



ESRS 2 General Information

BP-1 General Basis for Preparation of Sustainability Statements

OMV has published a Sustainability Report every year since 2008, with the most recent being published on April 2, 2026. The 2025 Sustainability Statement describes our management of, and performance related to the environmental, social, and governance matters that are material for OMV. It covers the operations of OMV, headquartered in Vienna, Austria, for the 2025 business year.

[ESRS-2-BP-1.5a] This non-financial statement was prepared in accordance with Section 267a of the Austrian Commercial Code (UGB) as part of the consolidated management report in line with the requirements of the Austrian Nachhaltigkeits- und Diversitätsverbesserungsgesetz (Sustainability and Diversity Improvement Act; NaDiVeG), the framework in effect as of December 31, 2025. The new Nachhaltigkeitsberichtsgesetz (Sustainability Reporting Act; NaBeG), which came into force in February 2026, will apply to future reporting. In line with NaDiVeG's reporting requirements (Section 243b of the Austrian Commercial Code), data particularly relevant for OMV Aktiengesellschaft is reported separately in the Annex to the Sustainability Statement in Governance Information under → [OMV AG Data](#). The non-financial statement was further prepared in accordance with the European Sustainability Reporting Standards (ESRS) in readiness for the reporting obligation under the CSRD (Corporate Sustainability Reporting Directive). Based on ESRS requirements, comparative information is only reported for data that was previously reported and where the definition has not changed.

Report Scope and Boundaries

[ESRS-2-BP-1.5b] In principle, the data presented in the Sustainability Statement is consolidated at Group level and covers all fully consolidated entities, analogous to the Company's financial statements. In the following aspects, the Sustainability Statement extends the scope applied for the Group Financial Statements: subsidiaries that are not consolidated in the Group Financial Statements due to their immateriality are included in the Sustainability Statement based on their topical relevance. This boundary applies to all material topics, unless clearly indicated otherwise in the text of this report for a particular material topic. Where an entity is not included in the reporting, it is denoted in a footnote. Health, Safety, Security, and Environment (HSSE) data, including greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3¹ GHG 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 is 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.

[ESRS-2-BP-1.5c] Business relationships in the upstream and downstream value chain have been considered in identifying our material impacts, risks, and opportunities as part of our materiality assessment. Materiality has been determined according to the nature of activities, business relationships, or geographical focus. Relevant information in this statement concerning the value chain includes actual and potential material impacts, risks, and opportunities that may affect or arise from upstream and downstream business relationships, as well as policies and actions extending beyond our own operations. Whenever value chain information is included, it is clearly specified.

[ESRS-2-BP-1.5d] All mandatory disclosures for the identified material topics have been included in the Sustainability Statement. However, in line with the provisions for omitting classified or sensitive information as permitted under ESRS 1, section 7.7, OMV has omitted the key actions related to the entity-specific material topic of Cybersecurity due to their sensitive and confidential nature.

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 Group company participates in joint operations and is fully consolidated, 100% of the respective OMV Group company sales are accounted. However, this value usually only represents the OMV Group's share in the joint operation.



BP-2 Disclosures in Relation to Specific Circumstances

Time Horizons

[ESRS-2-BP-2.9a, 2.9b] OMV follows a comprehensive sustainability impact, risk, and opportunity (IRO) assessment process across various time horizons in alignment with OMV's Strategy and Business Model. The short-term horizon, referring to up to one year, focuses on managing actual and potential impacts and risks affecting daily operations. The mid-term horizon, extending up to five years, integrates impacts, risks, and opportunities with the Group's mid-term plan. The long-term horizon, spanning beyond five years, is linked to OMV's strategy execution, offering management an objective perspective that enhances the decision-making process.

Sources of Estimation and Outcome Uncertainty

[ESRS-2-BP-2.10a-10d] [ESRS-2-BP-2.11a, 11b] In 2025, all disclosed data related to our own operations and value chain was measured or calculated based on actual data, unless specified otherwise. To help readers better understand the data, all relevant contextual information related to the calculation of metrics has been added to the → [Sustainability Statement Annex](#). Specific metrics in the report include upstream and downstream value chain data, which is estimated using indirect sources, such as sector-average emission factors. This metric is "Scope 3 GHG emissions," which encompasses indirect emissions that occur in the upstream and downstream value chain, such as those reported under Category 3.15 "Investments." Details about the calculation method of this metric can be found in → [E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions](#).

[ESRS-2-BP-2.12] Our Sustainability Statement contains forward-looking statements. Forward-looking statements can usually be identified by the use of terms such as "outlook," "expect," "anticipate," "intend," "plan," "target," "objective," "estimate," "goal," "may," "will," and similar terms, or by their context. These forward-looking statements are based on beliefs, estimates, and assumptions currently held by and information currently available to OMV. By their nature, forward-looking statements are subject to risks and uncertainties, both known and unknown, because they relate to events and depend on circumstances that will or may occur in the future and are outside the control of OMV. Consequently, the actual results may differ materially from those expressed or implied by the forward-looking statements. Therefore, recipients of this report are cautioned not to place undue reliance on these forward-looking statements. Neither OMV nor any other person assumes responsibility for the accuracy and completeness of any of the forward-looking statements contained in this report.

Changes in Preparation or Presentation of Sustainability Information

[ESRS-2-BP-2.13a-2.13c] This statement was prepared in accordance with the ESRS, following the same approach used in 2024. Therefore, comparative figures are disclosed in the topical chapters, showing progress from the previous to the current reporting period. "n.a." is used to indicate the absence of comparative data for new data included in the current report. In the case of changes to sustainability information, the difference between the figure disclosed in the preceding period and the revised comparative figure is disclosed in the metrics section in the topical chapters. This includes a rationale for the change.

Reporting Errors in Prior Period

[ESRS-2-BP-2.14a, 2.14b] Compared to the prior ESRS reporting period (2024), certain types of data or metrics are restated in the current Sustainability Statement. Metric restatements for the prior year were generated by changes to the definitions of metrics or material reporting errors. Material errors were defined as those errors that surpass a 5% materiality threshold. If the difference between the previous year's metric and the restated metric exceeded this threshold, a restatement was made. Restatements including the nature of the prior period error are explained for every concerned data or metric in the respective topical chapter, to keep the information in the relevant context.

Disclosures Stemming from Other Legislation or Generally Accepted Sustainability Reporting Pronouncements

[ESRS-2-BP-2.15] In addition to the requirements from NaDiVeG and ESRS, OMV's 2025 Sustainability Statement includes disclosures required by the European Union (EU) Taxonomy Regulation EU 2020/852 and Delegated Regulation 2025/19. Our Sustainability Statement is also guided by the "Sustainability reporting guidance for the oil



and gas industry” developed by Ipieca, API, and IOGP. Reporting on OMV's alignment with the UN Sustainable Development Goals (SDGs) has been informed by the Business Reporting on the SDGs published by the Global Reporting Initiative (GRI) and the UN Global Compact (UNGC). The Sustainability Statement thus also serves as our Communication on Progress for the UNGC. In this report, quantitative disclosures are classified into three types: ESRS-compliant disclosures, which reflect information required by the ESRS standards; entity-specific disclosures, which the Company selects because they measure progress toward its targets, are industry-specific in nature, or relate to an identified impact, risk or opportunity; and voluntary disclosures, which comprise additional ESG data deemed relevant to the Company.

Incorporation by Reference

[ESRS-2-BP-2.16] Within this Sustainability Statement, OMV references other sections of the Combined Annual Report for 2025, particularly the Notes on Financial Situations. We adhere to ESRS requirement 9.1, and the following disclosure requirements are included in the Notes on Financial Situations:

- [ESRS-2-SBM-1.40d-i, 40d-ii] in → [Note 7 – Sales Revenues](#);
- [ESRS-2-SBM-3.48d] [E1-4.34f AR 30c] in → [Note 3 – Effects of climate change and the energy transition](#);
- [E1-IRO-1.AR 12c] [E1-IRO-1.AR 13a-13d] [E1-IRO-1.AR 15] [E1-SBM-3.AR 7a-7c] [E1-SBM-3.AR 8a-8b] [E1-8.AR 65a-65c] [E1-SBM-3.19b] [E1-SBM-3.19c] in → [Note 3 – Effects of climate change and the energy transition](#);
- [E1-SBM-3.19a] [E1-SBM-3 AR 7a] in the → [Directors' Report – Management Review](#);
- [E1-5.AR 36c, AR 36e] [E1-5.AR 38] [E1-6.55] [E1-6.AR 55b] in → [Note 7 – Sales Revenues](#);
- [E2-2.18a] [MDR-A-68a-68c, 68e] [E1-3.29c-i] in the → [Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes](#);
- [S1-6.50f] in → [Note 12 – Personnel expense and average number of employees](#).

GOV-1 Role of the Administrative, Management, and Supervisory Bodies

Overall Composition of Administrative, Management, and Supervisory Bodies

OMV has a two-tier governance structure consisting of an Executive Board and a Supervisory Board. The Executive Board, composed of the CEO (who has also been appointed as Chairman of the Executive Board), CFO, Executive Vice President (EVP) Energy, EVP Fuels, and EVP Chemicals, is the highest managing body of the Company and is responsible for setting and implementing the Company strategy, including climate and other sustainability targets.

[ESRS-2-GOV-1.21a-1.21b] OMV's Supervisory Board generally consists of ten members elected by the general meeting of shareholders (shareholder representatives) and five members delegated by the employee representation body (employee representatives). Following a resignation in June 2024, the Supervisory Board temporarily consisted of only nine shareholder representatives until the Annual General Meeting 2025, which was held on May 27, 2025. One of the Supervisory Board members serves as Chairperson after being elected by the Supervisory Board.

The management of the Company is vested with the Executive Board. Members are appointed by the Supervisory Board for a period of up to five years; re-appointments are possible. Currently, the Executive Board comprises four members whose tenure runs as follows:

- Alfred Stern (CEO), contractual term of office: September 1, 2021–August 31, 2026
- Reinhard Florey (CFO), contractual term of office: July 1, 2016–June 30, 2027
- Martijn Arjen van Koten (Executive Vice President Fuels and, following Daniela Vlad's resignation from the Executive Board, also ad-interim Executive Vice President Chemicals effective March 1, 2025), contractual term of office: July 1, 2021–June 30, 2031
- Berislav Gaso (Executive Vice President Energy), contractual term of office: March 1, 2023–February 29, 2028



Daniela Vlad was a member of the Executive Board as Executive Vice President Chemicals until February 28, 2025, which is the effective date of her resignation from the Executive Board.

The Executive Board is monitored, supervised, and advised by the Supervisory Board on relevant matters, including strategy development. Certain decisions made by the Executive Board are subject to approval by the Supervisory Board. The Supervisory Board also assesses the performance of the Executive Board, including on sustainability criteria. The Executive Board reports to the Supervisory Board on a regular and ad hoc basis.

Experience and Expertise

[ESRS-2-GOV-1.21c] The administrative, management, and supervisory bodies at OMV have a broad range of sector-relevant experience and international expertise:

Executive Board

Members who served on the Executive Board during 2025 are of three different nationalities, showcasing extensive international management experience in all relevant business segments:

- **Alfred Stern** has been Chairman of the Executive Board and CEO of OMV Aktiengesellschaft since September 2021, after joining the Company as board member for Chemicals in April 2021. Previously, he was CEO of Borealis and held various executive roles there over 14 years, following an international career that began at DuPont de Nemours.
- **Reinhard Florey** has been the CFO of OMV Aktiengesellschaft since July 1, 2016. He started his career in corporate consulting and strategy consulting. From 2002 to 2012 he worked in a number of positions worldwide for thyssenkrupp Steel. His most recent post prior to joining OMV was as CFO and deputy CEO of Outokumpu.
- **Martijn Arjen van Koten** has been a member of the Executive Board of OMV Aktiengesellschaft since July 1, 2021, responsible for the Fuels division and, following Daniela Vlad's resignation from the Executive Board, also ad-interim Executive Vice President Chemicals effective March 1, 2025. He previously held various management roles at Shell and Borealis, gaining extensive international experience in refining, manufacturing, and operations across Europe, Asia, and the United States.
- **Berislav Gaso** assumed his role as member of the Executive Board of OMV Aktiengesellschaft, where he is responsible for the Energy division, on March 1, 2023. He held various management positions in the MOL Group after working as a junior partner at McKinsey & Company. Most recently, he served as the Executive Vice President in charge of the MOL Group's Exploration & Production division.
- **Daniela Vlad** was a member of the Executive Board of OMV Aktiengesellschaft from February 1, 2023, until February 28, 2025, serving as Executive Vice President Chemicals. She had previously held management roles at Shell, Philips, and AkzoNobel, and brought extensive international experience in the chemical industry, strategic transformation, and sustainable technical solutions.

More details about the members' experience can be found on our website [↗ The OMV Executive Board | OMV.com](#)

Supervisory Board

[ESRS-2-GOV-1.21c] The members of the Supervisory Board elected by the shareholders in a general meeting (shareholders' representatives) have significant experience in leading roles across various sectors:

- Lutz Feldmann is an independent business consultant and chairman of the supervisory boards of EnBW Energie Baden-Württemberg AG and Thyssen'sche Handelsgesellschaft mbH. During the course of his over 40-year career, he has held various executive and management positions at Aral AG, BP AG (Germany), and E.ON AG (marketing, retail, and corporate management).
- Edith Hlawati was appointed CEO of Österreichische Beteiligungs AG (ÖBAG) in 2022, a holding company managing the Republic of Austria's shares in various companies. Before joining ÖBAG, she was a registered attorney and senior partner at a leading Austrian corporate law firm, and she currently holds supervisory board positions at VERBUND AG, Telekom Austria AG, and EuroTeleSites AG.



- Khaled Salmeen was Chief Executive Officer Downstream Industry, Marketing and Trading, at the Abu Dhabi National Oil Company (ADNOC) until 2025 and holds board seats in several ADNOC Group companies. He previously held leadership roles at Borouge, Abu Dhabi Future Energy Company, Tabreed, and Khalifa Industrial Zone Abu Dhabi, as well as serving as Executive Director of Marketing, Supply, and Trading at ADNOC.
- Khaled Al Zaabi is CFO of the Abu Dhabi National Oil Company Group. Prior to becoming the Group CFO, he was the Senior Vice President for financial planning, budgeting, and reporting. He serves as a board member in various listed and non-listed companies of the ADNOC Group.
- Dorothee Deuring is the CEO of Deuring Corporate Advisory and has a background in chemistry, strategy consulting, and investment management, with previous roles at McKinsey & Company, CoCap AG, F. Hoffmann La Roche AG, Bankhaus Sal. Oppenheim, and UBS AG. She has held numerous board positions and currently serves as a board member Cornucopia SIVAC SIF.
- Patrick Lammers is the CEO of Skyborn Renewables GmbH and previously held senior roles at Royal Dutch Shell, Dyson Group plc, AEA Investors, Essent N.V., and innogy SE. He was also a member of the board of management at E.ON SE until May 2024.
- Hans Joachim Müller was elected as a member of the Supervisory Board of OMV Aktiengesellschaft by the Annual General Meeting 2025 and previously served as CEO of Azelis SA from 2012 to 2023. Before that he held senior executive roles at Clariant AG, Süd-Chemie AG, and BASF AG. Hans Joachim Müller is currently a non-executive director at LANXESS AG and AkzoNobel N.V. as well as chairman of the supervisory board of TIB Chemicals AG.
- Jean-Baptiste Renard is an independent business consultant and founding partner of 2PR Consulting, who worked for BP plc for over 20 years in various roles including supply manager for Europe and regional group vice president for Europe and Southern Africa. He currently holds several non-executive board positions, including at the Exolum Group, and was a non-executive director at Neste until 2022.
- Elisabeth Stadler holds supervisory board positions at voestalpine AG, Österreichische Post AG (as chairwoman), and Andritz AG (as deputy chairwoman). She has had a long career in the insurance industry, serving as CEO of Ergo Versicherungsgruppe AG, Donau Versicherung AG, and most recently VIG Vienna Insurance Group AG until June 2023.
- Robert Stajic was Executive Director of Österreichische Beteiligungs AG (ÖBAG) until September 30, 2025, and is a supervisory board member at VERBUND AG, with previous experience as Engagement Manager at McKinsey & Company. He has held various roles at OMV Aktiengesellschaft, including in transformation and procurement, and later served as director of corporate development and transformation at Semperit AG.

These individuals bring broad expertise in executive positions, business consultancy, and leadership roles in major companies, which is relevant to OMV's sectors and products. Their extended profiles with more details are publicly available on our website under [🔗 The OMV Supervisory Board | OMV.com](#)

Employee Representation

[ESRS-2-GOV-1.21b] The Supervisory Board incorporates employee representation through the employee representation body. Austrian law requires that for every two shareholder representatives, the employee representation body nominates one employee representative to serve on the Supervisory Board. If the number of shareholder representatives is uneven, an additional employee representative can be nominated by the employee representation body. Therefore, there are currently five employee representatives on the Supervisory Board, ensuring that the workforce's interests and perspectives are represented in decision-making processes.



Members of the Supervisory Board – employee representatives

Employee representatives	Position in Supervisory Board	Position in Works Council	Term of office
Angela Schorna	Member	Chairwoman of the Employee Works Council of OMV Aktiengesellschaft	First appointed in 2018
Alexander Auer	Member	Chairman of the Company Works Council of OMV Downstream GmbH	First appointed in 2021
Nicole Schachenhofer	Member	Chairwoman of the Employee Works Council of OMV Austria Exploration & Production GmbH	First appointed in 2021
Hubert Bunderla ¹	Member	Deputy Chairman of the Group Works Council of OMV Aktiengesellschaft	First appointed in 2021
Alfred Redlich	Member	Chairman of the Group Works Council of OMV Aktiengesellschaft	First appointed in 2013, reappointed in 2023

¹ Andreas Artmayer was delegated to the Supervisory Board on January 19, 2026, replacing Hubert Bunderla.

Board Diversity

[ESRS-2-GOV-1.21d] OMV falls within the scope of Section 86(7) of the Austrian Stock Corporation Act and, therefore, the Supervisory Board has to fulfill the minimum quota mentioned therein (i.e., 30% women and 30% men). In the case of OMV's Supervisory Board, this quota is fulfilled by the members elected by the shareholders and the members nominated by the employee representation body separately. Currently, seven of the shareholder representative seats are held by men and three are held by women; three of the five employee representative seats are held by men and two are held by women. Consequently, the minimum quotas required by law are currently fulfilled.

In 2025, the Supervisory Board of OMV Aktiengesellschaft comprised 66% male (2024: 63%) and 34% female (2024: 37%) members. This corresponds to an average female to male ratio of 0.52 in 2025 (2024: 0.59), with 27% of the members aged below 50 (2024: 25%) and 73% aged over 50 (2024: 75%), while 62% were Austrian (2024: 68%) and 38% non-Austrian (2024: 32%).

The Executive Board of OMV Aktiengesellschaft was until February 28, 2025, composed of 80% male (2024: 80%) and 20% female (2024: 20%) members; from March 1, 2025, the Executive Board was composed of 100% male members. Until February 28, 2025 40% of its members were aged between 30 and 50 and 60% aged over 50. From March 1, 2025, 25% of its members were aged between 30 and 50 (2024: 20%) and 75% aged over 50 (2024: 80%). As for nationality, throughout the whole of 2024 and until February 28, 2025, 40% of the board members were Austrian nationals and 60% were non-Austrian nationals. From March 1, 2025, 50% of the Executive Board members were Austrian and 50% were non-Austrian.

Integrity and Independence

[G1-GOV-1-5a] The Company's management is committed to establishing and maintaining an ethical standard of trust and integrity in our day-to-day business. Our senior management signs a Compliance Declaration to confirm that their conduct is in line with the Code of Business Ethics. New members of senior management also receive personal onboarding conducted by Compliance to introduce OMV's integrity standards. In addition, once a year, all managers and employees in particularly exposed positions must sign a business ethics conformity and conflict of interest declaration.

[ESRS-2-GOV-1.21e] When it comes to independence, all (100%) shareholder representatives on the Supervisory Board have declared their independence from the Company in line with the criteria of independence published on the OMV website. If conflicts of interest should arise with respect to certain matters, the dedicated legal regime under Austrian law applies. The affected Supervisory Board member must disclose the conflict of interest and, depending on the severity of the conflict, further measures may be taken.

Sustainability Governance

[ESRS-2-GOV-1.22c] Sustainability is central to OMV's Strategy 2030, as evidenced by the net zero ambition for 2050, ambitious decarbonization targets, and the roadmap for 2030/2040, as well as the OMV Sustainability Framework 2030, which covers all ESG-related material topics relevant to OMV. Strategy, targets, and incentives are well-

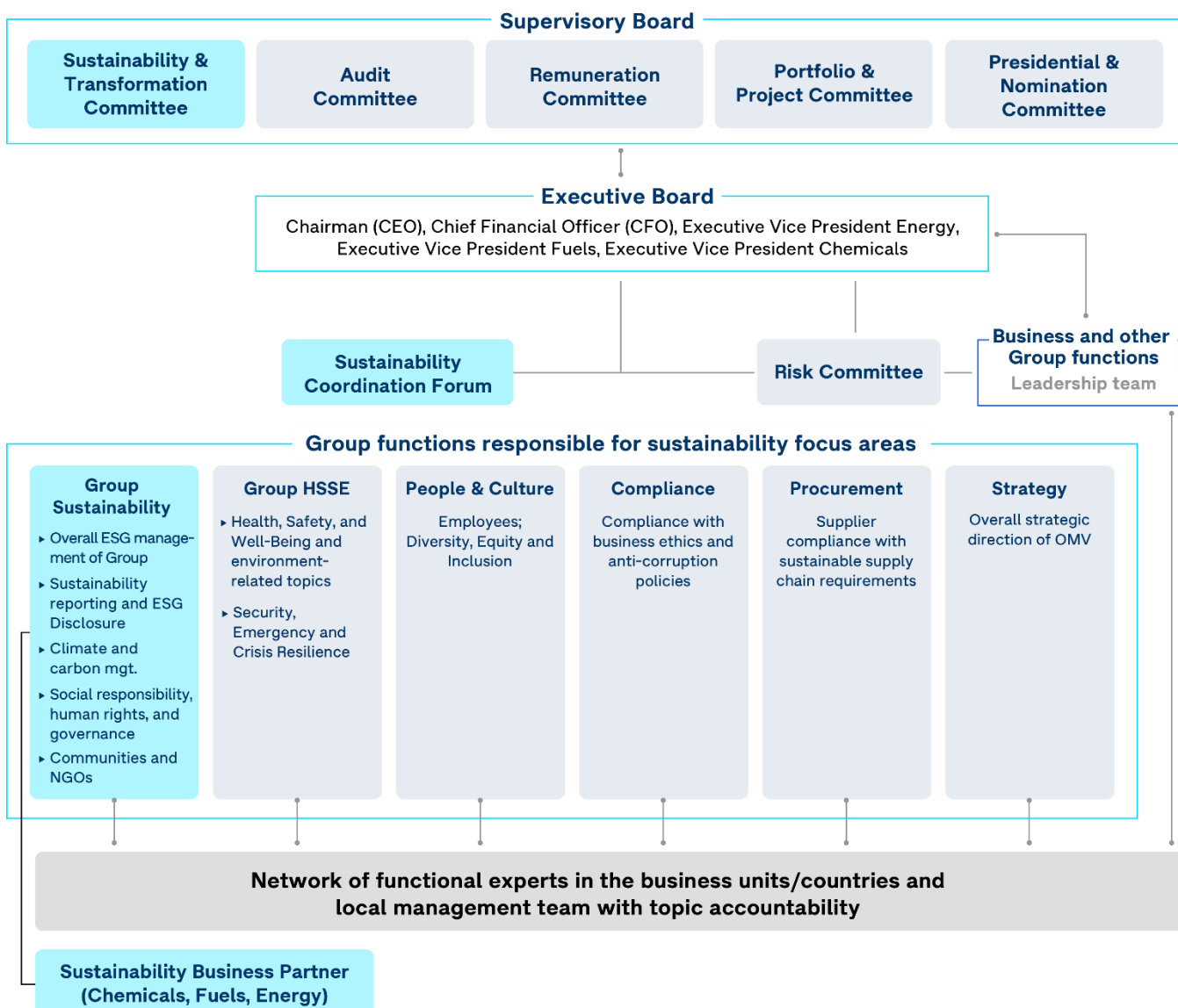


defined, and the maturity of the ESG management system is regularly reviewed to address gaps identified in the sustainability operating model.

