

# Governance Information

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The Governance chapter discusses our strategic focus area of Ethical Business Practices, which is covered by the material ESRS topic G1 Business Conduct. Within this chapter, the following material sub-topics are included: Corporate culture, Management of relationships with suppliers, including payment practices, and the entity-specific sub-topic Cybersecurity. In addition, OMV discloses information on the sub-topic of Corruption and bribery, including prevention, detection, training, and incidents related to corruption and bribery. This sub-topic is not material for OMV from an ESRS double materiality perspective, but has been included to comply with NaDiVeG requirements. All disclosures for this sub-topic have been prepared according to the ESRS.

To make information easily accessible to readers, we split the Governance chapter into three parts as follows: one chapter covering G1-1 Corporate culture, G1-3 Prevention and detection of corruption and bribery, and G1-4 Confirmed incidents of corruption or bribery; one chapter covering G1-2 Management of relationships with suppliers and G1-6 Payment practices; and one chapter covering G-(Entity-specific) Cybersecurity.



# G1 Business Conduct

## Material Topic: G1 Business Conduct

**Material Sub-Topic:** Corporate culture

**Sub-topic disclosed for NaDiVeG:** Corruption and bribery, including prevention, detection, training, and incidents related to corruption and bribery

Cultivating a corporate culture that prioritizes innovation, sustainability, integrity, transparency, and a supportive work environment, and compliance with anti-corruption and other legal requirements

## Relevant SDG:



**SDG target:**  
16.5 Substantially reduce corruption and bribery in all their forms

## Corporate Culture

[G1-1.9] Our corporate culture is rooted in our core Values: “We Care,” “We’re Curious,” and “We Progress.” Our Values underpin our culture and signal what’s important. Building a corporate culture based on these Values could provide us with a competitive advantage, enable new and better ways of working, and help guide us toward a sustainable future. We integrate our Values into everything we do, from the way we conduct our meetings to how we connect with others outside our teams and incorporate external thinking across OMV. Our Values are also part of our HSSE and well-being programs. Through our regulations, actions, and resources, we strive to uphold a healthy corporate culture with a high level of integrity. We provide guidance to all employees on the expected behavior at OMV and in interactions with stakeholders. Acting ethically and with integrity is a fundamental aspect of OMV’s corporate culture and guides decision-making at all levels of the organization.

To foster our corporate culture and evaluate the integration of our Values, we regularly engage with employees through various initiatives and feedback mechanisms, including the biennial Pulse Check survey, training programs, and internal communication channels such as our intranet. This ensures that our Values are deeply ingrained and reflected in our daily activities and long-term strategic goals. This approach aligns with our transformation strategy, fostering an environment where innovative, ethical, and responsible behaviors thrive. Through our values-driven corporate culture, we also remain a strong employer in the sector and foster a positive working environment and employment opportunities, which creates an actual positive impact for our employees and the stakeholder groups we interact with. For details on our material impact related to G1 Business Conduct, see → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#).

## Business Ethics and Anti-Corruption and Anti-Bribery

[NaDiVeG] Conducting business sustainably and ethically is crucial for OMV in creating and protecting value in the long term, in building trusting partnerships, and in attracting customers and the best suppliers, investors, and employees. We strive to comply with all applicable legal requirements in areas such as anti-corruption and tax law, and to be transparent and implement sound corporate governance to ensure ethical behavior. The principles of corporate governance are a key element for the sustainable growth of the business, enhancing long-term value for



shareholders, and strengthening stakeholder confidence. While the OMV Group is headquartered in Austria, a country with high standards of business ethics, we also operate in several countries in the Middle East, North Africa, Asia-Pacific, the Americas, and Europe that are defined as high risk by the Transparency International Corruption Perceptions Index. We strive to avoid the risks of bribery and corruption that are specific to our sector. We also highly value our reputation. Therefore, our main priority is ensuring uniform compliance with our business ethics standards wherever we operate. Ultimate responsibility for ensuring the ethical conduct of OMV lies with the Executive and Supervisory Boards.

[G1-1.9] Maintaining ethical standards is a key principle that guides our business decisions. Commitment to this objective is embedded at all levels of the OMV Group, from top management to every employee. Our business partners are also expected to share the same understanding of and commitment to ethical standards. Every Company activity, from planning business strategy to daily operations, is assessed for compliance with ethical standards such as the Code of Conduct (CoC), the Code of Business Ethics, and the Ethics & Integrity Policy (see → [G1-1 Corporate Culture and Business Conduct Policies](#)).

OMV is a signatory to the United Nations (UN) Global Compact, and we believe that sustainability starts with our value system and a principles-based approach to doing business. The Ethical Business Practices strategic focus area brings together our commitments and actions relating to the integrity of our employees and business partners. Establishing a culture of integrity is the basis for the further adoption of the UN Agenda for Sustainable Development, whether that is achieved by promoting local economic development through local procurement, or ensuring that our public policy engagement and work with suppliers is in line with OMV's climate commitments.

## G1-1 Corporate Culture and Business Conduct Policies

### Code of Conduct

[G1-1.9] [MDR-P-65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for G1 Business Conduct, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → [ESRS 2 Overarching Policies](#).

### People & Culture (P&C) Ethics Policy (Annex to HR Directive)

[G1-1.7] [MDR-P-65a] The P&C Ethics Policy on Non-Discrimination addresses the importance of OMV's value-based decision-making and our commitment to providing a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment. The P&C Ethics Policy on Non-Discrimination heightens awareness of and protects human rights and explicitly demands equal treatment and opportunities for all. This approach strengthens corporate culture, which in turn fosters the material impact of a positive working environment and employment opportunities, and enhances employee retention and engagement. Without a strong corporate culture, there is a higher risk of unethical behavior, low engagement, and reduced productivity, which can harm employee quality of life. This is monitored through the concerns raised to immediate management, members of the P&C department, grievances registered through the SpeakUp Channel, along with concerns reported to any ombudsman or designated local committees. [MDR-P-65b-65f] This policy is part of the broader Human Resources Directive. Unless otherwise specified, the key contents, scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [S1-1 Policies Related to Own Workforce](#).

### Code of Business Ethics

[MDR-P-65a] [NaDiVeG] The Code of Business Ethics provides guidelines on how integrity, ethical practices, and transparency within the business environment can be fostered, ensuring that all employees adhere to the highest standards of conduct and accountability. It describes how OMV fulfills ethical and legal responsibilities internally and defines the rules and procedures for conflicts of interest, gifts and invitations, donations and sponsorships, intermediaries and lobbyists, and for other areas of law such as trade sanctions, money laundering, and fair



competition. OMV has also implemented regulations for compliance with capital markets law, including the prevention of insider trading. These regulations are included in a separate guideline: the Issuer Compliance Standard. For the process for monitoring, please refer to → [Compliance Management System](#). The Code of Business Ethics complements the → [Whistleblowing Directive](#).

