

Sustainability Statement

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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-

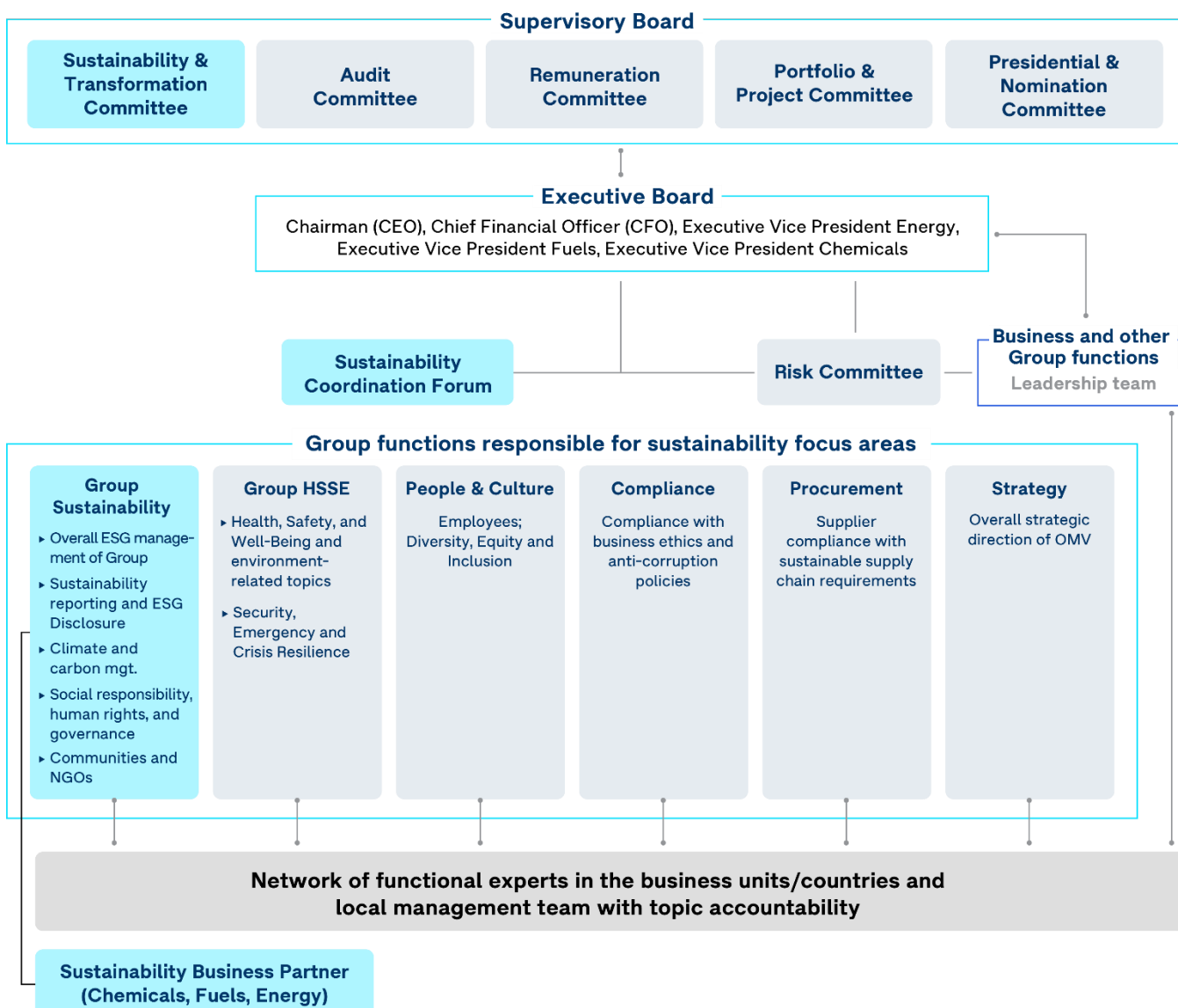


defined, and the maturity of the ESG management system is regularly reviewed to address gaps identified in the sustainability operating model.

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).



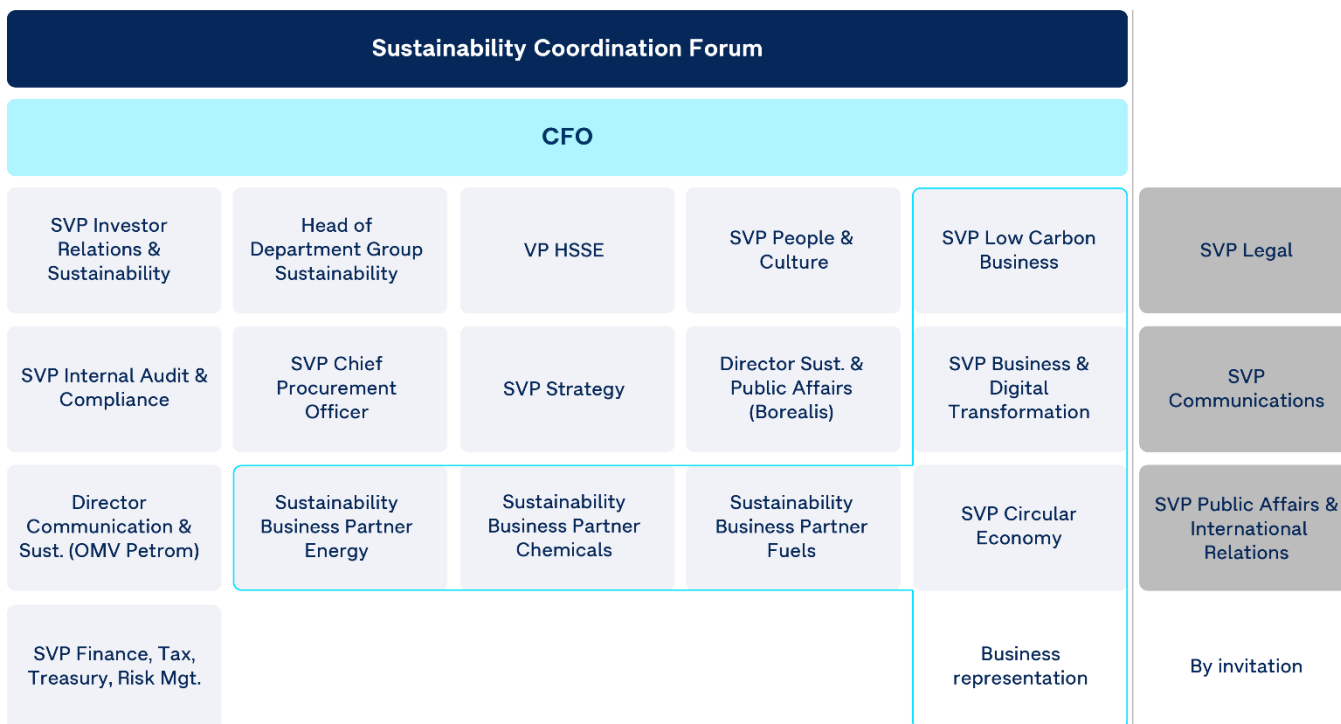
[ESRS-2- GOV-1.22d] The Executive Board is responsible for setting and implementing the Company strategy and holds accountability for strategic targets including sustainability targets. It meets at least every two weeks to exchange information and make decisions on matters requiring plenary approval. 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

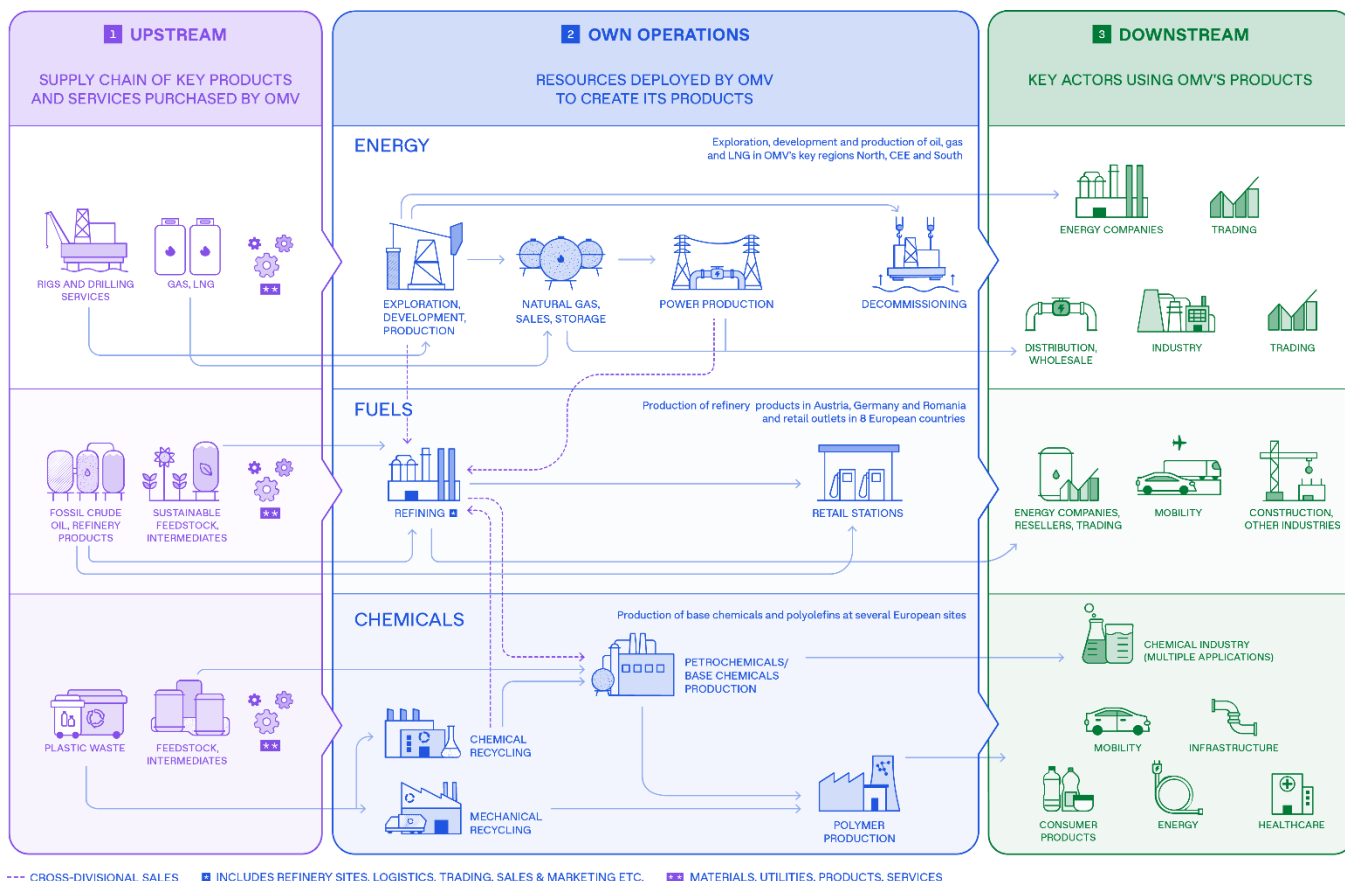
- **Economic contribution:** OMV contributes to the economy through job creation, taxes, and investments in affected communities.
- **Environmental stewardship:** OMV is committed to reducing its environmental impact, investing in renewable energy projects, and sustainable practices.



- 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

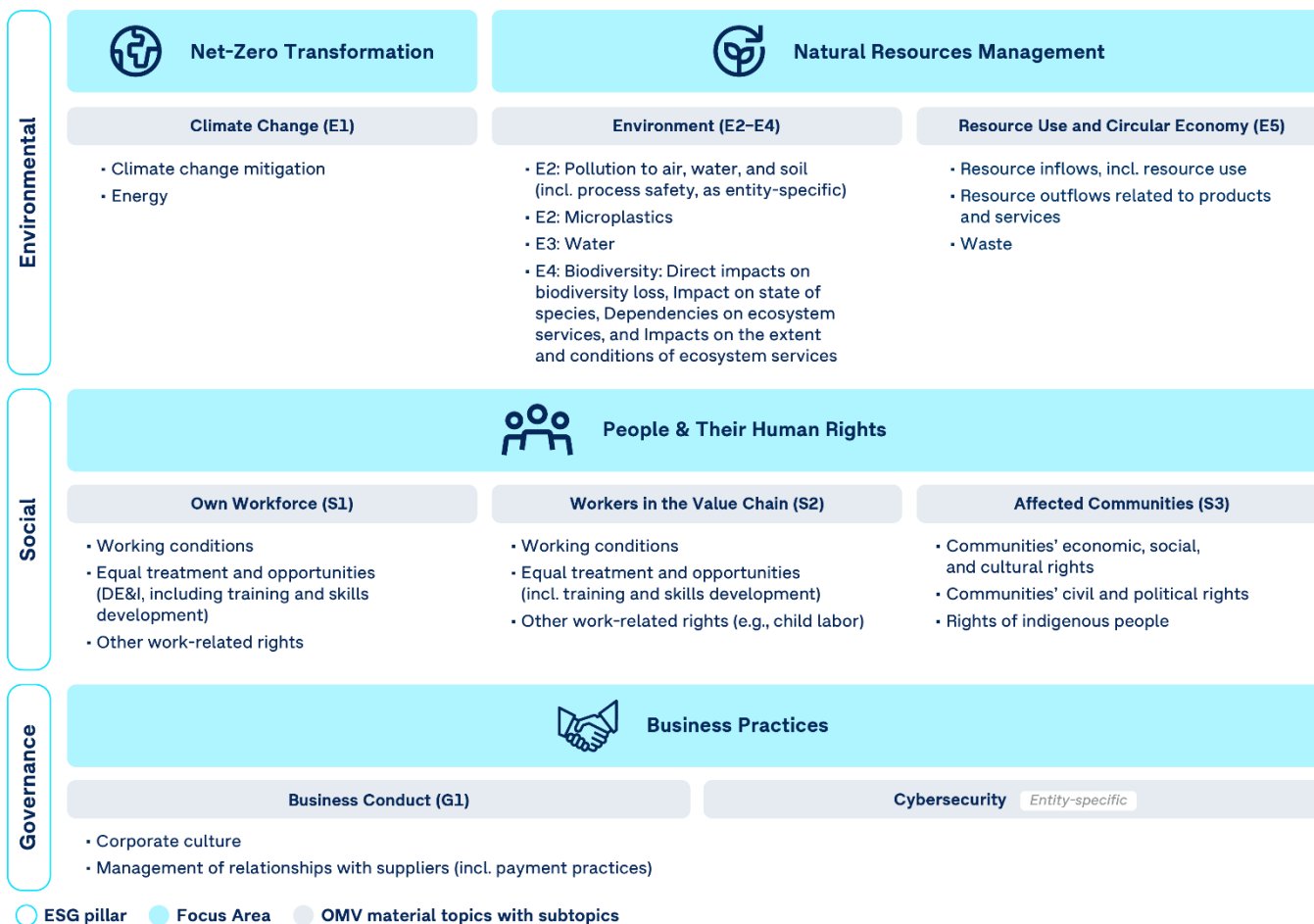
[S3-SBM-2.7] [S3-SBM-2.AR 3] At OMV, we take account of the views, interests, and rights of affected communities, including indigenous communities, by conducting Social and Human Rights Impact Assessments (SHRIA) and risk screenings and applying the principle of free, prior, and informed consent where 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)	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] 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] Governance: G1 [G1-BE-IRO-3]
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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;	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
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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.



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>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>e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;</p>	<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>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)	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] Social: S1 [S1-OW-IRO-4]; S2 [S2-WV-IRO-4, S2-WV-IRO-5]
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;	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. 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. 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. 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.
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 OMV EWRM standard applies globally to all entities and fully consolidated subsidiaries of OMV. The relevant stakeholder group for this standard is all employees.
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	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.
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	OMV risk management is based on the international risk management standard ISO 31000.
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 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.
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 EWRM standard is available to all employees internally through dedicated platforms and periodic rollouts.



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
Fuels	US	0	0	n.a.
	AT	318	318	NPA, Natura 2000, KBA
	DE	160	160	NPA, Natura 2000, KBA
	HU	9	9	Natura 2000
Energy	RO	0	25	NPA, Natura 2000, KBA
	AT	27	25	NPA, Natura 2000, KBA
	NO	0	0	n.a.
	NZ	2	2	KBA
	RO	286	222	NPA, Natura 2000, KBA
Total	TN	0	0	n.a.
		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](#).

Environmental Information

EU Taxonomy Reporting	145	E4 – Biodiversity and Ecosystems	202
E1 – Climate Change	153	E5 – Resource Use and Circular Economy	206
E2 – Pollution	181		
E3 – Water	196		

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

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



EU Taxonomy Reporting

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

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

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

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

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

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

OMV's Process for Identifying and Assessing EU Taxonomy Activities

EU Taxonomy Eligibility Assessment

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

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



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

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

EU Taxonomy Alignment Assessment

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

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

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

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

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

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



Definition of Financial KPIs

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

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

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

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

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

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

EU Taxonomy – Overview KPIs 2025

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



EU Taxonomy – Overview KPIs 2024

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

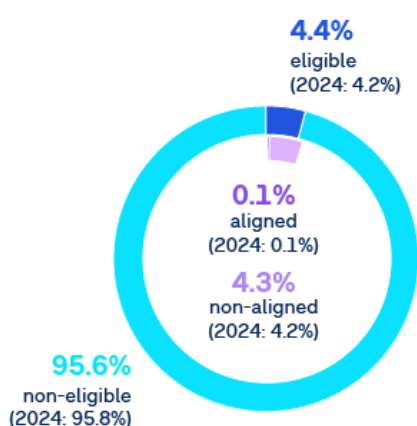
¹ The 2024 figures have been restated, for details please refer to the introduction part of this chapter.