Sustainability topics are fully integrated into the overall governance structure of the Company. These topics have the same weight as any other business consideration and following the Company's responsible approach to business, are integrated into the daily operation and management processes of the Company. For instance, sustainability criteria form part of the Capital Allocation Framework (see → [E1-2 Policies Related to Climate Change Mitigation](#)). ESG due diligence is also part of mergers and acquisitions.

Roles and Responsibilities

[ESRS 2-GOV-1.22a, 22c-i, 22c-ii] OMV has several management-level positions and committees responsible for governance processes, controls, and procedures to monitor, manage, and oversee sustainability-related impacts, risks, and opportunities. Oversight of these roles and committees is conducted through regular meetings, reporting to the Executive Board, and presentations to the Supervisory Board and its committees. The oversight of impacts, risks, and opportunities at OMV is primarily managed by the following bodies and individuals:



Supervisory Level

[ESRS-2-GOV-1.22a-22c] The Supervisory Board is the highest organizational level performing oversight of sustainability-related risks and impacts and fulfills its duties in accordance with the applicable law, particularly the Austrian Stock



Corporation Act, the Company's Articles of Association, and the Internal Rules for the Supervisory Board. The Supervisory Board, including through the Sustainability and Transformation Committee, focuses its efforts on embedding effective sustainability initiatives into strategy execution and ensuring oversight of sustainability-related impacts, risks, and opportunities. The Supervisory Board also annually reviews and approves OMV's Sustainability Statement.

The Supervisory Board appoints from among its members qualified expert committees and determines their tasks and powers. The task of the committees is to formulate recommendations for the purpose of preparing resolutions to be passed by the Supervisory Board itself. In adequately detailed exceptional cases, the decision-making powers of the Supervisory Board can be delegated to the committees. As regards the oversight of sustainability-related impacts, risks, and opportunities at OMV, the Supervisory Board has appointed the following committees in particular:

Sustainability and Transformation Committee

[ESRS 2-GOV-1.22b, 1.22c-i, 1.22c-ii] The Supervisory Board's Sustainability and Transformation Committee (STC) focuses its efforts on embedding effective sustainability initiatives into strategy execution. It meets on a quarterly basis to discuss and steer topics such as regulatory ESG requirements, which include non-financial reporting requirements, ESG-related capital market activities, ESG governance and steering, and critical concerns related to sustainability.¹ The purpose of the STC is to support the Company's Supervisory Board in reviewing and monitoring OMV's strategy with regard to sustainability, ESG-related standards, and performance, as well as processes and, specifically, performance in HSSE (Health, Safety, Security, and Environment) and climate change. Furthermore, the committee serves to support and oversee the transformation process toward a more sustainable business model, including the cultural integration of strategically significant acquisitions. At the meetings of the Supervisory Board, the Chairman of the Sustainability and Transformation Committee gives a report to the entire plenary on a quarterly basis.

Audit Committee

[ESRS 2-GOV-1.22c-i, 22c-ii] The Audit Committee is responsible for monitoring the effectiveness of the Company's internal control, internal audit, and risk management systems. It reviews the functioning of these systems and reports its findings to the Supervisory Board. Additionally, the committee monitors the independence of auditors and reviews audit fees and activities. Internal Audit, which reports to the Executive Board and Audit Committee, provides an evaluation of the effectiveness of governance, risk management, and internal control processes, ensuring that appropriate controls and processes are in place and operating effectively.

Management Level

[ESRS 2-GOV-1.22c-i, 22c-ii] The Executive Board is responsible for managing OMV's impact on the economy, environment, and people, including oversight of material topics such as climate change mitigation, human rights, and safety. The Executive Board takes a proactive stance in overseeing and enhancing OMV's risk management processes, ensuring a strong risk culture across OMV and driving the risk management program. The CEO and CFO are specifically involved in human rights oversight, receiving briefings on human rights impacts twice a year. Additionally, management is involved in assessing and managing climate-related risks and opportunities, as outlined in the TCFD recommendations index. The Executive Board also oversees OMV's compliance management system, which includes business ethics, anti-corruption, competition law, and trade sanctions.

[ESRS 2-GOV-1.22b] The Executive Board fulfills its duties, including risk management oversight, in accordance with the applicable law, particularly the Austrian Stock Corporation Act, the Company's Articles of Association, and the Internal Rules for the Executive Board. As an incentive for the Executive Board, the Remuneration Policy effective from 2024 integrates GHG and ESG targets related to material impacts, risks, and opportunities into the annual bonus and Long-Term Incentive Plan (LTIP), as approved at the June 2022 Annual General Meeting. OMV Aktiengesellschaft also complies with the Austrian Code of Corporate Governance, which aims to establish a system of management and control that is accountable and oriented toward creating sustainable, long-term value.

¹ Critical concerns are cases that have attracted significant attention from key stakeholders, have validity (e.g., legal decisions, allegations with significant proof, etc.), are in OMV's direct operations or value chain, and that would constitute a violation of one of the ten principles of the UN Global Compact. In 2025, one such concern was flagged and discussed by the Sustainability and Transformation Committee (2024: 3, thereof 1 update in 2025).



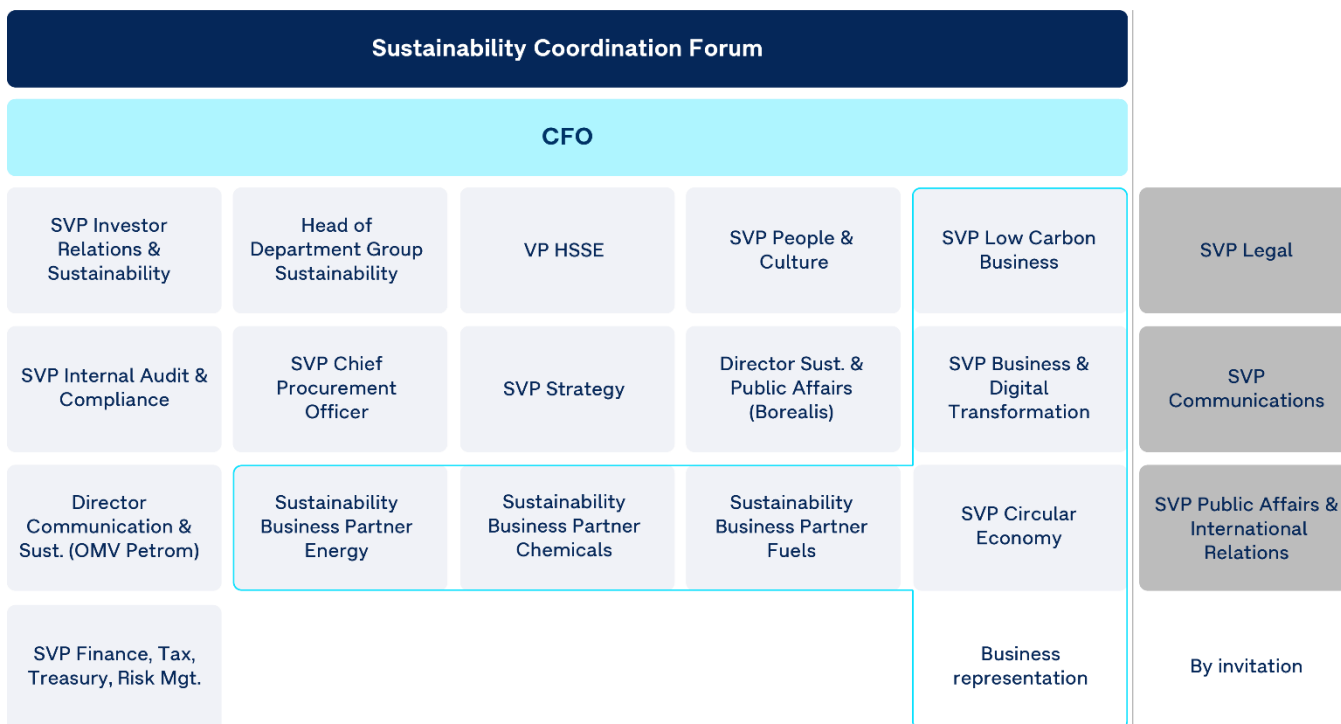
[ESRS-2- GOV-1.22d] The Executive Board is responsible for setting and implementing the Company strategy and holds accountability for strategic targets including sustainability targets. It meets at least every two weeks to exchange information and make decisions on matters requiring plenary approval. Corporate functions such as Investor Relations & Sustainability, Group HSSE, Strategic Planning & Projects, People & Culture, Compliance, and Procurement, all of which report directly to the Executive Board, have ownership for material sustainability matters and are responsible for defining and implementing sustainability initiatives in collaboration with Group Sustainability and the business divisions. These functions regularly report on the progress of the implementation of OMV's Sustainability Framework to the Executive Board. The Remuneration Committee evaluates the performance of the Executive Board, including sustainability criteria, and establishes criteria derived from OMV's Strategy 2030, with a focus on reducing GHG emissions.

Risk Committee

[ESRS-2-GOV-1.22b, 1.22c-i, 22c-ii] The Risk Committee, chaired by OMV's CFO, ensures that the risk management process effectively captures and manages material risks across OMV. Management is tasked with implementing appropriate mitigation strategies for identified risks and is responsible for ensuring the effectiveness of these strategies through a structured process of risk identification, assessment, and evaluation.

Sustainability Coordination Forum

[ESRS-2-GOV-1.22b, 1.22c-i, 22c-ii] In 2023, a committee called the Sustainability Coordination Forum was formed under the Executive Board. This committee is chaired by OMV's CFO and consists of senior managers with responsibility and ownership for material matters, as well as relevant business representatives responsible for implementing OMV's sustainability and transformation agenda. Its mandate is to coordinate the development of the sustainability agenda across OMV, monitor progress on target achievement, propose measures in the event of deviations, and prepare sustainability matters to be discussed by the Executive and Supervisory Boards. The committee meets at least every two months.



Group Sustainability Department

[ESRS 2-GOV-1.22c-i, 22c-ii] Under the responsibility of the CFO, the Group Sustainability department develops OMV's Sustainability Framework, defines the minimum requirements for sustainability management in OMV, ensures governance and ownership of material matters, and is responsible for ESRS-compliant sustainability reporting and ESG disclosure. In close collaboration with the material topic owners, who act as experts for their respective sustainability matters, the Group Sustainability department drives the overarching sustainability agenda for all material matters, integrated into the overall execution of OMV's strategy. Group Sustainability reports quarterly on



the progress of the implementation of OMV's Sustainability Framework to the Executive Board and Supervisory Board.

[ESRS-2-GOV-1.22d] The Sustainability Framework, developed by the Group Sustainability department, consists of OMV's material sustainability matters and material impacts, risks, and opportunities (IROs), targets/ambitions, key performance indicators, actions, and management responsibilities for each material matter. The owner of a material topic is the key driver of that topic and is responsible for translating the ESRS requirements into business action plans, as well as implementing dedicated resources, controls, and procedures to identify and manage the respective impacts, risks, and opportunities related to both our own operations and the value chain, all according to the requirements and processes defined by OMV Group Sustainability. All targets related to OMV's material impacts, risks, and opportunities are developed by the owner of the material topic with oversight of Group Sustainability and are detailed within OMV's Sustainability Framework. This is then presented to the Sustainability Coordination Forum and OMV Executive Board for approval, ensuring senior executive management oversight. Progress toward achieving these targets is monitored annually by material topic owners and Group Sustainability and reported at least annually by Group Sustainability to the Sustainability Coordination Forum, OMV Executive Board, and the OMV Supervisory Board Sustainability and Transformation Committee.

Corporate Risk Management Function

[ESRS-2-GOV-1.22c-i, 22c-ii, 22c-iii] This independent function within the CFO area reports directly to the Executive Board and Audit Committee twice per year on the outcome of Group risk reporting exercises and is independent of the business lines, thus ensuring effective risk governance. OMV has established comprehensive risk management processes that integrate the management of impacts, risks, and opportunities into other internal functions. The risk management process combines bottom-up and top-down approaches, ensuring that every employee is responsible for implementing appropriate mitigation strategies. Risks are identified and assessed using a standardized methodology that includes environmental aspects and impacts. The process is facilitated by a Group-wide IT system supporting risk identification, analysis, evaluation, treatment, and review, guided by the ISO 31000/27000 series. The integration with internal functions is reinforced through a cross-functional Risk Committee chaired by the OMV CFO, involving senior management members. This committee ensures that material risks are captured and managed effectively across OMV. Moreover, the risk management processes are centrally coordinated by the Risk & Insurance Management department to ensure consistent application of risk management tools and techniques across the organization.

Ethical Business Conduct

[ESRS 2-G1.GOV-1-5a] The administrative, management, and supervisory bodies at OMV are crucial in ensuring ethical business conduct within the Group. The Executive Board sets and upholds OMV's ethical standards, while both the Executive and Supervisory Boards hold ultimate responsibility for ensuring OMV's ethical conduct while generating economic value. All members of these boards receive extensive training. There are also regular meetings with the entire EB and with each individual member of the EB, regular Audit Committee meetings with the SB, and meetings with the chairperson of the SB, during which compliance-related matters are reported and discussed.

Responsibility for managing matters related to ethical business conduct, including our material sub-topic of corporate culture and matters related to anti-corruption and anti-bribery (relevant for NaDiVeG), is distributed across several departments rather than being centralized in one. For instance, the OMV Compliance Management System is implemented Group-wide through collaboration between central management units and local compliance officers in all countries in which OMV operates. The responsibility for defining and embedding our corporate culture within the company lies with the People & Culture (P&C) team, which reports directly to the OMV Group Senior Vice President (SVP) of P&C. The final endorsement of the values and policies that guide our corporate culture lies with the Executive Board. For more information, see → [G1 Business Conduct](#).

Skills and Expertise Related to Overseeing Sustainability Matters

[ESRS-2-GOV-1.23a] Related to all the functions described above, the administrative, management, and supervisory bodies at OMV can draw on several mechanisms to ensure that the appropriate skills and expertise are available or will be developed to oversee sustainability matters. A self-assessment of the Supervisory Board to review the activities of the Supervisory Board and its committees is performed on an annual basis with support from an external consultant. The evaluation carried out in January 2026 for the full year 2025 produced overall positive results. In particular, the Sustainability and Transformation Committee received high ratings for its role in



overseeing environment-related processes and environmental performance. Through annual training programs on relevant topics, including ESG-related fields, the Supervisory Board gains the experience required to oversee ongoing and upcoming sustainability matters. For instance, in 2023, the program included an external presentation on the IPCC Sixth Assessment Report on Climate Change. In 2024, the Supervisory Board had a training session on the requirements of the CSRD and ESRS and a risk awareness training session focused on OMV's Enterprise-Wide Risk Management program. The members of the Executive Board also participated in this training. In 2025, the Sustainability and Transformation Committee held deep dives on sustainability topics such as GHG and ESG performance, process safety, cultural transformation, circular economy solutions, sustainable supplier management, the sustainability and environmental performance of the Neptun Deep project, and the priorities of the European Commission's sustainability agenda.

[ESRS-2-GOV-1.23b] The skills and experience within the Company are connected to sustainability impacts, risks, and opportunities through the qualifications and expertise of individuals involved in reviewing and proposing policies, actions, and targets. The 2024 training session for the Supervisory Board on the CSRD and ESRS also focused on the double materiality principle for identifying and assessing impacts and risks, as well as discussing the results of OMV's materiality assessment. [ESRS 2-G1.GOV-1-5b] Regarding business conduct matters in particular, the members of the Supervisory and Executive Boards possess relevant expertise, as they receive comprehensive training from the Compliance team on all relevant compliance topics. The Supervisory and Executive Boards also have access to sustainability-related expertise through events such as regular briefings from internal sustainability teams, consultation with external experts, and participation in industry forums. OMV also provides ongoing training and educational initiatives, such as targeted training on sustainability-related matters including OMV's material topics and material IROs, as well as risk management, as described above.

GOV-2 Information Provided to and Sustainability Matters Addressed by OMV's Administrative, Management, and Supervisory Bodies

Exchange takes place in various ways between the previously described roles and functions, on both the supervisory and management level, to ensure that information about sustainability matters is distributed to all relevant bodies. Based on their mandates, they then address those sustainability matters. In the following section, the information and action flows between the different bodies is described in bottom-up order, starting with the materiality assessment.

Identifying and Addressing Material Impacts, Risks, and Opportunities (IROs)

[ESRS-2-GOV-2.26a] The OMV Group Sustainability department is the owner of the materiality assessment process and thus the body that identifies and defines OMV's material impacts, risks, and opportunities. In the identification of materiality, it is supported by the Sustainability Coordination Forum, which sets the materiality thresholds for OMV. The overall results of the materiality assessment are first approved by the Sustainability Coordination Forum and then prepared for Executive Board approval.

Based on the material IROs, OMV Group Sustainability defines the overarching policies for sustainability impact and risk management and sustainability due diligence. In addition, material topic owners are responsible for establishing the policies, actions, metrics, and targets to address the IROs relevant for their respective topics. These support the implementation of due diligence and enable the evaluation of their effectiveness. Group Sustainability regularly informs the Sustainability and Transformation Committee, the Sustainability Coordination Forum, and the Executive Board about the implementation of due diligence, and the results and effectiveness of these policies, actions, metrics, and targets adopted to address material IROs.

The Sustainability Coordination Forum plays a central role in ensuring that material impacts, risks, and opportunities are well understood and managed in line with OMV's sustainability targets. It reviews OMV's exposure to impacts, risks, and opportunities and the related action plans, ensuring they align with sustainability targets. The effective management of identified impacts and risks is reviewed at the second line of defense through well-established communication between the Sustainability Coordination Forum and the Risk Committee. The Sustainability Coordination Forum aids decision-making by reviewing material ESG impacts, risks, and opportunities during



discussions at the monthly meetings. Information on ESG impacts, risks, and opportunities is fully integrated into OMV's risk profile twice per year by the Corporate Risk Management function and discussed by the Risk Committee before being reported to the Executive Board. While material IROs were initially identified through a top-down materiality assessment in 2024 and refined in 2025 by subject matter experts, sustainability matters are already addressed locally across the organization. The existing risk management reporting process will be further adapted to incorporate local risk registers based on material impacts and risks according to the ESG criteria established by responsible experts.

Considering Material IROs in Strategy, Decision-Making, and Risk Management

[ESRS-2-GOV-2.26b] ESG aspects are part of strategic considerations and of the decision-making for all major transactions subject to OMV Executive Board and Supervisory Board approval, as well as being part of due diligence processes for M&A activities. The Sustainability Coordination Forum and the Risk Committee support such decisions with an approval mandate. As part of the decision-making process, there is always a balance between the potential risks and the opportunities to ensure sustainable growth. Strategic decision-making involves evaluating the trade-offs between taking risks, addressing impacts, and seizing opportunities.

Regarding risk management, the Risk Committee is informed by Group Sustainability twice per year about the identified material IROs. The Risk Committee evaluates the risk mitigation measures in terms of effectiveness and timely implementation when addressing major risks. Mitigation measures are reported, recommending actions to the OMV Executive Board and the Audit Committee in the event that risk tolerance levels are breached. The results of OMV's risk profile are also reported to the Executive Board and Audit Committee. The Audit Committee is informed twice per year by the Corporate Risk Management function about OMV's risk profile. Additionally, the committee diligently oversees the implementation, efficacy, and efficiency of risk management processes and receives an overview of the main risks, impacts, and opportunities through the annual enterprise risk exercise. Group Sustainability provides fundamental information for all of this through specialized oversight and guidance on sustainability aspects.

Overview of Material IROs Addressed in the Reporting Period

[ESRS-2-GOV-2.26c] For the list of all material IROs addressed in the reporting period by relevant OMV administrative, management, and supervisory bodies (Supervisory Board, Executive Board, Sustainability and Transformation Committee, Audit Committee, Sustainability Coordination Forum, Risk Committee), see → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#).

GOV-3 Integration of Sustainability-Related Performance in Incentive Schemes

[ESRS-2-GOV-3.29a] [E1-GOV-3.13] The Supervisory Board assesses the performance of the Executive Board, including on the implementation of the sustainability strategy. The Remuneration Committee is authorized to determine the Executive Board's remuneration, including the structure of the remuneration system and actual target achievement. The Executive Board remuneration consists of fixed and variable remuneration elements. Selected employees at senior management level are also eligible to participate in the Long-Term Incentive Plan (LTIP). The variable remuneration – LTIP and the annual bonus – includes performance criteria related to the Company's sustainability and greenhouse gas (GHG) emissions performance. Long-term shareholder and other stakeholder interests are reflected in the performance-related remuneration, which includes both long-term and short-term elements.

[ESRS-2-GOV-3.29b-29e] [E1-GOV-3.13] The Remuneration Policy for the Executive Board was approved at the Annual General Meeting in June 2022. It sets out GHG and ESG targets as forming part of the annual bonus and LTIP. The proportion of variable remuneration linked to sustainability-related targets comprises 15% of the annual bonus, based on achieving the defined reduction in net absolute Scope 1 and 2 GHG emissions, and 30% of the Long-Term Incentive Plan (LTIP), based on achieving ESG targets. These ESG targets aim to reduce the net absolute GHG Scope 1 and 2 emissions (weighted with 20%) and improve diversity at the OMV Group (weighted with 10%). The GHG targets in the annual bonus (i.e., reducing Scope 1 and 2 emissions) and the LTIP (i.e., reducing the net absolute GHG Scope 1 and 2 emissions) are clearly linked to and directly derived from the OMV GHG emissions reduction targets for 2030 and the required reduction pathways up to 2030 compared to the base year 2019.



[ESRS-2-GOV-3.29b-29d] [E1-GOV-3.13] The Remuneration Committee has established an OMV-specific catalog of criteria derived from OMV's Strategy 2030, based on which it chooses and approves the specific ESG targets and their weighting for each LTIP tranche. Based on the current Remuneration Policy, reducing GHG emissions will always constitute an ESG target in the LTIP. GHG and ESG targets and their weighting are published in the Remuneration Report for the grant year, which can be found on the [OMV website](#). Based on predefined criteria (e.g., fatalities, TRIR, process safety) and in comparison, to industry benchmarks, a health and safety malus of between 0.8 and 1.0 is applied to the overall target achievement for both the annual bonus and the LTIP. In the event of severe incidents, the Remuneration Committee may reduce the payout to zero. This malus considers OMV's commitment to health and workplace safety. An external review of actual target achievement is performed by OMV's auditor, and the results are communicated to the Remuneration Committee and Supervisory Board.