We require compliance with international business principles from all parties with whom we enter into partnership agreements, such as joint ventures. Companies performing services for OMV (i.e., suppliers) must follow the principles of OMV's Code of Business Ethics and with OMV's business ethics standards, as defined in the Code of Conduct. The guidelines in the Code of Business Ethics are supplemented by a series of organizational measures. For instance, managers are required annually to disclose conflicts of interest or to confirm that there are no such conflicts. Furthermore, managers and employees in particularly exposed positions need to confirm compliance with the rules of the Code of Business Ethics by signing the Compliance Declaration. New employees are also required to acknowledge the rules of the Code of Business Ethics, expressly committing to these rules, and complete the Business Ethics e-learning program when joining OMV. To this end, the Code of Business Ethics is complemented by the principles of the → [Ethics & Integrity Policy](#). All of these provisions support fostering our material positive impact of promoting a compliant and ethical corporate culture, which in turn creates a positive working environment.

[MDR-P-65b, 65c] [NaDiVeG] The most senior level that signs the Code of Business Ethics, the Ethics & Integrity Policy, and the Whistleblowing Directive is the OMV Executive Board, which also has legal accountability. Responsibility for the implementation and management of the respective processes and policies lies with the SVP Internal Audit & Compliance. These policies apply to all employees in all countries where OMV does business. The procedures established in these documents are implemented at every fully consolidated subsidiary of OMV and apply to everyone who works for or on behalf of OMV.

[G1-1.9] [MDR-P-65d] [NaDiVeG] OMV's Code of Business Ethics sets out a zero-tolerance policy on bribery, embezzlement, facilitation payments, fraud, theft, and other forms of corruption, as well as money laundering, and prohibits any support of political parties or donations to them. It is designed to comply with the standards set by both national and international anti-corruption legislation (mainly the OECD Anti-Bribery Convention and the UK Bribery Act). OMV is a signatory to the UN Global Compact and is committed to upholding the values of the OECD Guidelines for Multinational Enterprises. These guidelines reflect the government expectations of responsible conduct by businesses. They cover all key areas of business responsibility, including preventing bribery and other forms of corruption and competition.

[MDR-P-65e, 65f] OMV uses its standardized know-your-customer (KYC) questionnaire to request information from counterparties so it can assess the risk of corruption, money laundering, sanctions, and other illicit conduct. Such requests are key for OMV to factor in the expectations of its business partners and stakeholders in setting up and further developing OMV's Compliance Management System and the underlying policies and procedures, such as those described here. OMV's Code of Business Ethics and the Ethics & Integrity Policy are publicly available on our website. Within the Company, these policies are communicated via internal blogs on our intranet, training, and our Compliance app to ensure all employees are aware of and understand their content. Externally, the content of these policies and their importance to how OMV does business are communicated through regular meetings and contract negotiations with local communities and other external stakeholders (e.g., contractors, suppliers).

[G1-1.10g] [NaDiVeG] It is important for us to make sure that every single employee is fully aware of our ethical values and principles. Training is an essential element in informing employees and all members of our Supervisory and Executive Boards about our rules on anti-corruption and anti-bribery and raising awareness of ethical issues.

[G1-1.10h] [NaDiVeG] The employees who are assigned to completing compliance training (i.e., training target groups) are defined at the beginning of the training cycle based on the existing organization and the level of their risk exposure, and include members of the Executive Board, Senior Vice Presidents, Vice Presidents, and department heads. Furthermore, target groups also comprise all employees who report directly to members of the above-mentioned management functions. In addition, all employees from the Procurement department are required to participate in mandatory business ethics training. Organizational and personnel changes that occur during a training cycle are taken into account on a rolling basis. In 2025, Compliance further embedded ethical principles within the Group through additional training activities. A total of 22 in-person workshops and training sessions were held with leadership teams to present to them the principles of the Ethics & Integrity Policy. For more information on the



training, see → [Training](#). In addition, OMV integrated its expectations of ethics and integrity standards into ongoing key strategic supplier meetings in 2025.

## Ethics & Integrity Policy

[G1-1.7] [G1-1.9] [MDR-P-65a, 65d] [NaDiVeG] The Ethics & Integrity Policy complements the Code of Business Ethics by defining the principles of what it means to act ethically and with integrity and is applicable to all OMV Group employees worldwide. It aims to guide how business is conducted within OMV by providing guidelines on what is considered acceptable or desirable behavior, above and beyond compliance with laws and regulations, and forms a part of OMV's Values. The Ethics & Integrity Policy is supported by the Ethics & Integrity Committee, which provides reassurance that the organization is living up to its ethical values and commitments. The guidelines outlined in this policy include how integrity, ethical practices, and transparency within the business environment can be fostered, ensuring that all employees adhere to OMV's standards of conduct and accountability. Thereby, it contributes to fostering our positive impact of a strong and ethical corporate culture. For the process of monitoring, please see → [G1-3 Prevention and Detection of Corruption and Bribery](#).

Through the implementation of the Ethics & Integrity Policy, OMV reaffirms its commitment as a signatory to the United Nations Global Compact (UNGC). [MDR-P-65b-65c, 65e-65f] For this policy, unless otherwise specified, the scope of the policy, involvement of senior-level management, interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → [Code of Business Ethics](#).

## Whistleblowing Directive

[G1-1.9] [G1-1.10a] [MDR-P-65a] [NaDiVeG] The internal Whistleblowing Directive, which also complements the Code of Business Ethics, lays out how employees and external stakeholders can confidentially and anonymously make a whistleblowing report, particularly regarding corruption and bribes, conflicts of interest, competition law, and capital markets law. The directive also specifies how cases are handled and defines special protection for whistleblowers against any form of retaliation within OMV, which comprises all actions or omissions in a work-related context such as dismissal, demotion, denial of promotion, negative performance appraisal, or disciplinary measures. [G1-1.11] [MDR-P-65a, 65d] This directive and our whistleblowing mechanism, the Integrity Platform, are specifically designed to implement the EU Whistleblowing Directive (Directive (EU) 2019/1937), which protects individuals who report breaches of Union law. For the process of monitoring, please refer to Compliance Management System and respective external audits on the effectiveness of the Compliance Management System. [MDR-P-65b-65c, 65e-65f] For this policy, unless otherwise specified, the scope of the policy, involvement of senior-level management, interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [Code of Business Ethics](#).

## Integrity Platform: Protection of Whistleblowers

[G1-1.10a] [G1-1.10c-i, 10c-ii] [G1-1.10e] [NaDiVeG] We have established channels to help identify ethical misconduct as early as possible. Timely notification is crucial in order to take precautionary measures directed at avoiding or mitigating major financial loss or reputational harm. If an employee observes or becomes aware of potential or actual misconduct or violation of internal rules or statutory regulations, whether committed by other employees or by a business partner, that employee is encouraged to speak up and report the incident. Besides employees, other stakeholders also represent a valuable source of information and can help identify breaches of ethical standards. To this end, the OMV Group has introduced a whistleblower mechanism – the Integrity Platform. Anyone can access it online (↗ <https://omv-group.integrityline.app>) and confidentially report an issue, be it related to topics such as corruption, bribes, conflicts of interest, antitrust law, or capital markets law. The report can be filed anonymously, if desired.