Taxonomy-Eligible and Taxonomy-Aligned Turnover

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

Taxonomy-Aligned Turnover 2025

In EUR mn



	2025	2024
Aligned		
Manufacture of biogas and biofuels for use of transport and of bioliquids	5	10
Production of heat/cool from geothermal energy	3	0
Production of heat/cool using waste heat	6	5 ¹
Infrastructure enabling low-carbon road transport and public transport	9	3
Total aligned turnover	23	17
Non-Aligned		
Other eligible activities	1,046	1,089
Non-eligible activities	23,240	25,088
Total non-aligned turnover	24,285	26,177

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

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

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



EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned turnover

In EUR mn

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

Taxonomy-Eligible and Taxonomy-Aligned CAPEX

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

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

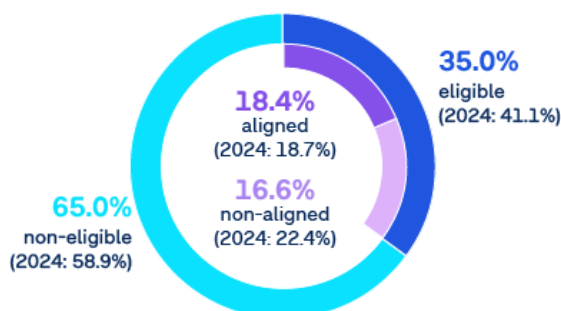
Most of the eligible CAPEX was derived from the activities "3.17. Manufacture of plastics in primary form" and "3.14. Manufacture of organic basic chemicals," both reflecting the activities of our Chemicals segment. Other contributors were activities in Section 6 Transport (e.g., "6.2. Freight rail transport,"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

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



Taxonomy-Aligned CAPEX 2025

In EUR mn



	2025	2024
Aligned		
Manufacture of hydrogen	99	41
Manufacture of organic basic chemicals	333	323
Manufacture of plastics in primary form	104	107
Electricity generation using solar photovoltaic technology	34	116
Transmission and distribution of electricity	0	5
Manufacture of biogas and biofuels for use in transport and of bioliquids	91	30
Production of heat/cool from geothermal energy	19	0
Production of heat/cool using waste heat	0	4
Infrastructure enabling low-carbon road transport and public transport	61	61
Construction of new buildings	13	0
Installation, maintenance, and repair of energy efficiency equipment	1	2
Installation, maintenance, and repair of renewable energy technologies	0	5
Close to market research, development, and innovation	4	61
Total aligned CAPEX	757	756
Non-Aligned		
Other eligible activities	686	908
Non-eligible activities	2,683	2,388
Total non-aligned CAPEX	3,368	3,296

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

EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned CAPEX

In EUR mn

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



EU Taxonomy – CAPEX Plan

In EUR mn

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

- The activity code list contains all activities that have been declared aligned since 2022. The CAPEX plan contains Sustainability CAPEX from MTP for the expansion of the activities already declared as aligned since 2022. For the EU Taxonomy CAPEX plan, government grants are not deducted from CAPEX (gross approach). Eligible activities that are not yet aligned in 2025 but are likely to be aligned at a later stage are not included.
- In 2025, the planning horizon was shortened from five years to three, resulting in forward-looking CAPEX that is lower compared to the Sustainability Statement 2024. As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), Borealis' CAPEX is not considered in the CAPEX Plan.

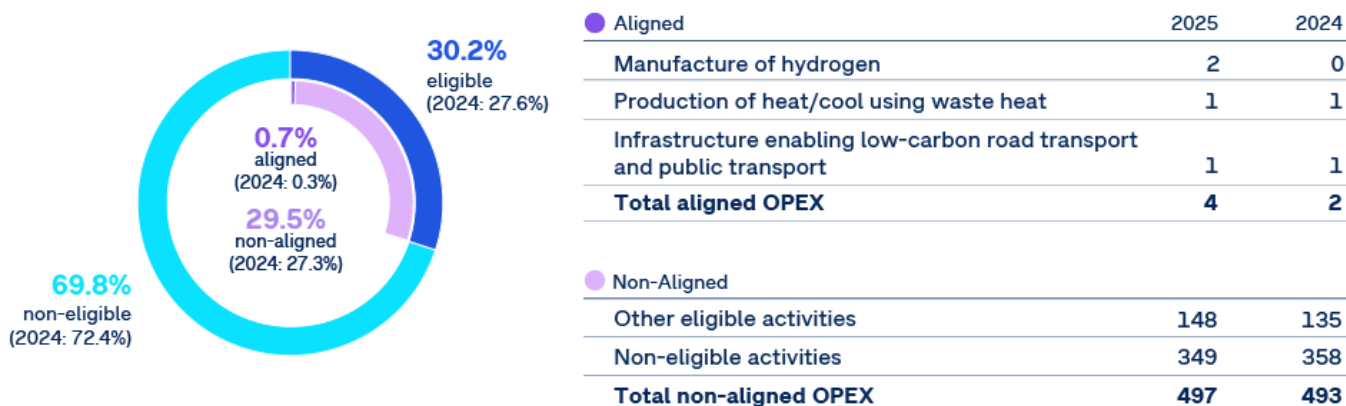
Taxonomy-Eligible and Taxonomy-Aligned OPEX

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

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

Taxonomy-Aligned OPEX 2025

In EUR mn



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



EU Taxonomy – Taxonomy-eligible and Taxonomy-aligned OPEX

In EUR mn

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

EU Taxonomy Data Tables

EU Taxonomy – CAPEX reconciliation to Consolidated Financial Statements

In EUR mn

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

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



E1 Climate Change

Material Topic: E1 Climate Change

Material Sub-Topics: Climate change mitigation; Energy

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

Relevant SDGs:



SDG targets:

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

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

E1-1 Transition Plan for Climate Change Mitigation

[E1-1 AR 1] [E1-1.14] [E1-1.16] OMV fully supports the goals set forth by the Paris Agreement, and addressing climate change is central to our Group strategy. We are committed to transforming into an integrated sustainable energy, fuels, and chemicals company, with the ambition of becoming a net-zero business by 2050.¹ This commitment includes not just our own operations (Scopes 1 and 2) but also our product portfolio and other emissions along the value chain (Scope 3). OMV is committed to climate change mitigation and aims to support and accelerate the energy transition.

[E1-1.16h] [E1-4.34] [E1-4 AR 31] To support OMV's ambition of becoming a net-zero business by 2050, OMV has developed a transition plan. This plan is an integral part of the OMV Strategy 2030 and complemented by concrete short-, mid-, and long-term targets. OMV's targets are set at both absolute and intensity levels, with the ultimate goal of achieving net zero greenhouse gas (GHG) emissions in Scopes 1, 2, and 3 by 2050. For Scopes 1 and 2, OMV is aiming for an absolute reduction of 30% by 2030 and 60% by 2040. For the defined categories in Scope 3, OMV is aiming for an absolute reduction of 20% by 2030 and of 50% by 2040. These absolute GHG emission reductions and the increase in zero-carbon energy sales are key in reducing the carbon intensity of our energy supply, pursuing a decline of 10% by 2030 and of 25% by 2040. These targets were first set in 2021² and are approximated to the IEA's Sustainable Development Scenario (SDS) for 2030. However, our target of achieving net zero emissions by 2050 is

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

2 The intensity target was revised in 2025.



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

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

Decarbonization Levers

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

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

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

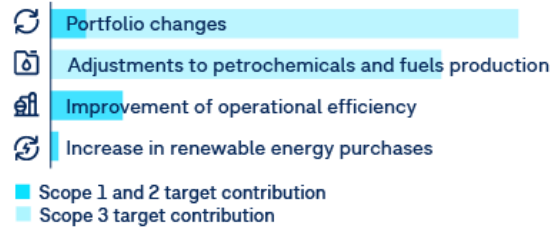


Decarbonization Measures to Meet OMV's 2030 Climate Targets with the Ambition of Reaching Net Zero by 2050

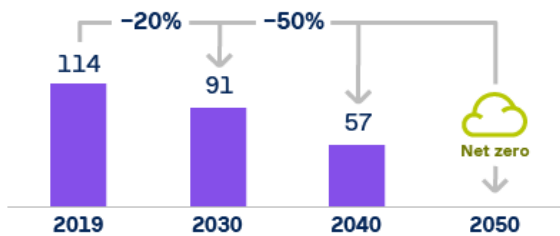
Absolute net GHG Scope 1 and 2 emissions [mt CO₂e]



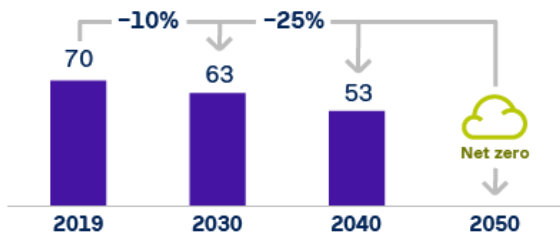
Contribution of measures to absolute GHG emission reduction target for 2030



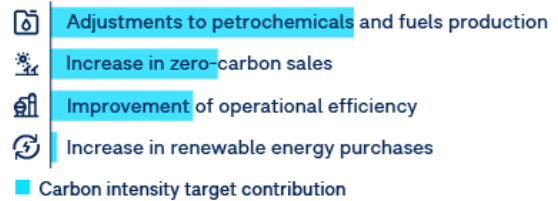
Absolute net GHG Scope 3 emissions [mt CO₂e]



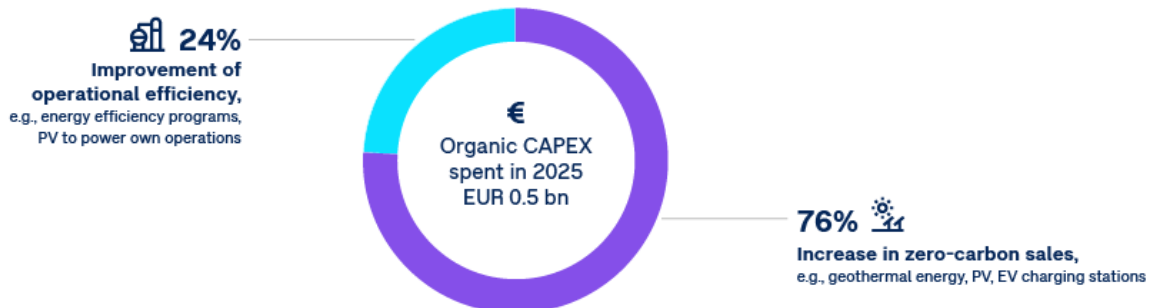
Carbon intensity of energy supply, Scopes 1, 2, and 3 [g CO₂e/MJ]



Contribution of measures to carbon intensity reduction target for 2030



CAPEX in 2025 to achieve climate targets¹



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



Investments in Support of the Transition Plan

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

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

Progress on Transition Plan Implementation

[E1-1.16j] OMV is actively progressing with the implementation of its transition plan; for details, see → [Progress on Specific Key Actions](#). OMV has also improved its energy and operational efficiency, contributing to a reduction in absolute Scope 1 and 2 emissions by 26% compared to 2019. Scope 3 emissions have been reduced by 19% compared to 2019, driven by lower fossil fuel sales. To achieve this progress, OMV invested EUR 0.5 bn in 2025.

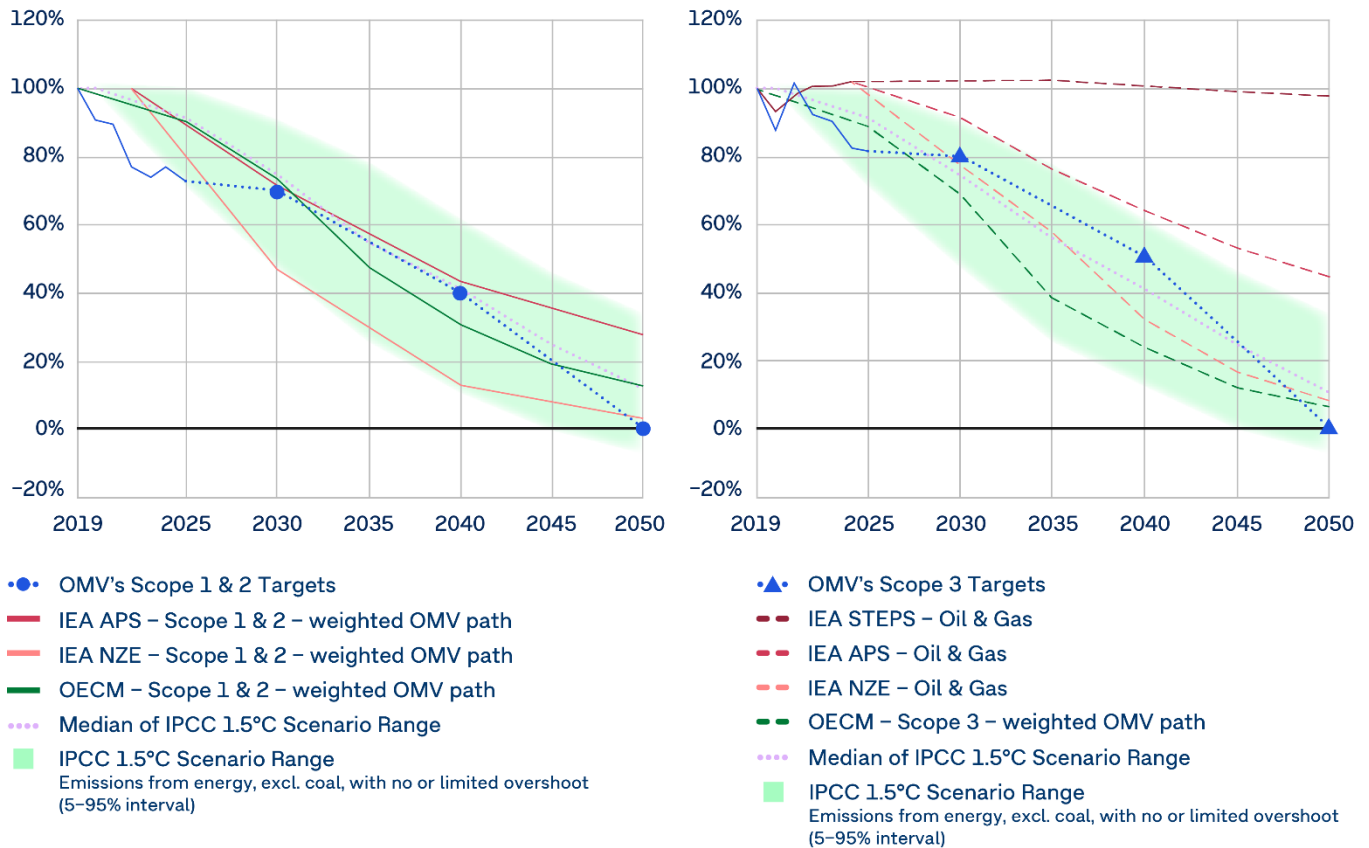
[E1-1.16c] In 2025, 16.6% (2024: 22.4%) of OMV's total CAPEX was classified as Taxonomy-eligible (non-aligned) and 18.4% (2024: 18.7%) as Taxonomy-aligned.

1.5°C Alignment

[E1-1.16a, 16h] When assessing the alignment of OMV's climate targets with a 1.5°C world, several scenarios and approaches were explored, as no guidance is available for an integrated energy, fuels, and chemicals company. One of the main starting points for OMV's assessment was the suite of scenarios underpinning the Sixth Assessment Report by the Intergovernmental Panel on Climate Change (IPCC), particularly its C1 scenarios, in which global warming is limited to 1.5°C with no or limited overshoot (>50% probability). By examining global energy-related GHG emissions (CO₂, CH₄, and N₂O) but excluding emissions from coal to better reflect OMV's business, a wide range of around 70 scenarios opens up to 2030 and beyond. The emissions were normalized to 100% for 2019, the base year for OMV's climate targets. Then, 5% each of the extreme lower and upper outliers were removed to condense this spectrum of scenarios. All of OMV's targets fall within this range, indicating alignment with a 1.5°C world (see figure below). For OMV's Scope 3 targets in 2030 and 2040, approximately 40% and over 20%, respectively, of the analyzed IPCC scenarios are characterized by less ambitious CO₂ emissions reductions.



Alignment of greenhouse gas reduction targets



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

Looking at sectoral decarbonization pathways, the IEA's 2023 special report on The Oil and Gas Industry in Net Zero Transitions is another critical reference. For a company like OMV that will remain active in oil and gas, the IEA suggests that a capital budget share exceeding 50% should be allocated to clean energy technologies by 2030. This is considered a key criterion for making a fair contribution to achieving net zero emissions by 2050. As the IEA notes, this capital share would only be feasible for oil and gas companies if governments were to significantly reduce their tax revenues and shareholders were willing to accept lower dividends. For comparison, OMV is committed to allocating, on average, 30% of organic investments² to sustainable projects in the period up to 2030. The IEA report also provides Scope 1 and 2 emission pathways for oil and gas, which were combined with emissions from chemicals from the World Energy Outlook by weighting them based on OMV's Scope 1-3 emissions according to the respective business segment in 2019. This indicates that OMV's 2030 and 2040 targets align with the resulting APS pathway, but not the NZE. In the NZE scenario, for oil and gas operations alone, Scope 1 and 2 emissions should fall by more than 60% by 2030. Recognizing that achieving this could be challenging for companies with extensive past reduction efforts, the IEA suggests alternative 2030 emissions intensity targets for upstream oil and natural gas as well as oil refining. Based on the intensity targets, OMV's Scope 1 and 2 targets are approximately 70% aligned with the outcomes of the NZE scenario.