GOV-4 Statement on Due Diligence

[ESRS 2-GOV-4.30] [ESRS 2-GOV-4.32]

Core elements of due diligence	Paragraphs in the Sustainability Statement
Embedding due diligence in governance, strategy, and business model	ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies. ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes, GOV-3.29a-29e ESRS 2 SBM-3 Material impacts, risks, and opportunities and their integration with strategy and business model, ESRS 2 SBM 3-48a-48b.
Engaging with affected stakeholders in all key steps of due diligence	ESRS 2 GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies, GOV-2.26a. ESRS 2 SBM-2 Interests and views of stakeholders, SBM-2.45a-i-45-v, S1.SBM-2.12, S2.SBM-2.9, S3.SBM-2.8 Topical ESRS, ESRS S1-SBM 2-12, S1-1.19, S1-2.27, ESRS S2-2, ESRS S3-2.21-23 ESRS 2 IRO-1 Materiality assessment process, ESRS 2 IRO-1.53b-iii ESRS 2 MDR-P Policy overview, ESRS E5-1.14, ESRS E4-2.22, E4-2, ESRS E3-1.14, ESRS E2-1, ESRS S1-2.2, ESRS S3-1
Identifying and assessing adverse impacts	ESRS 2 SBM-2 Interests and views of stakeholders, SBM-2.48a, 48b ESRS 2 IRO-1 Materiality assessment process, ESRS 2 IRO-1.53a, 53e, 53g, E1.20a, 20b-ii, 20c-i; E1.21; E2.11a; E4.17c
Taking actions to address those adverse impacts	Topical ESRS, ESRS E1-3, ESRS E2-2, ESRS E3-2, ESRS E4-3, ESRS E5-2, ESRS S1-4, ESRS S2-4, ESRS S3-4 ESRS 2 MDR-A Actions and resources in relation to material sustainability matters
Tracking and communicating the effectiveness of these efforts	ESRS 2 MDR-T Tracking effectiveness of these efforts through targets, ESRS E1-4, ESRS E2-3, ESRS E5-3, ESRS S1-5, ESRS S2-5, ESRS S3-3 ESRS 2 MSR-A Actions and resources in relation to material sustainability matters ESRS 2 MDR-M Metrics in relation to material sustainability matters

GOV-5 Risk Management and Internal Controls over Sustainability Reporting

[ESRS-2-GOV-5.36a] OMV has developed an effective internal control system (ICS) over the years, encompassing all major end-to-end processes to ensure the integrity and reliability of both our financial and sustainability reporting and grounded in a four lines of defense model. Operational management forms the first line of defense by owning and managing risks. The second line includes the Risk Management, Corporate ICS, and Compliance functions that oversee and monitor these practices. Our Internal Audit function serves as the third line of defense, providing independent assurance on the effectiveness of risk management and internal controls. Additionally, OMV views external auditors as a fourth line of defense, ensuring close alignment with ICS-related topics. This approach ensures that risk management and internal control responsibilities are clearly defined and distributed across the organization to maintain the integrity and accuracy of sustainability data and to mitigate any risks that may be related to our sustainability reporting process. OMV's sustainability reporting process is defined and owned by Group Sustainability. It is evaluated on an annual basis and if there have been any changes, the process is updated. The process is subject to both internal and external audits to ensure that it is effective. Additionally, in alignment with the evolving regulatory landscape, OMV has recently established internal controls specifically designed for EU Taxonomy-compliant reporting.



[ESRS-2-GOV-5.36b] Our risk management and internal control processes are designed to identify, assess, and mitigate risks that could affect our financial and sustainability reporting. We perform annual risk assessments to pinpoint potential risks of material misstatements based on criteria such as materiality, process complexity, and likelihood of errors. OMV's internal control framework encompasses policies, procedures, and controls that are reviewed annually and updated to address emerging risks and comply with regulatory requirements. Adhering to the principles in the Enterprise-Wide Risk Management (EWRM) process, sustainability risks are prioritized based on their potential impact on regulatory compliance, our strategic objectives, and stakeholder expectations. OMV's sustainability reporting process will be reassessed in 2026 to make all the necessary updates based on the requirements outlined in the ESRS.

[ESRS-2-GOV-5.36c] Potential risks related to the sustainability reporting process include the misstatement of quantitative data, incompleteness of data, and untimely delivery of data. To mitigate these risks, several controls are implemented. Data validation controls are put in place to ensure accuracy through automated checks and manual reviews. Data completeness controls are implemented via comprehensive data collection procedures and regular audits to ensure all necessary data is captured. Timeliness controls are established by setting strict reporting timelines and monitoring adherence to deadlines. The implementation of additional controls for sustainability reporting is in its early stages and will be gradually developed to include comprehensive internal controls to effectively address current and emerging risks.

[ESRS-2-GOV-5.36d] OMV's ICS continuously reassesses such risks through regular reviews, conducted every three years for all end-to-end processes within its scope, including the sustainability reporting process. However, if a major change occurs during this period, an ad hoc review is conducted and the three-year cycle restarts from that point. Internal controls are embedded into these processes to ensure comprehensive risk management. When a new risk emerges, it is assessed by the relevant function and, if deemed significant, an internal control is designed and integrated into the Company's internal control system. [ESRS-2-GOV-5.36e] OMV's ICS is based on the COSO framework, which ensures effective controls, the identification of deficiencies and remediation, continuous improvement, and regulatory compliance. OMV has established a process for spot-checking internal controls and an annual internal review. The outcomes of these reviews are reported to top management and the Audit Committee. If issues are identified, remediation actions are implemented and monitored, with their status reported regularly, coinciding with the frequency of Audit Committee meetings, which occur at least four times a year. There is a slot in the Audit Committee meetings dedicated to the ICS to present updates and urgent queries, if needed, thereby ensuring continuous improvement.

SBM-1 Strategy, Business Model, and Value Chain

About OMV

[ESRS-2-SBM-1.40a-i-40a-iii] [ESRS-2-SBM-1.40e-40g] OMV is an integrated company with three pillars: Energy, Fuels, and Chemicals. In the Energy segment, OMV invests in traditional business and selectively advances renewables with the overarching goal of delivering strong and reliable cash flows. In traditional business, the focus is on gas. Gas represents a key growth engine for OMV, with anticipated longer and robust demand, playing a pivotal role in Europe's energy landscape and acting as a key enabler of the energy transition. In 2025, hydrocarbon production reached 305 kboe/d, with around 40% gas share. OMV's Gas Marketing & Power activities include supplying, marketing, and trading gas in Western and Eastern Europe. OMV operates natural gas storage facilities with a total capacity of around 30 TWh and a gas-fired power plant in Romania.

In the Fuels segment, OMV operates three refineries in Europe and holds a 15% share in ADNOC Refining and in ADNOC Global Trading in the UAE. OMV's total global processing capacity amounts to around 500 kbbl/d. By the end of 2025, the retail network included around 1,700 filling stations across eight European countries. In the Chemicals segment, OMV is among the largest producers of ethylene and propylene in Europe and is one of the top ten polyolefin producers worldwide. Through its Borealis subsidiary, it also offers value-adding, innovative, and circular material solutions for key industries in its five industry clusters: Consumer Products, Energy, Health Care, Infrastructure, and Mobility. On March 3, 2025, OMV and ADNOC signed a binding agreement to combine their shareholdings in Borealis and Borouge into Borouge Group International. Post-closing, OMV will hold a 46.9% share in the new entity, with equal shareholdings and joint control alongside ADNOC. Through Borouge Group



International, OMV's production profile will shift significantly, moving from currently having 60% of production in Europe to the future Borouge Group International footprint with 70% of production in the feedstock advantaged regions of the Middle East and North America. OMV has the following head count of employees by geographical area. For details, see → [S1-6 Characteristics of OMV's Employees](#).

Employees broken down by regions and countries^{1,2}

[ESRS 2 SBM-1-40a-iii]

Head count

	December 31, 2025	December 31, 2024
Austria	5,356	5,407
Rest of Europe	15,675	16,723
Middle East & Africa	517	639
Rest of the world	767	788
Total	22,315	23,557

1 Including OMV Board and members, excluding OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) – 10 employees

2 Total number of employee nationalities: 2025: 97 (2024: 95)

OMV's ambition is to transform into an integrated sustainable energy, fuels, and chemicals company, achieving net zero emissions by 2050. The Company has set interim targets for 2030 and 2040, aiming to reduce Scope 1 and 2 emissions by 30% by 2030 and 60% by 2040, and Scope 3 emissions by 20% by 2030 and 50% by 2040, all compared to 2019 levels. OMV also aims to reduce the carbon intensity of its energy supply by up to 10% by 2030 and by 25% by 2040. These reductions will be driven by increasing zero-carbon energy sales, sustainable base chemicals, and sustainable and circular products, while decreasing fossil fuel sales. OMV aims to phase out routine flaring and venting by 2030. For more information, see → [E1 Climate Change](#).

Capitalizing on the strength of its integrated business model, the OMV Strategy 2030 – introduced in 2022 – marked the beginning of OMV's transformation journey. Driven by a focus on value creation and financial resilience, the Company has been making solid progress in execution and published the last update to the Strategy 2030 in October 2025. Looking ahead, the strategic directions remain clear and unchanged – OMV remains committed to transforming and growing into an integrated sustainable energy, fuels, and chemicals company, leading an agile transformation that aligns with customer expectations and positions OMV for long-term resilience in a rapidly changing energy landscape. This approach is increasing focus and efficiency, de-risking the transformation while ensuring strong financial performance. The energy transition continues to gain momentum, however at a slower pace than previously anticipated. As a reliable supplier, OMV continues to drive an agile and responsible transformation that is demand-led, while investing in future technologies at pace and aligning the investments in sustainable business with market developments. The Strategy 2030 is built on three pillars:

- Grow gas and selectively advance renewables
- Strengthen profitable fuels business while capturing opportunities in sustainable mobility
- Accelerate chemical growth through Borouge Group International, feedstock integration, and driving circular innovation

In Chemicals, the formation of Borouge Group International, a landmark transaction that will accelerate OMV's growth strategy, will significantly increase the sales volumes of innovative premium polyolefin products and position the Company at the forefront of renewable and circular economy solutions. In Fuels, OMV is targeting an annual renewable fuels and chemical feedstock production capacity of around 900 kt by 2030, focusing on SAF, biodiesel, and chemical feedstock. Key projects include co-processing, SAF/HVO, and green hydrogen plants in various OMV locations. [ESRS 2-SBM-1.40a-iv] Under the EU chemical legislation REACH, none of the substances manufactured in the three OMV refineries are subject to bans in the 27 EU and three EEA countries. As the market evolves, OMV is building a high-performance EV charging network in CEE, aiming to reach around 5,000 fast and ultra-fast charging points by 2030 and to develop a dedicated EV charging network for heavy-duty vehicles. In Energy, the Company is targeting organic oil and gas production of between 320 and 330 kboe/d by 2030, as well as looking into inorganic opportunities to complement the portfolio and reach a total production level of around 400 kboe/d by 2030. With a clear growth strategy in renewable power through its subsidiary OMV Petrom, the Company aims to achieve annual electricity output of more than 2.4 TWh (net to OMV Petrom) by capitalizing on



Romania's favorable wind and solar conditions. In geothermal energy, OMV is targeting around 1 TWh of net production output, reflecting a more measured pace of development. For more details, see → [E1-3 Actions and Resources Related to Climate Change Policies](#).

Building and retaining a talented and skilled team of employees for international and integrated growth is a key factor in the success of OMV's strategy. Our People & Culture (P&C) Strategy fully supports the transformation of OMV. At the core of this is our purpose: "Re-inventing essentials for sustainable living." We have developed four strategic drivers: Employee Experience, Growing Talent, Organizational Evolution, and New Ways of Working. These are all powered by a solid foundation of Transformational Leadership, driven by our leaders. To ensure that no employee is left behind in the implementation of our strategy, we are committed to a Just Transition. To facilitate this, we offer low-carbon training solutions and continue to expand our efforts to upskill our workforce. Our aim is to keep skills up to date, recognizing that existing skills can be transferred to new energy solutions. For more details, see → [Actions Related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights](#).

Revenues from Fossil Fuels

[ESRS-2-SBM-1.40d-i, 40d-ii] The total revenue derived from fossil fuels (including a breakdown of revenue from oil and gas) and chemicals production is presented in detail in → [Note 7 – Sales Revenues in the Consolidated Financial Statements](#) for year-end December 31, 2025. OMV does not generate any revenue from coal, and therefore it is not reflected in the table. In the reporting year, none of the revenue was from Taxonomy-aligned activities related to fossil gas. For details, see → [Taxonomy-Eligible and Taxonomy-Aligned CAPEX](#).

Disaggregation of revenues derived from oil, gas, and chemicals¹

In EUR mn

	2025	2024
Crude oil, NGL, condensates, fuel and heating oil, other refining products	15,432	16,281
Natural gas and LNG	5,613	7,270
Chemical products	588	696
Total	21,633	24,247

¹ Please note that 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."

Business Model and Value Chain

[ESRS-2-SBM-1.42] OMV is an integrated sustainable energy, fuels, and chemicals company with a diverse business model that spans the entire value chain. The key components of OMV's business model are the exploration and production of oil and natural gas and the development of low-carbon energy projects such as geothermal energy; the refining of crude oil and sustainable feedstocks into various products, including fuels, heating oil, biobased fuels, and petrochemical feedstocks; the marketing and retail business for its refined fuel products; the transportation, storage, and marketing of natural gas; the production of electricity; the production and marketing of high-quality plastics and chemicals; the mechanical and chemical recycling of plastic waste, and research and development in the field of energy, fuels and sustainable chemicals and materials. OMV's petrochemical activities in Austria and Germany are backward integrated into its refineries. Naphtha is used as feedstock for the steam crackers operated by OMV. Key products are ethylene and propylene, which are mainly supplied to OMV's subsidiary Borealis for further processing into polyolefins. By making use of the latest chemical and mechanical recycling technologies, OMV aims to establish a circular business model. An increasing share of the polyolefins OMV produces will thus be based on recycled feedstock. This way, OMV will continue its integrated business approach in the future.

[ESRS-2-SBM-1.42a] OMV's business model relies on a variety of inputs, which are essential for its operations across the value chain. The key inputs and OMV's approach to gathering, developing, and securing them are:

- **Natural resources:** Crude oil, natural gas, and other hydrocarbons obtained through exploration and production activities conducted by our own operations and purchases from global markets; biobased feedstock and plastic waste obtained from national and international markets; petrochemical products obtained from OMV's own operations and purchased from global markets.



- **Technology and innovation:** Advanced technologies and innovative solutions are crucial for efficient exploration, production, refining, and chemical processes. OMV invests in research and development to enhance its technological capabilities.
- **Human capital:** Skilled and experienced employees are vital for OMV's success. OMV focuses on attracting, developing, and retaining talent through comprehensive training programs and career development opportunities.
- **Financial capital:** OMV requires substantial financial resources for investments in exploration, production, refining, and sustainable energy projects. OMV secures funding through a mix of equity, debt, and reinvested earnings.
- **Partnerships and collaborations:** Strategic partnerships with other companies, research institutions, and governments are essential for accessing new resources, technologies, and markets.

[ESRS-2-SBM-1.42b] OMV's outputs and outcomes are designed to create value for a wide range of stakeholders, including customers, investors, employees, and society at large. The current and expected key benefits for the stakeholder groups are as follows:

Customers

- **Driving the energy transformation:** OMV's Strategy 2030 prioritizes the transformation into a sustainable, integrated energy, fuels, and chemicals company, achieving significant emissions reductions while responding to market and customer needs.
- **Reliable energy supply:** OMV ensures a stable and secure supply of energy products, including oil, gas, petrochemicals, and sustainable energy products, which are essential for various industries and daily life.
- **Quality products:** OMV focuses on delivering high-quality fuels and chemicals, meeting stringent environmental and safety standards.
- **Innovation and sustainability:** OMV invests in innovative solutions such as green hydrogen and circular economy initiatives, aiming to provide more sustainable energy options for customers.

Investors

- **Financial performance:** OMV has a strong track record of financial performance, providing returns through dividends and share price appreciation.
- **Strategic growth:** OMV's Strategy 2030 prioritizes growth in sustainable and innovative energy solutions, positioning the Company for long-term success.
- **Transparency and governance:** OMV maintains high standards of corporate governance and transparency, fostering trust and confidence among investors.

Employees

- **Competitive compensation:** OMV offers competitive wages and benefits, contributing to the economic well-being of its employees.
- **Career development:** OMV provides opportunities for professional growth and development, including training programs and career advancement.
- **Safe work environment:** OMV prioritizes health and safety, ensuring a safe working environment for all employees.
- **Just Transition:** We strive to ensure that no employee is left behind in the implementation of our strategy, and we are committed to a Just Transition. Our aim is to keep skills up to date, recognizing that existing skills can be transferred to new energy solutions.

Society

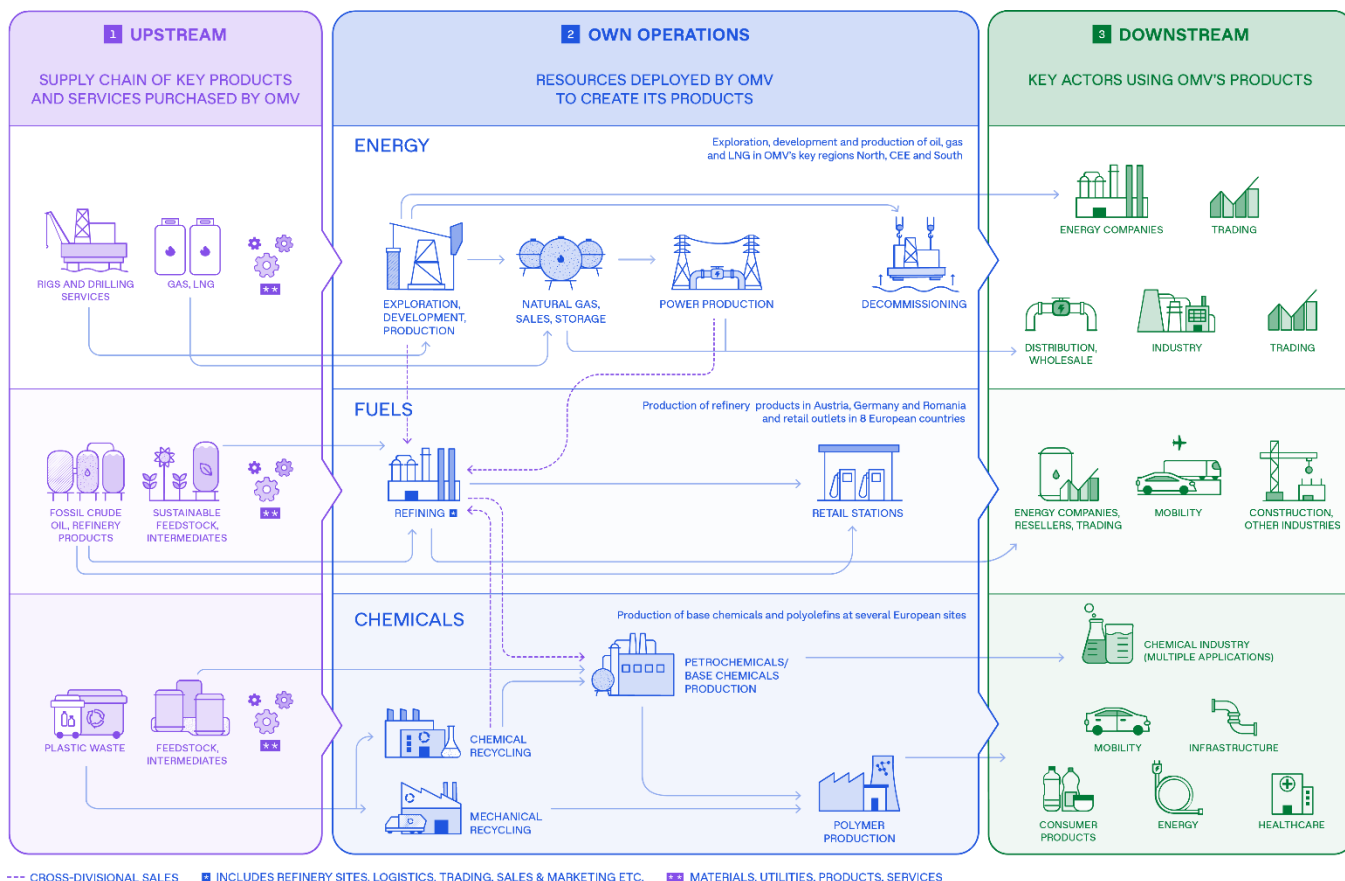
- **Economic contribution:** OMV contributes to the economy through job creation, taxes, and investments in affected communities.
- **Environmental stewardship:** OMV is committed to reducing its environmental impact, investing in renewable energy projects, and sustainable practices.



- Community engagement: OMV supports various social projects, sponsorships, and donations, enhancing the quality of life in the communities where it operates.
- OMV's integrated approach ensures that it creates value across its entire value chain, benefiting all stakeholders.

[ESRS-2-SBM-1.42c] Our value chain is centered around our suppliers, contractors, assets, employees, customers, and partners. In OMV's Fuels and Chemicals divisions and the gas sales business, our suppliers and contractors form the upstream value chain, primarily providing feedstock and components, such as crude oil, intermediates, natural gas, and LNG, as well as (petro)chemicals. These inputs are sourced from national and international energy, chemical, and trading companies. In the Energy segment, we primarily procure equipment, components, and services for our exploration, development, and drilling operations from our predominantly European supplier base, which aligns with our geographical footprint. More information on our own operations can be found in the OMV value chain illustration below and the About OMV section in this report, including a description of our business operations and further information on the geographical breakdown of our operations.

Our customers, forming the downstream value chain, range from energy companies and wholesalers to industry and end customers. Roughly half of the oil and gas produced by the Energy segment is further processed internally, with the other half mainly sold to national and international energy companies and markets. In the Fuels segment, products are primarily distributed through our retail network or industrial sales. Through our industrial sales, Fuels directly and indirectly serves end customers in the mobility segment, such as the road transport, aviation, and marine sectors, or industry customers, such as the construction industry. Additionally, Fuels provides feedstock to our Chemicals division. The Chemicals division sells base chemicals to European chemical companies, while polyolefins are sold to industry customers in more than 100 countries worldwide, primarily focusing on European markets. This division serves end users in various industries, including consumer products, energy, health care, infrastructure, and mobility. OMV's partners along the value chain operate joint venture assets with OMV, provide feedstocks and intermediates, develop and improve technologies, and cooperate in selling our products. Moving forward, as our business model and the products offered to our customers evolve, the value chain will expand to encompass our sustainable business models.





For the IROs identified during the materiality assessment related to our business model and value chain, see → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#).

SBM-2 Interests and Views of Stakeholders

[ESRS-2-SBM-2.45, 2.45a-i-45a-ii, 45a-iv] OMV is committed to proactive stakeholder engagement. The overarching purpose of OMV's stakeholder engagement is to foster mutual respect, transparency, and open dialogue with our eleven identified stakeholder groups. This helps OMV identify and manage relationships with individuals, groups, or organizations that might be affected by our activities or have an impact on our business. By engaging with stakeholders, OMV can address concerns, share information, and build strong, collaborative relationships. OMV's key stakeholders, how the engagement takes place for each category of stakeholder, and the specific topics of the stakeholder engagement are shown in the stakeholder engagement table.