[G1-1.10c-i, 10c-ii] Special protection is given to employees in their capacity as whistleblowers when information is provided in good faith, which in turn enhances the “speak up” culture in the Company. Reporting will not lead to any disadvantages within OMV for the whistleblower at any time. Whistleblowers are protected from any form of retaliation, which comprises all actions or omissions in a work-related context such as dismissal, demotion, denial of promotion, negative performance appraisal, or disciplinary measures. Whistleblower protection also applies to persons other than whistleblowers in accordance with and as defined by applicable national legal provisions.



Whistleblowing and whistleblower protection are repeatedly the subject of internal communication campaigns and are also part of the business ethics training that is either offered via e-learning or classroom training sessions.

## G1-3 Prevention and Detection of Corruption and Bribery

### Compliance Management System

[G1-3.16] [G1-3.18a] [NaDiVeG] OMV has set up a comprehensive Compliance Management System based on the requirements of IDW PS 980, including policies, audits, and training designed to prevent, detect, monitor, and address allegations or incidents of corruption and bribery. The system aims to anchor OMV's business ethics policies throughout the organization and to ensure their correct implementation. The design and application of OMV's Compliance Management System have been externally audited for adequacy and effectiveness. The result of each audit was that OMV's system is appropriately designed and effectively implemented to prevent, detect, and respond to systematic misconduct in the legal areas of business ethics/anti-corruption, capital market law, competition law, and trade sanctions. The most recent audit was conducted in 2023 by Ernst & Young (EY) in accordance with the Auditing Standard (PS) 980 of the Institute of Public Auditors in Germany (IDW), confirming that OMV operates an ambitious, well-established, and mature compliance program that is appropriately designed for all compliance areas and effectively implemented across the OMV Group.

### Addressing Misconduct

[G1-3.18b] [G1-3.20] Employees are encouraged to come forward with information on misconduct. To this end, the possibility to submit anonymous reports, the protection of the identity of whistleblowers, and the assurance of confidentiality, plus specific whistleblower protection against retaliatory measures, are stipulated in OMV's internal Whistleblowing Directive. All whistleblowing reports are treated with the strictest confidence, carefully checked in all regards, and further handled by the Whistleblowing Committee, which includes members of senior management and is separate from the chain of management involved in the matter. Information on the Integrity Platform, the underlying processes, and whistleblower protection can be found on the Integrity Platform itself, in a dedicated information section on the intranet, and in the Compliance app.

[G1-3.18c] [NaDiVeG] OMV has established a strict zero-tolerance policy for violations of the rules stipulated in the Code of Business Ethics. Results of compliance investigations are assessed based on this principle. Should an investigation reveal that an employee has actually engaged in misconduct, potential labor law measures will be discussed with management and Human Resources and will depend on the nature and severity of the offence and take into account all circumstances of the individual case. Compliance-related matters are discussed and reported at regular meetings with either the entire Executive Board or with each individual member, regular Audit Committee meetings with the Supervisory Board, and meetings with the Chairman of the Supervisory Board.

### Risk Management

[G1-3.18a] [NaDiVeG] Both external and internal risk factors, in particular changes to the regulatory framework and recent developments or incidents, are monitored on an ongoing basis to evaluate their possible impact on OMV's current risk exposure. This ongoing risk analysis also includes an institutionalized semi-annual risk analysis, which is part of OMV's Enterprise-Wide Risk Management (EWRM) system. If new risks are identified, OMV undertakes measures to address them. Before we launch activities in a new country, we perform an analysis of business ethics and sanction law issues in that country. The Business Ethics Entry Assessment includes an analysis of the Corruption Perceptions Index assigned by Transparency International to a given country.

Based on the outcome of the assessment, corporate governance in local operations is adapted to assure compliance with OMV's ethical standards. OMV has implemented a process for screening both potential new and existing business partners using EU and US sanction lists. In addition to these sanction checks, more exhaustive due diligence assessments are conducted prior to engaging with a business partner or during the business relationship as needed. Critically, counterparties in M&A transactions, strategic partnerships, or business partners that have been in the media spotlight in the context of illegal conduct are assessed in greater depth. This type of assessment involves the potential business partner, their direct and indirect shareholders, other investors, and the ultimate beneficiaries of directly or indirectly involved legal entities.



The main red flags are connections to government officials, other individuals and companies referred to in high-attention media reports on political and corruption cases, sanctioned entities, or any other suspected involvement in illegal conduct. In cases where intermediaries, lobbyists, or consultants are engaged, we use a third-party service provider to carry out comprehensive research, including source inquiries. Furthermore, vendor assessments are conducted by the OMV Procurement department.

## Training

[G1-3.18a] [G1-3.20] [G1-3.21a, 21c] [NaDiVeG] Business ethics training focuses in particular on anti-bribery and anti-corruption and involves training employees on dealing with invitations, gifts, and potential conflicts of interest, as well as the expectation of employees to factor in the Ethics & Integrity Principles in their daily work and decision-making. In addition, employees are trained on the topics of donations and sponsorships, as well as the requirements for dealing with intermediaries and lobbyists. All compliance training programs are part of and governed by our comprehensive Compliance Management System and are mandatory for those employees identified as being in a respective training target group. For the extent to which training is given to members of the administrative, management, and supervisory bodies, see data tables under → [G1-4 Incidents of Corruption and Bribery](#).

[G1-3.21a] The online training module on business ethics, which is rolled out biennially, is aimed at all employees (including full-time and part-time employees) of the OMV Group, while participants in classroom training courses are selected according to risk-specific criteria, such as employees working in the Sales or Procurement departments. The training we provide on antitrust law focuses on the rules for dealing with competitors, customers, and suppliers. Participants in online and face-to-face training sessions are selected and invited to attend a regular training cycle according to risk-specific criteria (e.g., budget responsibility, decision-making authority regarding third parties, and exposed functions, like Procurement and Sales).

## Consulting

[G1-3.18a] [G1-3.20] [NaDiVeG] All employees of OMV have the opportunity to receive advice on compliance topics. Consultations complement the training sessions, which raise awareness among employees so that they are in a position to identify potential risks and seek further advice. The task of consulting is to assess compliance-critical situations and to offer legally compliant solutions. For advice, employees can either contact the local compliance officers on-site or the staff in the Compliance department at OMV headquarters directly.

## Integration in Business Processes

[G1-3.18a] [NaDiVeG] Another preventive measure is the implementation of compliance checks in business processes. The design and degree of automation of these compliance checks vary depending on the compliance area. For example, in the area of trade sanctions, the fully automated screening against sanctions lists of all data contained in the master data systems is carried out on a daily basis. In certain countries where OMV operates, an automated integrity check of business partners is carried out. In other areas, the compliance check is carried out by explicitly involving the Compliance organization due to process requirements defined in the Code of Business Ethics. Examples of this are checks and approvals of gifts, invitations, and sponsorship and donation activities, the performance of background investigations before engaging sensitive business partners (e.g., intermediaries), and new country entry checks. In addition to the processes stipulated in the Code of Business Ethics, the Compliance organization is brought in on an ad hoc basis in cases such as the development of new business strategies, business models, or the implementation of (major) projects. This means projects benefit from a compliance check at an early stage.