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



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

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

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

Temperature alignment of OMV 2030 targets

Scopes 1 & 2

Alignment criterion	Temperature outcome	Alignment
Paris Agreement	well below 2°C	Aligned
IEA	APS pathway	1.7°C
	NZE CAPEX	
	NZE intensities ¹	1.5°C
	NZE pathway	
OECM pathway	1.5°C	Aligned

¹ Limitations regarding applicability to OMV as outlined in text

Scope 3

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

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

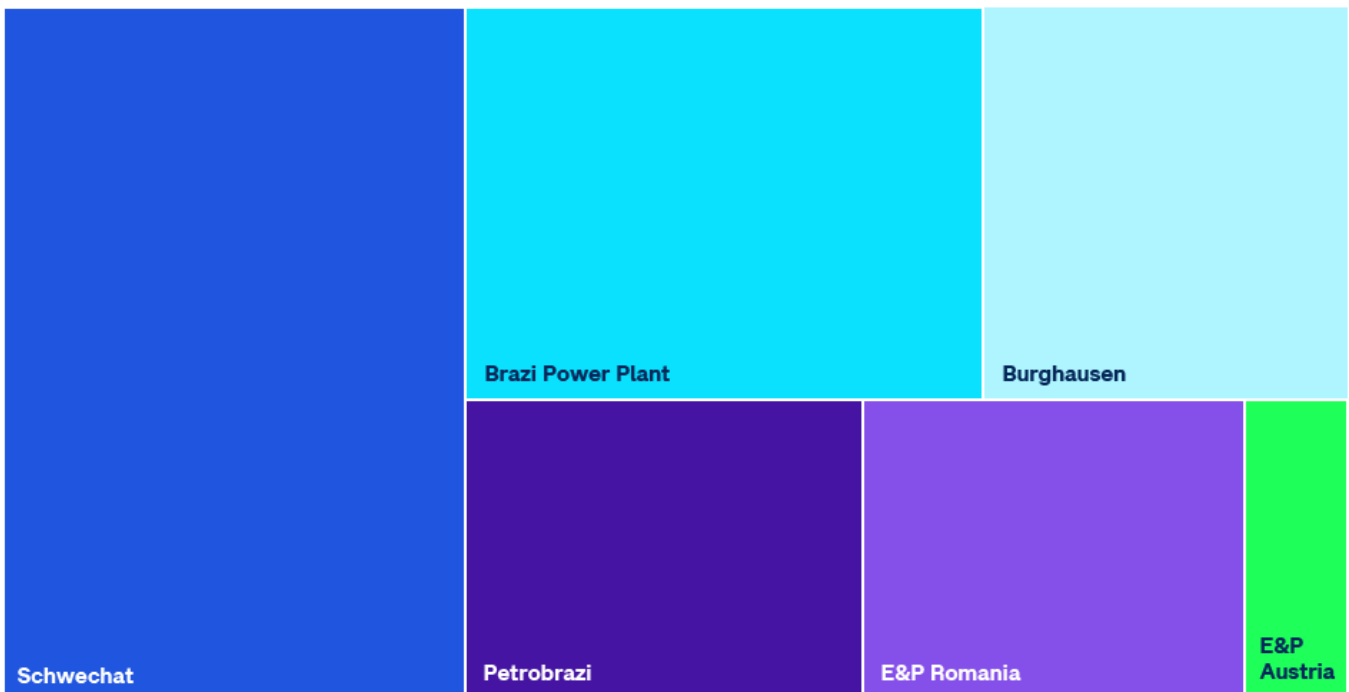


Locked-In Emissions

Key Assets, Associated Sources of Emissions, and Reduction Measures

[E1-1.16d] Locked-in emissions refer to future greenhouse gas emissions expected to arise from OMV's active and firmly planned key assets or products sold throughout their operational lifespans. OMV's key assets concerning locked-in emissions can be classified as follows¹: the refineries in Schwechat, Burghausen, and Petrobraz, the Brazi power plant and the Exploration & Production (E&P) businesses in Romania and Austria. Around 60% of the locked-in emissions up to 2030 are associated with the refineries, while the Brazi power plant contributes around one-fifth to the total, with E&P Austria and Romania contributing the remainder. Jointly, these key assets will account for over 90% of OMV's total Scope 1 and 2 greenhouse gas emissions from 2025 to 2030. To reduce these emissions, OMV is continuously optimizing its operations and facilities to improve their energy efficiency. The measures identified across all key assets will bridge the gap to meet OMV's 2030 Scope 1 and 2 targets, with around three-quarters of the reductions of locked-in emissions up to 2030 coming from the Schwechat refinery and Brazi power plant.

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



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

Refineries

[E1-1.16d] OMV's refineries, especially those in Austria (Schwechat) and Germany (Burghausen), are petrochemically integrated sites. They supply Borealis and other customers with petrochemical monomers in addition to the traditional fuels business, which provides road and aviation fuels. Greenhouse gas emissions from the refineries include emissions from the process plants, e.g., for the production of fuels and other products (such as hydrotreating facilities, crude distillation, or bitumen processing), which are partially required for petrochemical upstream processes, plus emissions from steam crackers producing petrochemicals and from the utility plants required for electricity and steam generation. Emission reduction measures to be implemented by 2030 – such as the use of green hydrogen as well as energy efficiency measures – are currently being examined. Looking beyond 2030, OMV will continue to reduce CO₂ emissions by further adapting the future product portfolio to more

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



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

Brazi Power Plant

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

Exploration & Production

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

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

Emissions of Sold Products

[E1-1.16d] The locked-in emissions associated with the products OMV sold in the reporting year (Scope 3, Category 11), as defined by ESRS, represented over 49% of OMV's total Scope 3 emissions (76.0 out of 154.3 mn t CO_{2e}) in 2025. These emissions are directly related to the combustion of the oil and gas products sold for energy use, meaning they occur largely in the reporting year and are not locked in for many years to come. Instead, they reduce year by year in line with OMV's Strategy 2030 and our aforementioned climate targets and decarbonization levers.

Impact of Locked-In Emissions on GHG Reduction Targets

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



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

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

Scenarios

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

Method

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

The third element is the resilience analysis of OMV's strategy across its three business segments when also considering future assets. [E1-SBM-3 AR 7c] The first step of this analysis was the assessment of the operational (including product sales) and financial performance of OMV's existing and potential future assets, building on an extension of the guiding principles of OMV's Strategy 2030. The two scenarios considered in this context were OMV's base case and OMV APS (see "Scenarios" box). To test its resilience, this future portfolio was then exposed to OMV NZE prices: Starting from OMV's base case, sensitivities¹ for selected key market prices were calculated and applied, such as oil and gas prices. For each segment, the operating and free cash flows were determined and compared to OMV's base case. In a second step, OMV reviewed the assumption of also being able to maintain the forecast base case sales volumes in the OMV NZE scenario. The resilience assessment excludes any mitigation measures in response to the outcome of this analysis, such as changes in production, investments, or divestments. [E1-SBM-3 AR 7b] In line with OMV's 2040 climate targets and sustainability impact and risk management process, the analysis covered the time period from 2026 to 2040. [E1-SBM-3.19b] The analysis was concluded in September 2025.

Findings

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

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



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

Maintaining a Competitive Business

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

E1-2 Policies Related to Climate Change Mitigation

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

Code of Conduct

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

Environmental Management Standard

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

Greenhouse Gas Management Framework

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

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



and Utilization (CCU), as well as the requirements for purchasing voluntary carbon offsets and their contribution to achieving the Group's GHG targets. It also provides guidance on the management of methane emissions, and the accounting and reporting of biogenic CO₂ emissions. The effectiveness of the GHG Management Framework is assessed through the annual data campaign, plausibility checks, and regular monitoring of progress toward the established targets. [MDR-P-65b] It applies to OMV including Borealis and OMV Petrom. [MDR-P-65c] The CFO, who approves the GHG Management Framework, is also accountable for its implementation, while responsibility for implementation lies with the SVP Investor Relations & Sustainability. [MDR-P-65d] The GHG Management Framework references the GHG Protocol, the OGMP 2.0 framework, IPCC, and the Integrity Council for the Voluntary Carbon Market. [MDR-P-65e] OMV subject matter experts and relevant employees were either directly involved in the development of the standard or their feedback on the draft standard was sought during the internal consultation process. [MDR-P-65f] The standard is made available to all OMV employees via the Regulations Alignment Platform on the OMV Intranet.

Controlling of Investment Directive

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

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

Enterprise-Wide Risk Management Standard

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



E1-3 Actions and Resources Related to Climate Change Policies

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

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

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



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

¹ All key actions contribute to policy actions described in → E1-2 Policies Related to Climate Change Mitigation.

² As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), Borealis' CAPEX is not considered in these figures.

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



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

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

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

Progress on Specific Key Actions

Increasing Zero-Carbon Products

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

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

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

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



- The co-processing plant at the Schwechat refinery successfully started operations in June 2024. It converts up to 160,000 t of liquid biomass into renewable diesel and saves up to 360,000 t of CO_{2e} per year. The experience gained from operating this plant will help OMV to further optimize renewable production based on liquid biomass and support the decarbonization goals.
- In April 2025, OMV started production of the first green hydrogen at the Schwechat refinery with a new 10 MW PEM electrolyzer, currently the largest such plant in Austria. The facility can produce up to 1,500 t of green hydrogen annually, supporting sustainable fuel production and saving up to 15,000 t of CO₂ per year.
- Following this achievement, in May 2025, OMV approved the Final Investment Decision for an additional 140 MW green hydrogen project in Bruck an der Leitha, Lower Austria. Construction started in September 2025 and production is scheduled to start by the end of 2027, with a production capacity of 23,000 t of green hydrogen and an estimated reduction of approximately 150,000 t of CO₂ emissions each year, as per the business case. The green hydrogen will be transported via an underground pipeline in the Schwechat refinery and will also be utilized to produce sustainable fuels and chemicals, including sustainable aviation fuel (SAF) and renewable diesel (HVO).
- In February 2025, OMV Petrom started construction of its plant for sustainable aviation fuels (SAF) and renewable diesel (HVO), following the Final Investment Decision in June 2024. From 2028, the plant will supply around 250,000 t of sustainable fuels annually.
- OMV is delivering district heating from its Schwechat refinery to Vienna Airport and Wien Energie. A total of 705,845 MWh was delivered in 2025.

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

Carbon Capture and Storage

Together with Aker BP, OMV holds the Poseidon license to store CO₂ in the Norwegian North Sea (OMV Norge 50%). The project has the potential for over 5 mn t of CO₂ to be stored annually. We intend to use the site as storage for CO₂ captured from various industrial plants across northwest Europe, including from Borealis' European facilities. A 3D seismic survey was successfully carried out in late 2023. A drill-or-drop decision will be made in 2027. In partnership with Vår Energi (operator) and Lime Petroleum AS, we were awarded a second CO₂ storage license in 2024 (OMV Norge 30%). The license, called Iroko, is located in the central Norwegian North Sea and can store around 215 mn t of CO₂, with the injection capacity expected to exceed 7.5 mn t of CO₂ per year. Again, a drill-or-drop decision will be made in 2027. We remain committed to evaluating promising CCS opportunities.

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

Energy Efficiency Measures

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

Energy efficiency measures in OMV operations are closely linked with technical improvements directed at reducing energy use while achieving the same operational output. Process optimization and increasing energy efficiency to reduce costs and CO₂ emissions are also a priority at our refineries. In the Schwechat refinery in 2025, a project was implemented to improve the efficiency of a boiler, leading to a reduction of approximately 8,900 t of CO₂ per year.



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

Borealis accounts for 25% of OMV's energy consumption and views energy efficiency as crucial to its climate strategy, aiming for a 10% reduction from 2015 levels by 2030. Joint facilities in Schwechat and Burghausen have initiatives to increase synergies, such as managing common intermediates and residues, resulting in energy and CO₂ savings.

Phasing Out Routine Flaring

[MDR-A-68a-68c] During oil production, associated gas is produced alongside the oil. While much of this gas is utilized, some is flared due to technical or economic constraints, releasing greenhouse gases like CO₂ and methane. Around 0.2% of OMV's total direct GHG emissions and around 0.7% of OMV Energy's direct GHG emissions result from routine flaring. In 2017, OMV endorsed the World Bank's "Zero routine flaring by 2030" initiative. Existing sites where the routine flaring of associated and free gas still occurs are required to develop a phase-out plan to eliminate legacy routine flaring as soon as possible, but no later than 2030. New production sites are developed with the appropriate gas utilization solutions in place and without routine flaring. We report to the World Bank on our progress on this initiative annually. All OMV operations are also required to minimize methane emissions from point sources, as well as fugitive emissions and technically avoidable emissions (such as those from well testing and well workover, among other events). In 2025, we routinely flared 10,159 thousand Sm³ of associated gas. [MDR-A 68e] Since 2017, we have reduced routine flaring amounts by 93%.

Fugitive Emissions Monitoring and Leak Detection and Repair

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

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

Sourcing Renewable Energy for Operations

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

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



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

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

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

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

Metrics and Targets

E1-4 Targets Related to Climate Change Mitigation and Adaptation

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

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

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



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

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

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



Absolute Target: Scopes 1 and 2

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

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

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

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

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



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

Status 2025

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

[E1-4.34b] For OMV's GHG emission targets, the same boundaries as those used for the GHG inventory are applied, ensuring consistency between target setting and reporting. The target covers 100% of Scope 1 and 2 emissions from OMV's GHG inventory and thus includes the same greenhouse gases: CO₂, CH₄, and N₂O. In 2025, the share of Scope 1 emissions in the combined Scope 1 and 2 emissions (market-based) was 92%, while Scope 2 emissions accounted for 8%. In relation to the total Scope 1–3 GHG emissions (market-based), the share of Scope 1 emissions was 6% and the share of Scope 2 emissions was 0.5%.

Absolute Target: Scope 3

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

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

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

Absolute target	
Value chain activities	Own operations, upstream value chain (feedstock), and downstream value chain (product use and end-of-life)
In scope	Energy and Fuels Scope 3 indirect GHG emissions from Category 11 (3.11) "Use of sold products" to third parties on an equity production basis; Chemicals Scope 3 indirect GHG emissions from Category 1 "Purchased goods and services" (3.1) on a 100% operator/majority owned basis, Chemicals (Borealis) Scope 3 indirect GHG emissions from Category 12 "End of life treatment of sold products" to third parties on an equity production basis (3.12)
Out of scope	Intracompany sales and purely financial traded volumes, intracompany supply; other indirect Scope 3 GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in mn t CO₂e	113.7

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



Status 2025

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

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

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

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

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

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

Relative target	
Value chain activities	Own operations, upstream value chain (electricity generation), and downstream value chain (product use)
In scope	Scope 1 direct GHG emissions from 100% operator/majority-owned assets from Energy and Fuels; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from 100% operator/majority-owned assets from Energy and Fuels; Scope 3 indirect GHG emissions from Category 11 "Use of sold products" to third parties on an equity production basis
Out of scope	Scope 1 direct GHG emissions of Chemicals, Petchem-related Scope 1 direct GHG emissions in Refining, Energy, and Fuels assets not operated/not majority owned by OMV; Scope 2 indirect GHG emissions (market-based) from third-party energy purchases (such as electricity, heat, steam) from Chemicals, petrochemicals-related Scope 2 indirect GHG emissions in Refining, Energy, and Fuels assets not operated/majority-owned by OMV; Scope 3 indirect GHG emissions from Category 11 "Use of sold products": intracompany sales and purely financial traded volumes, and other Scope 3 indirect GHG emissions
Geographical coverage	Group-wide
Base year	2019
Baseline value in g CO₂e/MJ	70.0

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



Status 2025

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

Zero Routine Flaring and Venting Target

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

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

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

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

[MDR-T-80f] OMV defines routine flaring in accordance with the Global Flaring and Methane Reduction Partnership (GFMR) and the World Bank's "Zero Routine Flaring by 2030" initiative. Routine flaring and venting amounts are reported at the E&P country/asset level, including gas storage, and are aggregated at OMV Energy level. [MDR-T-80c] In the base year 2019, approximately 80% of the total gas flared and vented across the OMV Group was routinely flared and vented. Through reductions in routine flaring and venting, this share decreased to 12% by 2025.

[MDR-T-80i] No changes were made to this target in the reporting year. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

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

Methane Intensity Target

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

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



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

Absolute target	
Value chain activities	Own operations
In scope	Energy E&P activities comprising all operations from exploration to production, gas processing and gas storage (up to the first point of sale PoS), including LNG liquefaction plants if located before the first point of sale. The PoS is defined as the place/device of transfer of ownership of the product to the downstream player, which may be a third party or a downstream business unit within OMV. It can be described broadly as "from wellhead to point of sale." 100% methane emissions (as part of Scope 1 direct GHG emissions) and total (gross) marketed gas (sales) from fully owned assets and assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. All methane emissions from operated upstream assets marketing oil and/or gas are included, including operated gas storage. Methane emissions from fugitives, venting, and incomplete combustion, for example in flares and turbines, are all included. Following this approach, emissions linked to force majeure events or sabotage are also included.
Out of scope	Methane emissions and marketed gas of assets not operated/not majority-owned by OMV. Exploration drilling activities are considered outside of the boundary for inclusion (as this activity can be seen as separate from the value chain for marketed gas and oil), while production drilling and completions are considered within the boundary for inclusion. Energy-operated power plants, Fuels and Chemicals.
Geographical coverage	OMV Energy
Base year	2019
Baseline value in % (Sm³/Sm³)	1.1

[MDR-T-80f] The methane intensity reduction target arises from the need to reduce methane emissions in the oil and gas sector, in accordance with EU requirements (EU methane regulations) and IEA expectations for the industry. The method for calculating methane intensity is aligned with the Oil and Gas Climate Initiative's (OGCI) approach, defined as: Methane intensity [%] = Methane emissions [Sm³] / Marketed gas (sales) [Sm³]. [MDR-T-80i] The methodology for measuring absolute methane emissions, which contribute to the methane intensity metric, was updated in the reporting year to align with the OGMP 2.0 standards. For 2019 and 2024, methane emissions were calculated using a different methodology and should therefore not be used for direct comparison with 2025. For reference, if the 2025 methane intensity were calculated using the previous methodology, the value would be 0.2% instead of 0.3%. In 2026, OMV will review the established base year for the 2030 methane intensity target. [MDR-T-80j] This target is monitored and reviewed annually.