Stakeholder Engagement

Stakeholder Group	Examples of OMV engagement	Examples of key topics and concerns raised by stakeholders
Capital market participants	<ul style="list-style-type: none"> Regular reports and presentations, roadshows, Annual General Meetings, conferences Socially responsible investor (SRI) meetings 	<ul style="list-style-type: none"> Share price and overall Company performance Creditworthiness Valuation compared to peers Climate strategy Significant ESG-related controversies
Customers	<ul style="list-style-type: none"> Advertising Events Customer surveys 	<ul style="list-style-type: none"> Price and quality of products and services Customer service
Employees	<ul style="list-style-type: none"> Town hall events, small update events with an Executive Board member Internal newsletters, info screens, intranet, internal blog Employee surveys (e.g., Pulse Check) Confidential reporting of work-related misconduct (anonymously, if necessary) through OMV SpeakUp Channel Confidential reporting of ethical misconduct (anonymously, if necessary) through OMV Integrity Platform/whistleblowing 	<ul style="list-style-type: none"> Career and development opportunities Transparent communication and information Supportive management
Government authorities	<ul style="list-style-type: none"> Information exchange Relationship management Regular reporting (as required by law) 	<ul style="list-style-type: none"> Regulatory framework Business environment Security of (energy) supply
Industry association	<ul style="list-style-type: none"> Information exchange and regular contact Participation in industry working groups 	<ul style="list-style-type: none"> Regulatory framework Business environment
Local communities	<ul style="list-style-type: none"> Sustainability projects, sponsorships, and donations Community consultations Option for local communities to report any concerns related to OMV operations, including human rights concerns, through Community Grievance Mechanisms 	<ul style="list-style-type: none"> Issues stemming from OMV operations such as dust, noise disturbance, increased traffic
Media	<ul style="list-style-type: none"> Press releases and conferences Interviews 	<ul style="list-style-type: none"> Overall Company strategy, performance, and results
NGOs/NPOs	<ul style="list-style-type: none"> Social projects, sponsorships, and donations Stakeholder dialogue and grievance mechanisms Meetings between OMV CEO and key NGOs 	<ul style="list-style-type: none"> Environmental, social, and climate performance and risks Long-term OMV strategy
Business partners (JVs, operating and strategic partners)	<ul style="list-style-type: none"> Industry meetings Contracts 	<ul style="list-style-type: none"> Industry-wide standards for sustainability topics Good practice in exploration, development, and production activities
Scientific and research institutions	<ul style="list-style-type: none"> Joint projects with industry partners, scientific organizations, and universities Conferences and lectures 	<ul style="list-style-type: none"> Information on and best practice for new technologies
Suppliers and contractors	<ul style="list-style-type: none"> Negotiations and contracts Supplier audits and assessments Supplier events Option for contractors and value chain workers to report work-related misconduct (anonymously, if necessary) through OMV SpeakUp Channel Reporting of ethical misconduct (anonymously, if necessary) through OMV Integrity Platform/whistleblowing 	<ul style="list-style-type: none"> Fair contracts On-time payment Decent working conditions

[ESRS-2-SBM-2.45a-iii] OMV's stakeholder engagement is organized around identifying and managing relationships with various stakeholder groups that might be affected by our activities or have an impact on our business. Key aspects of our approach are:

- **Stakeholder identification:** OMV identifies relevant stakeholders such as capital market participants, customers, employees, government authorities, industry associations, affected communities, media, NGOs/NPOs, business partners, scientific institutions, and suppliers.
- **Engagement channels:** OMV uses various channels to engage with stakeholders, including regular reports, presentations, roadshows, townhall events, internal newsletters, press releases, conferences, face-to-face meetings, grievance channels, and social projects, as well as through specific stakeholder engagement during the materiality assessment process.



- Key topics and concerns: OMV addresses topics and concerns raised by stakeholders, such as company performance, regulatory frameworks, social and environmental impacts, industry standards, and OMV material topics.
- Transparency and dialogue: OMV promotes mutual respect, transparent behavior, and open dialogue as the foundation for good relationships with stakeholders.
- The OMV management team recognizes its responsibility to represent and promote shareholder interests and understands its accountability for the Company's performance and actions. This accountability is achieved through dialogue with shareholders and potential investors, which in 2025 included the attendance of top management and the Investor Relations team at conferences and analyst and investor calls that aimed to maintain an active presence in both local and international capital markets. Additionally, top management participated in conferences and meetings with investment fund representatives to regularly update investors and analysts on quarterly operational and financial performance, strategy execution, and plans. Maintaining dialogue with trade unions is crucial for our Company's social harmony. The OMV Executive Board and senior management continue to work constructively with employee representatives and in dialogue with trade unions to develop shared approaches, and this remains a key element in OMV's decision-making process. We also actively engage in meetings and discussions with NGOs to ensure we address broader societal concerns.

In addition, a consultation process with both external and internal stakeholders is conducted by OMV at least every three years for the materiality assessment. This process, run by Group Sustainability, is designed to gather feedback on our material topics and, where necessary, establish new sustainability priorities. For more details, see → [IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities](#).

[ESRS-2-SBM-2.45a-45v] The outcome of stakeholder engagement is taken into account on an ongoing basis by integrating it into OMV decision-making processes in several ways, either following a set process or according to the case or needs. For example, we address investors' concerns on ESG issues through one-on-one conversations, group meetings, participation in external events, and active involvement with key stakeholders, working groups, and partnerships. Stakeholder feedback is also taken into account when performing the materiality assessment to identify and prioritize the most relevant issues based on stakeholder input. Feedback from stakeholders is also considered when developing or updating OMV's strategies and policies. Stakeholder feedback is also used to continuously improve our performance, particularly in areas like environmental impact, social responsibility, and governance, for example through regular engagement meetings with environmental NGOs, conducting environmental and social impact assessments for new projects, and engaging with our local community via our social investment projects or concerns raised via Community Grievance Mechanisms.

[ESRS-2-SBM-2.45b] During our materiality assessment process in 2024, our key stakeholders were identified with the purpose of understanding their interests and views. The key stakeholder groups listed in the table above were consulted using online questionnaires. With this engagement, OMV wanted to ensure that the topics most relevant to both OMV and its stakeholders are identified and prioritized. The views and interests of the stakeholders expressed as rating results of material topics were used to validate or, where needed, adapt OMV's views on the material topics. In the materiality assessment process in 2024, the overall key stakeholder feedback confirmed OMV's internal views on material topics. In 2025, a review of the IROs from 2024 was carried out, in which the findings of the 2024 stakeholder engagement were considered and integrated as well. For more information on our materiality assessment process, please see → [IRO-1 Description of the Process to Identify and Assess Material Impacts, Risks, and Opportunities](#).

[ESRS-2-SBM-2.45d] The Executive Board of OMV is kept informed about the views and interests of affected stakeholders in different ways. On the one hand, they are closely involved in the approval process of the materiality assessment, thereby learning about stakeholders' concerns through material sustainability matters. On the other hand, they receive continuous updates on stakeholder perspectives through regular meetings with Company experts who interact directly with all of the stakeholder groups listed in table above. This includes the results of direct engagements with employees, as well as meetings with representatives from investors, media, business partners, and academia, among other things.

Specifically regarding our three material key groups of affected stakeholders, we ensure that their interests, views, and rights inform our Strategy and Business Model as described in the following:



S1 Own Workforce

[S1-SBM-2.12] At OMV, the views, interests, and rights of our workforce, including respect for their human rights, significantly influence our Strategy and Business Model. This influence is reflected in our Code of Conduct, comprehensive approach to human rights, as outlined in our Human Rights Policy Statement, and our People & Culture Strategy. [S1-SBM-2.AR 4] Therefore, our material impacts and risks related to our own workforce are already embedded in our Strategy and Business Model. Additionally, our People & Culture Strategy integrates employee interests and supports our Strategy 2030, adapting our business model to evolving needs. [S1-SBM-2.12] We prioritize respecting human rights and ensuring that employees' perspectives are heard and valued through engagement activities and our grievance channels. Direct interactions between the Executive Board and Company experts, along with regular meetings with employee representatives, ensure continuous updates on employee concerns and suggestions. By integrating these insights into our strategic planning, we aim to reflect our employees' values and expectations. [S1-SBM-2.AR 4] We recognize the impact our Strategy and Business Model have on our workforce. This includes the adequate application of human rights standards and occupational health and safety management, as well as increased employee satisfaction, productivity, and health through a heightened awareness of human rights. Additionally, our strategy is important in mitigating the risk associated with the inefficient reskilling and training of our employees. For details, see → [S1 Own Workforce](#).

S2 Workers in the Value Chain

[S2-SBM-2.9] [S2-SBM-2.AR 4] At OMV, we recognize that our value chain workers are essential stakeholders whose interests, views, and rights influence our Strategy and Business Model. To ensure their voices are heard and respected, we have integrated new reporting categories into our existing Integrity Platform. This platform can be accessed by value chain workers and covers several topical areas, including work-related misconduct and business ethics concerns, among others. The Code of Conduct was updated in 2024 to explicitly address the views, interests, and rights of our workers in the value chain, occupational health and safety, human trafficking, forced labor, child labor, and other human rights principles in line with applicable international standards. Additionally, we conduct regular assessments and audits (e.g., HSSE, human rights) of our value chain partners to identify and address actual or potential human rights impacts, engaging directly with value chain workers and their representatives to understand their concerns and perspectives. We collaborate with our suppliers and business partners to promote fair labor practices and ensure compliance with international human rights standards. The insights gained from these interactions are integrated into our strategic planning and business model to align our operations with the values and needs of our value chain workers, supporting their rights and well-being while contributing to sustainable development. [S2-SBM-2.AR 4] We recognize that our Strategy and Business Model may contribute to material impacts on value chain workers, particularly through active engagement on safety and human rights principles. The Strategy and Business Model may also help in mitigating the negative impacts and risks associated with the loss of skilled personnel throughout the value chain. We are aware of our impacts and risks and are committed to addressing them with appropriate actions. However, at this stage, these measures will not alter our overall Strategy and Business Model. For details, see → [S2 Workers in the Value Chain](#).

S3 Affected Communities

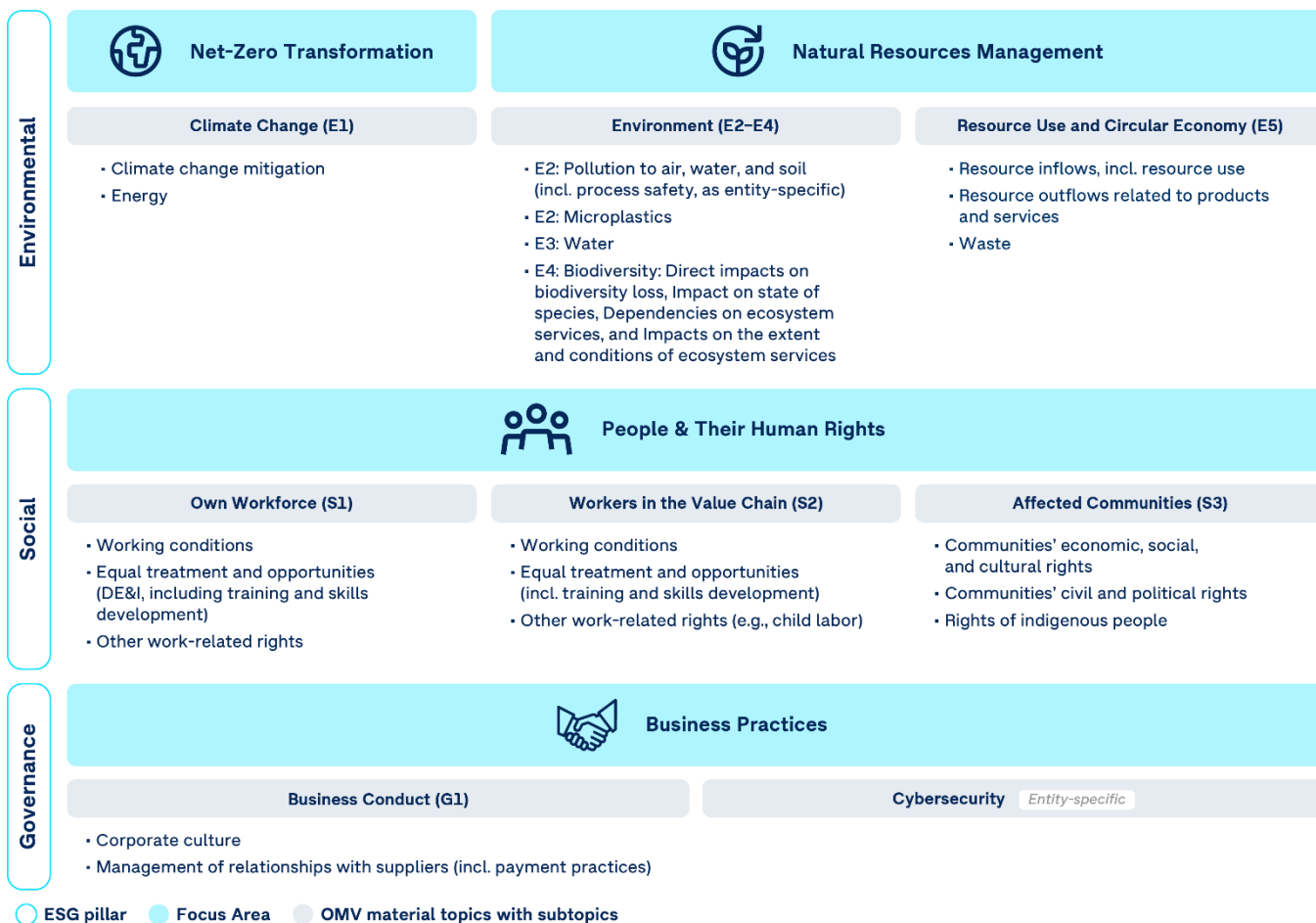
[S3-SBM-2.7] [S3-SBM-2.AR 3] At OMV, we take account of the views, interests, and rights of affected communities, including indigenous communities, by conducting Social and Human Rights Impact Assessments (SHRIA) and risk screenings and applying the principle of free, prior, and informed consent where applicable. These assessments are sometimes combined with Environmental and Social Impact Assessments (ESIA) to ensure the perspectives of affected and indigenous communities are integrated into all project phases. We engage with communities, including indigenous communities, through stakeholder engagement activities, public consultations, meetings, projects and partnerships, and Community Grievance Mechanisms (CGMs) to maintain open and transparent communication. This commitment to respecting and incorporating their feedback into our strategic planning and business model helps us align our operations with the values and needs of these communities, supporting sustainable development and enhancing our social license to operate. [S3-SBM-2.AR 3] We recognize that our Strategy and Business Model may impact affected communities, including indigenous peoples. By respecting their civil and political, as well as economic, social, and cultural rights, and creating business opportunities for local populations, we aim to foster positive relationships. Our approach also seeks to mitigate potential negative impacts such as failure to respect communities' social, economic, and cultural rights, failure to ensure community consultation, compensation and reparation, effects from process safety incidents, dust and noise disturbance, and limited employment opportunities. We are fully aware of our positive and negative impacts and are committed to addressing them by



fostering positive community relations, investing in our communities, and enhancing community trust. However, at this stage, these measures will not alter our overall Strategy and Business Model. For details, see → [S3 Affected Communities](#).

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

The material matters identified during the materiality assessment are allocated to the focus topics of OMV's Sustainability Framework. In 2025, the following topics and sub-topics were identified as material for OMV:



[ESRS-2-SBM-3.48g] In 2024, OMV conducted a comprehensive double materiality assessment (DMA), which also serves as the fundament for the current reporting period. OMV's review of the DMA in 2025 led to a refinement of IROs and subsequently changes to material sub-topics compared to 2024. The materiality assessment processes for 2024 and 2025 are explained in detail in → [IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities](#). Climate Change Adaptation, Corruption and Bribery, Protection of Whistleblowers, and Economic Impact, along with their associated IROs, were identified as immaterial in 2025. [ESRS-2-IRO-1.53h] For all IROs identified for each material topic, the ESRS disclosure requirements and NaDiVeG requirements have been addressed wherever applicable. For additional entity-specific disclosures included in this report, the "Sustainability reporting guidance for the oil and gas industry" developed by Ipieca, API, and IOGP has been taken into consideration. All additional information included that is relevant to the nature of our industry but does not stem from the aforementioned sources has been defined as a voluntary disclosure. For details, see the tables under → [Material Impacts, Risks, and Opportunities](#).



Immaterial Impacts, Risks, and Opportunities

Various considerations applied in the 2025 IRO revision led to the classification of the IROs listed below as immaterial for the current reporting year. These considerations are outlined in → [ESRS 2: Changes from the 2024 to 2025 Materiality Assessment](#). For a detailed overview of all the IROs that became immaterial in 2025, see → [Annex: Immaterial Impacts, Risks, and Opportunities](#).

Material Impacts, Risks, and Opportunities

[ESRS-2-SBM-3.48b] [S1-SBM-3.13a-ii] [S2-SBM-3.10a-ii] [S3-SBM-3.8a-ii] OMV is aware of its actual and potential negative IROs related to the climate and the environment and takes these very seriously. As a consequence, OMV's Strategy 2030 places emphasis on transforming into a sustainable, integrated energy, fuels, and chemicals company and achieving significant emissions reductions while responding to market and customer needs. In line with this strategic redirection, our business model and core business processes are continuously adapting. As in 2024, there were no identified current effects of the material IROs on the business model, value chain strategy, or decision-making in 2025, and therefore no changes were made to the Strategy and Business Model triggered by the material IROs. For details about our strategic focus and business model aligned with our sustainability targets, see → [SBM-1 Strategy, Business Model, and Value Chain](#). Concrete actions we are taking to mitigate negative environmental impacts and risks and seize opportunities are well-aligned with our strategic goals. Read more about our actions related to our material IROs in the respective chapters about → [Environment](#), → [Social](#), and → [Governance](#).

[ESRS-2-AR.17] The assessment of the IROs reflects the complexity of OMV's value chain, mapped according to the OMV operating model. The potential risk exposure of suppliers, customers, and JV partners is assessed by mapping global ESG risks and the geographies of the supply chain. This ESG risk assessment is conducted using an external global risk intelligence platform, which provides a detailed list of indices grouped as follows: climate and environment, geopolitics, and social factors, including human rights. The value chain assessment helps OMV understand its geographical concentration and identify key vulnerabilities along the supply chain, leading to the identification of adaptation measures that increase resilience to short-term challenges and megatrends. This holistic approach enables OMV to pinpoint vulnerabilities in the value chain and engage with key suppliers and customers to address potential issues. Detailed mapping of the material impacts, risks, and opportunities within the value chain can be found in the list of IROs for each topical standard. For details, see → [SBM-3 Material Impacts, Risks, Opportunities, and Their Interaction with Strategy and Business Model](#).

Material Biodiversity IROs and Their Interaction with Strategy and Business Model

[E4-SBM-3-4.16a, a-ii, a-iii] Geospatial analysis revealed that several OMV sites are within or near biodiversity-sensitive areas such as national protected areas according to the Common Database on Designated Areas, Natura 2000 sites, and key biodiversity areas (KBAs). To determine material sites as well as material site-level impacts and dependencies, impacts and risks have to be analyzed at site level. OMV started to perform this analysis in the last quarter of 2023 by applying the TNFD LEAP approach to its operational sites. After working with six pilot sites in the first phase from Q3 2023 to Q3 2024, we refined the methodology, completed the Locate phase, and performed a corporate level screening of sites in 2025. We aim to complete the assessment of our operational sites (excl. filling stations) in a timely manner. Until we can disclose a full list of material sites for OMV, we have decided to provide a summary table of all sites near biodiversity-sensitive areas, independent from their actual impacts and risks. This table can be found in the chapter → [IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities](#).

[E4-SBM-3-4.16a-i] The activities that have the potential to negatively affect biodiversity are typical for our industry, such as exploring and developing new oil and gas resources, and producing, transporting, and refining these resources. The final use of these resources contributes to climate change, one of the drivers of biodiversity loss. New OMV activities, such as the development of geothermal resources or building plants to generate and convert circular feedstock, also have the potential to impact biodiversity, if not managed well. These activities may also lead to indirect impacts on biodiversity in both the short and long term. The effects on biodiversity can limit the availability, accessibility, or quality of natural resources, which may, in turn, negatively affect the well-being and livelihoods of local communities. The degradation of biodiversity and ecosystems is driven by terrestrial freshwater and marine ecosystem use, water and other resource use, climate change, pollution of air, soil, and water, and the potential introduction of invasive alien species, and requires our attention.



[E4-SBM-3-4.16b] We are in the process of evaluating IROs (TNFD LEAP). For the existing sites examined so far, we have not identified any material negative impacts with regards to land degradation, desertification, or soil sealing.

[E4-SBM 3-4.16c] Based on the ongoing LEAP assessment, we have so far not identified any potential impact of our operations that would affect threatened species. We conduct our business under the assumption that our operations do not affect threatened species, however, deeper, site-level investigations will need to be performed to verify this assumption. Biodiversity impacts driven by climate change are already addressed through our Strategy 2030, which focuses on decarbonization and thereby the minimization of our contribution to climate change.

Material IROs for Our Own Workforce and Their Interaction with Strategy and Business Model

[S1-SBM-3.13a, 13b] The actual and potential material impacts on our own workforce are closely linked to our business model and our strategic plans, which can only be implemented through our people. Recognizing the high safety risks of our industry, People & Culture and HSSE Strategies are crucial for successfully executing our strategy while protecting our people and complying with legal requirements. Equally, our material risk related to our own workforce stands in relation to our strategy. Building and retaining a talented and skilled team of employees for international and integrated growth is a key factor in the success of the Group's strategy, particularly considering the strategic transformation according to our Strategy 2030 that continuously requires new knowledge. If the reskilling and training of our workforce are inefficient, this might jeopardize the successful implementation of our strategy. Therefore, we have developed a People & Culture Strategy to support our Strategy 2030 that aims to minimize negative impacts and risks and maximize positive impacts.

All our material impacts and risks related to our own workforce are thus already embedded in our Strategy and Business Model, and no major changes to these are expected. Continuous quality maintenance and improvement measures are screened and implemented as needed; however, our material impacts and risks do not currently impact our Strategy and Business Model as such. For details, see → [S1 Own Workforce Material Impacts, Risks, and Opportunities](#).

[S1-SBM-3.14a] The aforementioned impacts affect all of our own employees (e.g., pipeline engineers, field technicians, chemical engineers, rig operators, financial analysts, project managers) and non-employees (e.g., leased personnel, self-employed people, or people provided by third-party undertakings primarily engaged in employment activities), which are all covered in the scope of disclosure. [S1-SBM-3.14b-i, b-ii] The negative impacts, widely identified as potential impacts, were confined to limited groups of employees such as those working under project-related pressure, and in jurisdictions where formal employee representation is legally prohibited. Isolated events related to insufficient health and safety management were identified in the reporting period (e.g., work-related injuries).

[S1-SBM-3.14c] The positive impact of heightened awareness of human rights results from several actions OMV has implemented and affects the entire Group. While human rights training is mandatory for employees only, the launch of the updated Human Rights Management System and the introduction of newly appointed Human Rights Focal Persons impact the entirety of our own workforce across the organization, including employees and non-employees. Training and skills development programs aimed at both blue-collar workers and white-collar workers support satisfaction and productivity among our employees and non-employees. Special DE&I actions supporting employees that are in a minority share or are more likely to be in vulnerable situations are developed in six Employee Resource Groups (Accessibility, Gender, Generations, Intercultural, LGBTQ+, and Parenting/Caregivers).