## Raising Awareness

[G1-3.20] [G1-3.21a-21c] [NaDiVeG] It is of strategic importance for OMV to make sure that every single employee is fully aware of the Company's ethical values and principles and the underlying policies. Training is an essential element in informing employees about our rules and policies on business ethics, anti-corruption and anti-bribery, and raising awareness of ethical issues. In addition, there is a dedicated Compliance section on the intranet where OMV employees can find detailed information, guidance, and policies related to all compliance areas and in particular referring to business ethics and anti-corruption matters. Moreover, compliance-related topics such as whistleblowing and whistleblower protection, speaking up, and business ethics-related topics are recurrently the subject of internal communication measures published on the intranet. For more details, refer to → [Metrics](#).



[G1-3.18a] [G1-3.20] [G1-3.21a] Furthermore, OMV has launched a Compliance app that employees can use on their cell phones, providing easy access to resources, policies, and related tools for all compliance-related matters. Employees can submit inquiries on all ethics topics, for instance gifts, invitations, or conflicts of interest, have their sponsorships or donations checked and registered, have new business partners checked against trade sanction and embargo lists, learn how to deal with inside information and file for trading approval, submit inquiries with regard to antitrust matters and obtain guidance, retrieve useful guidance on all ethics topics, and submit reports on ethical misconduct via the secure Integrity Platform messaging service.

## Metrics and Targets

### Targets



#### Promote Awareness of Ethical Values and Principles

[MDR-T-80a-80h] [NaDiVeG]

[MDR-T-80a] Ensuring uniform compliance with our business ethics standards – as determined by our Code of Conduct, our Code of Business Ethics, and our Ethics & Integrity Policy – across all operations is our highest priority. We achieve this by conducting in-person or online ethics training for all targeted employees and promoting awareness of ethical values and principles among them.

2025	2030
Conduct in-person or online business ethics training for all targeted employees	Promote awareness of ethical values and principles among all targeted employees

Absolute target	
Value chain activities	Own operations
In scope	All targeted employees of OMV 100% operator/majority-owned (excluding Borealis) assets from all OMV business segments
Out of scope	Employees of assets/companies not operated/majority-owned by OMV and employees of Borealis
Geographical coverage	Group-wide
Base year	2022
Baseline value	Targeted employees of OMV and OMV Petrom (excluding Borealis)

[MDR-T-80f] This target aligns with our commitment to conducting business sustainably and ethically, which is crucial for OMV in creating and protecting long-term value, building trusting partnerships, and attracting customers, top suppliers, investors, and employees. The targeted employees include all those identified within the defined risk-based target groups for business ethics training. [MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders and business functions and approved by the OMV Executive Board (EB).

[MDR-T-80i] There were no changes made to this target or its corresponding metrics in the reporting year. This target is reviewed annually.

### Status 2025

[MDR-T-80j] A total of **10,501** OMV employees were trained in person in business ethics/anti-corruption in 2025. This number consists of **785** OMV employees who were trained in person in business ethics/anti-corruption and **9,716** employees who completed the e-learning program on business ethics/anti-corruption. In addition, **449** OMV employees were trained in person in competition law in 2025.

A total of **394** employees (2024: 629) at Borealis received bespoke classroom/virtual training sessions on anti-corruption (2025: 207; 2024: 323)/competition law (2025: 187; 2024: 306).





## G1-4 Incidents of Corruption or Bribery

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Anti-corruption and anti-bribery, Business ethics/anti-corruption training (in-person), Competition law training (in-person), Business ethics/anti-corruption (e-learning program), and Competition law training (e-learning program), see → [Annex: G1-4 Incidents of Corruption or Bribery](#).

### Anti-corruption and anti-bribery metrics

[G1-4.21b] [G1-4.22, 24a, 24b] [G1-4.25a, 25b, 25c] [MDR-M.77c] [Voluntary] [NaDiVeG]

		2025	2024
<b>ESRS metrics</b>			
<b>In-person training</b>			
Functions at risk currently covered in the ongoing training cycle for the in-person business ethics/anti-corruption training program	%	63	39
Functions at risk currently covered in the ongoing training cycle for the in-person competition law training program	%	82	38
<b>E-learning program</b>			
Functions at risk covered in the e-learning program on business ethics/anti-corruption	%	97	n.a.
<b>Other</b>			
Convictions for violation of anti-corruption and anti-bribery laws	number	0	0
Fines for violation of anti-corruption and anti-bribery laws	EUR mn	0	0
Confirmed incidents of corruption or bribery	number	0	0
Confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	number	0	0
Confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	number	0	0
<b>Voluntary metrics</b>			
Whistleblowing cases in the OMV Group brought to the attention of the Compliance department via OMV's whistleblowing mechanisms <sup>1</sup>	number	69	60
Confirmed incidents of conflicts of interest	number	0	n.a.
Confirmed incidents of money laundering or insider trading	number	0	n.a.
Sites with an ethics certification	%	100	n.a.
Sites assessed or audited internally on specific ethics issues	%	100	n.a.

1 Due to confidentiality restraints, no information can be disclosed on types of misconduct and measures taken.

### Business ethics/anti-corruption training (in-person)

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

	2025			
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	1,178	824	47	n.a.
Total receiving training in the reporting year	402	152	13	383
<b>Delivery method and duration (hours)</b>				
Classroom training	1	1	1	1
Computer-based training	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
<b>Topics covered</b>				
Definition of corruption	x	x	x	x
Policies (Code of Business Ethics, Ethics & Integrity Policy, Whistleblowing Directive)	x	x	x	x
Procedures regarding prevention and detection of corruption and bribery	x	x	x	x
Protection of whistleblowers	x	x	x	x



### Business ethics/anti-corruption training (in-person)

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

	2024			
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	920	723	59	n.a.
Total receiving training in the reporting year	357	344	22	844
<b>Delivery method and duration (hours)</b>				
Classroom training	1	1	1	1
Computer-based training	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
<b>Topics covered</b>				
Definition of corruption	x	x	x	x
Policies (Code of Business Ethics, Ethics & Integrity Policy, Whistleblowing Directive)	x	x	x	x
Procedures regarding prevention and detection of corruption and bribery	x	x	x	x
Protection of whistleblowers	x	x	x	x

### Competition law training (in-person)

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

	2025			
	At-risk functions	Managers	Administrative management and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	850	181	45	n.a.
Total receiving training in the reporting year	449	88	19	n.a.
<b>Delivery method and duration (hours)</b>				
Classroom training	1.5	1.5	1.5	n.a.
Computer-based training	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
<b>Topics covered</b>				
Horizontal relationships/cartels	x	x	x	n.a.
Vertical relationships	x	x	x	n.a.
Abuse of dominance	x	x	x	n.a.
Dawn-raid procedures	x	x	x	n.a.