Status 2025

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



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

- Reducing carbon intensity of operations (Scope 1) (status 2025: 79% vs. 100% in 2010)
- Achieving significant CO₂ reductions from operated assets between 2020 and 2025 (Scope 1) through concrete reduction initiatives and divestment (status 2025: 0.9 mn t CO₂e)
- Reducing the carbon intensity of the product portfolio (Scope 3) (status 2025: 2.6 mn t GHG per mn t oil equivalent)



E1-5 Energy Consumption and Mix

Energy consumption

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

In MWh

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

1 Entity-specific metrics

Energy intensity

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

Energy intensity per unit of sales revenue

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

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

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

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

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



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

Certified Energy Management Systems

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

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

[E1-6.44 AR 39] [E1-AR 32a] [E1-6 AR 46h-i, 46h-ii, 46h-iii] Health, Safety, Security, and Environment (HSSE) data, including consumed energy and greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3¹ emissions, is reported (100%) for activities that OMV operates or where OMV holds a stake of more than 50% and exerts a controlling influence. The exception to this is Scope 3 Category 15 "Investments," which follows the equity approach. OMV's share of the investment's Scope 1, 2, and, where relevant, Scope 3 emissions are accounted for in this category. If an investment is a business partner in OMV's upstream or downstream value chain, the respective Scope 3 emissions are included in the appropriate category. OMV calculates its corporate carbon footprint (Scope 1, 2, and 3 emissions) following the principles, requirements, and guidance provided by the GHG Protocol Corporate Standard (version 2004), the GHG Protocol Scope 2 Guidance (version 2015), and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (version 2011).

- **Scope 1:** This refers to direct emissions from sources that are owned or controlled by OMV. OMV uses emission factors from various sources, such as the IPCC and API GHG Compendium. OMV includes the greenhouse gases CO₂, CH₄, and N₂O in its Scope 1 calculations. OMV applies the global warming potentials (GWPs) from the IPCC Sixth Assessment Report (AR6 – 100 years) to calculate CO_{2e} emissions of non-CO₂ gases. Assets subject to EU-ETS report in accordance with the EU-ETS methodology.
- **Scope 2:** This refers to indirect emissions resulting from the generation of purchased or acquired electricity, heating, cooling, or steam. OMV reports according to both the location-based and market-based methods, using emission factors from different sources, including the International Energy Agency and supplier-specific emission factors.
- **Scope 3:** This covers other indirect emissions occurring outside the organization, including both upstream and downstream emissions. OMV uses emission factors from various sources, such as the IPCC, Plastics Europe, and DBEIS. The data includes Scope 3 emissions from the use and processing of sold products, excluding pure "trading margin" sales and intracompany sales. Since 2015, emissions from purchased goods, services, and capital goods have been included. Since 2018, the net import of refinery feedstock has also been included.

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

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

In t CO_{2e}

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

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

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



GHG emissions

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

In t CO₂e

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

1 OMV's targets are defined as a percentage reduction compared to the base year 2019. If significant changes occur (as specified in our targets), the base year values will be recalculated, and the absolute target values will be adjusted accordingly.

2 The methodology for measuring absolute methane emissions in Energy was updated in the reporting year to align with the OGMP 2.0 standards. 2019 and 2024 were calculated using a different methodology. For reference, if the 2025 absolute methane emissions in Energy were calculated using the previous methodology, the total OMV CH₄ emissions would be 201,203 t CO₂e.

3 Restatement of Borealis data for Scope 3.1 from feedstock in 2019 and 2024, and Scope 3.15 in 2024

t.r. = target relevant

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



[E1-6 AR 45d] OMV uses various contractual instruments¹ to manage the sale and purchase of energy, both bundled with attributes about energy generation and unbundled energy attribute claims. These contractual instruments form the basis of the Scope 2 market-based emissions. Of the 4,457,768 MWh of purchased electricity, heat, and steam, 56% is covered by contractual instruments. The main types of contractual instruments OMV uses are full supply contracts, Power Purchase Agreements, and Guarantees of Origin. Some 36% of the purchased energy is bundled with attributes about energy generation and 64% is unbundled.

[E1-6 AR 46g] In 2025, 0.03% of Scope 3.1 "Purchased goods and services" and 0.002% of Scope 3.2 "Capital goods" were calculated using data obtained from suppliers. This corresponds to 0.004% of total Scope 3 emissions.

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

GHG intensity

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

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

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

2 Entity-specific metrics. Calculated as Total GHG emissions (location- and market-based respectively) divided by revenues, excluding the Borealis Group, due to its reclassification (excluding Bourouge investments) as "held for sale" and "discontinued operations."

3 The corresponding ESRS metric, "Total GHG emissions (location-based) per unit of sales revenue" (2025: 0.007 t CO₂e/EUR) and "Total GHG emissions (market-based) per unit of sales revenue" (2025: 0.007 t CO₂e/EUR) are calculated as total GHG emissions including Borealis divided by sales revenues excluding Borealis. This approach is applied due to diverging scope definitions relating to the reclassification of Borealis as "held for sale" and "discontinued operations" for IFRS revenue recognition (see Note 4) and environmental performance metrics. The 2024 comparable metrics have also been restated (0.006 t CO₂e/EUR) and (0.006 t CO₂e/EUR) respectively.

Biogenic CO₂ emissions

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

In t CO₂

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

Flaring and venting

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

In t

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

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



For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on GHG intensity, biogenic CO₂ emissions, and flaring and venting, see → [Annex: E1-6 Gross Scope 1, 2, 3, and Total GHG Emissions](#).

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

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

Carbon credits canceled in the reporting year

[E1-7.AR 64] [E1-7.59a, 59b] [E1-7.AR-64] [E1-7.AR-62a, 62b, 62c, 62d, 62e] [MDR-M.77c]

		2025	2024
Total	t CO₂e	311,573	346,094
Share from removal projects	%	0.0	0.0
Share from reduction projects	%	100.0	100.0
Share from projects within the EU	%	0.00	0.03
Share of carbon credits that qualify as corresponding adjustments under Article 6 of the Paris Agreement	%	0.0	0.0
Recognized quality standards			
CDM (Clean Development Mechanism)	%	22.7	18.4
Gold Standard	%	0.0	0.1
VCS (Verified Carbon Standard)	%	77.3	81.4

Voluntary Carbon Offsetting

[E1-7.56b] [E1-7.56 AR 56-57] [E1-7.59a-59b] [E1-7.61a-61c] OMV offers customers voluntary carbon offsetting and works closely with ClimatePartner, an internationally trusted service partner based in Munich. OMV selects certified carbon offsetting projects and ClimatePartner provides them, ensuring that OMV customers who use this option are able to contribute a dedicated amount to these projects. The criteria for these carbon offset credits to be used for voluntary offsetting are clearly defined in OMV's GHG Management Framework. In 2025, the biggest contributors in terms of CO₂ offsets in OMV's portfolio were wind, solar and hydropower projects in India and China. The climate protection projects used for CO₂ offsetting consisted of: hydropower projects (9%) in India; solar projects (54%) in India; and wind energy projects in China and India (37%). These carbon offsets are verified according to one or more of the following internationally recognized standards: Gold Standard (GS), Verified Carbon Standard (VCS), Clean Development Mechanism (CDM), and Climate, Community & Biodiversity Standard (CCBS).

OMV's use of voluntary carbon offsets neither impedes nor reduces the achievement of OMV's GHG emission reduction targets, which are based on actual emission reductions within OMV's value chain. Carbon credits are not counted toward these targets to be achieved by 2050, but are offered to customers as voluntary offsets. For OMV's net zero by 2050 target, residual GHG emissions (after GHG emissions are reduced by approximately 90–95%) are intended to be neutralized by methods including carbon credits. OMV's GHG Management Framework Standard provides minimum requirements for voluntary carbon offset credits. [E1-7.59b] The total amount of carbon credits outside of OMV's value chain that are due to be canceled in the future is 219,140 t of CO₂e (2024: 612,288 t of CO₂e). All of these credits are based on existing contractual agreements.

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



E1-8 Internal Carbon Pricing

[E1-8.62] [E1-8.63a-63d] OMV applies internal carbon pricing for investment decisions across all business segments. In the base case, the costs of CO₂ emissions are included wherever carbon pricing schemes are in place within the respective countries. Additionally, a stress test based on a “net zero emissions by 2050” scenario is conducted. For this stress test, shadow prices are applied to 100% of OMV’s share of direct Scope 1 emissions. As internal carbon prices are applied for future investments, they do not apply to the reporting year in which actual carbon prices are considered. These actual carbon prices covered 85% (2024: 85%) of OMV’s reported Scope 1 emissions in 2025, equivalent to 8.1 mn t of CO₂ (2024: 8.3 mn t of CO₂).

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

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



E2 Pollution

Material Topic: E2 Pollution

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

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

Relevant SDGs:



SDG targets:

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

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

E2-1 Policies Related to Pollution

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

Code of Conduct

Our license to operate relies on compliance with environmental protection regulations, which is of critical importance to governmental authorities, shareholders, and stakeholders, including the public, local communities near our operations, and environmental NGOs and NPOs. OMV's Code of Conduct formalizes our public commitments to safeguarding the environment. [MDR-P.65a-65f] For the Code of Conduct, unless otherwise specified, the key contents of the policy that are relevant for E2 Pollution and the entity-specific sub-topic Process safety, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered under → [ESRS 2 Overarching Policies](#).

[E2-1.15b] Additionally, as part of our commitment outlined in the Code of Conduct, we are dedicated to substituting hazardous substances with less hazardous alternatives where reasonably practicable. To support this effort, processes should be designed, modified, and applied to minimize the production and use of hazardous substances, including the reduction of hazardous by-products or waste, as well as minimizing quantities or concentrations for handling and storage.



HSSE Directive

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

HSSE Risk Management Standard

[MDR-P-65a] The OMV Group HSSE Risk Management Standard establishes a framework for identifying, assessing, controlling, documenting, and communicating health, safety, security, and environmental risks, with a particular focus on process safety. Its general objectives are to ensure the protection of people, the environment, and company assets, while supporting business integrity and sustainable operations. This policy directly addresses the negative material impact related to soil, air, and water pollution stemming from incidents and process safety events, as well as the resulting material financial risk of costly remediation payments and reputational damage. To achieve its objectives, the policy includes a process for ongoing monitoring and review through risk registers, audits, and stakeholder engagement. The effectiveness of all our HSSE policies is monitored by the respective functions through audits, HSSE assessments, site walks, and by tracking year-on-year progress of the targets set.

[MDR-P-65b] The scope of the policy covers OMV, Borealis, and OMV Petrom, along with their respective subsidiaries, and applies to all employees; affected stakeholders include internal teams, contractors, and external parties as relevant. Minor exclusions apply, for instance within Borealis, where separate guidelines covering entity-specific operational incidents are provided. [MDR-P-65c] Members of the EB represent the most senior level accountable for approving and implementing this standard. [MDR-P-65d] The policy aligns with third-party standards such as ISO 31000 and IEC. [MDR-P-65e] Stakeholder interests are considered through structured communication, consultation, and participation in risk management processes. [MDR-P-65f] The policy is made available to all relevant stakeholders via internal platforms and policy updates are communicated to all OMV employees on a monthly basis.

Enterprise-Wide Risk Management Standard

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

Environmental Management Standard

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

Risk Management

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



Monitoring

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

Prevention and Treatment

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

Audits

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

Spills Preparedness and Response Planning

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

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



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

Emergency Response and Contingency Plans

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

Clean-Up and Remediation

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

Process Safety Management Standard

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

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



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

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

Risk Management

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

Emergency Management Plans

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

Inspection and Maintenance

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

Investigations and Audits

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



Additional Relevant Standards

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

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

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

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

Corrosion Management Framework

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



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

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

Responsible Care Policy

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

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

[MDR-P-65b] [E2-1.15a] The Responsible Care policy covers all Borealis entities and affiliates that process, handle, or manage polyolefins (PO sites). Newly acquired entities follow an integration plan, which includes the Responsible Care policy and implementing the OCS standard. [MDR-P-65c] The Responsible Care policy is owned by the Borealis CEO, who is also accountable for its implementation and the OCS standard at all PO sites. [MDR-P-65d] The Borealis Integrated Management System (IMS) is aligned with the Operation Clean Sweep and ISO 14001 standards.

[MDR-P 65e] In setting its Responsible Care policy, Borealis considered the interests of key stakeholders – its owners through consultation with its Supervisory Board and its employees through consultation with the Works Council. The OCS standard is administered by a steering committee that consists of the European Commission,



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

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

E2-2 Actions and Resources Related to Pollution

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

Key Actions

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

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

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



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

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

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

Reduction of Air Pollutants

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

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

Reduction of Microplastic Pollution

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



Process Safety

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

Training

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

Meeting Platforms and Enhanced Knowledge Exchange

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

Live-Saving Rules and Safety Centers

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

Metrics and Targets

E2-3 Targets Related to Pollution

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



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

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

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

2025

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

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

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

Status 2025

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

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

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

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

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

2025

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



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

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

Status 2025

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



Process Safety Event Rate

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

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

2025

Maintain leading position in Process Safety Event Rate

2030

Maintain leading position in Process Safety Event Rate

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



[MDR-T-80f] The methodology for classification of the Process Safety Event Rate follows a tiered concept as outlined in API 754.¹ This rate is calculated as the normalized rate of Tier 1 and Tier 2 process safety events per 1,000,000 hours worked by applicable company functions within the reporting scope, excluding hours worked by corporate functions. This approach enables the identification of trends and opportunities for improvement, supporting the implementation of targeted interventions and preventive measures, thus reducing the likelihood and frequency of process safety events. [MDR-T-80g] This target is based on comparing our performance with peer groups, using data published by industry associations such as IOGP and Concawe for the previous year. [MDR-T-80h] The target was set following consultations with Executive Board (EB) members, SVPs, and HSSE, and approved by the EB. [MDR-T-80i] There were no changes to the target in the reporting year. All data is still collected via our internal incident reporting tool. [MDR-T-80j] The targets are monitored monthly and reviewed annually.

Status 2025

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



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

E2-4 Pollution of Air, Water, and Soil

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

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

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



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

Pollutants emitted to air, water, and soil

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

kg/year

Pollutant	2025			2024		
	to air	to water	to soil	to air	to water	to soil
Hydrofluorocarbons (HFCs)	n.a. ³	n.a. ¹	n.a. ¹	111	n.a. ¹	n.a. ¹
Non-methane volatile organic compounds (NMVOC)	4,881,656	n.a. ¹	n.a. ¹	3,808,131	n.a. ¹	n.a. ¹
Nitrogen oxides (NO _x /NO ₂)	4,313,835	n.a. ¹	n.a. ¹	4,458,812	n.a. ¹	n.a. ¹
Sulfur oxides (SO _x /SO ₂)	2,009,397	n.a. ¹	n.a. ¹	2,387,598	n.a. ¹	n.a. ¹
Total nitrogen	n.a. ¹	n.a. ³	n.a. ²	n.a. ¹	51,599	n.a. ²
Arsenic and compounds (as As)	n.a. ³	50	n.a. ²	n.a. ³	56	n.a. ²
Cadmium and compounds (as Cd)	20	n.a. ¹	n.a. ²	20	n.a. ³	n.a. ²
Copper and compounds (as Cu)	n.a. ³	77	n.a. ²	n.a. ³	93	n.a. ²
Nickel and compounds (as Ni)	149	n.a. ³	n.a. ²	103	21	n.a. ²
Zinc and compounds (as Zn)	n.a. ³	n.a. ³	n.a. ²	n.a. ³	1,560	n.a. ²
Benzene	56,485	n.a. ³	n.a. ²	63,159	n.a. ³	n.a. ²
Phenols (as total C)	n.a. ³	116	n.a. ²	n.a. ³	178	n.a. ²
Chlorides (as total Cl)	n.a. ¹	n.a. ³	n.a. ²	n.a. ¹	2,882,950	n.a. ²
Fluorides (as total F)	n.a. ¹	2,068	n.a. ²	n.a. ¹	2,711	n.a. ²
Particulate matter (PM10)	53,000	n.a. ¹	n.a. ¹	59,000	n.a. ¹	n.a. ¹

1 The pollutant is not applicable for the specific environmental receptor

2 This type of emission is not applicable at OMV

3 Value below the threshold

Total air pollutants

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

kg/year

	2025	2024
SO ₂	2,079,551	2,461,811
NO _x	9,021,328	7,560,341
NMVOC	7,927,664	7,673,828
Particulate emissions	145,040	139,384
Ozone-depleting substances	0	134

Additional metrics

[MDR-M.77c] [Voluntary]

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

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

Microplastics

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



management system. The total mass of unrecovered microplastics resulting from a significant pellet spill¹ is primarily estimated by trained on-site personnel during routine inspections. [E2-4.31] No standardized, scientifically recognized methods for directly measuring unrecovered pellets spilled from Borealis' operations currently exist. Quantification is based on estimation following the root cause investigation. A standardized methodology for measuring channeled and diffuse microplastics emissions has been proposed in recent EU regulations (2023/0373 (COD) and Commission Regulation (EU) 2023/2055 amending REACH). Once established, Borealis will adopt this methodology as soon as applicable. For details, see [Borealis Group Annual Report 2025 – Group Management Report – Sustainability Statement](#).