[S1-SBM-3.14d, 3.14e] To minimize our material risk, identified as the failure to efficiently reskill our employees in alignment with the strategic transformation needs, OMV is ensuring all employees are prepared and have the right skills for the business now and in the future. In order to facilitate a Just Transition, we need to prevent a potential shortage of skilled staff, as that could lead to reduced productivity, economic disparity, and job insecurity among employees.

[S1-SBM-3.16] Inefficient reskilling could be exacerbated by the fact that the workforce of OMV comprises more than 50% Generation X and Baby Boomer individuals. This has led to concerns as large groups are set to retire in the upcoming years. To address this risk, OMV is concentrating on improving knowledge transfer between generations and nurturing the next generation of managers through our Operational Excellence programs, thereby reducing the risk stemming from dependence on our workforce, particularly on the group of soon-to-be retirees. It is crucial that we include all employees in our upskilling strategy so that we promote fairness and inclusivity, providing equal opportunities for all employees to gain the necessary skills for existing and new roles. Aligning training programs



with OMV's strategic needs helps maintain economic stability, reducing the risk of job losses and economic hardship. Furthermore, effective training can bridge socio-economic gaps, promoting social equity and supporting sustainable growth. By addressing this risk, OMV can contribute to a Just Transition in a way that will benefit both our workforce and the broader community.

[S1-SBM-3.14e] OMV's transition plan aims to achieve climate-neutral operations by 2050, which has consequences for our Strategy and Business Model and will thus be reflected in the daily work of many of our employees. These consequences include restructuring operations and potential changes to job descriptions. Our personnel policy promotes long-term employment and continuous learning, aiming to benefit both staff and the organization through sustained working relationships. Therefore, we do not currently see nor anticipate material impacts on our workforce originating from our transition to a low-carbon business.

[S1-SBM-3.14f] When it comes to particularly susceptible areas for negative impacts, OMV has operations (e.g., production of ethylene and propylene, oil and gas exploration and production, refining) in regions where weak enforcement of labor laws leads to a heightened risk of forced labor. Among these are Yemen, Pakistan, Libya, Brazil, China, and Iraq. [SBM-3.14g] OMV also has operations (e.g., oil and gas exploration and production, chemical-related activities) in regions where weak enforcement of labor laws leads to a heightened risk of child labor, including Yemen and Libya.

[S1-SBM-3.15] Additionally, we have identified that, due to the nature of the job, those who work in the fields in exploration, refining, and chemicals generally have a higher potential for negative impacts, especially in the event of unexpected incidents, than those who are not involved in such operations. The identification was conducted based on the results of internal consultation and assessments with P&C and human rights and HSSE experts. These potential negative impacts can be and are already being mitigated to a minimum by robust health and safety management. More details on all of the above-mentioned aspects can be found in → [S1 Own Workforce](#).

Material IROs for Workers in Our Value Chain and Their Interaction with Strategy and Business Model

[S2-SBM-3.10a, 10b] When it comes to material impacts identified for workers in our value chain, namely the inadequate application of human rights principles as well as the promotion of strong human rights throughout the value chain, resulting in either poor or enhanced working conditions, a link to both OMV's Strategy and Business Model is apparent. On the one hand, we operate our business model in an industry with a heightened risk of safety and human rights incidents. On the other hand, our Strategy 2030 emphasizes a Just Transition away from a traditional oil and gas business, with a strong focus on HSSE and human rights, not only for our own workforce but for all workers connected to our operations. Analogous to that, there is also a strong link between the material risks – potential reputational damage driven by disparities in treatment and opportunities for workers in the value chain and the reduction of expertise along the value chain – and our Strategy and Business Model. If they become manifest, both risks have the potential to jeopardize the pursuit of our transformation ambitions. Based on that, we have noticed a need to continuously develop and adjust appropriate measures within the framework of our overall strategy to manage our material impacts and risks related to workers in our value chain. However, at this stage the measures will not affect or require alteration of our Strategy and Business Model. For details, see → [S2 Workers in the Value Chain Material Impacts, Risks, and Opportunities](#).

[S2-SBM-3.11a-i, 11a-ii, 11a-iv] Regarding the above-mentioned impacts and risks, all the workers in the upstream and downstream value chain are affected and are included in the scope of disclosure. In the upstream sector, this includes workers of contractors (Tier 1) and subcontractors (Tier n) performing services at OMV's sites or on behalf of OMV, such as drilling, road, water, and air transportation, maintenance, engineering, facility management, catering, security, drivers, and consultants working from their own offices. It also includes workers of Tier 1 suppliers delivering goods and materials to OMV, such as compressors, raw materials, pipes, and engines. In the downstream sector, this includes workers who handle our products and services, even if they do not work directly on our sites. [S2-SBM-3.11a-v] Workers identified as particularly vulnerable to negative impacts include migrant workers, people with special needs, minorities, women, young and elderly workers, workers from indigenous communities, those in hazardous roles or high-risk locations such as conflict zones and remote areas, workers with care responsibilities, and LGBTQ+ individuals.

[S2-SBM-3.11b] In order to identify countries with a high risk for workers in the value chain from a human rights perspective, we use the Verisk Maplecroft global risk scoring system. Based on Verisk Maplecroft data, we consider



countries with a high risk from a human rights perspective to be those countries scoring up to 5 out of 10 (on a scale of 0.00 to 10.00, where 0.00 represents the highest risk and 10.00 represents the lowest risk). Among these are Yemen, Libya, Pakistan, and China. [S2-SBM-3.11c] Potential negative impacts related to the inadequate application of human rights principles are widespread and systemic and tend to occur in countries with a high risk from a human rights perspective. They are related to the insufficient monitoring of suppliers, JV partners, and other business partners, as well as the ongoing rollout and promotion of the newly established OMV grievance mechanism. Other negative impacts are related to individual incidents that can occur in relation to working conditions, including the health, safety, and well-being of workers in the value chain.

[S2-SBM-3.11d] To foster the identified material positive impact of strong human rights principles, we implement various actions. These include audits, impact and risk assessments, human rights compliance checks, and contractor safety improvements. Workers performing services at OMV's sites or on behalf of OMV could be positively affected. Furthermore, we provide training, awareness-raising, and skills development through webinars and HSSE training for all workers in the value chain working on OMV sites or where OMV has management control, and access to the TfS Academy and EcoVadis Academy platforms for workers in our upstream value chain, thus affecting them positively. Our own employees also receive awareness training on the rights of workers in the value chain through programs like mandatory human rights e-learning, which also contributes to the positive impact on workers in the value chain. [S2-SBM-3.11e] Material risks arising from impacts and dependencies on value chain workers have been identified. A significant risk is the reduction in workforce expertise along the value chain linked to potential loss of skilled employees and the diminishing quality of work carried out by value chain workers if they do not benefit from strong human rights principles, including decent working conditions. Another risk involves reputational damage driven by potential disparities in treatment and opportunities for workers in the value chain.

[S2-SBM-3.12] To understand how certain workers may be at greater risk of harm, OMV has identified several risk groups based on exposure to poorly regulated or monitored labor law and standards. Migrant workers might be at greater risk of harm due to their dependency on a specific job to keep their residence permit and their greater likelihood of not having a supportive social and family network nearby. People with special needs might rely on additional conditions to ensure equal opportunities, such as barrier-free access to facilities. Minorities, women, LGBTQ+ individuals, and workers from indigenous communities might face unequal opportunities and working conditions in contexts where they are structurally or routinely discriminated against. Young and elderly workers often face heightened vulnerability due to their greater dependence on their job, either from lack of experience or limited options to find alternative employment if needed. Lone workers, lacking opportunities for professional exchange, are also more at risk of harm. Workers exposed to hazardous substances, working at height, on offshore platforms, or in other challenging environments are more prone to health and safety impacts than others. Those in conflict zones or remote areas face risks to their security and physical and mental integrity. Workers with care responsibilities are more vulnerable due to the challenge of balancing professional duties with care responsibilities, particularly in cases involving the care of the elderly, those with permanent or long-term illnesses, or when single caretakers bear the sole responsibility for their dependents. All these groups are more likely to be exposed to harm in contexts of poorly regulated or monitored labor law and standards. We apply a thorough methodology to identify negative impacts for these potentially vulnerable groups. This involves using surveys and data analysis, such as supplier risk reports and monitoring, and the internal incident reporting system. Monitoring and continuous improvement are achieved through regular assessments, including workplace audits, supplier and contractor audits, and feedback from workers in the value chain (e.g., Synergi, audits).

[S2-SBM-3.13] Our material risks arising from impacts and dependencies on value chain workers, primarily in regard to the application of human rights principles, relate to all workers in the value chain, primarily those with particular characteristics as described above. More details on all of the above-mentioned aspects can be found in → [S2 Workers in the Value Chain](#).

Material IROs for Affected Communities and Their Interaction with Strategy and Business Model

[S3-SBM-3.8a, 8b] Regarding affected communities, OMV is aware that transparency, trust, and partnership-based relationships with local communities are key to ensuring that we are a responsible and welcomed neighbor wherever we operate. Therefore, there is a direct link between our identified material impacts – the failure to respect communities' rights, the failure to create local employment, but also the creation of business opportunities and social investments – and our Strategy and Business Model. Our modus operandi and choice of business partners in locations with nearby communities may cause those impacts. To be sure to minimize and mitigate negative



impacts and foster positive ones, OMV's strategy is informed by both positive and negative impacts, which are reflected for instance in our Code of Conduct and comprehensive approach to human rights, as outlined in our Human Rights Policy Statement. The impacts inform our strategy through the measurement and fulfillment of our targets. OMV's current strategy in this context is well suited to addressing the identified impacts with no immediate adjustments planned. For details, see → [S3 Affected Communities Material Impacts, Risks, and Opportunities](#).

[S3-SBM-3.9] Communities are defined as people living in the neighborhood of OMV's operating sites and facilities, or more remote communities affected by OMV's business activities. This includes various communities or individuals whose legal rights or rights under international conventions grant them legitimate claims against the organization: local communities, remote communities, and communities engaged in or affected by our value chain. Communities are exposed to impacts from OMV's own operations and upstream value chain. Environmental impacts include soil and water pollution from process safety incidents, and social impacts include dust and noise disturbances, land use, and employment opportunities.

[S3-SBM-3.9a-i, 3.9a-ii, 3.9a-iii, 3.9a-iv] Local communities subject to our material impacts include those living near OMV's operating sites and facilities, such as drilling sites, refineries, and pipeline routes, who are directly affected by our operations. Remote communities situated further from our primary sites indirectly impacted by OMV's activities are also considered. Operating onshore and offshore, including in rural landscapes, affected communities generally include:

- neighboring farmers and landowners
- unskilled, semi-skilled, and skilled people living around OMV's operations
- influential community members, such as tribal, political, or religious leaders
- vulnerable groups, such as migrants, minorities, women, and children, among others
- indigenous tribes with connections to the land and sea within which we operate, and neighboring tribes whose areas may be negatively affected in the unlikely event of a spill. Indigenous communities are known to reside in proximity to our operations in Māui, Pohokura, and Maari in New Zealand.

These stakeholders play a crucial role in the social fabric of the communities and their perspectives are integral to our engagement processes. Our approach includes regular consultations and dialogue with these groups to understand their concerns and aspirations. This helps us to mitigate any adverse impacts and to foster positive relationships built on trust and mutual respect.

In the upstream value chain, the following communities are also subject to OMV's identified material impacts:

- remote communities (populations situated further from our primary operational sites and directly and indirectly affected by our upstream value chain activities, such as communities impacted by road transport due to construction or oil leaks on the road);
- communities engaged in or affected by our value chain, including those in regions where we source raw materials and develop extraction operations, as well as areas involved in the transportation and distribution network such as communities at upstream endpoints of the value chain.

[S3-SBM-3.9b] The identified potential negative material impacts on the communities in the vicinity of our operations are generally connected to individual incidents in OMV's own operations or those from business relationships, e.g., communities' health, safety, and quality of life, although some widespread impacts may materialize if certain procedures are not followed. Systemic impacts may be connected to problems or challenges prevalent within the local context and driven by root causes outside of OMV's immediate control, e.g., regional employment rates, local land value. However, they nonetheless increase the risk of adverse impacts within OMV's own operations or value chain. A key process through which we identify impacts and see if they are individual or systemic impacts is by analyzing grievances received at sites.

Due to the profile of our industry, our value chain and logistics can impact local communities negatively, for instance by causing traffic congestion and increasing air pollution levels, which may affect health and well-being. Our grievance register has previously highlighted issues related to dust and noise disturbances from our operations,



which may impact the health, safety, and quality of life of local communities. These are generally individual events related to pollution incidents like spills, noise, and dust. Process Safety Management (PSM) remains a crucial focus for the Company as both a moral and business imperative. A process safety incident could significantly impact community health, safety, quality of life, and the environment, for example water contamination from drilling or exposure to hazardous substances. To mitigate these risks, effective prevention measures are implemented.

[S3-SBM-3.9c] In addition to these negative impacts, positive impacts on local communities have also been identified. They include increased local employment and business development, for instance through boosted local procurement or more foot traffic for local businesses due to workers coming into an area for an OMV project. Other positive impacts are improved infrastructure and contributions to local development in the form of social and community investments such as first aid and medical care for disadvantaged communities.

[S3-SBM-3.10] OMV's approach involves identifying and managing relationships with individuals, groups, or organizations affected by our activities or impacting our business. Stakeholder identification and analysis is a crucial part of our Community Relations & Social Investment procedures. Local community relations focal persons are responsible for identifying stakeholders, assessing their needs and potential risks and impacts related to OMV's operations and value chain, and using this information to develop local community relations and social investments. For instance, we identified indigenous groups (iwi and hapū) in New Zealand as high-priority stakeholders due to the cultural significance of the environment and regularly engage with them through our ongoing stakeholder engagement program for OMV New Zealand. This engagement is tailored to various assets and projects, involving multiple groups to ensure their voices are heard.

[S3-SBM-3.11] No material risks and opportunities were identified for the topic of Affected Communities during the materiality assessment. However, we recognize the reputational benefits of providing ad hoc support and humanitarian aid to communities affected by natural disasters or war. More details on all of the above-mentioned aspects can be found in → [S3 Affected Communities](#).

Financial Implications of Material Risks and Opportunities

[ESRS-2-SBM-3.48d] None of the material risks and opportunities identified for all E, S, and G topics had any material, measurable actual impact on OMV's current financial position, financial performance, and cash flows. CAPEX incurred in 2025 for actions to prevent or mitigate these risks or to benefit from these opportunities is included in the tables summarizing the key actions in the respective chapters, including mapping of CAPEX to the respective impacts, risks, and opportunities. Current financial effects of material risks and opportunities for which there is a significant risk of a material adjustment to the carrying amounts of assets within the next annual reporting period, considering the base case scenario used for mid-term planning, are disclosed in the Consolidated Financial Statements → [Note 3 – Effects of climate change and the energy transition](#).

[ESRS-2-SBM-3.48f] The resilience of OMV's Strategy and Business Model helps address material impacts and risks while seizing opportunities. OMV's strategic framework is designed to be adaptable, enabling the Company to navigate the dynamic and often volatile energy market. By integrating sustainability into its core operations, OMV takes a proactive approach to mitigating environmental risks, such as carbon emissions and resource depletion. The Company's commitment to achieving net zero emissions by 2050 highlights its long-term vision and dedication to environmental stewardship. The significant investments in renewable energy and technological innovation positions OMV to capitalize on emerging opportunities in the sustainable energy sector. Furthermore, OMV's risk management serves to identify and mitigate human rights and operational risks within its supply chain. In line with our Strategy 2030 and transition ambitions, OMV analyses its climate resilience. This analysis has demonstrated OMV's ability to deliver on its Strategy 2030 and confirmed the resilience of OMV's future portfolio with positive operating and free cash flow throughout the period from 2026 to 2040. For details, see → [E1: ESRS 2 SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#).



E1 Climate Change-Related Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/ potential	Value chain	Relevant policies	Type of disclosure
Climate change mitigation/ Energy	[IRO-E1-CC1] GHG emissions from operations, products sold and low energy efficiency in our operations High emissions and significant energy consumption from continued operations and business activities under the current business model.	Direct and indirect GHG emissions from operations, products, and significant energy consumption due to low energy efficiency contribute to global warming and climate change and negatively impact people and the environment. The impact originates in OMV's Strategy and Business Model as the release of GHG emissions results from its core activities. OMV is involved with the impact through emissions caused by suppliers, from our own operations and from the use of our products. OMV's subsidiary Borealis, produces the majority of polyolefins from fossil resources, contributing to the indirect GHG emissions.	Short-term, mid-term, long-term	I	-	Actual	Upstream Own operations Downstream	Code of Conduct GHG Management Framework Standard Environmental Management Standard Controlling of Investments Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Climate change mitigation	[IRO-E1-CC3] Loss of investors' trust due to inability to implement our Strategy 2030 Inability to implement our strategic roadmap toward net zero with intermediate targets due to regulatory uncertainties and lack of technological advancement required to achieve our transformation. (NaDiVeG allocation: Environmental concerns)		Long-term	R			Own operations	Code of Conduct GHG Management Framework Standard Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements
Climate change mitigation	[IRO-E1-CC5] Energy transition and circular technologies Competitive advantage from participating in the clean energy transformation process Proactive engagement in the energy transition can offer a competitive advantage by lowering operational costs through improved energy efficiency and strengthening brand reputation as a trusted sustainability partner. Aligning closely with the values of environmentally conscious consumers also offers a strategic advantage in the chemical industry, particularly as demand increases for sustainable products and transparent business practices. (NaDiVeG allocation: Environmental concerns)		Long-term	O			Own operations	Code of Conduct GHG Management Framework Standard Controlling of Investments Standard Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements
Energy	[IRO-E1-CC6] Higher costs due to regulatory changes across the value chain Implementing new mandatory changes across the value chain can have significant financial implications, such as increasing operational costs or slowing down the transition to a more sustainable business model. Evolving legal frameworks in key markets (e.g., the EU and US) may introduce new tariffs or quotas on imported feedstocks and fuels. These changes could restrict market access and raise costs for non-compliant products, without necessarily incentivizing customers to adopt the new, compliant alternatives.		Short-term, mid-term, long-term	R			Own operations	Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements

[E1-SBM-3.18] All material climate related risks mentioned in the table above are climate-related transition risks.



E2 Pollution-Related Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/potential	Value chain	Relevant policies	Type of disclosure
Pollution of air	[E2-P-IRO-1] Impact of air pollutants along the value chain Air pollutants from suppliers, from our own operations, and from the use of OMV's products, negatively impact air quality and consequently human and environmental health.	The impact originates in OMV's Strategy and Business Model, as non-GHG emissions result from OMV's core activities. OMV is involved with the impact through emissions caused by suppliers, from our own operations and from the use of our products.	Short-term, mid-term, long-term	I	-	Actual and potential	Upstream Own operations Downstream	Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Pollution of water	[E2-P-IRO-4] Water pollution Potential impacts related to water pollution from wastewater discharge across our operations or incidents arising from non-compliance with environmental regulations.	Pollution of water compromises water quality and negatively impacts people and the environment. The impact originates in OMV's business model, as the risk of pollution is inherent to our operations when prevention measures are not consistently followed. OMV is involved with the impact through our own operations (e.g., discharge water, incident prevention).	Short-term, mid-term	I	-	Potential	Own operations	Code of Conduct Environmental Management Standard Corrosion Management Framework	Covered by ESRS disclosure requirements and company-specific disclosures
Pollution of soil, water, and air/ Process safety	[E2-P-IRO-5] Risk from pollution incidents Pollution of air, water, or soil due to accidental releases of harmful substances leading to environmental and social consequences with costly remediation, and reputational damage The risk of soil, water, or air pollution can have serious environmental, legal, financial, and reputational consequences for OMV. Such risk stems from unintended events (e.g., equipment failure, human error, violation of internal standards and processes) or even natural disasters. (NaDiVeG allocation: Environmental concerns)		Short-term, mid-term, long-term	R			Own operations	Code of Conduct Environmental Management Standard Enterprise-Wide Risk Management HSSE Risk Management	Covered by ESRS disclosure requirements and company-specific disclosures
Pollution of soil, water, and air/ Process safety	[E2-P-IRO-6] Pollution impacts of incidents Pollution from incidents, including process safety events, can impact soil, air, and water quality. These impacts may arise from both routine and non-routine activities, either within our own operations or those of our suppliers and contractors. (NaDiVeG allocation: Environmental concerns)	Incidents during operations lead to soil, air and water pollution, which negatively impacts people and the environment. The impact originates in OMV's core business activities as potential for incidents is inherent to our operations, when prevention measures are not consistently followed. Examples of potential pollution impacts related to our industry resulting from incidents include wastewater discharges, chemical spills, or unplanned emission events, as well as process safety events such as equipment malfunctions or integrity issues leading to release of hazardous substances. OMV is involved with the impact through our own operations and our business relationships with suppliers.	Short-term, mid-term, long-term	I	-	Actual and potential	Upstream Own operations	Code of Conduct Environmental Management Standard HSSE Directive HSSE Risk Management Contractor HSSE Management Standard Process Safety Standard Management of Hazardous Substances Reporting, Investigation, and Classification of Incident Standard Corrosion Management Framework	Covered by ESRS disclosure requirements and company-specific disclosures
Microplastics	[E2-P-IRO-7] Pollution from plastic waste and pellet spills Microplastics pollution due to pellet spills	Pollution from plastic pellet spills can negatively impact people and the environment. The impact is connected with OMV's business model (Chemicals segment). OMV is involved with the impact through our downstream business relationships and customers.	Short-term, mid-term, long-term	I	-	Actual and potential	Own operations Downstream	Code of Conduct Environmental Management Standard HSSE Directive Responsible Care Policy	Covered by ESRS disclosure requirements



E3 Water and Marine Resources Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/potential	Value chain	Relevant policies	Type of disclosure
Water	[E3-W-IRO-1] Water use, especially in water-stressed areas Freshwater withdrawals for products and services, especially in water-stressed regions, can have significant impacts on the availability of water for ecosystems and local communities.	The use of water, especially from water-stressed areas negatively impacts people (availability of water) and the environment. The impact originates in OMV's Strategy and Business Model through its dependency on water for its core activities. OMV is involved with the impact through our core activities and related business relationships with suppliers.	Short-term, mid-term, long-term	I	-	Actual and potential	Upstream Own operations	Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Water	[E3-W-IRO-3] Water risk on operations Operational disruptions due to insufficient water availability and poor water quality, and inadequate assessment of water-related constraints. The risk in regions where OMV's operations could face insufficient water availability to meet operational and community needs in the coming years. Water-related risk may arise from drought conditions under various climate change scenarios, or from regulatory changes that impose restrictions for water use. This risk can lead to a range of consequences on OMV, including operational disruptions, higher compliance costs, and potentially increased insurance premiums. (NaDiVeG allocation: Environmental concerns)		Mid-term, long-term	R			Own operations	Code of Conduct Environmental Management Standard Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements and company-specific disclosures