**Competition law training (in-person)**

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

2024				
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	642	209	38	n.a.
Total receiving training in the reporting year	245	73	17	51
<b>Delivery method and duration (hours)</b>				
Classroom training	1.5	1.5	1.5	1.5
Computer-based training	n.a.	n.a.	n.a.	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
<b>Topics covered</b>				
Horizontal relationships/cartels	x	x	x	x
Vertical relationships	x	x	x	x
Abuse of dominance	x	x	x	x
Dawn-raid procedures	x	x	x	x

**Business ethics/anti-corruption (e-learning program)<sup>1</sup>**

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

2025				
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	10,066	1,465	131	n.a.
Total receiving training in the reporting year	9,716	1,443	122	n.a.
<b>Delivery method and duration (hours)</b>				
Classroom training	n.a.	n.a.	n.a.	n.a.
Computer-based training	0.75	0.75	0.75	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required: OMV	Two-year training cycle	Two-year training cycle	Two-year training cycle	n.a.
<b>Topics covered</b>				
Definition of corruption	x	x	x	n.a.
Policies (Code of Business Ethics, Whistleblowing Directive)	x	x	x	n.a.
Procedures regarding prevention and detection of corruption and bribery	x	x	x	n.a.
Protection of whistleblowers	x	x	x	n.a.

<sup>1</sup> This e-learning program is delivered every two years. As such no comparisons are disclosed.



**Competition law training (e-learning program)<sup>1</sup>**

[G1-3.21a, 21b, 21c] [MDR-M.77c] [NaDiVeG]

2024				
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
<b>Training coverage (number)</b>				
Total target group	858	201	27	n.a.
Total receiving training in the reporting year	811	188	23	n.a.
<b>Delivery method and duration (hours)</b>				
Classroom training	n.a.	n.a.	n.a.	n.a.
Computer-based training	0.75	0.75	0.75	n.a.
Voluntary computer-based training	n.a.	n.a.	n.a.	n.a.
<b>Frequency</b>				
How often training is required: OMV	Two-year training cycle	Two-year training cycle	Two-year training cycle	n.a.
<b>Topics covered</b>				
Horizontal relationships/cartels	x	x	x	n.a.
Vertical relationships	x	x	x	n.a.
Abuse of dominance	x	x	x	n.a.
Dawn-raid procedures	x	x	x	n.a.

<sup>1</sup> This e-learning program is delivered every two years. As such no comparisons are disclosed.

**G1 Borealis business ethics and anti-corruption and anti-bribery**

[G1-3.21b] [MDR-M.77c] [NaDiVeG]

At-risk functions

	2025	2024
<b>Training coverage</b>		
Total receiving training <sup>1</sup>	207	323
<b>Delivery method and duration</b>		
Classroom training (hours)	n.a.	n.a.
Computer-based training (hours)	0.5	0.5
Voluntary computer-based training (hours)	n.a.	n.a.
<b>Frequency</b>		
How often training is required	Annually	Annually

<sup>1</sup> The 2024 figure was updated after a data review conducted during the 2025 reporting cycle, which resulted in revised definitions for training coverage.



[MDR-M77a] Borealis uses the following key performance indicators to assess its performance and effectiveness.

### G1 Borealis metrics to evaluate its performance and effectiveness

[MDR-M77.a]

Metric and definition	Unit	Methodology	2025	2024
Percentage of Borealis employees completing the e-learning on the Borealis Ethics & Integrity Policy, Code of Business Ethics, and Code of Conduct	%	The number of Borealis employees who complete the training as a percentage of the number of Borealis employees assigned to the training.	93	85
The number of ethics reports filed through the whistleblower hotline by Borealis' own workforce	number	The data is sourced from EQS, the external service provider for the Borealis whistleblower hotline. Unsubstantiated cases are counted, unless the reported grievance obviously does not constitute an instance of misconduct.	79	62
The number of instances of non-compliance or recommendations from recertification or surveillance audits based on ISO 37301/37001	number	The external auditor conducts the mandatory annual audit of Borealis GmbH. Thereafter, a report describing each instance of non-compliance is issued and shared.	2	2

[MDR-M77b] The measurement of all metrics below is not validated by an external body other than the assurance provider, unless otherwise stated. The number of instances of non-compliance or recommendations from recertification or surveillance audits based on ISO 37301/37001 is validated by the Austrian Standards certification body. The ISO certificates can be downloaded from the Borealis website: [www.borealisgroup.com](http://www.borealisgroup.com). For more details, see [Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement](#).



# G1 Business Conduct

## Material Topic: G1 Business Conduct

**Material Sub-Topic:** Management of relationships with suppliers including payment practices

Foster strong supplier relationships to ensure a resilient and innovative supply chain that supports our overall progress and success, and incorporate social and environmental considerations (e.g., business ethics, human rights, safety, and carbon footprint of suppliers) into supply chain management

### Relevant SDGs:



**SDG targets**

- 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
- 16.5 Substantially reduce corruption and bribery in all their forms

## G1-2 Management of Relationships with Suppliers

[G1-2.12] At OMV, we aim to foster innovation, maximize value contribution, and enable responsible supply chain growth. This involves working closely with our partners, contractors, and suppliers regarding all applicable legal requirements, as well as our internal safety and environmental protection principles and human rights standards. By integrating sustainability requirements throughout our supply chain (e.g., audits, assessments, sustainability criteria in sourcing), we aim to drive a positive change in the sustainability performance of our suppliers and contractors while mitigating potential negative impacts on them, such as economic disruption due to delays in payment.

The material potential impacts related to management of relationships with suppliers including payment practices can be found in → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#). This material sub-topic is governed centrally by OMV Group Procurement, which is led by the Chief Procurement Officer (CPO), who reports to the Chief Financial Officer (CFO). In OMV Petrom and Borealis, there are local CPOs reporting to the respective CFOs.

## Specific Policies and Commitments Related to our Supplier Management

### Code of Conduct

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

### Corporate Procurement Directive and Purchase to Pay Standard

[MDR-P-65a] OMV's Corporate Procurement Directive describes the overall process of supplier engagement and supplier management, including how human rights aspects are embedded in supplier prequalification, audits, and



meetings. Through the guidelines that it provides, it addresses the potential positive impact of active engagement with suppliers and business partners to develop a good corporate culture and promote sustainability awareness across our network, and the potential negative impact regarding the financial vulnerability of business partners deriving from their significant dependence on OMV as their primary source of revenue. The Purchase to Pay Standard defines the minimum requirements for the Group-wide Purchase to Pay process, encompassing all existing regulations within the process scope. This standard pertains to activities such as requesting, purchasing from external suppliers (excluding inter-company purchases), receiving, accounting, and paying for goods and services. Together with the Corporate Procurement Directive, it outlines the procedures and payment terms that guide the time frame within which invoices from our suppliers and contractors should be paid, so as to mitigate our potential negative impact on business partners caused by late payments. Biannual checks and progress tracking against targets are carried out by the Governance & Analytics and Strategy & Digitalization procurement units to monitor the effectiveness of the Corporate Procurement Directive's implementation.