Spills

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

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

Environmental expenditures

[MDR-M.77c] [Voluntary]

In EUR mn

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

Process safety events

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

	2025	2024
Tier 1 (number)	16	8
thereof Energy	1	5
thereof Fuels	7	3
thereof Chemicals	8	0
Tier 2 (number)	15	13
thereof Energy	3	5
thereof Fuels	6	0
thereof Chemicals	6	8
Process Safety Event Rate¹ (per 1 mn hours worked)	0.30	0.20

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

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

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



E3 Water

Material Topic: E3 Water

Material Sub-Topic: Water

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

Relevant SDGs:



SDG targets:

- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing the release of hazardous chemicals and materials, halving the proportion of untreated wastewater, and substantially increasing recycling and safe reuse globally
- 6.4 By 2030, substantially increase water use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
- 12.2 By 2030, achieve the sustainable management and efficient use of natural resources
- 14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

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

E3-1 Policies Related to Water

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

Code of Conduct

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

Enterprise-Wide Risk Management Standard

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

Environmental Management Standard

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



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

Risk Management

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

Water Management Plans

[MDR-P-65a] [E3-1.1.2a] Water Management Plans are an essential tool for OMV to address all water-related topics, issues, and tasks, with the aim of improving water management performance. They provide information about current water uses and chart a course for water efficiency improvements, conservation activities, and water reduction goals. Every location in OMV must develop, implement, and maintain a Water Management Plan, which should include at least the following elements: the scope and objectives, including a site description; applicable legislation, other requirements, and permits; identification of water sources, discharges, including water quality parameters, and monitoring plans; a water map, inventory, and balance, including discharges; water transport, storage, and treatment systems; significant water-related risks and mitigation measures; and water conservation and water efficiency measures, including an action plan. Operating facilities located in areas affected or likely to be affected by water scarcity issues, and operations utilizing significant water resources (e.g., Tunisia), were prioritized when developing and implementing Water Management Plans. These plans aim to allow sustainable long-term production with minimal effects on the environment.

Best Available Technologies

[MDR-P-65a] [E3-1.1.2a] We implement measures to reduce freshwater withdrawal to a minimum. These include reduction of operational complexity, upgrading equipment (boilers), maintenance of equipment to reduce water loss, the use of desalinated seawater rather than freshwater, the installation of recirculating cooling systems, the use of air or glycol as a cooling agent instead of water (e.g., at Oltenia's 2 Bustuchin compressor station asset), and optimization of pipeline routes for water supply. In addition to implementing measures to reduce freshwater withdrawal, we implement the Best Available Technology (BAT) to sustainably treat water. We also aim to improve water efficiency in our daily operations at our filling stations. Water recycling technology in our car wash business is an important element in using and conserving OMV's water resources efficiently and sustainably, as it is one of the main consumers of water in this business segment.

Stakeholder Engagement

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



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

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

E3-2 Actions and Resources Related to Water

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

Water Assessment

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

Risk Assessment

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

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



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

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

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

Metrics and Targets

E3-3 Targets Related to Water

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



Our Ambition

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

Status 2025

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



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



E3-4 Water Consumption

Water consumption and water reuse

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

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

1 2024 data was restated due to a clarification in methodology, which previously included water recirculated for cooling or heating system; the previous figure for 2024 was 314,086,151 m³.

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

3 The corresponding ESRS metric, "Water intensity" (2025: 2,691), is calculated as water consumption including Borealis divided by revenues excluding Borealis. This approach is applied due to diverging scope definitions relating to the reclassification of Borealis as "held for sale" and "discontinued operations" for IFRS revenue recognition (see Note 4) and environmental performance metrics. The 2024 comparable metric has also been restated (2,601).

Water withdrawn and water discharges

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

	2025	2024
Water withdrawn³	604,019,749	568,598,186
thereof groundwater	29,937,035	27,228,924
thereof freshwater (≤1,000 mg/l total dissolved solids) ⁴	29,937,035	22,439,019
thereof other water (>1,000 mg/l total dissolved solids) ⁴	0	4,789,905
thereof surface water	14,799,342	18,623,214
thereof freshwater (≤1,000 mg/l total dissolved solids)	14,799,342	18,623,214
thereof once-through cooling water	219,757	326,211
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof water from public supply systems	2,975,808	3,951,688
thereof freshwater (≤1,000 mg/l total dissolved solids)	2,885,450	3,951,688
thereof other water (>1,000 mg/l total dissolved solids)	90,358	n.a.
thereof seawater	511,034,801	469,922,685
thereof once-through cooling water	509,123,064	467,992,793
thereof produced water	45,363,121	48,871,675
Water withdrawn in areas at water risk, including areas of high water stress¹	3,490,265	3,153,508
thereof groundwater ²	2,705,303	1,018,748
thereof freshwater (≤1,000 mg/l total dissolved solids) ²	2,705,303	1,018,748
thereof other water (>1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof surface water ²	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof water from public supply systems ²	402,810	1,816,026
thereof freshwater (≤1,000 mg/l total dissolved solids) ²	402,810	1,816,026
thereof other water (>1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof seawater ²	n.a.	n.a.
thereof produced water ²	382,152	318,735
Water discharges³		
Water discharged	598,593,438	500,662,842
thereof to groundwater	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids)	n.a.	n.a.
thereof to surface water	21,254,498	21,902,446
thereof freshwater (≤1,000 mg/l total dissolved solids)	16,934,508	17,258,804
thereof once-through cooling water	219,757	326,211
thereof other water (>1,000 mg/l total dissolved solids) ⁵	4,319,990	4,643,662
thereof to seawater	513,140,290	472,296,220
thereof once-through cooling water	509,123,064	467,992,793



Water withdrawn and water discharges

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

	2025	2024
thereof to third party	64,198,650	6,464,156
thereof to others	17,990	34,798
Water discharged by destination to all areas with water stress¹	1,724,906	1,500,979
thereof to groundwater ²	n.a.	n.a.
thereof freshwater (≤1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof other water (>1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof to surface water ²	1,243,255	734,904
thereof freshwater (≤1,000 mg/l total dissolved solids) ²	1,243,255	734,904
thereof other water (>1,000 mg/l total dissolved solids) ²	n.a.	n.a.
thereof to seawater ²	n.a.	590,378
thereof to third party ²	463,661	140,899
thereof to others ²	17,999	34,798
Water discharges – quality		
Hydrocarbons (oil) discharged (in t) ²	9	6
Sites with completed Water Management Plans (%) ²	82.0	77.0

1 Entity-specific metrics

2 Voluntary metrics

3 ESRS metrics [E3-3.4 AR 32]. All other metrics are voluntary unless otherwise specified

4 The deviation is due to a change in Borealis' water categorization. Groundwater that was categorized as "other water" in 2024 has been reclassified as "freshwater" in 2025. 2024 data restated.

5 2024 data restated

n.a. This type of water is not used in our own operations.

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



E4 Biodiversity and Ecosystems

Material Topic: E4 Biodiversity and Ecosystems

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

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

Relevant SDGs:



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

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

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

E4-2 Policies Related to Biodiversity and Ecosystems

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

Code of Conduct

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



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

Enterprise-Wide Risk Management Standard

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

Environmental Management Standard

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

Biodiversity Site-Level Assessments

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

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

Biodiversity Action Plans

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

Mitigation Hierarchy

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

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



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

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

[E4-2.23f] We recognize that our potential impacts on biodiversity can also affect ecosystems' ability to provide essential services, leading to possible social consequences. The current policies do not provide detailed guidelines on assessing social consequences resulting from biodiversity degradation. Once the LEAP assessment is complete and the magnitude of our impacts is better understood, we may consider including such guidelines in our policies.

[E4-2.24a-24d] Our EM Standard applies to our operational sites, including those situated in or near biodiversity-sensitive areas. OMV has not adopted any specific policies related to sustainable land or agricultural practices, sustainable ocean or sea practices, or deforestation, because during our most recent materiality assessment, no impacts, risks, or opportunities were identified.

E4-3 Actions and Resources Related to Biodiversity and Ecosystems

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

Nature Restoration and Rehabilitation Projects

[E4-3.25] [MDR-A-68a-68c] [E4-3.28b] [E4-3.28c] OMV works with third parties on local nature restoration and rehabilitation projects. Through active collaboration with local communities, biodiversity-related projects in New Zealand have been implemented as part of our wider Stakeholder Engagement and Corporate Social Responsibility portfolio. Examples include a partnership with Ngāti Rāhiri hapū to regenerate the two Pohokura wetlands that neighbor the Pohokura Production Station, supporting the Ngāti Tara Sandy Bay Society with dune planting and restoration near the Māui Production Station, and working with the Taranaki Herpetological Society to protect native lizards from pests in the wetlands surrounding the OMV Tank Farm. In addition, OMV New Zealand is a long-term sponsor of the Rotokare Scenic Reserve Trust, a large-scale regeneration project that aims to enhance habitats and wildlife in a 230-ha pest-free reserve. Biodiversity offsets were not used as a part of the project. The described actions were ongoing activities in 2025 and are in line with the ambition in our Code of Conduct to contribute to the objectives of the Global Biodiversity Framework (GBF) by preserving and restoring biodiversity and land and marine ecosystems.

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

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



Metrics and Targets

E4-4 Targets Related to Biodiversity and Ecosystems

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

E4-5 Impact Metrics Related to Biodiversity and Ecosystems Change

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



E5 Resource Use and Circular Economy

Material Topic: E5 Resource Use and Circular Economy

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

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

Relevant SDGs:



SDG targets:

- 8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead
- 9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
- 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse
- 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
- 14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

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

E5-1 Policies Related to Resource Use and Circular Economy

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

Code of Conduct

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

Environmental Management Standard

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



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

Enterprise-Wide Risk Management Standard

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

Greenhouse Gas Management Framework

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

Renewables Sustainability Management Requirements

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



Impact of the Policies on Resource Use and Circular Economy

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

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

Processes and Mechanisms

Certification

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

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

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



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

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

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

Technology

Renewable Inputs to Fuels

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

Complementarity of Recycling Technologies

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

Mechanical Recycling

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

Chemical Recycling

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



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

ReOil®

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

Feedstock Selection

Plastic Waste as a Resource

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

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

Biobased Resources

In collaboration with partners, OMV is pursuing the development of industrial-scale projects to produce biofuels, biochemicals, and bioplastics from renewable feedstock, including waste streams. Waste biomass, such as residual agricultural, forestry, and wood processing matter, or mixed municipal waste, does not compete with the food and feed chain. Although converting this waste biomass into high-value products is technically challenging, it reduces CO₂ emissions compared to fossil fuels and creates value from locally available waste and by-product streams of other economic activities. OMV focuses on using secondary inputs such as used cooking oil for its chemicals production. OMV also uses primary input, such as vegetable oil, mainly for fuel production and on-demand supply to downstream customers.

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



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

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

Application of Best Practices

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

Recycling of Operational Waste

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



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

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

Key Actions

[E5-2.19] [MDR-A-68a-68c, 68e] To increase our positive impact on nature and society by replacing fossil inputs with sustainable (recycled and renewable) alternatives, we have defined key actions to boost the use of sustainable inputs. These will help reduce the negative environmental impact resulting from the procurement and use of primary fossil-based resources. Furthermore, we have identified opportunities with regards to cost savings, higher product prices, and the improvement of stakeholder trust, which this initiative might help to unlock. [MDR-A-69b] The key actions¹ implemented and planned to achieve our policy objectives and targets are mentioned in the table below. Additional actions that do not meet the required implementation cost threshold but are strategically relevant to addressing our E5-related impacts and opportunity are included after the table.

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

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



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

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



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

Life Cycle Assessments (LCAs)

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

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

Audits

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



Metrics and Targets

E5-3 Targets Related to Resource Use and Circular Economy

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

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



Our Ambition

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

Status 2025

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



E5-4 Resource Inflows

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

Resource inflows and outflows

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

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



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

E5-5 Resource Outflows

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

Waste

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

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

1 Entity-specific

2 Voluntary metrics

3 This metric includes the amount of transboundary movement of hazardous waste (2025: 484 t).

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

Social Information

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This chapter encompasses information about Health, Safety & Well-Being and Human Rights and Equal Treatment in relation to our business activities across our three material stakeholder groups: our Own Workforce (S1), Workers in the Value Chain (S2), and Affected Communities (S3).

Our operations impact people in different ways, both positively and negatively. Our social license to operate is based on upholding human and labor rights and developing positive relationships with our employees and communities, which is why we prioritize high standards in this context.

We are also aware that the energy transition has social impacts. OMV is committed to contributing to a Just Transition for our employees and communities and addressing the social and economic effects of the transition to an environmentally sustainable economy.

Human rights are universal and guide our conduct in all our actions. As a United Nations Global Compact signatory, OMV is fully committed to the UN Guiding Principles on Business and Human Rights and aims to contribute to the UN's 2030 Agenda for Sustainable Development through a social investment strategy that addresses local needs and the UN Sustainable Development Goals. OMV strives to be a fair and responsible employer. We are committed to upholding human rights in all operations and to addressing any adverse human rights impacts we are involved in. We specifically concentrate on the impact of our activities on the human rights of individuals and groups that are more likely to be in vulnerable situations, such as indigenous peoples, women, or children.



S1 Own Workforce

Material Topic: S1 Own Workforce¹

Material Sub-Topics: Working conditions; Equal treatment and opportunities for all; Other work-related rights

Our aim is to build and retain a talented and skilled workforce by creating stable jobs and good working conditions, contributing to a Just Transition via upskilling, and actively ensuring equal opportunities for all, and in doing so cultivating an environment of respect and psychological safety to enable all employees to be their full selves. We do all of this while respecting and fulfilling their human rights (e.g., labor rights, freedom of association, and land rights), as well as reducing health and safety risks and promoting their physical and mental health in an integrative way.

Relevant SDGs:



SDG targets:

- 3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination
- 4.4 By 2030, substantially increase the number of young people and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development
- 5.1 End all forms of discrimination against women and girls everywhere
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life
- 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including through a focus on high value added and labor-intensive sectors
- 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms
- 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- 10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, or economic or other status
- 16.1 Significantly reduce all forms of violence and related death rates everywhere

Our material impacts and risk related to S1 Own Workforce can be found in → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#). Responsibility for S1 Own Workforce is shared across various departments. Accountability for human rights is entrenched in our Company leadership. The CEO remains the key owner of human rights, with the CFO as co-owner. Both are briefed twice a year on achievements, challenges, and critical concerns related to human rights. HSSE is governed centrally by Group HSSE, which is led by the VP HSSE, who reports directly to the CEO. HSSE departments at OMV Petrom and Borealis govern their respective issues and coordinate their local HSSE officers and experts. OMV's People & Culture (P&C) department is responsible for a wide range of functions that are crucial to our organizational success, such as talent acquisition. The OMV P&C leadership team reports directly to the OMV Group Senior Vice President (SVP) of P&C, who reports directly to the CEO.

¹ In this chapter, "other workers working on OMV's sites" are considered equivalent to "contractor employees," and the terms will be used as synonyms.



S1-1 Policies Related to Own Workforce

With various policies and internal commitments, we provide a solid framework for interacting with our workforce, ensuring that certain principles and standards are kept at all times and that the identified material impacts and risks are covered. We list the most relevant of these below.

Code of Conduct

[MDR-P-65a-65f] For the Code of Conduct (CoC), unless otherwise specified, the key contents of the policy that are relevant for S1 Own Workforce, 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](#). [S1-1.20a] [S1-1.21, S1-1.AR 12] Regarding human rights, including labor rights, the OMV CoC sets a clear commitment to and alignment with international standards, as fostered in the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and core treaties,¹ and the OECD Guidelines for Multinational Enterprises. OMV sees the principles of these standards as a baseline for all business conduct as well as its interactions with its own workforce, and expects all people within its own workforce to act accordingly. Business partners are required to sign the CoC and thereby confirm their respect of the standards as well.

To enforce compliance with these instruments, we have various mechanisms in place, among them our Human Rights Management System, which features a stringent due diligence process, audits, grievance mechanisms, and continuous review. Furthermore, professional human rights training and awareness-raising are crucial for bringing our human rights commitment to life. [S1-1.20b] Respecting the interests of our employees is a central aspect of OMV's human rights approach. Therefore, we emphasize proactive and respectful actions when engaging with our workforce, which include but are not limited to continuous exchange with employee representatives, granting freedom of association and collective bargaining, conducting regular surveys, and providing speak-up and grievance channels such as our Integrity Platform. For details, see → [S1-2 Process for Engaging with Own Workers and Workers' Representatives About Impacts](#). [S1-1.20c] The CoC also determines our commitment to providing or enabling remedy for human rights impacts in line with international standards. For details, see → [S1-3 Processes to Remediate Negative Impacts and Channels for Own Workers to Raise Concerns](#).

[S1-1.22] [S1-1.24a-24c; AR 13; AR 16] Within our human rights commitments and with our CoC, we stipulate zero tolerance for the use of forced or compulsory labor, human trafficking, any form of slavery, or child labor among our own workforce. We therefore also fully support the aims of the UK Modern Slavery Act 2015 and are committed to operating our business and supply chain free from forced labor, slavery, and human trafficking. The OMV Statement on Modern Slavery and Human Trafficking explains in detail the countermeasures taken in all parts of the business and value chain. We acknowledge vulnerability as a decisive parameter when it comes to the enjoyment of human and labor rights and therefore place a particular focus on those persons and groups with a high likelihood of being in vulnerable circumstances, such as young workers, women, migrant workers, indigenous peoples, and human rights defenders.

In line with this, we are committed to diversity and we do not tolerate racial discrimination or discrimination on any other grounds such as color, sexual identity, gender identity or expression, age, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, indigenous origin, property, marital or family status, disability, health status, including mental health, or any other status. This applies to our own workforce as well as applicants. We do not tolerate any form of abuse, harassment, or discrimination in any work-related setting or in connection with any work-related activity. As outlined in our CoC, we strive to foster a diverse and inclusive workplace that promotes equal opportunities for all. This is implemented mainly through our various diversity, equity and inclusion (DE&I) initiatives. [S1-1 AR 10] Since the major revision of the CoC in 2024, one minor change related to our own workforce was made during the reporting year: human rights-

1. 1. Freedom of Association and Protection of the Right to Organise Convention No. 87; 2. Right to Organise and Collective Bargaining Convention No. 98; 3. Forced Labour Convention No. 29; 4. Abolition of Forced Labour Convention No. 105; 5. Minimum Age Convention No. 138; 6. Worst Forms of Child Labour Convention No. 182; 7. Equal Remuneration Convention No. 100; 8. Discrimination (Employment and Occupation) Convention No. 111



related issues were explicitly added to the list of issues that can be submitted as complaints via the Integrity Platform.

Enterprise-Wide Risk Management Standard

[MDR-P-65a-65f] For the Enterprise-Wide Risk Management (EWRM) Standard, unless otherwise specified, the key contents of the policy that are relevant for S1 Own Workforce, 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](#).