E4 Biodiversity and Ecosystems Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/potential	Value chain	Relevant policies	Type of disclosure
Impacts on the extent and condition of ecosystems/ Direct impact drivers of biodiversity loss/Impacts and dependencies on ecosystem services/Impacts on the state of species	[E4-BE-IRO-1] Impact on biodiversity and ecosystems Impacts on biodiversity and ecosystems resulting from land use change, water and resource use, pollutant release, introduction of invasive species, and other ecological disturbances.	Negative impacts on biodiversity and ecosystems could affect people and the environment. The impact originates from OMV's core business activities which have the potential to directly impact biodiversity and ecosystems. OMV is connected to this impact both through its own activities and through its business relationships, particularly with suppliers. For example, the procurement of raw materials - such as biomass for fuels and chemicals - can contribute to biodiversity loss due to the nature of their production. Additionally, pollution of air resulting from operations can lead to the degradation of ecosystems and biodiversity.	Mid-term, long-term	I	-	Potential	Upstream Own operations Downstream	Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements
Impacts on the extent and condition of ecosystems	[E4-BE-IRO-2] Biodiversity compliance and stakeholder risk Public and stakeholder expectations regarding biodiversity are rising. Falling short may lead to reputational damage and project delays. At the same time, regulations like the EU Nature Restoration Law may require OMV to adjust processes and regulations, leading to compliance costs and possible revenue impacts.		Mid-term, long-term	R			Own operations	Code of Conduct Environmental Management Standard Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements



E5 Resource Use and Circular Economy Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/ potential	Value chain	Relevant policies	Type of disclosure
Resource inflows, including resource use/Waste/Resource outflows related to products and services	[E5-CE-IRO-1] Substitution of fossil inputs Positive effects on nature and society through the use of sustainable products (e.g., biobased input with waste origin or recycled plastic waste) and business practices implemented within our own operations and value chain (waste management and minimization, products designed to be recyclable).	The use of sustainable instead of fossil inputs saves resources and reduces emissions, thereby positively impacting people and the environment. The impact originates from OMV's strategy through its target of gradually replacing fossil fuels with sustainable feedstock by procuring, processing and selling sustainable products. OMV is involved with the impact through its activities and related business relationships with suppliers and customers.	Short-term, mid-term, long-term	I	+	Actual	Upstream Own operations Downstream	Code of Conduct Environmental Management Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Resource inflows, including resource use	[E5-CE-IRO-2] Environmental impacts from competition for sustainable inputs Environmental and social effects from growing demand for alternative feedstock, including land use change, nature and forest degradation or human rights violations.	Increasing demand for biobased feedstock negatively impacts people and the environment. The impact originates from OMV's strategy through its target of gradually replacing fossil fuels with sustainable feedstock. OMV is involved with the impact through its business relationships with customers, as sustainable products become scarce.	Mid-term, long-term	I	-	Potential	Own operations Downstream	Code of Conduct Environmental Management Standard Renewables Sustainability Requirements	Covered by ESRS disclosure requirements
Resource inflows, including resource use	[E5-CE-IRO-4] Harnessing circular and renewable carbon for sustainable energy and industrial applications For the mid-term, major focus is on integrating recycled plastics and renewable raw materials into producing sustainable chemicals and materials, ensuring a closed-loop system that minimizes environmental impact, while accessing new customers with a competitive price advantage. Additionally, a key long-term strategy involves capturing CO ₂ to introduce to synthetic fuels, sustainable chemicals and materials, transforming emissions into valuable feedstock. These actions would allow OMV to unlock opportunities related to cost savings, higher product prices and improved stakeholder trust. (NaDiVeG allocation: Environmental concerns)		Mid-term, long-term	O			Own operations	Code of Conduct Enterprise-Wide Risk Management GHG Management Framework	Covered by ESRS disclosure requirements



S1 Own Workforce Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/ potential	Value chain	Relevant policies	Type of disclosure
Working conditions	[S1-HR-IRO-1] Inadequate application of human rights standards The inadequate application of human rights standards could negatively impact our workforce's rights. (NaDiVeG allocation: Respect for human rights, Employees and social concerns)	This includes disregard for freedom of association where legislation prohibits formal employee representation, and failure to address the economic and social consequences of staff release, incl. adequate wages.	Short-term, mid-term	I	-	Potential	Own operations	Code of Conduct Human Rights Policy Statement Human Resources Directive	Covered by ESRS disclosure requirements
Working conditions	[S1-HSW-IRO-1] Misalignment of staffing needs and resources with effects on safety and health management	Project-related pressures can negatively impact workers' health (e.g., fatigue that could lead to accidents), due to potential limited manpower that can stretch the teams to balance the demands from regulators and external partners. OMV is involved with the impact through its activities in the form of internal regulations and standards (e.g., on rest time, training hours).	Short-term, mid-term, long-term	I	-	Potential	Own operations	Code of Conduct Human Resources Directive HSSE Directive Health Care Standard, Reporting, Investigation, and Classification of Incidents Standard Occupational Safety Management	Covered by ESRS disclosure requirements and company-specific disclosures
Working conditions/Other work-related rights/Equal treatment and opportunities for all	[S1-OW-IRO-1] Heightened awareness of human rights Increased employee satisfaction and health by ensuring just and favorable working conditions, promoting work-life balance and health and safety, increasing opportunities for the employees that represent a minority share, ensuring privacy. (NaDiVeG allocation: Respect for human rights, Employees and social concerns)	OMV exceeds statutory obligations by providing enhanced working conditions and other work-related rights that prioritize employee well-being (for example mental health support and stress management programs). OMV actively fosters a diverse and inclusive workplace through training, by promoting equal opportunities, embracing gender equality – including equal pay for work of equal value – and ensuring the inclusion of persons with disabilities. Through proactive measures against workplace violence and harassment, OMV creates a safe, respectful, and empowering environment where all employees can thrive.	Short-term, mid-term	I	+	Actual and potential	Own operations	Code of Conduct Human Rights Policy Statement Human Resources Directive HSSE Directive Health Care Standard, Reporting, Investigation, and Classification of Incidents Standard Occupational Safety Management	Covered by ESRS disclosure requirements and company-specific disclosures
Equal treatment and opportunities for all	[S1-OW-IRO-4] Inefficient reskilling and training Inability to successfully execute our strategy and comply with legal requirements due to insufficient training. The risk is connected to OMV's strategy as insufficiently trained staff might jeopardize its successful implementation. (NaDiVeG allocation: Employees and social concerns)		Long-term	R			Own operations	Human Resources Directive Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements and company-specific disclosures



S2 Workers in the Value Chain Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/ potential	Value chain	Relevant policies	Type of disclosure
Working conditions/Other work-related rights	[S2-WV-IRO-1] Inadequate application of human rights principles Failure of value chain partners to ensure adequate working conditions, like health and safety or to respect human rights for workers in the value chain can significantly undermine their well-being.	The potential impact is connected to OMV's strategy, as human rights violations could lead to loss of skilled workers and reputation, which are critical factors for strategy implementation. OMV is involved with the impact through its business relationships with suppliers and contractors in the upstream and downstream value chain.	Short-term, mid-term, long-term	I	-	Potential	Upstream Downstream	Code of Conduct Human Rights Policy Statement Corporate Procurement Directive HSSE Directive Contractors HSSE Management Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Working conditions	[S2-WV-IRO-3] Strong human rights principles along the value chain OMV promotes and protects human rights, beyond minimum legal requirements, across the supply chain through a combination of supplier engagement and customers excellence initiatives. Strong human rights principles along the value chain positively impact working conditions, skills, people engagement and other work-related rights (e.g., adequate housing), while promoting ethical sourcing and the exclusion of child labor.	The impact is connected to OMV's strategy as positive working conditions support the attraction and retention of skilled value chain workers, which are critical factors for strategy implementation. OMV is involved with the impact through its business relationships with suppliers and contractors in the upstream and downstream value chain.	Short-term, mid-term	I	+	Actual and potential	Upstream Downstream	Code of Conduct Human Rights Policy Statement Corporate Procurement Directive HSSE Directive Contractors HSSE Management Standard	Covered by ESRS disclosure requirements and company-specific disclosures
Equal treatment and opportunities for all/Other work-related rights	[S2-WV-IRO-4] Potential reputational damage related to human rights violation Risk of reputational damage driven by potential disparities in ensuring adequate working conditions (e.g., inadequate housing), equal treatment and opportunities, or other work related rights for workers in the value chain. The risk is connected to OMV's strategy as reputational erosion could lead to a loss of skilled value chain workers, which might jeopardize successful strategy implementation. (NaDiVeG allocation: Employees and social concerns)		Short-term, mid-term	R			Own operation	Code of Conduct Human Rights Policy Statement Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements and company-specific disclosures
Equal treatment and opportunities for all	[S2-WV-IRO-5] Reduction in workforce expertise along the value chain Loss of skilled workers along the value chain and decreasing quality of work of suppliers and contractors. The risk is connected to OMV's strategy as the loss of skilled value chain workers might jeopardize its successful implementation. (NaDiVeG allocation: Employees and social concerns)		Short-term, mid-term	R			Own operations	Enterprise-Wide Risk Management	Covered by ESRS disclosure requirements



S3 Affected Communities Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/potential	Value chain	Relevant policies	Type of disclosure
Communities' economic, social and cultural rights/ Rights of indigenous people/ Communities' civil and political rights	[S3-AC-IRO-1] Failure to respect communities' economic, social and cultural rights Failure to respect, protect and fulfill economic, social, civil and cultural rights or to ensure community consultation, compensation and reparations related to the supply chain or our own operation. This includes the effects of process safety incidents or dust and noise disturbance caused by construction or transport on surrounding communities, including indigenous communities. (NaDiVeG allocation: Respect for human rights and social concerns)	Failure to address communities' rights, establish a respectful- and trustful relationship and find mutually acceptable solutions negatively impacts people and the environment. The impact is connected to OMV's strategy as trustful relationships with local communities, including indigenous communities, support in creating a conducive operating environment and avoid reputational damages. OMV is involved with the impact through its business relationships with local communities.	Short-term, mid-term, long-term	I	-	Actual and potential	Upstream Own operations	Human Rights Policy Statement Code of Conduct Sustainability Directive	Covered by ESRS disclosure requirements and company-specific disclosures
Communities' economic, social and cultural rights	[S3-AC-IRO-3] Business opportunities and social investments for local communities Supporting local employment and business development through OMV's business initiatives, leading to tangible positive results for local communities. (NaDiVeG allocation: Respect for human rights and social concerns)	Supporting local community development leads to a respectful- and trustful relationship and positively impacts people. Through social investments, OMV contributes to the sustained improvement of living standards and the long-term resilience of local communities. The impact is connected to OMV's strategy as trustful relationships with local communities support in creating a conducive operating environment. OMV is involved with the impact through its business relationships with local communities.	Short-term, mid-term, long-term	I	+	Actual and potential	Upstream Own operations	Code of Conduct Sustainability Directive	Covered by ESRS disclosure requirements and company-specific disclosures
Communities' economic, social and cultural rights/ Rights of indigenous peoples/ Communities' civil and political rights	[S3-AC-IRO-6] Limited employment opportunities Failure to provide employment opportunities to local communities due to lack of skilled workforce available, can exacerbate local socioeconomic challenges (such as quality affordable housing).	Limited employment opportunities or community development negatively impacts people. The impact is connected to OMV's strategy as promoting local community development and providing employment opportunities support in creating a conducive operating environment. OMV is involved with the impact through its business relationships with local communities.	Mid-term, long-term	I	-	Potential	Own operations	Code of Conduct	Covered by ESRS disclosure requirements and company-specific disclosures

G1 Business Conduct Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/potential	Value chain	Relevant policies	Type of disclosure
Corporate culture	[G1-BE-IRO-3] Corporate culture	Through its corporate culture, OMV remains a strong employer in the sector promoting a compliant and ethical corporate culture, and fostering a positive working environment and employment opportunities	Short-term, mid-term, long-term	I	+	Actual and potential	Upstream Own operations Downstream	Code of Conduct Human Resources Directive Code of Business Ethics	Covered by ESRS disclosure requirements
Management of relationships with suppliers including payment practices	[G1-SR-IRO-2] Building supplier awareness of sustainability Engagement with suppliers/business partners to establish and, develop a good corporate culture while continuously promoting it across our network of business partners.	ESG supplier assessments lead to a positive impact on corporate culture in the supply chain. They can potentially lead to improvements in working conditions/ quality of life for workers in the supply chain in countries with lower standards than in Austria/ the EU. The impact is connected to OMV's Strategy and Business Model through engagement with suppliers. OMV is involved with the impact through its business relationships with suppliers.	Mid-term	I	+	Potential	Upstream	Corporate Procurement Directive	Covered by ESRS disclosure requirements and company-specific disclosures
Management of relationships with suppliers including payment practices	[G1-SR-IRO-3] Dependency and financial vulnerability of business partners Financial vulnerability of business partners due to their significant dependence on OMV as their primary source of revenue	Potential negative impact due to late payments may lead to dependency and subsequent financial vulnerability of suppliers and contractors.	Short-term, mid-term,	I	-	Potential	Upstream	Corporate Procurement Directive Purchase to Pay Standard	Covered by ESRS disclosure requirements and company-specific disclosures



G-(Entity-specific): Cybersecurity Material Impacts, Risks, and Opportunities

[SBM-3.48a] [SBM-3.48c-i, 48c-ii, 48c-iii, 48c-iv] [SBM-3-48h]

Sub-topics	Description	Further details	Time horizon	IRO	-/+	Actual/ potential	Value chain	Relevant policies	Type of disclosure
Entity specific Cybersecurity	[G1-CS-IRO-1] Potential advanced cyberattack An advanced cyberattack targets the IT/OT convergence systems, causing malfunctions and disruption in essential plant process control systems.	A cyberattack may result in incorrect information about production process parameters and, in a chain reaction, could lead to physical accidents with an environmental impact such as fires, gas leaks, or oil spills. Disruption of essential plant process control systems may have a negative impact on people and the environment.	Short-term, mid-term,	I	-	Potential	Own operations	IT/OT Security Directive	Covered by company- specific disclosures



Overarching Policies

In order to manage our material impacts, risks, and opportunities, OMV has different policies in place. Some of these policies serve as overarching guidelines to our operations to ensure responsible conduct related to E, S, and G matters. In the following section, we present these overarching policies and explain how they relate to various topics. In the chapters on topical standards, we will then explain how specific topical policies relate to individual material impacts, risks, and opportunities.



Code of Conduct

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

Material IROs (codes)	<p>Environmental: E1 [IRO-E1-CC1, IRO-E1-CC3, IRO-E1-CC5]; E2 [E2-P-IRO-1, E2-P-IRO-4, E2-P-IRO-5, E2-P-IRO-6, E2-P-IRO-7]; E3 [E3-W-IRO-1, E3-W-IRO-3]; E4 [E4-BE-IRO-1, E4-BE-IRO-2]; E5 [E5-CE-IRO-1, E5-CE-IRO-2, E5-CE-IRO-4]</p> <p>Social: S1 [S1-HR-IRO-1, S1-HSW-IRO-1, S1-OW-IRO-1], S2 [S2-WV-IRO-1, S2-WV-IRO-3, S2-WV-IRO-4]; S3 [S3-AC-IRO-1, S3-AC-IRO-3, S3-AC-IRO-6]</p> <p>Governance: G1 [G1-BE-IRO-3]</p>
a. Description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	<p>The Code of Conduct (CoC) sets out general principles of conduct and details OMV's specific commitments in our five key sustainability focus areas: Climate Change/Net-Zero Transformation, Natural Resources Management, Health & Safety, People & Their Human Rights, and Ethical Business Practices. It is our commitment to responsible business operations, respecting the natural environment, human rights, and adding value to society. These commitments are periodically monitored by the respective functions. Our process for monitoring the effectiveness of our CoC is continuous. It involves conducting human rights impact assessments, evaluating the effectiveness of our Community Grievance Mechanisms, and carrying out internal audits, compliance reviews, spot checks, and supplier assessments. Through these activities, we promote transparency, accountability, and ethical conduct throughout our Company, strengthening our commitment to responsible business practices</p> <p>More concretely, our CoC outlines our commitments to reducing operational emissions by improving both operational and energy efficiency, aligning with our Strategy 2030 and net-zero goals. It emphasizes transparent communication, technological innovation, and regulatory compliance to maintain investor trust and adapt to evolving legal frameworks. The Code also supports engagement in the energy transition and circular economy, viewing sustainability as a strategic advantage that enhances brand reputation and competitiveness, while managing financial risks linked to regulatory changes across the value chain. The OMV CoC shows our commitment to managing natural resources responsibly and protecting the environment. We aim to prevent harm to water and soil by following best industry practices and quickly addressing any spills. We focus on using water efficiently by introducing dedicated Water Management Plans as well as using best available technologies, especially in areas where water is scarce. We also respect the rights of local communities to access water. The Code emphasizes responsible water use, especially in water-stressed areas, by promoting efficient consumption, recycling, and wastewater treatment across operations. OMV commits to minimizing operational disruptions due to water scarcity through site-specific Water Management Plans and risk assessments. Regarding biodiversity, OMV applies a mitigation hierarchy that prioritizes avoidance and minimization of ecological impacts. The Company conducts biodiversity screenings and integrates action plans into its operations to address risks from land use changes, and pollution. The Code also commits us to protecting biodiversity and ecosystems by minimizing negative impacts from our operations, such as pollution, land use changes, and resource use. In regard to resource efficiency, OMV is moving from a traditional "take-make-waste" model to a circular economy to reduce waste and conserve resources. We aim to increase recycled and renewable materials in our products and reduce plastic pollution. OMV is dedicated to creating a safe and fair workplace by systematically identifying, preventing, eliminating, and minimizing hazards and reducing risks to acceptable levels. The CoC sets out our commitment to human rights, responsible business practices, and environmental stewardship. We require our business partners to uphold these standards and ensure that due diligence on human rights is applied throughout their supply chains. The CoC outlines our expectations for freedom from forced labor, zero tolerance for discrimination and harassment, safe working conditions, and access to grievance mechanisms for employees, value chain workers, and affected communities. It also serves as the foundation for our workplace accident prevention management, emphasizing risk reduction, training, protective equipment, and support for both mental and physical health. As a fair employer, OMV promotes equal opportunities, employee development, and a positive work environment by adhering to wage and working time standards, aiming to ensure fair treatment, and supporting freedom of association and collective bargaining. We recognize our impact on affected communities and we are committed to respecting their rights, and involving them in decision-making. We take steps to protect cultural heritage and address any negative impacts, especially for indigenous peoples, through consultation, mitigation, and compensation when needed.</p>



Code of Conduct

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

Ethical behavior and integrity are central to OMV's culture and guide our decisions at all levels. We follow ethical standards and have zero tolerance for bribery, fraud, and corruption. OMV complies with international and national anti-corruption laws and ensures that local practices align with our core ethical principles. This is implemented for instance with a compliance management system, ongoing due diligence and checks, regular training of relevant roles and communication to create awareness.

See the complete Code of Conduct on our / website for further details.

<p>b. Description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups</p>	<p>Our CoC lists the principles that all of OMV's employees and third parties must comply with in order to ensure high standards of professional conduct and integrity related to their activities in or on behalf of OMV.</p>
	<p>All provisions in the Code apply worldwide across all our business segments and consolidated subsidiaries and cover the entire value chain. All business partners and other individuals acting on behalf of OMV must comply with all relevant laws and regulations and follow our CoC or equivalent standards if they have their own adequate regulations in place. This includes all workers in the value chain, such as those of extractive business partners, JV partners, suppliers, agents, consultants, sales representatives, dealers, contractors, sub-contractors, contract workers, and affiliates. Relevant stakeholder groups for the CoC are those persons/groups with a high likelihood of being in vulnerable circumstances such as children, women, migrant workers, indigenous peoples, and human rights defenders. Adjustments specific to companies and/or certain segments and countries are welcomed, provided they harmonize with the OMV CoC.</p>
<p>c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;</p>	<p>The CoC and all of its provisions is approved by OMV's Executive Board. Board members are accountable for implementation within the respective business unit.</p>
<p>d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;</p>	<p>With our CoC and its principles and provisions, we commit to respecting the following internationally renowned standards and guidelines, referring to all E, S and G topics:</p> <ul style="list-style-type: none"> - United Nations Global Compact (UNGC) - UN Guiding Principles on Business and Human Rights - OECD Guidelines for Multinational Enterprises - UN Sustainable Development Goals (SDGs)
	<p>In addition, our Code sets out respect for the following third-party commitments related to specific topical areas:</p> <p>E1: Paris Agreement E4: Kunming-Montreal Global Biodiversity Framework (2050 vision, 2030 mission) G1: United Nations Convention against Corruption, OECD Anti-Bribery Convention, and all applicable national anticorruption legislation</p>
<p>e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;</p>	<p>As our CoC speaks to all our material IROs related to our key sustainability focus areas, it covers a wide range of stakeholder interests. In creating the Code, we thus considered our stakeholders' interests wherever possible, either directly or indirectly, to ensure that their interests were not undermined. We considered stakeholder concerns, via subject matter experts who represented operational, legal, environmental, and social perspectives.</p> <p>For environmental principles related to E1, E2, E3, E4, and E5, we engaged with internal stakeholders from departments such as HSSE, Sustainability, Procurement and all business divisions, through an internal consultation process.</p> <p>For our social standards, we continuously engage with our own workforce to ensure their needs and concerns are adequately covered. The Works Council is also actively engaged to ensure employee interests are represented.</p> <p>To support state-of-the-art and ethical governance frameworks, we exchange with stakeholders, such as regulatory bodies, industry associations, and subject matter experts.</p> <p>The CoC covers areas including human rights, climate action, biodiversity, water use, and community engagement-topics that are relevant to employees, investors, regulators, and affected communities.</p>
<p>f. If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.</p>	<p>Our CoC is publicly available on our website and internally through dedicated platforms. All detailed provisions can be found online.</p>



Human Rights Policy Statement

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

Material IROs (codes)	Social:
	S1 [S1-HR-IRO-1, S1-OW-IRO-1]; S2 [S2-WV-IRO-1, S2-WV-IRO-3, S2-WV-IRO-4]; S3 [S3-AC-IRO-1]
a. Description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	<p>OMV's Human Rights Policy Statement defines how the Company integrates human rights, including environmental human rights, into its operations, with the aim of ensuring accountability and transparency. Guided by this policy, OMV commits to adhering to the highest social and ethical standards and to fostering a clean and healthy environment as a fundamental human right, facilitating a Just Transition to net zero and a circular economy while promoting responsible people and resource management within and around its activities. These commitments are periodically monitored by the respective functions. The process for monitoring the effectiveness of our Human Rights Policy Statement is ongoing. It includes conducting human rights self-assessments and spot checks, as well as maintaining a continuous due diligence process.</p> <p>Through our Human Rights Policy Statement, we commit to promoting human rights in all our business activities, to addressing adverse human rights impacts we are involved in, and to taking adequate measures for their prevention, mitigation, and, where appropriate, remediation.</p> <p>The policy requires that all employee and all value chain worker rights are respected at all times, focusing on fair treatment, non-discrimination, and zero tolerance for harassment, bullying, forced or child labor. It supports equal opportunities and a positive work environment through respect for freedom of association, collective bargaining, and adherence to decent living wages and safe working conditions. Training programs enhance awareness and ensure compliance with strategic requirements, extending human rights education to employees and business partners. Across the value chain, OMV expects suppliers and contractors to embrace these standards as well.</p> <p>Beyond employees and value chain workers, the policy also stipulates the protection of the rights of surrounding communities and wider society, and within those, particularly groups with a high likelihood of being in vulnerable circumstances such as children, women, indigenous peoples, and human rights defenders. All this is enforced through a structured human rights due diligence process.</p>
b. Description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups	The Human Rights Policy Statement applies to all OMV Group entities across all business segments and global operations and thus covers all own employees. It also applies to the value chain, including all business partners and communities involved with and affected by OMV's operations. In particular, it focuses on those persons/groups with a high likelihood of being in vulnerable circumstances such as children, women, indigenous peoples, and human rights defenders.
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	The Human Rights Policy Statement and all of its provisions is approved by OMV's Executive Board. Board members are accountable for implementation within the respective business unit.
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	Through our Human Rights Policy Statement and its associated principles and provisions, we commit to upholding internationally recognized standards, including the OECD Guidelines for Multinational Enterprises, which are applicable across all E, S, and G topics. Additionally, for specific social topics (S1, S2), we follow key third-party frameworks such as the ILO Core Conventions, the UN Guiding Principles on Business and Human Rights, and the Universal Declaration of Human Rights.
e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	In creating our Human Rights Policy Statement, careful consideration is given to the interests and perspectives of key stakeholders. The policy is developed and regularly updated through a comprehensive consultation process that involves internal stakeholders from departments such as People & Culture, HSSE, Security, Procurement, Business, Community Relations & Development, Environment, and Data Protection. The Works Council is also actively engaged to ensure employee interests are represented. Additionally, we seek input from external independent human rights experts to incorporate broader societal expectations and best practices.
f. If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	Our Human Rights Policy Statement is publicly available on our website and internally through dedicated platforms. All detailed provisions can be found online.



