,405	372,034
Total waste diverted from disposal (t)	**512,757**	**736,803**
thereof non-hazardous waste	219,637	455,971
thereof preparation for reuse	6,718	1,180
thereof for other recovery operations	113,891	380,682
thereof for recycling	99,028	74,108
thereof hazardous waste[3]	293,120	280,165
thereof preparation for reuse	25	n.a.
thereof for other recovery operations	3,658	4,249
thereof for recycling	288,953	275,916
Total waste directed to disposal (t)	**239,322**	**264,224**
thereof non-hazardous waste	167,036	172,913
thereof for incineration	45,262	n.a.
thereof for incineration (with energy recovery)[2]	44,945	15,012
thereof for incineration (without energy recovery)[2]	317	2,246
thereof to landfill	105,772	150,965
thereof for other disposal operations	16,001	4,690
thereof hazardous waste	72,285	91,549
thereof for incineration	24,687	n.a.
thereof for incineration (with energy recovery)[2]	20,768	15,572
thereof for incineration (without energy recovery)[2]	3,919	6,204
thereof to landfill	5,974	16,747
thereof for other disposal operations	41,624	52,360
Total waste recovery or recycling rate (%)[2]	68	74
Total amount of non-recycled waste (t)	239,322	264,224
Percentage of non-recycled waste (%)	32	26

1 Entity-specific
2 Voluntary metrics
3 This metric includes the amount of transboundary movement of hazardous waste (2025: 484 t).

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Waste, see → Annex: E5-5 Resource Outflows.