[MDR-P-65b] Both the Corporate Procurement Directive and the Purchase to Pay Standard apply to OMV (OMV Aktiengesellschaft and all its fully consolidated subsidiaries), including Borealis<sup>1</sup> and OMV Petrom and their subsidiaries. The principles and minimum standards stipulated in the directive apply to all purchasing activities within OMV that are managed by OMV Group Procurement, while some goods and services, such as renewable fuels and feedstock and trading activities, are purchased through other departments. [MDR-P-65c] OMV's Corporate Procurement Directive and Purchase to Pay Standard are signed and approved by the Executive Board. The most senior level with accountability for the Corporate Procurement Directive is the Chief Procurement Officer, while for the Purchase to Pay Standard it is the Chief Information Officer, who reports directly to the CFO. [MDR-P-65e] The Corporate Procurement Directive and the Purchase to Pay Standard have been developed through extensive alignment with internal stakeholders, including accounts payable and business representatives, and are also based on information acquired during our collaboration with the external partners CDP and EcoVadis. [MDR-P-65f] The provisions are made available to all OMV employees via the Regulations Alignment Platform on the OMV intranet. Relevant aspects for suppliers are incorporated into contractual agreements.

[G1-2.14] [G1-6.31] To ensure we have a standardized approach to payment conditions for all our suppliers and contractors, including those from small and medium-sized enterprises (SMEs), we stipulate 60-day standard payment terms in the Corporate Procurement Directive and Purchase to Pay Standard. We continuously monitor payment terms to ensure they are in line with the contractual agreements conducted with our suppliers. To safeguard this, one day prior to expiry of the payment term, the SAP system proposes for payment all invoices that are due, and they are paid automatically the next day without the need for manual intervention. Where invoices are blocked for payment (e.g., for tax reasons), the reasons are analyzed, and remediation measures are initiated.

The Corporate Procurement Directive outlines specific processes related to supplier engagement and management. These include:

### Supplier Relationship Management (SRM)

[G1-2.15a] OMV's SRM framework not only focuses on managing strategic relationships with our suppliers and contractors but also incorporates sustainability into supplier segmentation, performance, meetings, and innovation. To support OMV on its transformation journey to becoming a leader in innovative sustainable fuels, chemicals, materials, and the circular economy, it is crucial to ensure that suppliers are encouraged to innovate. This helps unlock their potential, and the innovative solutions they develop provide an opportunity to enhance and strengthen partnerships. Furthermore, active and fair engagement with suppliers regarding sustainability matters has the potential to foster positive change in the supply chain and addresses the potential negative impact of the financial vulnerability of suppliers due to delayed payment from OMV.

### Prequalification

[G1-2.15b] Supplier prequalification is part of precontractual activities, during which OMV collects information from a potential supplier with the purpose of evaluating compliance with our HSSE and sustainability requirements. The goal of the prequalification process is to screen potential suppliers before bringing them on board to ensure that only those suppliers that meet our HSSE and sustainability standards are considered for future collaboration.

1 Excluding mtm plastics GmbH, mtm compact GmbH, Ecoplast Kunststoffrecycling GmbH, DYM Solution Co Ltd., Integra Plastics AD, Renasci Oostende Recycling N.V., Rialti S.p.A.



Prequalification is based on a standardized list of elements and objectives that align with the OMV Group's HSSE Management System (e.g., HSSE Policy, ISO 9001, 14001, 45001) and our Sustainability Framework (e.g., Sustainability Policy, Human Rights Policy Statement, and grievance mechanisms).

### Supplier Selection

[G1-2.15b] Following prequalification, Procurement and business representatives select the best suppliers based on a predefined set of commercial and technical criteria during a tender process. Social and environmental criteria are part of the commercial evaluation, so as to give sustainability added value in sourcing. To support the overall OMV Group Sustainability Targets 2030 and the Sustainable Procurement ambition to give sustainability a "value" in sourcing, the Procurement department has included two criteria to assess the sustainability performance of the bidders in their commercial evaluation: the EcoVadis score and completion of our climate change questionnaire.

In 2025, OMV invited more than 1,000 suppliers to respond to a simplified version of the climate change questionnaire, which was developed internally based on the CDP structure. In addition to reporting their emissions, we asked suppliers whether they have carbon reduction targets in place and invited them to share with us any initiatives or projects to reduce carbon emissions in which they would like us to participate. Suppliers were selected based on spend so as to focus on our largest business partners and thus maximize impact. In addition, individual meetings and webinars were offered to our suppliers to help them better understand the requirements of the climate change questionnaire and why this information is important to OMV.

### Risk Assessments

[G1-2.15a] Understanding a supplier's risk is an important factor in deciding whether and how we conduct business with them. The risk profile set up by OMV Procurement in our internal IT systems for Tier 1 suppliers aims to enhance supply chain resilience and compliance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and Corporate Sustainability Due Diligence Directive (CSDDD). It is based on three major risk areas: Sustainability, Procurement, and HSSE. Furthermore, OMV has a screening process in place to ensure that parties sanctioned by the EU or international organizations, such as the United Nations, are not accepted as procurement partners.

### Audits

[G1-2.15a] OMV conducts two types of audits of its suppliers and contractors: on-site Together for Sustainability (TfS) audits that focus on the sustainability performance of a company, and audits performed by an external auditor. The audits are carried out as part of the prequalification process and/or during contract execution. The aim of the audits is to measure the performance of our suppliers and define actions that will enable them to optimize their performance and meet OMV requirements. During the external audits, we pay special attention to the financial stability of our suppliers, their strategy and organization, supply chain, sustainability (e.g., social and environmental issues), and their cybersecurity performance. Each audit finding classified with a red flag is followed up and analyzed by the Procurement team in collaboration with business representatives and any other relevant function (e.g., HSSE, Legal, Internal Audit, and Compliance). Information on the outcome of the audit is made available to the supplier, and the supplier is requested to submit a proposed corrective plan with concrete measures and an implementation timeline. In 2025, 16 audits (2024: 13) resulted in follow-up measures.

### Supply Chain Carbon Transparency

[G1-2.15a] We aim to continuously manage and decrease the carbon volume of our purchased goods and services. Only by working together with our suppliers will we be able to define joint low-carbon initiatives to continuously decrease the carbon emissions in the supply chain and meet our Paris Agreement commitments. Our climate change questionnaire is our central instrument for creating transparency related to carbon emissions in our supply chain, and it is closely linked to our target → [Engage with Suppliers to Assess Their Carbon Footprint](#).

### Supplier Capacity Building

[G1-2.15a] OMV works with its suppliers to improve overall sustainability performance by inviting them to individual meetings or webinars to increase awareness of the importance of participating in TfS assessments or completing our climate change questionnaire. We also include topics related to sustainability and low-carbon procurement in our annual strategic supplier meetings and invite key suppliers to deep dive workshops on innovation. In 2025, 17 meetings were organized with our strategic suppliers, during which commercial, technical, HSSE, and sustainability topics were discussed. In total, 6 deep dive workshops on innovation were also held with key suppliers.