Policies Related to Human Rights

Human Rights Policy Statement

[S1-1.17] [S1-1.19] [MDR-P-65a-65f] For the Human Rights Policy Statement, unless otherwise specified, the key contents of the policy that are relevant for S1 Own Workforce, 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](#). [S1-1.20a] [S1-1.21] [S1-1.22] [S1-1.24a, 24b] The Human Rights Policy Statement explicitly backs up our human rights commitments established by the Code of Conduct and confirms full alignment with international standards and treaties and the elimination of discrimination based on any grounds as outlined above. The Human Rights Policy Statement stipulates specific human rights commitments relevant for our own workforce as detailed below.

Labor Rights

[S1-1.20a] This includes decent living wages, working hours, employee representation, collective bargaining, and provisions against forced labor, child labor, and modern slavery. We support the five fundamental principles and rights at work outlined in the ILO's Declaration. We are committed to respecting workers' rights, in line with the ILO's fundamental conventions on rights at work, and we expect our contractors, suppliers, and the joint ventures we participate in to do the same. Where local labor rights standards fall short of OMV's standards, based on international human rights law, OMV is guided by its higher standards unless this is forbidden by law. OMV strives to be a fair and responsible employer. Upholding and promoting labor rights is essential to achieving legal compliance in a local and international environment. It is also essential to ensuring that our global workforce can develop professionally and fulfill their personal aspirations in line with our business needs. Read more about our approach to this topic under Operational Changes and Minimum Notice Periods.

Security

[S1-1.20a] This includes preventive, defensive, and community-oriented approaches to security, clear guidelines, supervision, and training, all in a manner consistent with relevant laws and international standards or initiatives, including the Voluntary Principles on Security and Human Rights (VPs) and the International Code of Conduct for Private Security Service Providers (ICoC).

Health and Safety

[S1-1.20a] [S1-1.23] This covers OMV's health and safety management including its workplace accident prevention policy and management system, as well as community arrangements.

Environment and Climate Change

[S1-1.20a] OMV recognizes the right to a clean, healthy, and sustainable environment as a human right that is intrinsically linked to a wide range of others. With our OMV Strategy 2030, we are fully committed to supporting and accelerating the energy transition, practicing responsible resource management, and minimizing the environmental impacts of our operations. Cognizant of the social impacts that the energy transition entails, OMV is committed to contributing to a Just Transition for our own workforce, and affected communities, and to addressing the social and economic effects of the transition to an environmentally sustainable economy.



The OMV Human Rights Policy Statement is our overall commitment to respecting human rights in our business operations, to identifying any potential or actual adverse impacts, and to addressing them adequately. This is facilitated by our due diligence process, which is based on two major mechanisms:

Human Rights Management System

[S1-1.20a] [S1-1.21] The OMV Human Rights Management System (HRMS) provides a framework to actively manage OMV's human rights impacts and risks, and to support its commitment to respecting human rights as set out in the OMV Group Human Rights Policy Statement. This HRMS consists of OMV's Human Rights Responsibility Matrix, a description of OMV's human rights due diligence (HRDD) process, and roles and responsibilities in implementation. We have integrated specific requirements related to aspects such as working hours and rest times, adequate living wages, and occupational health and safety, all in line with international human rights standards, into our Human Rights Responsibility Matrix, which forms the basis of all our due diligence activities. Wherever we identify gaps in the implementation of these international standards as mapped in the Universal Declaration of Human Rights, ILO, or OECD, we develop action plans to close them and be fully compliant with our commitment.

[S1-1.20b] When reviewing our human rights policies and processes, including the Human Rights Policy Statement in 2022 and the Human Rights Management System in 2024, we involved a variety of internal stakeholders in the gap analysis and consultation phase. Employee representatives were also consulted and endorsed our proposal to make human rights e-learning a mandatory training requirement for employees. [S1-1.20c] OMV has publicly committed to addressing adverse human rights impacts in which we are involved, and to taking appropriate measures for their prevention, mitigation, and, where necessary, remediation. We view grievance mechanisms as vital tools for preventing and managing negative impacts on local communities, employees, and other stakeholders. Our goal is to address all grievances received, whether they are based on actual or perceived issues, and regardless of whether the complainant is known or anonymous, in accordance with the UN Effectiveness Criteria.

Human Rights Due Diligence & Human Rights Responsibility Matrix

[S1-1.21] The human rights due diligence process follows the steps defined in the UN Guiding Principles in Business and Human Rights and can be summarized in four key steps: identify, address, track, and remediate. The Human Rights Responsibility Matrix is our preventive tool that helps us to address the negative impacts that have been identified in connection with the application of human rights principles. At all stages of the ongoing human rights due diligence process, we use it as a universal standard, mapping out reality on the ground against the specific responsibilities as defined in the matrix, and identifying any gaps we need to focus on. This approach helps us identify any potential human rights impacts of our business activities and enables us to prioritize impact management activities.

Policies Related to Health, Safety & Well-Being

All Health, Safety & Well-Being policies are connected by the OMV Group HSSE Strategy 2030. This strategy is underpinned by the HSSE Directive and outlines concrete mid-term goals to support the Group's business strategy. For more details, see → [ESRS 2 Overarching Policies](#). [MDR-P-65a] These policies all aim to improve health and safety in OMV working environments at various stages and through various initiatives, and as such contribute to minimizing our potential negative impact on our workforce's health and safety caused by misaligned staffing. Furthermore, they support our potential and actual positive impact on our employees' satisfaction and health by ensuring a healthy and safe workplace. [S1-1.23] The policies and provision related to Health, Safety & Well-Being also form OMV's workplace accident prevention policy and management system. Specifically, the policies addressing workplace accident prevention are the HSSE Directive, the Occupational Safety Management Standard, and HSSE Risk Management. The HSSE management system also includes an element dedicated to preventing workplace accidents.

HSSE Directive

[MDR-P-65a-65f] [S1-1.19] For the HSSE Directive, unless otherwise specified, the key contents of the policy that are relevant for S1 Own Workforce, 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](#).



The specific HSSE commitments outlined within this policy that are relevant for all workers within our own workforce are detailed below.

Risk Assessments

[MDR-P-65a] Our risk management approach involves identifying hazards, assessing risks, and implementing appropriate controls. Risk management regulations are developed, maintained, and applied. HSSE risks for acquisitions and divestments are evaluated to enable robust decision-making. All sites and activities are systematically and periodically reviewed. Processes and regulations are assessed for their HSSE impact. Occupational health examinations are conducted to prevent harm to employees from their specific work or work environment. Risks are controlled according to the following hierarchy: eliminate – tolerate – reduce – transfer. The process of hazard identification and risk assessment is documented, maintained, and available at the point of use. Findings are reported and addressed, with follow-up actions implemented in a timely manner according to their priority, and their effectiveness verified. Individuals exposed to hazards are made aware of the risks, the controls implemented, and their responsibilities. Hazard registers and risk assessments are regularly updated and reviewed. Major risks and the respective mitigation measures are evaluated and monitored within the Enterprise-Wide Risk Management (EWRM) system and documented in the Group-wide Active Risk Management System (ARMS) database. They are reported to top management twice a year or as necessary whenever issues arise. Senior management are directly involved in reviewing risks identified as a top priority.

Audits

[MDR-P-65a] To assess the effective implementation of HSSE regulations and identify areas for improvement, we have established an audit and review system. This system ensures that HSSE-relevant information and data are regularly gathered, reported, compiled, and analyzed. Our HSSE regulations are subject to independent review to achieve continuous improvement. HSSE aspects of all activities undergo regular self and independent audits according to established procedures. We ensure that resources are available to conduct these audits and reviews. Actions arising from audits and reviews are assessed for quality and monitored until they are satisfactorily resolved. We determine that systems, designs, work processes, activities, or tasks conform to specified regulations and verify the ability to access valid HSSE regulations.

Incident Reporting and Investigation as a Remediation Measure

[MDR-P-65a] All employees and contractors are encouraged to report any unsafe conditions and behaviors to line management to identify and resolve potential issues that could lead to future incidents or accidents. We acknowledge these suggestions for improvement submitted by employees and contractors locally. All incidents, hazards, HSSE walks, audits, findings, and defined actions are reported and tracked within a central HSSE reporting tool. Online training is regularly organized via the My Success Factors learning platform to ensure the effective use of the HSSE reporting tool.

Health Standard

[S1-1.19] [MDR-P-65a] The OMV Health Standard provides guidelines to mitigate the potential negative impact on workers' health caused by misalignment of staffing needs and project-related pressures. It ensures effective employee health care across OMV with a specific focus on occupational health and safety management for both our own workforce and value chain workers working on OMV's sites. It stipulates that OMV Group health care is based on four pillars: occupational health, curative medicine, emergency care and preparedness, and preventive programs for physical and mental health, and sets out the main principles, roles, and responsibilities, lines of communication within the OMV Group, a framework for managing preventive health measures and curative health care, and collaboration among HSSE specialists. It supplements local legal requirements, allowing us to establish a harmonized level of health care services and access to medical facilities at all OMV sites. [MDR-P-65b- 65f] For the Health Standard, unless otherwise specified, its scope, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), the process for monitoring, and how the policy is made available to potentially affected stakeholders are the same as for the HSSE Directive and covered under → [ESRS 2 Overarching Policies](#). In addition, OMV's Health Standard also applies to medical staff involved in providing medical services and medical advice to OMV Group companies.



Reporting, Investigation, and Classification of Incidents Standard

[S1-1.19] [MDR-P-65a] OMV aims to provide its employees and contractors with a safe workplace. This is not only a moral obligation but also necessary to ensure seamless operations, without costly shutdowns or delays due to incidents. OMV's Reporting, Investigation, and Classification of Incidents Standard clearly outlines the systematic approach to be followed (beyond local/national laws) and the regulations, roles, and responsibilities when notifying, reporting, investigating, and classifying incidents within OMV. It also identifies appropriate preventive and corrective actions. It aims to ensure that all incidents are identified and reported in a timely manner. Work-related incidents with impacts or higher potential impacts on human health and safety, the environment, quality, our own workforce, customers, financial and asset loss, reputation, media attention, or compliance are thoroughly investigated to determine their direct, root, and systemic causes. [MDR-P 65b-65f] For the Reporting, Investigation, and Classification of Incidents Standard, unless otherwise specified, 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), the process for monitoring, and how the policy is made available to potentially affected stakeholders are the same as for the HSSE Directive and covered under → [ESRS 2 Overarching Policies](#).

Occupational Safety Management Standard

[S1-1.19] [MDR-P-65a, 65d] The Occupational Safety Management Standard is an integral part of the Group's HSSE management system, utilizing standardized instructions, practices, and specifications to ensure safe work. Key components include organization, resources, management processes, performance, safety culture, and documented practices, aligned with ISO 45001. Its aim is to provide a framework for managing the prevention of work-related incidents, developing and implementing occupational safety objectives, and establishing systematic processes that consider safety risks and opportunities for improvement. This involves identifying hazards, assessing occupational safety risks, and establishing operational controls to minimize these risks. Additionally, it includes raising awareness of occupational safety hazards and how to mitigate them through information, communication, and training, continuously evaluating and improving safety performance, developing the necessary competencies, fostering a mature safety culture, and ensuring the involvement, informing, consultation, and participation of employees. [MDR-P 65b-65c, 65e-65f] For the Occupational Safety Management Standard, unless otherwise specified, the scope of the policy, involvement of senior-level management, interests of key stakeholders in setting the policy (where relevant), the process for monitoring, and how the policy is made available to potentially affected stakeholders are the same as for the HSSE Directive and covered under → [ESRS 2 Overarching Policies](#).

Policies Related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights

Our policies related to equal working conditions, equal treatment, and other work-related rights are underpinned by the OMV People & Culture Strategy 2030, which provides the vision and cultural direction for all our HR matters, focusing on Employee Experience, Organizational Evolution, New Ways of Working, and Growing Talent. The strategy is closely aligned with the Company's 2030 business strategy and thus enables OMV to achieve its transformation and growth objectives while simultaneously fostering a high-performance, inclusive, and innovative culture, supporting leadership development, talent management, diversity, and organizational effectiveness.

Human Resources Directive

[S1-1.19] [MDR-P-65a, 65b] OMV's Human Resources Directive (HR Directive) establishes the operational framework and governance to realize the P&C Strategy's ambitions, setting up HR processes and regulations across the entire OMV Group and all its entities, excluding Borealis. It outlines the main principles, values, and organizational setup for HR functions, detailing roles and responsibilities, HR processes, and governance. The directive aims to ensure consistency, internal equity, and transparency in HR practices, supporting the business strategy and adding value by engaging the business in HR-related matters. It covers areas such as reward management, talent acquisition, people development, international mobility, and HR administration, while respecting local legislation and country-specific regulations. With its provisions on people development specifically, our HR Directive supports the mitigation of the risk of inefficient reskilling and training and subsequently the risk of failing to implement our strategy successfully. By regulating talent acquisition, HR administration, and worktime-related matters, the directive also contributes to mitigating the potential negative impact on health and safety management caused by misaligned staffing needs and resource shortages on projects. Lastly, the directive's principles on equity, transparency, reward management, and worktime and flexibility help to leverage our actual and potential positive impact on enhancing employees' satisfaction, productivity, and health through just and favorable working conditions and work-life balance. The



effectiveness of the directive is monitored periodically by the respective functions through assessments and by tracking progress against targets.

This directive is supported by its Annex 1, which contains the People & Culture Ethics Policy outlining OMV's zero-tolerance stance on any form of abuse, harassment, or discrimination in any work-related setting. [S1-1.24a] In this way, the HR Directive together with the People & Culture Ethics Policy emphasize the importance of managing diversity, recognizing it as a significant strength that we are actively building on, while fostering an environment where all employees can work free from harassment, unlawful discrimination, and retaliation. We are committed to continuously developing new initiatives and measures to promote diversity and equal opportunities within the organization. [S1-1.24d] Using our SpeakUp Channel, anyone can raise concerns online regarding serious work-related misconduct, including harassment and discriminatory practices. [S1-1 AR 10] The HR Directive was updated with guidance on this internal grievance channel (SpeakUp Channel), which is also dedicated to our own employees.

[MDR-P-65c] The Senior Vice President of the People & Culture department holds the most senior position accountable for the implementation of the HR Directive and the People & Culture Ethics Policy. [MDR-P-65e] OMV subject matter experts (e.g., from the P&C department, human rights experts, legal experts, etc.) were either directly involved in the development of the HR Directive and People & Culture Ethics Policy or consulted during the internal review process to seek their feedback on the draft policies. [MDR-P-65f] The HR Directive and People & Culture Ethics Policy are made available to all OMV employees via the Regulations Alignment Platform on the OMV Intranet and, where required, during training sessions.

The specific human rights commitments outlined within the Human Resources Directive that are relevant for our own workforce are detailed below.

Working Hours and Flexibility

[S1-1.20a] [MDR-P-65a] We are committed to complying with applicable local working time and overtime payment provisions. Part-time work is offered. In general, our part-time employees are entitled to the same benefits as full-time employees, except where benefits are linked to the amount of time worked (e.g., number of home office days per month, with full-time employees being entitled to more home office days than part-time employees). In line with local legal provisions, we offer further flexible work options such as special part-time work for certain age groups and options to work from home that provide greater time flexibility for our staff. We offer various forms of long- and short-term breaks from work such as sabbaticals and parental and other care leave.

Operational Changes and Minimum Notice Periods

[S1-1.20a] [MDR-P-65a] Our personnel policy is based on long-term employment. Both staff and the organization should benefit from long-term working relationships. We are also aware that job security represents a major concern not only for the individual employee, but also for society and the region concerned, and we therefore make every effort to meet these responsibilities by means of contingency planning. Where business, organizational, or security changes require adaptations in the workplace, or even a termination of employment, we evaluate all the options, engage in constructive dialogue, and respond with the maximum possible care and sensitivity. Almost all our employees are covered by mandatory notice periods under employment law or collective bargaining agreements in the event of restructuring. In situations where staff release becomes unavoidable, we make every effort to consider the economic and social consequences of those affected. We are committed to complying with local legislation regarding minimum notice periods in each country where we operate.

Wages and Rewards

[S1-1.20a] [MDR-P-65a] We are committed to paying locally adequate wages in the regions where we operate. For almost all our employees, minimum wages or salaries are fixed by law or agreed by way of collective bargaining. Annual remuneration reviews are conducted for this purpose. OMV continuously monitors market trends and international best practices to attract, motivate, and retain the best-qualified talent from around the world. Base salaries are set in accordance with internationally accepted methods for determining market levels of remuneration, and comply with the relevant legal regulations, for example collective bargaining agreements. Base salaries are market-oriented, fair, and tailored to the position and expertise of the employee. OMV encourages equal pay at all career stages, for instance by setting standardized entry-level salaries that are reviewed each year in line with the local market situation. Furthermore, to promote and support OMV's strategy, OMV also aims to ensure



compensation and benefits packages that are competitive within relevant labor markets in the oil, gas, and chemical industry.

People & Culture Ethics Policy on Non-Discrimination

[S1-1.19] [S1-1.24a-24d] [MDR-P-65a] With our People & Culture Ethics Policy we aim to ensure equal employment opportunities without discrimination or harassment, including sexual harassment, on the basis of any of the grounds mentioned under → [Code of Conduct](#). This policy applies to all applicants and employees, all majority-owned subsidiaries of OMV, and all affiliated companies under the control of OMV, who either apply this policy as is or adopt policies consistent with this policy. OMV encourages reporting of all perceived incidents of discrimination and harassment and prohibits retaliation, regardless of the offender's identity or position. OMV has established dedicated channels through which stakeholders may voice concerns. Any reported allegations of harassment, discrimination, or retaliation will be investigated promptly with commitment to the principles of confidentiality, anonymity, fair and equal treatment, and bona fide protection, among other things. With this policy, OMV promotes its positive impact on employee satisfaction and health by creating a safe, respectful, and empowering environment. Spot checks, grievance investigations, and internal audits are used to monitor the effective implementation of this policy. [MDR-P-65b-65c, 65e-65f] For the P&C Ethics 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 the same as for the HR Directive.