Enterprise-Wide Risk Management (EWRM) Standard

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

Material IROs (codes)	<p>Environmental: E1 [IRO-E1-CC3, IRO-E1-CC5, IRO-E1-CC6]; E2 [E2-P-IRO-5]; E3 [E3-W- IRO- 3]; [E4-BE-IRO-2]; E5 [E5-CE-IRO-4]</p> <p>Social: S1 [S1-OW-IRO-4]; S2 [S2-WV-IRO-4, S2-WV-IRO-5]</p>
a. Description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	<p>The OMV Enterprise-Wide Risk Management (EWRM) standard is designed to manage and mitigate risks while capitalizing on opportunities across market, operational, and strategic areas. It guides corporate functions, business divisions, and subsidiaries within the OMV Group in assessing, managing, and reporting risks efficiently, ensuring a balanced approach between risk and potential returns. In doing so, it also covers the management of risks and opportunities related to environmental, social and governance matters, as well as risks that may arise from negative impacts of the Company. The effectiveness of EWRM is monitored through ongoing risk identification and regular, structured risk reporting. Formal risk assessments and mitigation reviews occur at least twice a year, with Internal Audit independently evaluating the program at least every three years. This ensures systematic risk management and continuous improvement.</p> <p>Specifically, EWRM addresses environmental uncertainties affecting OMV's objectives, emphasizing risks such as regulatory changes and daily operational impacts on health, safety, and the environment. It integrates risk management processes to drive innovation, reduce emissions, enhance resource efficiency, and promote sustainable growth, aligning with the circular economy.</p> <p>The standard also incorporates social risk management, identifying potential threats and opportunities within OMV's daily operations. It ensures health and safety guidelines are upheld, actively promotes employee well-being and community engagement, and fosters a socially responsible and compliant operational framework.</p> <p>Overall, the framework ensures continuous risk assessment and reporting, embedding rigorous risk management into day-to-day operations, thereby safeguarding governance integrity and supporting compliance with the international standard ISO 31000.</p>
b. Description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups	<p>The OMV EWRM standard applies globally to all entities and fully consolidated subsidiaries of OMV. The relevant stakeholder group for this standard is all employees.</p>
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	<p>The EWRM standard and all of its provisions is approved by OMV's Executive Board. The Executive Board is accountable for the implementation of the policy.</p>
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	<p>OMV risk management is based on the international risk management standard ISO 31000.</p>
e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	<p>In the development of the OMV EWRM 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.</p>
f. If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	<p>Our EWRM standard is available to all employees internally through dedicated platforms and periodic rollouts.</p>



HSSE Directive

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

Material IROs (codes)	Environmental: E2 [E2-P-IRO-6, E2-P- IRO-7] Social: S1 [S1-HSW-IRO-1, S1-OW-IRO-1], S2 [S2-WV-IRO-1, S2-WV-IRO-3]
a. Description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	<p>The OMV HSSE Directive, which is underpinned by a set of HSSE regulations and processes, aims to protect people, the environment, assets, and the reputation of the OMV Group. It sets the framework for the OMV Group HSSE Strategy 2030, which outlines mid-term objectives related to Health, Safety & Well-Being to support the Group's business strategy. The HSSE Strategy is linked to OMV's values and stipulates the Company's commitment to safety, strong collaborations and continuous progress in order to foster well-being, responsible partnerships and leadership in HSSE.</p> <p>The HSSE Strategy 2030 strengthens our focus on employee health with a special focus on mental health, aiming for zero incidents and preventing work-related fatalities through a strong safety culture. It enhances contractor management by ensuring we work only with qualified partners that meet our HSSE standards. It thus fosters long-term, trust-based relationships. The strategy covers all OMV employees and non-employees, including suppliers and contractors.</p> <p>In line with the Strategy, the HSSE Directive stipulates principles and rules for managing Health, Safety, Security & Resilience, and Environment throughout the life cycle of the OMV Group's business activities, including capital projects, mergers, and acquisitions. It puts forward a comprehensive framework for the management of all HSSE aspects by OMV employees, partners, and contractors. In doing so, it also establishes the HSSE Policy, the Major Accident Prevention Policy, HSSE Terms and Definitions, and Life-Saving Rules.</p> <p>Regarding environmental health and safety, the Directive mandates systematic risk assessments to identify and control environmental and climate-related impacts and risks. Measures such as performance monitoring, compliance with evolving regulations, proactive stakeholder dialogue, and transparent reporting are stipulated to help OMV reduce greenhouse gas emissions, improve energy efficiency, manage pollution and biodiversity impacts, and adapt to regulatory and market changes. Air pollutants and water pollution have to be managed through continuous monitoring, advanced control technologies, and regulatory compliance, with preventive measures for pollution risks, robust emergency response plans, and remediation actions. Water use must be minimized, especially in water-stressed regions, through recycling and efficiency improvements.</p> <p>Regarding workplace safety, the HSSE Directive stipulates fostering working conditions and processes that prevent harm to people, encouraging stopping and correcting unsafe acts or conditions. Open communication with employees, contractors, and communities regarding HSSE aspects is required. Clear roles and responsibilities for staff, line management, and senior management are established to ensure HSSE considerations are fully integrated into all business activities and decision-making. Key processes include risk management, incident and accident reporting, emergency and crisis control, stakeholder engagement, and regular audits and reviews.</p>
b. Description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and if relevant, affected stakeholder groups	<p>The HSSE Directive and all its provisions apply to all employees of OMV globally, with specific provisions for local legal compliance being considered. This applies to the entire OMV Group, including all its business segments and fully consolidated subsidiaries worldwide. Minor exclusions apply, for instance within Borealis, where separate guidelines that cover entity-specific operational incidents are provided. The HSSE Directive also applies to all value chain workers working on OMV sites or where OMV has management control, including external experts who provide subject matter advice to OMV Group companies. Relevant stakeholder groups for the HSSE Directive are those persons/groups with a high likelihood of being in vulnerable circumstances such as employees and value chain workers working on OMV sites or where OMV has management control. The effectiveness of all our HSSE policies is monitored periodically by the respective functions through audits, HSSE assessments, site walks, and tracking progress against targets.</p>
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	<p>The HSSE Directive and all of its provisions is approved by OMV's Executive Board. Executive Board members of each business unit are responsible for implementing the policy.</p>
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	n.a.



HSSE Directive

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3, G1]

e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	In the development of the OMV HSSE Directive, subject matter experts and relevant departments were either directly involved or their feedback on the first draft was sought during an internal consultation process.
f. If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	Our HSSE Directive is available to all employees internally through dedicated platforms and periodic rollouts, and is supplemented with training to ensure that all affected employees and value chain workers working on OMV sites or where OMV has management control understand our general guidelines and know how to apply them in practice. Part of this Directive, is publicly available on our website.

Environmental Management Standard (EMS)

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3]

Material IROs (codes)	Environmental:
	E1 [IRO-E1-CC1]; E2 [E2-P-IRO-1, E2-P-IRO-4, E2-P-IRO-5, E2-P-IRO-6, E2-P-IRO-7]; E3 [E3-W-IRO-1, E3-W-IRO-3]; E4 [E4-BE-IRO-1, E4-BE-IRO-2]; E5 [E5-CE-IRO-1, E5-CE-IRO-2]
a. Description of the key contents of the policy, including its general objectives and which material impacts, risks or opportunities the policy relates to and the process for monitoring;	<p>The OMV Environmental Management Standard (EMS) aims to effectively manage and mitigate potential and actual negative environmental impacts associated with OMV's operations, products, and business activities. It stipulates comprehensive guidelines on energy efficiency, GHG emissions, pollution control, biodiversity protection, and waste management. By fostering compliance with best practices and international standards, the EMS ensures OMV's commitment to sustainable resource use and environmental stewardship. The effectiveness of all our HSSE policies is monitored periodically by the respective functions through audits, HSSE assessments, site walks, and tracking progress against targets.</p> <p>Considering climate change impacts, the OMV EMS provides guidelines for reducing GHG emissions and improving energy efficiency. It mandates responsible energy use, conservation of resources, and ISO 50001-aligned energy management. It ensures air emissions monitoring, control, and minimization of impacts on health and the environment, with specific requirements for flaring and venting.</p> <p>Regarding environmental protection, the EMS stipulates detailed guidelines to control air, water, and soil pollution from both GHG and air pollutants, spills, plastic particles, hazardous substances, and naturally occurring radioactive materials. It mandates adherence to stringent EU legal requirements, ensuring air emissions are monitored or estimated systematically.</p> <p>OMV's EMS further mandates clear guidelines for the protection of water, including specific requirements for onshore and offshore wastewater discharge. Direct discharges of untreated wastewater are prohibited, and Best Available Technologies (BATs) must be applied to reduce pollutant load and volume, optimizing water efficiency through the reduce, reuse, recycle principle. It also emphasizes avoiding water scarcity by managing freshwater withdrawals in water-stressed areas responsibly. Compliance with local regulations and permits is ensured by involving local authorities for systematic monitoring, addressing impacts on water-stressed areas and maintaining environmental integrity.</p> <p>The EMS stipulates minimal disturbance to biodiversity, ecosystems, and ecosystem services, providing guidelines for screenings to identify potential threats to threatened species and fragile ecosystems. It suggests the inclusion of biodiversity action plans in environmental management plans, covering social, regulatory, and ecosystem contexts. Partnerships with external stakeholders, biodiversity baseline surveys, impact assessments, and implementation of mitigation and conservation measures are emphasized, fostering proactive monitoring and protection measures.</p> <p>Lastly, the standard addresses waste management by prioritizing the reuse of waste materials, reducing leaks, and optimizing processes to minimize residue. It mandates the use of less hazardous materials, minimizes raw material usage, and strictly prohibits liquid disposal to landfills and open burning of materials. Waste must be processed in licensed facilities, with contractors regularly audited. OMV supports third-party waste management development where facilities are lacking and requires consideration of environmental and social factors throughout the facility life cycle. Each site must develop and maintain a waste management plan, following local legislation and ensuring effective collection, segregation, labeling, storage, and treatment. Annual internal EMS audits and external audits every three years for sites without ISO 14001 certificates ensure compliance and improvement.</p>
b. Description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain, geographies and	The Environmental Management Standard applies to the entire OMV Group, including all its business segments and fully consolidated subsidiaries worldwide. The Standard must also be adhered to by all external consultants that provide environmental services to OMV companies.



Environmental Management Standard (EMS)

[MDR-P 65a-65f - E1, E2, E3, E4, E5, S1, S2, S3]

if relevant, affected stakeholder groups	
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	The EM Standard is approved by OMV's CEO. Executive Board members of each business unit are accountable for implementing the policy.
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	OMV's environmental management 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, ISO, and FuelsEurope.
e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	In the development of the OMV Environmental 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.
f. If relevant, whether and how the undertaking makes the policy available to potentially affected stakeholders, and stakeholders who need to help implement it.	The EMS is made available internally through dedicated platforms and periodic rollouts, and is supplemented with training to ensure that all affected employees and value chain workers working on OMV sites or where OMV has management control understand our general guidelines and know how to apply them in practice. This approach ensures both transparency and effective implementation.

IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities

[ESRS 2-IRO-1.53a] The materiality assessment helps us to identify and prioritize key ESG matters and material impacts, risks, and opportunities, and ensures our ESG strategy aligns with stakeholder expectations and external requirements. A thorough double materiality assessment based on ESRS prescriptions was therefore conducted in 2024, resulting in detailed IRO lists and material topics, sub-topics, and sub-sub-topics, as well as entity-specific topics. In 2025, this assessment was reviewed and refined. First, the previous period's material IROs were challenged qualitatively by subject matter experts, which led to rephrasing, merging, and deleting some of those IROs. This in turn led to regrouping (sub-)topics or setting them to inactive according to the revised list of IROs. As a result of this 2025 review of the DMA, it was determined that nine out of the ten sustainability topics outlined by the ESRS are material for OMV. Additionally, the entity-specific sustainability matters "cybersecurity" and "process safety" were kept as material. More information on the considerations that guided the review in 2025 can be found under → [Changes from the 2024 to 2025 Materiality Assessment](#).

In the following section, the main elements of the process of the 2024 DMA are described, as they remain unchanged and represent the underpinnings for the 2025 revision of the DMA and for OMV's material sustainability matters for this 2025 report. Where applicable, changes to the process compared to 2024 are described as well.

[ESRS 2-IRO-1.53a] The thorough materiality assessment in 2024 was carried out at Group level, covering all fully consolidated entities, similar to the Company's financial statements. To maintain a comprehensive perspective of key sustainability matters, the materiality analysis was carried out by applying a structured and systematic process that enabled the assessment of ESG-related impacts, risks, and opportunities as an integral part of the broader sustainability impact and risk management framework. [ESRS 2-IRO-1.53b-i] The impact assessment was conducted for all three of OMV's business segments – Energy, Fuels, and Chemicals – including the up- and downstream value chain as described under → [Business Model and Value Chain](#). The geographical footprint of OMV's business segments spans across Europe, the Middle East, North America, and Asia. OMV prioritizes high-risk areas, including regions with stringent regulatory environments or sensitive ecosystems, and closely monitors operations involving resource extraction and refining.

[ESRS 2-IRO-1.53b, 53b-iv] In accordance with the ESRS, an inside-out perspective was applied in 2024, which refers to the positive or negative impacts of OMV's regular business or unplanned events on the environment (air, water, soil,



resources, biodiversity) or people (health, safety, socio-economic development and equity, employees, human rights). Impacts were assessed across the Company's operations and business relationships using the following criteria: scale (seriousness of impact), scope (extent), remediability (possibility and extent of restoring the environment or affected individuals), and likelihood (actual or potential impacts), all rated on a scale from 1 to 5. Negative impacts were scored based on their severity (scale, scope, and remediability) and likelihood. Positive impacts were scored based on their scale, scope, and likelihood. Potential human rights impacts were also considered. For potential negative human rights impacts, severity took precedence over likelihood. The evaluation also considered the impacts' time horizons. For environmental topics, an impact materiality threshold of 8, as recommended by EFRAG, was used due to the availability of established data. For social and governance aspects, OMV adopted a threshold of 5 in order to ensure comprehensive oversight. No new qualitative assessment of impacts was carried out in 2025.

[ESRS 2-IRO-1.53b-ii] OMV evaluated impacts arising from its own operations as described in IRO 1.53a (e.g., data collection: quantitative data reports, qualitative reports, internal regulations, the judgment of internal subject matter experts) and those resulting from its business relationships. For business relationships, OMV scrutinized partners and suppliers to ensure alignment with ethical practices and compliance with human rights standards. Regular assessments and audits help identify and address potential impacts from both our own operations and business relationships. [ESRS 2-IRO-1.53b-iii] The 2024 materiality assessment considered the perspectives of stakeholders through a stakeholder consultation conducted in 2023. The 2025 review of the DMA relied on these stakeholder consultation results. The assumption here is that the stakeholder groups, their interests, and their level of influence have not changed, and therefore remain relevant and accurate for the current reporting period. The review process was thus carried out using a top-down approach, relying mainly on the expertise and knowledge of subject matter experts.

[ESRS 2-IRO-1.53c, c-iii] OMV's definition of risk (outside-in perspective) represents the uncertainty in OMV objectives, measured by the likelihood or frequency of an event and its consequences, which can result in opportunities (upside) or threats (downside). The risks and opportunities identified refer to potential future events that could adversely affect or enhance OMV's objectives over various time horizons. Dependencies on natural, human, and social resources, such as regulations related to emissions, energy efficiency, and the increasing share of renewables in the energy mix – which might result in decreased fossil fuel production and loss of sales/revenue – were considered. In 2024, the risks and opportunities were assessed against the following set of criteria: magnitude of financial effect (on a scale from 0 to 3) and likelihood of occurrence (on a scale from 0 to 5). Risk management experts were consulted during the assessment as needed. The financial materiality threshold was defined at 1.5, making the high and upper range of medium financial effects material. No new qualitative assessment of risks and opportunities was carried out in 2025.

The OMV Risk Universe was adapted to incorporate the full spectrum of ESG impacts, risks, and opportunities that can manifest in different forms and change from year to year. The OMV Risk Universe is reviewed annually based on Group requirements. The top-down strategic risk management process is conducted annually to assess and manage risks related to OMV's strategy, considering internal and external contexts to preserve shareholder and stakeholder value. This process involves long-term risk evaluations and opportunities recognized as part of OMV's strategic risk profile, identified through scenario modeling or interviews with top management. This process is complemented by a bottom-up, operational mid-term risk management process, which focuses on business uncertainties at the affiliate level and resulting uncertainties around mid-term plan objectives. Potential risks are linked with those assessed across the organization according to the Enterprise-Wide Risk Management (EWRM) process. Major risks are collected and documented twice a year in a centralized repository, the Active Risk Management System (ARMS), and reported to top management.

[ESRS 2-IRO-1.53c-i] [S1-AR.45] When assessing risks, we evaluated the potential impacts on people and the environment where OMV operates to understand if those inside-out impacts can have effects on OMV, including financial, operational, or strategic effects. Furthermore, dependencies can influence the likelihood and severity of risks, and were therefore considered for financial materiality. This means that understanding these dependencies helps to identify potential points of disruption and their cascading effects through the risk events, considering internal and external developments.



[ESRS 2-IRO-1.53c-iii] ESG risks are part of the OMV Risk Universe and they are prioritized in the same manner as any other type of risk by evaluating the potential impact and likelihood to determine which ones require the most attention. The materiality assessment in 2024 used existing risk and opportunity data, historical incidents, stakeholder engagement, audits, and sustainable practices to identify material topics and interlinked dependencies. This integrated approach ensures sustainability-related risks are prioritized alongside other risks, supporting informed decision-making and resilient strategy execution. For details, see → [GOV-2 Information Provided to and Sustainability Matters Addressed by OMV's Administrative, Management, and Supervisory Bodies](#).

[ESRS 2-IRO-1.53d] The results of the materiality assessment in 2024 were presented and discussed with senior management in the Sustainability Coordination Forum and finally approved. The final results were then approved by the OMV Executive Board. The results of the 2025 review of the DMA were approved by the Sustainability Coordination Forum only, as no significant changes compared to 2024 were made. The sustainability reporting process, shaped by the results of the materiality assessment, is governed by the Sustainability Directive and the “manage sustainability reporting” process. Both the directive and the process are integral components of OMV's overall management framework. The Sustainability Statement, included in the OMV Annual Report, is approved by the OMV Executive Board and the Supervisory Board. ESG topics are also integrated into investment decision-making processes with the aim of aligning investments with sustainability targets. Motions for Executive Board investment decisions include core Environmental and Social (E&S) elements. These elements encompass a wide range of factors that ensure negative impacts and risks are addressed while affirming OMV's commitment to making positive contributions.

[ESRS 2-IRO-1.53e] The process to identify, assess, and manage the risks is fully integrated into OMV's overall risk management process and used to evaluate OMV's overall risk profile and risk management processes. Risks are potential events that, if they occur, can affect OMV's objectives and have an impact on the environment and society. Details about the process can be found under → [ESRS 2-IRO-1.53c-i-ii](#). A dedicated impact management system is currently under development, while some potential impacts are covered already by the existing risk management process. [ESRS 2-IRO-1.53f] The OMV risk program also includes a structured opportunity management process to identify, mature, and deliver business opportunities across the organization. OMV incorporates this process into its strategic planning, operational reviews, and investment decisions. Cross-functional teams collaborate to identify potential opportunities, assessing their feasibility and alignment with corporate objectives.

[ESRS 2-IRO-1.53g] In addition to the data inputs described above, information from internal reports, feedback from Community Grievance Mechanisms, operational data, and third-party data were also used during the 2024 materiality assessment. This information was primarily sourced from existing ESG topic reporting and workshops with subject matter experts involved in ESG management. Additionally, standards such as GRI and SASB were reviewed to inform the materiality assessment regarding sector-specific impacts. For the 2025 DMA review, peer analysis was also conducted at Group level with the aim of learning from industry best practice, assessing OMV's strengths in reporting, and identifying areas for improvement in line with industry standards. As part of the peer benchmarking, we reviewed how peers reported IROs in 2024. The findings of the dedicated IRO benchmark exercise were then used as input for the revision of IROs in 2025, especially for the opportunities and positive impacts.

Changes from the 2024 to 2025 Materiality Assessment

[ESRS 2-IRO-1.53h] As per OMV's sustainability reporting process, a thorough materiality analysis involving internal and external stakeholders is to be carried out at least every three years or if significant changes in the business or market environment occur. OMV completed its last thorough assessment in 2024, which is why in 2025, the 2024 results were critically appraised, and the list of material IROs was revised and refined as described under ESRS 2-IRO-1.53a-53g. During the 2025 DMA revision process, existing or newly identified IROs across the defined sustainability topics were reviewed by subject matter experts in dedicated workshops, using objective data and existing systems that capture both quantitative indicators and qualitative aspects.

As a result of the revision process, IROs and the materiality of some sub-topics changed compared to 2024 as presented in SBM-3. The following key considerations led to the change of IROs and subsequently materialities: positive impacts or opportunities disclosed in 2024 were marked as inactive in 2025, as they are now considered part of ongoing mitigation actions or strategic implementation efforts. To streamline the reporting, certain IROs were classified as immaterial because the information they contained was already covered in other IROs or



presented elsewhere in the report in a contradicting manner. Some IROs were assessed as immaterial for 2025 based on the expert judgment of the respective subject matter expert, who evaluated their relevance using available data and established assessment criteria. The following sub-topics became immaterial in 2025:

- Climate change adaptation: following a review of the Group's risk profile related to physical climate risks – both within its own operations and across the value chain – the assessment confirmed the resilience of our organization and its globally diversified supplier base. It was concluded that the Group is not significantly exposed to physical climate-related risks. Although the topic is no longer considered material based on the latest risk evaluation, we continue to monitor climate-related physical risks and implement appropriate mitigation measures as part of our ongoing risk management efforts.
- Protection of whistleblowers is firmly embedded within OMV's broader business conduct framework, supported by strong internal controls. Given that the topic is well-managed and does not present significant risks or impacts, it is not considered material.
- Corruption and bribery: OMV has a robust compliance program, anti-corruption policies, and training programs, meaning that corruption and bribery impacts and risks are well-managed and unlikely to escalate, and not considered as having a significant impact on people, society, or the environment. The sub-topic is still material for our entity Borealis but became immaterial at OMV Group level for the aforementioned reasons. However, in line with NaDiVeG requirements, OMV still provides relevant information on the topic, highlighting its importance and outlining the due diligence initiatives and measures in place to address it.
- The economic value-related IROs have been reviewed, resulting in the following adjustments: some are now covered under other material topics (e.g., ESRS S3 Communities), while others – such as tax – have been assessed as not material or not relevant from a sustainability perspective.