### Local Content

[G1-2.15a] We aim to support the local communities in the locations where we operate by fostering economic development. Local procurement strengthens the local economy and meets the local procurement expectations of neighboring communities. Increased local procurement has had the added benefit of reducing business disruption in recent years, as well as the potential for a smaller carbon footprint due to the reduced transportation distance of the goods purchased. In 2025, the spend with local suppliers at Group level was 70.9% (2024: 71.1%).

### Supplier ESG Programs

[Voluntary] Minimum ESG requirements, like presenting proof of a CSR/Human Rights Policy or accepting our Code of Conduct, are part of our supplier prequalification practices. Furthermore, to ensure effective implementation of supplier ESG programs, we award additional points in the commercial evaluation to bidders who have completed/agree to complete the EcoVadis assessment and climate change questionnaire. Suppliers that do not meet the minimum EcoVadis score of 45 are requested to improve and retake the assessment in the following year<sup>1</sup>. Through these supplier ESG programs, we aim to increase our potential positive impact on the corporate culture of our suppliers, as that in turn might lead to improvement in working conditions and quality of life for workers in the supply chain. We actively engage not only with our suppliers, but also with buyers on sustainable procurement and supplier innovation practices. Our buyers receive regular training on how to assist the Procurement department in achieving its sustainable sourcing goals. To this end, they engage with suppliers and encourage participation in ESG evaluations, such as the EcoVadis assessments or our climate change questionnaire. In 2025, sustainable procurement training for buyers focused on applying OMV's new Code of Conduct in supplier sourcing and contracting. Two training sessions were conducted, attended by 190 buyers from OMV, OMV Petrom, and Borealis (compared to 155 buyers in 2024).

## Metrics and Targets

### Targets



#### Engage with Suppliers to Assess Their Carbon Footprint

[Voluntary] [MDR-T-80a-80j]

One focus area of regular engagement with our suppliers is reducing carbon emissions. This annual engagement with numerous suppliers supports our 2030 target of maintaining active, climate-related engagement with suppliers representing 80% of Procurement spend, as a foundation for initiating and running joint low-carbon initiatives.

[MDR-T-80a] This goal of engaging with suppliers that cover 80% of Procurement spend by 2025 aligns with our commitment to transforming into a net-zero business by 2050. Furthermore, this goal supports the Sustainable Procurement ambition to give sustainability a “value” in sourcing, which is stipulated by our → [Corporate Procurement Directive](#). It encompasses not only our own operations but also our product portfolio and other emissions along the value chain. [MDR-T-80h] Internal stakeholders (e.g., Executive Board members and the Sustainability department) and external stakeholders (i.e., CDP) were involved in the target setting, with final approval by OMV's Executive Board.

2025	2030
Engage with all suppliers that cover 80% of Procurement spend and assess their carbon footprint as a foundation for initiating and running joint low-carbon initiatives	Maintain active, climate-related engagement with suppliers representing 80% of Procurement spend, as a foundation for initiating and running joint low-carbon initiatives

1 Not meeting this requirement does not lead to exclusion from contracting.



<b>Absolute target</b>	
<b>Value chain activities</b>	Upstream value chain – Tier 1 suppliers
<b>In scope</b>	Suppliers within Procurement scope, according to Corporate Procurement Directive
<b>Out of scope</b>	All suppliers that are not within Procurement scope, according to Corporate Procurement Directive
<b>Geographical coverage</b>	Group-wide
<b>Base year</b>	2021
<b>Baseline value in %</b>	33

[MDR-T-80f] This KPI has been established to enhance the accuracy and transparency of Scope 3 emissions from purchased goods and services. We have adopted the 80/20 approach, focusing on suppliers that account for 80% of Procurement spend to maximize impact. [MDR-T-80i] In alignment with our business strategy review and the recent EU regulatory developments, including the German Supply Chain Due Diligence Act (LKsG) and the Corporate Sustainability Due Diligence Directive (CSDDD), our 2030 target was subsequently revised, following approval by OMV's Sustainability Coordination Forum in October 2025. There were no changes in methodologies, which are periodically reviewed to ensure they reflect the latest sustainable procurement standards and practices.

## Status 2025

[MDR-T-80j] **100%** of suppliers covering >80% of Procurement spend engaged to assess their carbon footprint and define and run joint low-carbon initiatives. (2024: 100%) This target is reviewed annually.



## G1-6 Payment Practices

### Payment practices metrics

[MDR-77.c] [G1-6.31] [G1-6.33a; 33b; 33c] [Entity-specific] [Voluntary]

	Unit	2025	2024
Payments aligned with standard payment terms <sup>3</sup>	%	74.0	75.5
Average time to pay an invoice from the date when the contractual or statutory term of payment starts <sup>3</sup>	day	58.1	56.1
Legal proceedings currently ongoing for late payments	number	1	1
Suppliers invited to respond to the climate change questionnaire <sup>1</sup>	number	1,064	1,450
Total suppliers assessed with negative environmental impacts in the supply chain that were disqualified <sup>1</sup>	%	0.4	0.1
Suppliers' operations covered by a certified ISO 14001 or EMAS environmental management system <sup>2</sup>	%	68.5	68.9

1 Entity-specific

2 Voluntary metrics

3 To ensure we have a standardized approach to payment conditions for all our suppliers and contractors, including those from small and medium enterprises (SMEs), we stipulate 60-day standard payment terms in the Corporate Procurement Directive and Purchase to Pay Standard.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Payment Practices, see → [Annex: G1-6 Payment Practices](#).



# G-(Entity-Specific) Cybersecurity

## Material Topic: G1 Business Conduct

### Material Sub-Topic: (Entity-specific) Cybersecurity

Protecting people, assets, operations, information, and reputation against any cyber threats, incidents, or crises, thereby ensuring business continuity and the protection of people and the environment

The material impact related to the sub-topic G-(Entity-specific) Cybersecurity can be found in → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#). IT security is managed by the Group IT & Digital Office led by the Chief Information Officer (CIO), who reports directly to the Chief Financial Officer. The Group CIO is supported by the OMV Group Chief Information Security Officer (CISO) and Group IT/OT Governance team.

## Specific Policies Related to Cybersecurity

### IT/OT Security Policy Framework

[MDR-P.65a] At OMV, IT/OT plays a central role in steering processes at our production facilities through our plant process control systems. If those systems were to be disrupted, e.g., through an advanced cyberattack, consequences could include physical accidents that pose a threat to human and environmental health. To manage this potential negative impact, OMV has a comprehensive IT/OT Security Policy Framework in place. The IT<sup>1</sup>/OT<sup>2</sup> Security Policy Framework implements a comprehensive layer of security policies, controls, and guidelines to protect the integrity and security of IT/OT systems. This framework is crucial in safeguarding critical infrastructure and ensuring the resilience of process control systems against a potential advanced cyberattack. It consists of a comprehensive set of internal regulatory documents that are linked to the international ISO/IEC 27001:2022 standard and to IEC 62443 for the related OT controls. The effectiveness of OMV's Information Security Management System (ISMS), which is part of the framework, is subject to regular external audits, and a full recertification assessment was successfully completed in July 2025 with an applied certification period until 2028. The framework also covers OMV's commitment to securing the operation of its services in dedicated areas, such as within the filling station retail business and the related PCI DSS<sup>3</sup> requirements. [MDR-P.65b, 65c] This framework applies to the OMV Group globally, including our subsidiaries, Borealis GmbH<sup>4</sup>, and OMV Petrom S.A., and takes into account, where necessary, any local laws and regulations that may apply. It is approved by the OMV Executive Board, and the most senior level accountable for its implementation is the CIO. [MDR-P.65e, 65f] The IT/OT Security Policy Framework was developed through extensive consultation with internal stakeholders, including representatives of our own workforce, the Works Council, and the business division representatives. All IT/OT policies and internal standards and procedures included in the framework are regularly communicated to all OMV employees via internal communication channels and via the Regulations Alignment Platform on the OMV intranet. Relevant aspects for certain external stakeholders, such as suppliers, are incorporated into the contractual agreements.