Diversity, Equity & Inclusion Vision

[S1-1.24a] OMV is committed to ensuring equal employment opportunities, as stated in the P&C Ethics Policy, to enhance our positive impact for all employees. The DE&I vision builds on existing policies and supports OMV's objective of ensuring fair treatment and equal opportunities for all employees, maintaining zero tolerance for discrimination, and fostering an inclusive work environment. The OMV Group's DE&I vision is built upon three key pillars: Diversity of Thought and Experience, Equitable Opportunity, and Inclusive and Safe Spaces. This vision is supported by the following policies, which state OMV's zero-tolerance stance on any form of abuse, harassment, or discrimination in any work-related setting: the Code of Conduct, the HR Directive (including the P&C Ethics Policy), and the Human Rights Policy Statement. [S1-1.24c] Furthermore, OMV is committed to inclusive practices and positive action for groups at higher risk of vulnerability within its workforce. Specifically, for women, we ensure gender equality in recruitment, hiring, and promotion through our equal opportunity initiatives. OMV has also introduced supportive policies that encourage work-life balance, provide maternity leave, and support career development for women.

[S1-1.24d] In Austria, we offer family-friendly facilities including childcare options, a lockable rest room for pregnant employees at the head office, and a fully equipped parent-child office with workstations and play areas at the Schwechat refinery. In OMV in 2025, 100% of women and 100% of men were eligible for family-related leave, and among them, 10% of women and 5.6% of men took advantage of this option. [S1-1.24d] All of these principles are implemented hand in hand with the relevant policies and through a Group-wide DE&I governance structure and volunteer Employee Resource Groups (ERGs). Additionally, the achievement of diversity targets is incorporated into the ESG targets within the Long-Term Incentive Plan (LTIP) as part of the remuneration of the Executive Board. To ensure female talent is identified and supported throughout their careers, we have embedded diversity targets into our people processes, including recruitment, talent, succession planning, learning, and leadership development. For more information, see → [S1-5 Targets Related to Own Workforce](#).

S1-2 Processes for Engaging with Own Workers and Workers' Representatives about Impacts

To adequately manage our material impacts and risks, we strive to ensure continuous engagement with our own workforce and their representatives in various ways. These include:

Engagement Related to Health, Safety & Well-Being

[S1-1.25] [S1-2.27a, 27b] Safety walks and HSSE awareness-raising campaigns targeting employees are conducted on an ongoing basis to ensure safety is embedded within our corporate culture. Greater focus is placed on improving the HSSE walks by encouraging open dialogue while they are in progress. This promotes understanding of the



challenges in the operating fields and increases trust between the workforce and management. Feedback is fed into the HSSE plans (at local level and at Group level) and monitored in our HSSE reporting tool. Practical Life-Saving Rules (LSRs) training will be continued and delivered systematically in the Safety Centers. The LSRs are discussed with employees on an ongoing basis during awareness programs, workshops, HSSE walks, and various team meetings. Workers are engaged in initiating, implementing, evaluating, and improving health and safety programs. They work closely with their managers to find joint solutions to common problems, which helps managers pinpoint issues while motivating and encouraging workers to improve their own safety. Activities to promote safety are a constant focus in our organization, with dedicated resources and actions implemented on a monthly, quarterly, and annual basis. Financial and human resources related to health and safety include funding allocated for engagement activities such as HSSE campaigns, HSSE walks, training programs, and workshops, as well as dedicated health and safety personnel.

Engagement activities related to HSSE topics occur at multiple levels across the OMV Group. At the corporate level, these include the development of an annual Group HSSE plan, the communication and alignment of Points of Contact (PoC) across Safety Centers, support for HSSE systems within the organization, and the implementation of a Group-wide communication strategy. Additionally, corporate initiatives encompass HSSE campaigns and events such as HSSE Manager Days, the World Day for Safety and Health at Work, World Mental Health Week, and the HSSE Leadership training program. At local level, engagement activities feature regular meetings and HSSE days, ensuring that information is integrated into both local and Group HSSE plans and internal communication campaigns. [S1-2.27e] The effectiveness of our health and safety engagement is assessed through feedback from participants, including both employees and contractors, as well as through annual internal audits. When negative feedback is received or safety walks identify unsafe practices, the root cause is investigated and reported. Internal audits are conducted to ensure our safety measures and protocols comply with our internal guidelines. Areas for improvement identified are then incorporated into the annual HSSE plans. [S1-2.27c] The VP of the HSSE department, who reports directly to the CEO, is responsible for overseeing all initiatives related to our HSSE engagement.

Engagement Related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights

[S1-2.27a, 27b] We engage with our own workforce and workers' representatives through direct communication and value creation initiatives, our main instrument the biennial Pulse Check surveys, and quarterly events with top management. These quarterly events include discussions of financial results and Q&A sessions, while town hall meetings facilitate open dialogue. OMV also supports collective bargaining to represent and protect employee interests and rights. A European Works Council, established by agreement between OMV and employee representatives in the EU/EEA, governs information, consultation rights, and financing. The Council and its Steering Committee meet regularly, with OMV representatives attending by invitation. In countries with works councils or employee representatives, local management engages with them regularly or as needed, through meetings or written communication. Employee representatives are involved whenever workforce interests are affected and at all stages required by local law.

The Pulse Check, our main tool for measuring the engagement of our employees, is an essential part of our People & Culture Strategy relating to employee experience. It is a chance for our employees to have their say and an opportunity to share their thoughts and ideas. The Pulse Check covers the dimensions of purpose, job satisfaction, motivation, and well-being. It assesses several key indices, including safety, innovation, line managers, employee development, strategy, empowerment/involvement, well-being, values, sustainability, transformational leadership, and inclusion. The Pulse Check takes place at both organizational and local levels. Leaders receive a comprehensive debriefing pack with all relevant information. Overall key findings are shared with employees via internal communications. [S1-2.27c] The People & Culture departments in OMV, OMV Petrom, and Borealis have dedicated resources to support the planning and execution of the Pulse Check survey and follow-up actions. Leaders are asked to hold a debrief on the engagement results within their teams and collaborate with them to develop action plans during dedicated workshops.

[S1-2.27e] Based on the feedback received from the recent Pulse Check survey in Q4 2024, key focus areas have been defined at Group level to strengthen employee involvement. The integration of this feedback into action plans was a priority for 2025. These action plans are developed collaboratively with employees through dedicated workshops and are communicated back to the own workforce via internal communication channels. This approach ensures



that feedback is systematically recorded, integrated into decision-making processes, and that employees are kept informed about how their input has influenced decisions. [S1-2.AR 24e] As OMV is undergoing its transformation to a low-carbon business, the Pulse Check allows us to keep a critical eye on not only the engagement of our employees but also the extent to which they feel they can contribute to the strategy, that they receive the right skills for the future, and that they understand the sustainability goals.

[S1-2.27e] The Pulse Check response rate can provide an indication of the effectiveness of the measures the organization takes, as employees feel that we listen and take action. In the Pulse Check 2024, we achieved a very high response rate of 86% at Group level. Compared to 2023, 3% of employees in the OMV Group (OMV 7%) moved from actively disengaged/passive to moderately/highly engaged, meaning a 3% increase in the overall engagement score for the OMV Group. This positive trend can be seen across both gender groups. Since 2022, disengagement has been consistently decreasing, and the disparity with the benchmark for the oil, gas, and consumable fuels sector is narrowing.

[S1-2.28] At OMV, understanding the perspectives of all employees, especially those who may be marginalized or vulnerable, is key to our DE&I commitment. Our Pulse Check includes a standard on inclusion, and 64% of OMV Group employees agree that we strive to include and fully utilize the diverse talents, experience, and backgrounds of all employees. To support this, we have DE&I Employee Resource Groups (ERGs) and Ambassadors who promote DE&I in daily operations and strategic decisions. We host Group-wide events with Q&A sessions to provide a platform for open dialogue and address any concerns or suggestions from our diverse workforce. Additionally, we have established a dedicated email address for employees to share their DE&I experiences and ideas and the SpeakUp Channel to report any misconduct. Our commitment to transparency is reflected in our DE&I reporting, which provides detailed information on gender, age, and nationality. These reports are shared during the talent management process at our annual Group People Days, ensuring that our progress and challenges are visible to all stakeholders and guiding our ongoing efforts to foster an inclusive and equitable workplace. Through these comprehensive steps, OMV strives to create an environment where all employees feel valued and heard.

S1-3 Processes to Remediate Negative Impacts and Channels for Own Workers to Raise Concerns

SpeakUp Channel

[S1-3.30, S1-3.32a-32c] We regard grievance mechanisms as a key tool for preventing, managing, and remediating adverse impacts on our own workforce and other stakeholders. In accordance with the UN Effectiveness Criteria, we aim to address all grievances received, regardless of whether they stem from real or perceived issues and whether the complainant is identified or anonymous. Where we have caused or contributed to a material negative impact, we are committed to providing or contributing to the provision of adequate remediation. The channels available for registering work-related grievances include local reporting mechanisms at Company level and our online SpeakUp Channel. All of these channels are established and managed by OMV.

The SpeakUp Channel provides our own workforce and other stakeholders with a secure platform to confidentially and, if necessary, anonymously share information about any potential work-related misconduct they have perceived or observed. It is part of our Whistleblowing Integrity Platform, but managed independently by the P&C function. The P&C function is responsible for operating the SpeakUp Channel and managing communication on workplace-related grievances with reporters through the associated IT tool. Trained P&C personnel oversee the grievance handling process, ensuring that all complaints are treated consistently and fairly using the following process: an initial pre-screening to prioritize cases, assignment, planning, internal investigation, appropriate resolution actions, clear communication of outcomes, follow-up to ensure effective implementation (where necessary), and documentation following closing. [S1-3.32d] We provide comprehensive training to employees involved in overseeing and supporting the grievance handling process. All our employees and management are informed about the availability of these channels through our internal communication tools, emphasizing the importance of using grievance channels and maintaining open communication. Our intranet and internet pages contain detailed information on the functioning, processes, and purposes of grievance handling, which helps to manage expectations and ensure proper reporting. [S1-3.32e] OMV evaluates the effectiveness of the remedies provided by gathering feedback from employees, tracking the time taken to resolve issues, and assessing whether similar problems arise again. To prevent recurrence, OMV ensures that implemented measures are continuously monitored and improved



as necessary. For example, spot checks and internal audits are conducted to identify the effectiveness of the measure and any gaps or areas for improvement.

[S1-3.33] To ensure that our workforce can trust this channel as a means for raising their concerns, we are also working on implementing effective feedback mechanisms, such as making SpeakUp Channel topics a regular agenda item at meetings with the Works Council and conducting feedback sessions with case managers and administrators. Provisions to ensure protection against retaliation for individuals reporting work-related misconduct are stipulated in our Code of Conduct, our P&C Ethics Policy, and our P&C Misconduct Reporting Procedure. These provisions specifically protect employees from experiencing negative consequences related to their professional advancement, further training, income, or other professional development opportunities, such as dismissal, demotion, denial of promotion, negative performance appraisals, or disciplinary actions for reports made in good faith. In addition to our SpeakUp Channel, we offer various other local channels at company level, such as employee hotlines and designated contact persons depending on the issue at hand (e.g., People & Culture, Compliance, or HSSE representatives, PetrOmbudsman). Many of our companies have established employee representation bodies like works councils, which offer further support in the event of grievances.

S1-4 Actions Related to Own Workforce

We have a set of actions in place to manage our material impacts and risks in relation to our own workforce, many of which are implemented on an ongoing basis. After a brief overview and overarching information about these actions and initiatives, we will present them in more depth, structured according to our focus areas of Human Rights, HSSE, and Equal Treatment for All.

In light of the geopolitical tensions in the Middle East, including military actions in Iran, the UAE, and elsewhere, OMV has taken, and continues to take, all precautionary actions to ensure that any impacts on our own workforce are minimized as much as possible. At this stage potential consequences remain uncertain and are dependent on future developments; the situation will be monitored accordingly.

[S1-4.37] [S1-4.38a] [MDR-A-68a] To fulfill our human rights commitments as established by our Code of Conduct and Human Rights Policy Statement, and to address the material negative impact of inadequate application of human rights standards, we have defined the following actions: identifying and assessing impacts and risks and conducting training and awareness-raising on human rights. [S1-4.39] These actions are developed based on the outcomes of the initial stage of the human rights due diligence process, which comprises the annual human rights impact and risk mapping exercise. This is carried out in cooperation with Group human rights experts, local focal persons, and subject matter experts, and is informed by consultations with internal stakeholders, external experts, and affected rights holders. [S1-4.43] To ensure the proper implementation of the actions, OMV has allocated the following resources: three human rights experts – two at OMV and one at OMV Petrom. Additionally, a team of three compliance experts at Borealis steers and supports the implementation of human rights due diligence. They provide tools, guidance, training, and subject matter expertise to conduct the human rights due diligence steps as described above. These efforts are supported by 23 human rights focal persons and the respective subject matter experts within the business.

[S1-4.37] [S1-4.38a] [MDR-A-68a] To support our HSSE Directive and the concrete objectives of the Group HSSE Strategy and to address the potential negative impact of a misalignment in staffing needs and resources with effects on health and safety management, annual HSSE plans are developed as part of the broader HSSE strategy. This strategy is implemented through these annual plans and corresponding targets. Using a combined top-down and bottom-up approach, 47 local annual HSSE plans are created and centrally monitored. Projects are prioritized each year for implementation in alignment with our P&C Strategy. [S1-4.43] OMV dedicates efforts and personnel to ensuring all actions outlined in the HSSE plans are executed.

[S1-4.37] [S1-4.38c] [S1-4.40a] [MDR-A-68a] To address the other material impacts related to our workforce, specifically enhancing employee satisfaction, health, and productivity by ensuring heightened awareness of human rights and mitigating the risk of stagnation due to inefficient reskilling and training, we have defined specific actions that include training and skills development, developing transformational leadership competencies, talent attraction and retention, performance management and career development, and raising awareness of DE&I. Recognizing the risk to our progress from not having up-to-date knowledge and skills, we are committed to continuously improving our



training programs to ensure our workforce remains skilled and compliant. These actions thereby contribute to fulfilling the objectives of our Human Resources Directive and the P&C Ethics Policy. [S1-4.43] OMV allocates substantial financial and human resources to mitigating material risks and contributing to people and culture development in the areas where we operate. This includes an annual budget to implement the actions defined in the People & Culture Strategy and dedicated P&C personnel throughout the Group. [S1 4.AR 47] In addition to these actions, our material risk is managed as part of the regular Enterprise-Wide Risk Management (EWRM) process where it is assessed, addressed, and monitored regularly. For details, see → [ESRS 2 General Information](#).

[MDR-A-69a, 69b] Despite the resources dedicated to the mentioned actions and initiatives, none of them exceeded our key action threshold¹ in the reporting year. Therefore, these data requirements have not been addressed. [S1-4.AR 43] Cognizant of the social impacts that the energy transition entails, OMV is committed to contributing to a Just Transition² for our employees and to addressing the social and economic effects of the transition to an environmentally sustainable economy. As part of our P&C Strategy and ongoing transformation, employee development has become a top priority. We need to identify and integrate employees with a diverse skill set. It is essential to balance reskilling employees to develop new energy solutions with retaining and training those with the skills necessary to support our business.

[S1-4.41] As the fundament for all actions, OMV is committed to ensuring that our practices do not cause or contribute to material negative impacts on our own workforce. We prioritize data privacy and security, ensuring that employee information is handled responsibly, ethically, and in line with all applicable regulations by granting access rights only to eligible persons. Spot checks and internal audits are conducted to ensure that only authorized individuals have access to personal data. [S1-4.AR 45] For information on whether and how external developments have been considered regarding dependencies turning into risks, see → [IRO-1 Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities](#).

Actions Related to Human Rights

Impact and Risk Identification and Assessments

[S1-4.41] [S1-4.37] [S1-4.38a] [MDR-A-68a] Impact and risk identification and assessments serve as preventive measures to ensure our current and future business activities do not cause or contribute to negative impacts on affected rights holders, including our own workforce, value chain workers, and affected communities, and that we address negative human rights impacts wherever they cannot be sufficiently prevented. OMV has developed due diligence tools and techniques to identify and assess actual and potential human rights impacts and risks related to our business, even before we launch or acquire a business in a new country or region. Findings are presented to the respective Executive Board member to factor into the decision on whether or not to enter a country. We use these assessments to derive concrete due diligence measures to ensure an activity's compliance with our human rights responsibilities. This human rights due diligence is an ongoing process, starting with entering new business activities and continuing throughout our ongoing operations, as well as upon decommissioning or disinvestment.

[MDR-A-68a-68c, 68e] In 2025, we conducted four country entry checks that included assessments of human rights risks related to OMV's potential business activities in the respective countries and proposals for concrete mitigation measures in the event of positive entry. As part of these checks, we analyzed to what extent OMV could potentially be involved in adverse human rights impacts on its own workforce when deciding to engage in a planned activity, and how to address them. Also in 2025, we conducted an exit review for Yemen, which included reviewing human rights impacts on our own workforce associated with OMV's exit from its operations in Yemen and the transfer of its assets to the government of Yemen. Moreover, OMV conducted a human rights management system review of the UAE branch office with the support of external human rights experts. Key findings and recommendations were discussed with internal teams and external experts in dedicated workshops. The review evaluated OMV Abu Dhabi's management systems and processes for identifying and addressing adverse impacts on both the company's own

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

2 "Just Transition" refers to addressing the social and economic effects of the transition to an environmentally sustainable economy as stated in the ILO Guidelines for a Just Transition.



workforce and value chain workers resulting from joint venture activities, while ensuring compliance with host country regulations. Recommendations focused on leveraging existing due diligence systems to more effectively manage impacts on worker rights within joint ventures. These recommendations have been incorporated into a comprehensive action plan for OMV Abu Dhabi. With our newly introduced annual Human Rights Impact and Risk Mapping exercise, we also identify countries and business contexts with elevated risks of labor rights violations and severe human rights abuse such as forced labor, child labor, or restrictions on the freedom of association.