E1 Climate Change

[E1-IRO-1.20a] [E1-IRO-1.21] [E1-IRO-1.AR 11a] The assessment of climate-related impacts, risks, and opportunities as part of our materiality assessment in 2024 followed the multiple-step process outlined under datapoint ESRS 2-IRO-1.53a. The Group Sustainability department, responsible for GHG accounting and reporting and sustainability risk management, conducted the impact assessment. Utilizing experts' judgment and internal qualitative and quantitative reports within the Company, our experts screened operations and plans (short-, medium-, and long-term) to identify potential and future climate change and energy impacts. Risks and opportunities were evaluated following the same approach. The entire value chain was included in the assessment, aiming to identify both actual and potential impacts, as well as risks and opportunities. [E1-IRO-1.AR 9a] Actual and potential GHG emission sources were identified by screening OMV activities and plans only for our own operations as described under E1, e.g., in the Locked-In Emissions section. [E1-IRO-1.AR 9b] The actual and potential impacts on climate change were assessed as part of the materiality assessment process. For details, see IRO-1-53a, 53b.

Physical Risks

[E1-IRO-1.20b] [E1-IRO-1.21] [E1-IRO-1.AR 11c] The assessment of physical climate risks is an integral and continuous part of the Enterprise-Wide Risk Management process. Group Sustainability coordinates a comprehensive analysis of these risks, focusing on several key aspects. They begin by selecting a list of climate change hazards specific to the geographical locations of OMV's own business operations, based on Commission Delegated Regulation (EU) 2021/2139. Next, the specificity and criticality of OMV's activities are assessed to better understand how these may be impacted by climate change hazards. Additionally, they evaluate the lifespan of the assets and businesses at risk. The approach to risk management is then developed while bearing in mind that the potential impacts of climate change risks may change over the duration of the business or asset's life. With the support of an external consultant who has extensive knowledge and experience, OMV modeled the physical climate risks, focusing on surface water and riverine flooding, coastal inundation, soil movement, extreme wind, wildfire, freeze-thaw, and extreme heat. The climate change model projects how selected climate-related perils could evolve over time and quantifies the physical damage that could be expected for the asset portfolio. The peril severity is mapped with the percentage of property damage for each asset included in the analysis to understand the potential estimated financial loss, considering the standardized archetypes used to represent OMV asset specifications. The physical risk assessment assumes no significant changes in the replacement value of the assets at risk.



[E1-IRO-1.AR 11c] We have considered the potential exposure of our assets to climate-related hazards. Although the topic is no longer considered material based on the latest risk assessment, we continue to monitor physical climate-related risks, while implementing the necessary mitigation measures. However, should the risk level increase – due to adjustments in IPCC scenarios or changes within the OMV portfolio – a reassessment will be conducted, and appropriate actions will be taken as necessary. [E1-IRO-1.20b] For the supply chain, an indication of exposure to physical climate-related risks is obtained using a set of climate change risk indicators mapped to the suppliers and their geographical location, in conjunction with the type of services and products supplied. Given OMV's extensive and diversified portfolio, along with its globally distributed supplier base, the assessment concluded that OMV is not significantly exposed to physical climate-related risks (acute risks).

[E1-IRO-1.20a, 20bb] [E1-IRO-1.21] [E1-IRO-1.AR 11a, 11b] For 2025, the result of the physical risk assessment indicates that the assets analyzed will be largely unaffected by any of the natural hazards until the middle of the century. Up to 2030, the OMV assets analyzed won't need to adapt to unavoidable impacts of climate change, which confirms that the OMV portfolio is climate-resilient on short-, medium-, and long-term time horizons until 2040, as applicable to the Strategy and Business Model. [E1-IRO-1.21] [E1-IRO-1.AR 11d] The frequency and severity of natural hazards were determined according to the following IPCC climate change pathways: RCP 8.5, a very high baseline emission scenario referred to as "business as usual," and RCP 4.5, an intermediate emission scenario where global emissions peak around 2040 and decline, stabilizing greenhouse gas concentration by 2100. In addition, OMV performs a robust physical climate vulnerability assessment annually in accordance with the EU Taxonomy. The EU Taxonomy-aligned activities are screened based on business specificity and their geographical location using a set of indices specifically aimed at providing an understanding of the changes in future environmental conditions for the respective businesses. For details, see → [EU Taxonomy Alignment Assessment](#).

Transition Risks

[E1-IRO-1.20b] OMV also performs strategic risk management analysis using the risk scenarios to understand the uncertainties around the pace of the energy transition that could affect OMV's Strategy and Business Model. The main climate-related risks and opportunities (transition) are considered by OMV in its strategic planning or risk management process to determine potential financial implications. [E1-IRO-1.20c] [E1-IRO-1.AR 12a-12b] The transition risks and opportunities are assessed over short-, medium-, and long-term time horizons as described in the basis for preparation [BP-2.9a], and assessed in the context of the OMV Strategy and Business Model. OMV assesses the extent to which its assets and business activities may be exposed and are sensitive to the identified transition events, taking into consideration the likelihood, magnitude, and 2040 time horizon. The transition risks are transversal and thus already well covered by the Enterprise-Wide Risk Management process through a range of financial, operational, and strategic measures that are driven by the transition to a sustainable economy. The following types of transition risks and opportunities are assessed:

- Regulatory, related to policies that promote adaptation to climate change or limit the actions that contribute to the adverse effects of climate change (challenges related to value chain adaptation to the regulatory changes).
- Technological, capturing the downside and upside potentials emerging from technological improvements or innovations that support the transition to a lower-carbon future or energy efficiency.
- Market uncertainties, with a focus on positive or negative market shifts for certain commodities, products, or services (e.g., carbon pricing, oil and gas product demand).
- Reputation, driven by changes in consumer behavior, perceptions of OMV's contribution to the transition to a sustainable economy, or detraction from the transition to a lower-carbon economy.

[E1-IRO-1.AR 12c-12d] For information about climate transition risk scenario analysis, please refer to → [Note 3 – Effects of climate change and the energy transition](#). Future emissions of assets are identified as part of OMV's forward-looking GHG assessments. Their compatibility with OMV's climate targets is ensured as GHG emissions are an integral part of OMV's unified planning process to achieve both business and climate objectives. For details on the GHG emissions of OMV's key assets, see → [Locked-In Emissions](#). [E1-IRO-1.AR 13a-13d] Information on climate scenario analysis is included in → [Note 3 – Effects of climate change and the energy transition](#). [E1-IRO-1.AR 15] For further information on base case and "net zero emissions by 2050" assumptions, see → [Note 3 – Effects of climate change and the energy transition](#).



E2 Pollution

[E2-IRO-1.11a] For the initial identification of OMV's pollution-related impacts, risks, and opportunities in 2024, OMV environmental experts, who are also responsible for pollution-related reporting, screened OMV business activities for actual and potential pollution aspects relating to all dimensions, i.e., air, water, and soil. The screening process involved the assessment of past incidents and potential future scenarios to identify impacts. OMV's robust environmental governance framework was used for a comprehensive top-down qualitative assessment of impacts, risks, and opportunities. Business-specific inputs were considered, as were specific inputs from our Community Feedback Mechanisms. Given the complexity and interdependency of environmental pollution matters, OMV acknowledges the importance of a structured and systematic identification and assessment method, such as the LEAP (Locate, Evaluate, Assess, Prepare) approach prescribed by the ESRS. We did not apply this systematic approach guided by a clear methodology for the first ESRS-compliant materiality assessment carried out in 2024. However, in parallel to the materiality assessment and in preparation for subsequent years, a dedicated workstream has started developing a methodological approach that will be used for pollution-, water-, and biodiversity-related matters. This development is ongoing in the present reporting period.

[E2-IRO-1.11b] As part of the 2024 materiality assessment process, one of the steps involved consulting internal and external stakeholders through an online survey. Input from affected communities in particular was gathered through regular interactions, the online survey, and data collected via the Community Grievance Mechanism, ensuring that their perspectives on pollution aspects were fully integrated into our assessment. The results were used in the 2025 review of the DMA. [E2-IRO-1.AR 9a-9b] [E2-IRO-1.AR 3] This revision was carried out mainly using a top-down methodology, based on the involvement in 2024 of the internal and external stakeholders. While the revision did not incorporate detailed information about specific site locations, it did rely heavily on the expertise and knowledge of subject matter experts. The identified pollution-related material IROs are linked to OMV's three business divisions. [E2-IRO-1.AR 3] During the 2024 materiality assessment process for IROs, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2. [E2-IRO-1.AR 4a] All E2 sub-topics as per ESRS 1 Appendix A, AR16 were considered in the materiality assessment; those finally identified as material were related to the pollution of air, water, and soil. [E2-IRO-1.AR4b] During the assessment, no dependencies on ecosystems were identified to potentially help mitigate pollution-related impacts.

E3 Water and Marine Resources

[E3-IRO-1.8a] During the initial materiality assessment process in 2024, OMV environmental experts evaluated business activities for actual and potential impacts, risks, and opportunities related to water and marine resources. The impacts, risks, and opportunities were assessed based on a robust environmental governance framework, with business division-level information considered for the top-down qualitative assessment. The value chain was also included in the evaluation. To identify operations with nature sensitivities, such as activities in areas at risk of water scarcity or water stress, the Water Risk Filter by the World Wide Fund for Nature (WWF) was considered, the aim being to screen the state of nature including water resources. Risk assessments conducted so far indicate a low to medium water risk level for the majority of OMV's own operations. The assessment process to scientifically delimit areas at water risk is ongoing, with further details to be analyzed based on the LEAP (Locate, Evaluate, Assess, Prepare) approach and other tools such as the Verisk Maplecroft Water Stress Index and the Aqueduct Water Risk Atlas tool from the World Resources Institute (WRI). During the 2025 review of the DMA, results from those analyses were critically appraised and confirmed the 2024 outcomes. No changes were made to material sub-topics for E3.

[E3-IRO-1.8b] Internal and external stakeholders, including representatives of affected communities, were involved in the materiality assessment in 2024 through the online survey. The revision in 2025 built on those findings and furthermore relied on input from subject matter experts. [E3-IRO-1.AR 3] During the 2024 materiality assessment process for impacts, risks, and opportunities, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2. [E3-IRO-1.AR 4a-AR 4b] All water sub-topics, water and marine resources were considered in the materiality assessment in 2024 and water was identified as material.

[E3-IRO-1.AR 6] The materiality assessment in 2024 and the 2025 review of the DMA concentrated on broader, more comprehensive evaluations and therefore, specific river basins were not considered for the applied top-down approach. However, specific river basin information is considered in the site-specific water management plans for our operations. [E3-IRO-1.AR7] In the 2024 materiality assessment and the 2025 review, OMV did not consider the criteria for defining the status of water bodies according to the relevant Annexes of Directive 2000/60/EC (Water



Framework Directive) or the guidance documents provided for its implementation. We will review and consider incorporating these criteria in future assessments.

[E3-IRO-1.AR 15a] [E3-IRO-1.AR 15d] The primary business sectors within our operations related to this material topic are Energy (exploration and production), Fuels (refining), and Chemicals. The materiality assessment and its revision utilized a top-down approach, concentrating on broader, overarching evaluations, and did not incorporate detailed information about specific site locations. [E3-IRO-1.AR 10] [E3-IRO-1.15b] Our business does not rely on commodities related to marine resources, given the nature of our operations.

E4 Biodiversity and Ecosystems

[E4-IRO-1.17a] For the identification of impacts, risks, and opportunities during the materiality assessment in 2024, OMV environmental experts applied a top-down qualitative approach to screen OMV's business activities for actual and potential biodiversity and ecosystem aspects. The value chain was also included in the analysis. In parallel to our materiality assessment, we started to map OMV sites against biodiversity-sensitive areas and to conduct an internal formal assessment of biodiversity risks, in accordance with Environmental Management System policies and the LEAP (Locate, Evaluate, Assess, Prepare) approach. [E4-IRO-1.17a, 17b] This work was initiated with six pilot sites in the first phase from Q3 2023 to Q3 2024. In 2025, we refined the methodology, completed the Locate phase, and performed a corporate level screening of sites in. We aim to complete the assessment of our operational sites (excluding filling stations) in a timely manner. The materiality assessment results will be consolidated with a more specific approach in the coming years, which will continue to follow the guidance and phases of LEAP as recommended by the TNFD. In 2023, OMV started to perform a Group-wide TNFD LEAP assessment to identify and assess nature-related impacts and risks. In the **Locate** step, all OMV sites were subjected to geospatial analysis to prioritize sites based on their location covering the dimensions of ecosystem integrity and biodiversity importance. Various biodiversity data layers provided by integrated biodiversity assessment tools (IBAT) were applied, including layers on protected areas, key biodiversity areas, and IUCN red listed species, as well as freely available layers such as Esri land cover, mean species abundance, and water stress. The results of the Locate phase were also used to select six pilot sites across all divisions.

The **Evaluate** step consists of corporate level screening to identify priority sites. This screening is based on biodiversity importance, which leverages the results of the Locate step, and on potential pressures on biodiversity. Priority sites are subject of site-level biodiversity and ecosystem service (BES) screenings. The impact assessment is based on the direct drivers of biodiversity loss, focusing on direct exploitation of freshwater, pollution of air, water, and soil, invasive alien species, and other factors such as disturbances. The assessment aims to evaluate the impacts of these drivers on the state of species, as well as impacts on the extent and condition of ecosystems. To rate the site-level impacts, the consequence level and the likelihood of occurrence need to be scored. Dependencies are evaluated in a similar way. The results of the Evaluate phase are used as an input for the **Assess** step, where risks and opportunities are analyzed. To assess biodiversity risks, OMV makes use of a biodiversity-specific corporate risk register, which is integrated into OMV's existing HSSE risk management framework. In the **Prepare** step, we focused on disclosure, work related to metrics and targets, updating the biodiversity policy, and defining a roadmap for further rollout. As our LEAP assessment is still ongoing at the time of the preparation of this report, we cannot disclose a list of material sites yet, nor can we conclude that OMV contributes directly to the drivers of land use changes, freshwater use changes, and/or sea use changes.

[E4-IRO-1.17c] Following the same scenario used for climate change analysis, the IPCC highlighted how climate change could alter the ecosystems and cause a loss of biodiversity exacerbated by pollution or land use change. By reducing its carbon footprint, OMV intends to minimize the additional stress on nature. In addition, the biodiversity initiatives to which OMV commits are intended to ensure the protection or restoration of ecosystems. The physical risk analysis related to biodiversity currently considers the following dimensions:

- Climate change-related analysis is well covered in E1.
- Water extraction is a relevant impact driver to understand OMV resilience using the IPCC climate change scenarios and OMV's management approach, as described in section E3.
- Potential changes to natural habitats and ecosystems in addition to the factors mentioned above are assumed to have limited implications for OMV activities, considering the nature of the business. This review refers only to the



long-term potential implications for OMV's business, with no analysis of the economic and social resilience in the context of the various scenarios used.

The 2025 review of the DMA identified a new transition risk related to increasing stakeholder expectations and regulatory requirements for biodiversity and ecosystems. This conclusion was reached after applying assessment criteria based on the biodiversity impacts and dependencies.

[E4-IRO-1.17d] Both the initial assessment in 2024 and the review in 2025 concluded that there are no systemic risks associated with biodiversity. However, it is important to note that systemic risks were thoroughly evaluated and incorporated into the physical climate change analysis. This ensures a comprehensive understanding of potential threats and their broader implications. [E4-IRO-1.17e-i, 17e-ii] As part of the 2024 materiality assessment process, one of the steps involved consulting internal and external stakeholders through an online survey. The results were used as such in the 2025 review of the DMA. The materiality assessment process in 2024 and the review in 2025 followed a top-down approach, mainly leveraging the expertise and knowledge of subject matter experts. Consequently, not all relevant criteria were considered, such as specific sites, raw material production, or sourcing. [E4-IRO-1.19, 19a] The initial assessment and revision by the experts was performed by mapping OMV sites with biodiversity-sensitive areas. We operate inside or near various types of biodiversity-sensitive areas, such as nationally protected areas (NPA), Natura 2000 sites, and key biodiversity areas (KBA). Most of these sensitive areas are Natura 2000 sites. According to our assessments, the total site area in or near sensitive areas accounts for a total operational surface as summarized in the table below. It is important to emphasize that the information provided in the table below is not a statement about negative impacts on sensitive areas. Rather, it merely indicates the proximity of OMV operations to such areas. As our LEAP assessment is still ongoing, we currently cannot say whether the activities conducted at our sites negatively affect biodiversity-sensitive areas.

Mapping OMV sites with biodiversity-sensitive areas

In ha

Division	Country	Area of sites in or near biodiversity-sensitive areas 2025	Area of sites in or near biodiversity-sensitive areas 2024	Types of biodiversity-sensitive areas
Chemicals	AT	75	75	NPA, Natura 2000, KBA
	BE	168	168	NPA, Natura 2000, KBA
	BR	0	0	n.a.
	DE	7	7	NPA, Natura 2000
	FI	79	79	NPA, Natura 2000
	IT	0	0	n.a.
	NL	0	0	n.a.
	SE	0	52	NPA
	US	0	0	n.a.
Fuels	AT	318	318	NPA, Natura 2000, KBA
	DE	160	160	NPA, Natura 2000, KBA
	HU	9	9	Natura 2000
	RO	0	25	NPA, Natura 2000, KBA
Energy	AT	27	25	NPA, Natura 2000, KBA
	NO	0	0	n.a.
	NZ	2	2	KBA
	RO	286	222	NPA, Natura 2000, KBA
	TN	0	0	n.a.
Total		1,131	1,141	n.a.

[Voluntary] Area of sites located in or near biodiversity-sensitive areas in aggregated form (by division and country) is defined as the total area of OMV sites (in ha) that are located within 1 km of biodiversity-sensitive areas. The analysis does not consider the portion of OMV sites that fall within the boundaries of a sensitive area expanded by a 1 km buffer zone. Instead, if any part of the site lies within the 1 km buffer zone, the entire OMV site area is considered. For industrial sites in our Fuels and Chemicals divisions, the geospatial analysis was carried out for the entire industrial site as defined by the perimeter fence. This approach cannot be applied to our Energy division sites, as these are made up of a very large number of smaller facilities spread over a large area. Here, a granular analysis based on individual wells and facilities was performed. Since all wells and the majority of our facilities are entered as point data (i.e., without area) in our GIS systems, proxy polygons with average areas had to be created and used in the geospatial analysis. For wells, an average proxy area



of 900 m² and for facilities an average proxy area of 5,000 m² was used in the analysis. Assumptions and limitations on this analysis were mainly related to the use of proxy areas for OMV facilities and wells in the Energy division. In addition, we made the assumption that filling stations, pipelines, and certain types of facilities (e.g., office buildings outside of industrial sites) do not have an impact on biodiversity and ecosystems and therefore were excluded from the analysis. The analysis is performed once per year and 2024 was the first year that OMV reported this data. Primary data (OMV operations) and publicly available data on biodiversity-sensitive areas is used in the assessment.

[E4-IRO-1.19b] In the 2024 materiality assessment and the 2025 review of the DMA, we did not consider biodiversity mitigation measures as outlined in various directives and standards, including Directive 2009/147/EC, Council Directive 92/43/EEC, the Environmental Impact Assessment (EIA) as defined in Directive 2011/92/EU, or equivalent national provisions and international standards such as the IFC Performance Standard 6. The directives will be evaluated and potentially integrated in the future. Impacts and mitigation measures at OMV are defined in accordance with the permits obtained for each of our sites. Mitigation measures are applied for significant impacts identified in agreement with the environmental authorities during the regulatory assessment procedure. Permitting and assessment procedures are applicable in all countries in which we operate. When significant impacts are observed or predicted, the mitigation hierarchy is followed, and action planning prioritizes the avoidance and minimization of impacts.

E5 Resource Use and Circular Economy

[E5-IRO-1.11, 11a] The initial assessment of impacts, risks, and opportunities related to resource use and circular economy in 2024 was carried out using a top-down methodology. While the assessment did not incorporate detailed information about specific site locations, it did rely heavily on the expertise and knowledge of subject matter experts. [E5-IRO-1.11b] As part of the 2024 materiality assessment process, one of the steps involved consulting internal and external stakeholders through an online survey. The views of affected communities, through their proxies, were taken into account in the materiality assessment via questionnaires, and we relied on the conclusions from OMV's Community Grievance Mechanisms and regular consultations with affected communities to understand their concerns, needs, and priorities. The results were used as such in the 2025 review of the DMA with no changes necessary as an outcome of the revision. During both the materiality assessment and the revision, OMV took into account the provisions outlined in ESRS 2 IRO-1 and IRO-2.

[E5-IRO-1.AR 7a] All three OMV business segments, Energy, Fuels, and Chemicals, were considered, with a particular focus on Chemicals and Fuels, as they are closely associated with resource use and circularity according to the results of the materiality assessment. [E5-IRO-1.AR 7b] We prioritized materials that are relevant for OMV in the circular economy context, such as polymers and chemicals. For waste, we followed the list of existing waste categories in our operations. [E5-IRO-1.AR 7c-d] Risks and opportunities were considered as part of the internal EWRM process. The impacts of maintaining a business-as-usual approach regarding the circular economy were not considered as OMV is committed to a net zero transformation journey. [E5-IRO-1.AR 7e] During the materiality assessment and the revision, only material impacts were identified for the circular economy; no material risks were identified. [E5-IRO-1.AR 7f] The negative material impacts and opportunities are apparent in the entire value chain, including raw materials and services, processing, and manufacturing activities.

G1 Business Conduct

[G1-IRO-1.6] Both the materiality assessment in 2024 and the 2025 review of the DMA were carried out using a top-down approach, relying mainly on the expertise and knowledge of subject matter experts, and therefore not all relevant criteria were used in the process, such as location, activity, sector, and the structure of the transactions.

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

This section provides an understanding of the disclosure requirements included in our Sustainability Statement and of the topics that have been omitted as not material as a result of the materiality assessment.

[ESRS 2-IRO-2.58] Substances of concern and substances of very high concern are not material for OMV because of the low likelihood of incidents due to high process safety standards, prevention of contamination, and strict regulatory



requirements. This assessment is based on data and information such as incident data, as well as taking EU legislation into account. Furthermore, regulatory conditions (e.g., permits, inspections) and mitigation measures are also in place and governed by Seveso requirements at all locations. All our produced and purchased products are certified, and safety datasheets are publicly disclosed on our website.

[ESRS 2-IRO-2.59] This Sustainability Statement prepared in accordance with CSRD and ESRS includes the minimum mandatory disclosure requirements as specified by ESRS 2. Based on the materiality assessment results, we analyzed the materiality for all individual disclosure requirements, additionally considering conditional, voluntary, and phase-in provisions applicable to OMV. The detailed process is described under IRO-1-53a/b. Consequently, all disclosure requirements and datapoints related to immaterial topics and sub-topics, with the exception of Protection of whistleblowers and Corruption and bribery from G1 Business Conduct, have been excluded from this statement. The list of disclosure requirements in accordance with IRO-2.56 and the list of datapoints in cross-cutting and topical standards that derive from other EU legislation can be found in → [Annex: IRO-2 Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement](#).