1 Information technology (IT) security is a set of cybersecurity strategies that prevents unauthorized access to organizational assets, such as computers, networks, and data. It maintains the integrity and confidentiality of sensitive information, blocking the access of sophisticated hackers.

2 OT security is defined as operational technology (OT) hardware and software that detect or cause a change through the direct monitoring and/or control of physical devices, processes, and events in the enterprise. OT is common in industrial control systems (ICS), such as a SCADA system.

3 Payment Card Industry Data Security Standard

4 Until December 9, 2025



## Actions Related to Cybersecurity

[MDR-A.68a] With the actions we have in place to address our potential negative impact on humans and the environment as a consequence of an advanced cyberattack, we pursue our overarching cybersecurity ambition of reaching an overall cybersecurity maturity level, meaning all operations are quantitatively managed, with no noteworthy cybersecurity incidents. As the human factor is key to ensuring cybersecurity in daily operations, various awareness formats are developed and released to train our employees accordingly. [MDR-A.69b] In 2025, these actions did not exceed our key actions threshold.<sup>1</sup> Consequently, this topic is not referenced to the financial statement. As the exact subjects and contents of our key actions contain sensitive information that could expose OMV to external risks, we make use of the ESRS 1-7.7 provisions allowing for omission of confidential information. Therefore, no details are disclosed about our cybersecurity key actions.

Further actions that fulfill the objectives of our IT/OT Security Policy Framework and support reaching our cybersecurity ambition exist within our organization as follows:

### Risk Assessments and Audits

[MDR-A.68a-68c, 68e] The IT/OT Security Policy Framework stipulates the need to assess risks related to cyber assets in IT and OT across the Group. Therefore, OMV has been managing an information security/excellence program since 2019. Various projects are conducted annually based on pre-evaluation processes to target newly emerged cyber risks. The implementation of these projects contributes to the targeted security maturity level of OMV as per our cybersecurity ambition, helping reduce exposure to cyber threats. The scope is focused on our own operations worldwide. Risk assessments are an ongoing process, while the OMV ISMS operations are subject to yearly external audits to verify their compliance and efficiency with a related certification. The latest certification according to ISO/IEC 27001:2022 was granted in August 2025.

### Technical, Detective, and Reactive Measures

[MDR-A.68a-68e] Based on the guidelines of the IT/OT Security Policy Framework, the risk of security breaches is lowered by introducing new tools, individual detection strategies, and response plans to maintain a strong perimeter for our physical and cloud environments. Technical housekeeping measures ensure a solid foundation in the form of up-to-date hardware and software, as do adequate information security processes. We implement security patches and offer guidelines to provide consistent hardware and software life cycles. The ongoing detective and reactive measures are designed and executed on an ongoing basis to create transparency around existing risks, security gaps, and vulnerabilities, thereby supporting the objectives of our IT/OT Security Policy Framework. We integrate these measures to protect our assets from intruders, mitigate possible damage, and ensure a fast and full recovery. Examples of such measures include continuous vulnerability scans of cyber assets, breach and attack simulations to evaluate potential attack surfaces, continuous internal and external penetration tests on critical applications/systems, and external audits as quality assurance (ISO 27000, PCI DSS, NIS, etc.). This approach ensures that we proactively address potential threats and maintain robust security across our systems. The scope is focused on our own operations worldwide. The introduction and identification of new tools, individual detection strategies, and response plans is an ongoing process. We are continuously processing IT projects, assessed by IT security governance to ensure the targeted mitigation of cyber risks.

### Training

[MDR-A.68a-68c, 68e] Continuous awareness-raising and ongoing training on cybersecurity for all employees within our own operations worldwide are essential requirements outlined in the IT/OT Security Policy Framework. OMV runs regular and in-depth training sessions to maintain an adequate level of employee awareness of information security.

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



These awareness efforts cover general information security issues, ad hoc demands as timely countermeasures for specific use cases, and target group-focused subjects. The training formats include mandatory e-learning sessions with knowledge checks, topic-based videos, classroom training sessions, anti-phishing email campaigns, and sharing news via our intranet and internal blog posts. This multifaceted approach ensures continuous learning to effectively enhance our employees' knowledge of information security, thereby supporting the objectives of the IT/OT Security Policy Framework and our overall cybersecurity ambition.

## Targets Related to Cybersecurity



### Our Ambition

[MDR-T.81b-i] Our ambition is that all services, assets, and infrastructure delivered by OMV Group IT should be provided in accordance with their respective protection needs from a cybersecurity perspective. To meet these objectives, a variety of measures are implemented, either on the people and awareness side, through process- and cyber risk-based initiatives, or with technological implementations (tools, cyber defense capabilities, endpoint detection, etc.), to ensure appropriate cyber resilience. To track the effectiveness of our measures outlined in our IT/OT Security Policy Framework, we regularly assess the maturity level of our security services through external audits based on given standards (CMMI).

### Status 2025

[MDR-T.81b-ii] Ransomware, phishing attacks, targeted cyberattacks on critical infrastructure, deepfakes, and the spread of misinformation and disinformation through the increased use of AI are coming more and more into focus and pose new challenges for OMV. With targeted measures such as the implementation of the latest IT security technologies, comprehensive training measures for our employees, and holistic business cyber resilience concepts, OMV believes it is well prepared for the new challenges.



## Metrics

### Cybersecurity metrics

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

	2025	2024
Noteworthy cybersecurity incidents	0	0
Number of confirmed breaches of customer privacy data <sup>1</sup>	0	n.a.

<sup>1</sup> Voluntary metric. All other metrics are entity-specific unless otherwise specified.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Cybersecurity, see → Annex: [G-\(Entity-specific\) Cybersecurity metrics definitions and methodologies.](#)



Vienna, March 13, 2026

The Executive Board

**Alfred Stern m.p.**  
Chairman of the Executive Board and  
Chief Executive Officer

**Reinhard Florey m.p.**  
Chief Financial Officer

**Martijn van Koten m.p.**  
Executive Vice President Fuels and  
Executive Vice President Chemicals

**Berislav Gaso m.p.**  
Executive Vice President Energy