[MDR-A-68b, 68c] These ongoing due diligence initiatives for the identification and assessment of impacts and risks are relevant for our current and future business activities globally and focus on our own workforce as well as our business partners' activities. [S1-4.38d] To track and assess the effectiveness of our human rights due diligence initiatives, we utilize ongoing monitoring (e.g., human rights on-site checks) and the Human Rights Self-Assessment tool. The self-assessment questionnaire, based on our Human Rights Responsibility Matrix, covers topics including rights holder engagement, working conditions, and occupational health and safety. It is filled in by local management, before being analyzed and assessed by independent external human rights professionals. Based on the findings, we develop an action plan to address the concerns raised and to close the gaps identified in the implementation of our human rights commitments. Conducting Human Rights Self-Assessments is crucial in tracking the effectiveness of our measures to address human rights impacts on our workforce. As a result, no severe human rights incidents or incidents related to child labor or forced labor have been reported since 2017.

[MDR-A-68e] Following the 2024 Human Rights Self-Assessment, OMV Tunisia implemented several human rights initiatives as part of the action plan. In 2025, the company managed to maintain its social license to operate by continuing the community relations and social investment programs, focusing on access to basic services, education, and employment. Additionally, the People & Culture policy of OMV Tunisia was updated to introduce the SpeakUp Channel and to reinforce the importance of collective representation, workplace equality, non-discrimination, and fair working conditions.

Human Rights Training

[S1-4.37] [S1-4.38a] [MDR-A-68a-68c] We pay special attention to training to bring our human rights commitment to life and prevent negative human rights impacts on our workforce. All employees are required to complete our interactive e-learning course on human rights, which has been part of the training curriculum for all our employees worldwide since 2020 and is now an ongoing action without a limited time frame. The course provides a basic understanding of human rights in the business context, insights into our specific responsibilities and due diligence tools, and what to do in the event of observed or alleged human rights abuse. Our subsidiary Borealis provides a mandatory human rights e-learning course for the entire Borealis workforce in nine languages, covering all relevant human rights aspects and including transparent information and lessons learned from the PDH Kallo incident in 2022. For details, see [OMV Sustainability Report 2022](#).

In 2025, 4,339¹ employees completed the human rights e-learning, and a total of 49 participants in instructor-led sessions learned about human rights in the business context, new and upcoming regulatory requirements, the OMV Human Rights Management System, and additional focus topics. By the end of 2025, 78.5% of employees at Borealis, OMV Petrom, and OMV had been trained in human rights. [S1-4.38d] To track the effectiveness of our training, we ask participants for feedback using a standardized questionnaire. Additionally, Human Rights Self-Assessments help us assess the effectiveness of our training initiatives. Lastly, we set ourselves the target to train all OMV employees in human rights, which helps us track the progress of training initiatives (see [S1-5 Targets Related to Human Rights](#)).

[MDR-A-68e] In addition to training all employees on the basics, in 2025, we strategically shifted our efforts toward delivering tailored training programs for our 23 newly appointed human rights focal persons and engaging employees who had not yet completed the human rights e-learning. As a result, the majority of the human rights focal persons (78.3%) participated in dedicated webinars, and we achieved an overall training completion rate of 78.5% employees trained. Training on human rights is also provided to workers in our upstream value chain. For details, see [S2 Workers in the Value Chain](#).

1 The absolute figures include board members, external and leased personnel, and interns.



Awareness-Raising

[S1-4.37] [S1-4.38a, 38c] [MDR-A-68a] We also implement internal awareness-raising campaigns throughout the Group to inform our staff about our approach and prevention measures related to salient human rights issue areas like human trafficking. In 2025, we continued working on engaging the top management in human rights. As the key figures and co-owners of human rights in the OMV Group, the CEO and CFO have been directly briefed by our Group human rights experts about updates to our policies and due diligence activities. Human rights topics were also discussed with the general managers and leadership teams of the respective business units and summaries shared in written form. [MDR-A-68b, 68c] Our awareness-raising campaigns target our own employees and occur throughout the year without a limited time frame. [S1-4.38d] To track the effectiveness of our awareness-raising activities, we use the Human Rights Self-Assessment tool.

Actions Related to Health, Safety & Well-Being

Preventive Care

[S1-4.37] [S1-4.38a, 38c] [MDR-A 68a] Preventive care is our proactive measure to address and contribute to our employees' long-term health. This is achieved by implementing a variety of initiatives and projects across the OMV Group. OMV maintains or works with a total of 42 medical units across all locations where we have operating facilities. To address occupational health risks, our medical staff carry out specific preventive examinations in compliance with the legal regulations of the countries in which we operate. Preventive programs address not only targeted pathologies but also stress management education and healthy lifestyle campaigns. [S1-4.38d] To track the effectiveness of these medical units, internal audits are conducted to ensure that the quality of the preventive examinations aligns with our Health Standard and the legal regulations of the countries where we operate.

[MDR-A 68b, 68c, 68e] Preventive examinations that are provided by the medical units at our sites are available to our own employees as well as the other workers working on OMV's sites. Additional health initiatives and awareness-raising campaigns such as skin cancer screening, cardiovascular programs, and ophthalmological screenings are reserved for our own employees. In 2025, a multitude of health webinars targeting preventive care were organized on different subjects, ranging from mental health to cardiovascular education. 2025 was the year of focusing on mental health, so particular emphasis was placed on preventing the aggravation of the early signs of mental health conditions. Ten preventive health care webinars were dedicated to this subject, during which our network of mental health first aiders reached the proposed target of 60 employees. Six comprehensive workshops were held with departments to help our employees recognize the early signs of mental health conditions like burnout and inform them that they can attend the Health Centers if they need assistance. [S1-4.38d] To continue preventive care with a focus on mental health, we set the target of exposing at least 30% of all employees to at least to one mental health activity by 2030 (see → [S1-5 Targets Related to Health, Safety & Well-Being](#)). This enables us to track the progress of related activities.

Training, Awareness-Raising, and Safety Promotion

[MDR-A 68a-68c] [S1-4.37] [S1-4.38a, 38c] Training, awareness-raising, and safety promotion activities are part of our preventive and enhancement measures targeting all employees on an ongoing basis. All OMV employees at all levels are regularly trained for their roles and responsibilities. Education and training are important for informing workers and managers about workplace hazards and controls, so they can fully understand the hazards, eliminate or mitigate the risks, and work safely. All staff are required to be familiar with the HSSE Policy, internal HSSE regulations, relevant legislation, and especially the Life-Saving Rules (LSRs). Following the update and Group-wide alignment of our LSRs, we ran an in-depth program to train our employees in our LSR Training Safety Center. All training activities contribute to and further develop HSSE awareness as part of our corporate culture, for example by stopping and reporting unsafe or irresponsible acts and conditions and reporting any near misses, incidents, and non-compliance. [S1-4.38d] Through these reports, we track the effectiveness of training, awareness-raising, and the promotion of safety practices.

Life-Saving Rules Safety Centers

[S1-4.38a, 38c] [MDR-A 68a-68c, 68e] In 2024, we rolled out and implemented our new concept for practical training on our Life-Saving Rules for 20 operational locations. Since then, our own employees continuously receive practical training in the specially built Safety Training Centers to act as a multiplier for safety on-site. This helps improve the relationship between the workforce and management and encourages safe behavior, leading to an overall positive impact at our sites. A major focus in the Safety Centers is increasing safety awareness and knowledge through



practical training to avoid serious incidents. Safety programs were implemented with the aim of consolidating and improving safety performance. To underline their importance, they are supported and managed by senior management as sponsors. [S1-4.38d] All of these capacity-building actions – training, awareness-raising, safety promotion, and the LSR Safety Centers – are linked to our targets related to the Total Recordable Injury Rate and work-related fatalities, as our performance against these targets reflects the effectiveness of our capacity-building initiatives, among other things (see → [S1-5 Targets Related to Health, Safety & Well-Being](#)).

Actions Related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights

Training and Skills Development

[S1-4.37] [S1-4.38a, 38c] [S1-4.40a] [MDR-A 68a-68c] By offering competitive training and skills development opportunities to our own workforce across the Group, we aim to mitigate the risk of inefficient reskilling and foster a culture of continuous learning and development. To expand our employees' skill sets to meet the demands of our dynamic business and pave the way to becoming a net-zero company by 2050, we are focusing on several key areas.

In 2025, the training options focused on HSSE, a legally required, mandatory, and business-critical topic. We continued our collaboration with LinkedIn Learning and offer the Digital Academy, which provides training to help everyone take part in lifelong learning and build strengths in the capability areas needed to deliver the OMV Digital Journey. The Data Academy, a global initiative for all finance employees, offers data-related training that is fully integrated with competence management, skill definition, and DataCamp curricula, providing comprehensive courses for all skill levels. Additionally, a global Data Analytics program supports upskilling in data analytics and science. OMV has also created a global AI learning path via LinkedIn Learning for all skill levels. These initiatives prepare employees for a rapidly evolving professional landscape and the growing field of digitalization. OMV's leadership portfolio focuses on enabling new leaders to quickly and efficiently take on their new role, develop leadership capabilities, and learn relevant tools. In addition, a modular program helps new and current leaders to upskill on people and business processes. To mitigate the risk of inefficient reskilling of our workforce, particularly with regards to the transition to a greener, climate-neutral economy, specific initiatives to upskill employees in technical areas are being continued, e.g., training on green gases and energy efficiency. The training and skills development activities and their progress are directly linked to our target of increasing the average number of annual learning hours per employee (see → [S1-5 Targets Related to Equal Treatment for Own Workforce](#)).

[S1-4.38d] Measuring the effectiveness of training is achieved through training evaluation forms that are distributed to training participants upon completion of the respective training.

Transformational Leadership Competencies

[S1-4.37] [S1-4.38a, 38d] [S1-4.40a] [MDR-A 68a-68c] The Transformational Leadership Competencies form the basis of the Group-wide mandatory leadership assessment, which is part of the recruitment process for key managerial and project management positions and conducted by an external partner. By employing standardized evaluation methods, we aim to identify and select candidates who not only possess the necessary skills and expertise but also align with our commitment to sustainable leadership practices. This action is an ongoing process and specifically targets leaders within our workforce. The action also supports our 2030 target of increasing the share of women at senior management level to 30% (see → [S1-5 Targets Related to Equal Treatment for Own Workforce](#)).

The Transformational Leadership Competencies are applied in our training programs and therefore assessed using the training evaluations forms. By incorporating them into our training programs and evaluating them consistently using these forms, we can measure how well our leadership development efforts are fostering effective leaders. This process allows us to gauge the impact of our training on employee performance, engagement, and overall organizational culture, ensuring that our initiatives are driving positive outcomes for our workforce.

Talent Attraction and Retention

[S1-4.37] [S1-4.38a, 38c] [MDR-A-68a] [S1-4.40a] At OMV, we use shared internal job boards to offer diverse career opportunities. Externally, we build strong talent pipelines through partnerships with key universities and offer apprenticeships and internships focused on technical and commercial roles. In both the Energy and Fuels segments, we regularly conduct graduate programs for highly qualified university graduates, supporting them in establishing their careers. In Energy, the Integrated Graduate Development Program (IGD) focuses on enhancing understanding of the energy value chain and developing soft and technical skills, with a new emphasis on the Low Carbon



Business. The Fuels & Feedstock Fresh Graduate Program targets graduates in engineering or business administration, providing virtual and F2F training combined with leadership meetings and site visits. Both programs enable young employees to improve the specific technical and business skills needed for outstanding job performance and support them in building their future careers. In 2025, 86 employees participated in the IGD program and 34 in the Fuels & Feedstock program. [S1-4.38d] To track the quality of these programs, all participants are encouraged to provide feedback through a survey conducted at the end of the program. [MDR-A 68b, 68c] These actions are aimed at all employees within our workforce, as well as external stakeholders interested in pursuing a career at OMV, and are implemented on an ongoing basis.

[MDR-A-68e] To retain talent, we have ongoing leadership programs in place that are designed to support all employees who take on new management roles, as well as current leaders who want to upgrade their basic knowledge of leadership. The OMV Leading Ahead program continued in 2025 in partnership with Borealis and OMV Petrom to offer the Group's top talent a wide-ranging leadership development journey and a broad career platform. As part of our ongoing transformation, we are committed to ensuring that no one is left behind. To facilitate this, we offer low-carbon training solutions and continue to expand our efforts to upskill our workforce. The aim is to keep skills up to date, acknowledging that existing skills can be transferred to new energy solutions, thereby mitigating the risk of missing skills in the workforce that could jeopardize the implementation of our transition strategy.

Performance Management and Career Development

[S1-4.37] [S1-4.38a] [MDR-A-68a-68c] OMV strives to maintain a uniform organizational structure that provides clarity and transparency in relation to responsibilities and the hierarchical classification of positions. At OMV and OMV Petrom, we have developed Company-wide career paths that outline the experience and skills required for each position. OMV has an annual review process in place to support our employees and managers in the structured, systematic planning of performance and personal development within the Company. Employees and their managers work together to set performance and development goals, review progress, and evaluate achievements, with employees ultimately being rewarded and recognized annually. Progress is monitored annually through completion rates of performance evaluations. [S1-4.38d] Succession planning is a key component in tracking and assessing the effectiveness of this action. By ensuring that candidates for available positions are selected from a well-defined succession plan, we can measure the success of our talent development programs, leadership training, and career progression initiatives. This process helps us evaluate how effectively we are preparing our employees for future roles, thereby supporting our overall strategy for workforce development and organizational resilience and mitigating the risk of an insufficiently skilled workforce.

Diversity, Equity & Inclusion

[S1-4.37] [S1-4.38a] [MDR-A-68a, 68b, 68c, 68e] In 2025, we continued our DE&I initiatives to support our 2030 targets of increasing the representation of women in senior management to 30%, ensuring at least 20% (stretch target 30%) of Executive Board members are female, and creating an inclusive and accessible work environment for people with disabilities (see → [S1-5 Targets Related to Equal Treatment for Own Workforce](#)). Diversity is promoted by our Employee Resource Groups in six workstreams across OMV: Accessibility, Gender, Generations, Intercultural, LGBTQ+, and Parenting/Caregivers. Several cross-Company events are organized as part of the annual DE&I events calendar: International Women's Week, Pride Month celebrations, International Day of Tolerance, and the Positively Purple event. Moreover, Generations Coffee Mornings were established, community lunches were held, and internal blog articles were published that contributed to the growing visibility of DE&I within the OMV Group.

The DE&I Playbook serves as a comprehensive toolkit to support line managers in building an inclusive work environment. Additionally, the DE&I Learning Hub offers a vast array of LinkedIn training modules designed to enhance the skills of both leaders and employees. In 2025, OMV launched a new DE&I training program for line managers and employees, which covers DE&I fundamentals, the importance of belonging, and practical approaches to active inclusion. Two pilot sessions were held to gather feedback from diverse perspectives. Delivered by internal trainers, the sessions are offered every two months. Together with our DE&I Ambassadors, several events were organized across various business areas. These workshops focused on raising awareness, identifying OMV's specific DE&I needs, and exploring ways to create and sustain an inclusive work environment.

The Gender stream organized an International Women's Day event with the theme #AccelerateAction, including a keynote and panel featuring OMV senior leaders. Within our divisions, OMV celebrated International Women in



Engineering Day and received the amaZone Award for our commitment to training and equal opportunities for young women in technical apprenticeships. In the Chemicals segment, a dedicated workshop addressed retaining female talent, breaking bias, and supporting mothers returning from parental leave. To connect and empower women in the Energy segment, the “femmeforward” network was launched as a pilot program to foster sharing knowledge and experiences within the Energy division. Our Accessibility stream continued its awareness-raising activities with the annual Positively Purple event.

All of these initiatives are aimed at all employees within our workforce and take place on an ongoing basis. They contribute to the creation of a diverse, inclusive, favorable, and just workplace for all, which in turn fosters our positive impact on employee well-being.

[S1-4.38d] The score of the DE&I question on inclusion in the Pulse Check and our training evaluation forms are essential tools for tracking and assessing the effectiveness of our DE&I programs. These tools help us measure how well we are fostering a diverse and inclusive environment, the effectiveness of our training sessions related to DE&I, and our overall progress toward our DE&I targets.

Metrics and Targets

S1-5 Targets Related to Own Workforce

To track the effectiveness and progress of our policies and actions addressing material impacts and risks related to our own workforce, we have set measurable, outcome-oriented, and time-bound targets. To address the negative impacts of inadequate application of human rights standards and misalignment of staffing needs and resources – which can affect safety and health management – we aim to ensure our workforce is trained in human rights, including the right to a safe and healthy workplace. Additionally, we cultivate a company safety culture through targets focused on mental health, incident reduction, zero fatalities, and safe working practices. To enhance the positive impact of heightened awareness of human rights, OMV promotes a diverse and inclusive workplace with targets such as increasing the share of women in senior management, boosting international management representation, and ensuring the inclusion of persons with disabilities. The material risk of inefficient reskilling and training is addressed by our target of increasing the average number of annual learning hours per employee. Like our policies and actions, our targets are structured according to our focus areas of Human Rights, HSSE, and Equal Treatment for All and are explained in more detail in the following section.

Targets Related to Human Rights



Train OMV Group Employees in Human Rights

[S1-5.44a, 44b] [MDR-T-80a-80j]

[MDR-T-80a] Professional training in and raising awareness of human rights are crucial to bringing our human rights commitment, as established in our Code of Conduct and the OMV Human Rights Policy Statement, to life. It is essential that our workforce understands their own rights as well as those of value chain workers and affected communities. This knowledge heightens their awareness of human rights, enabling them to co-create enhanced working conditions and identify and address negative impacts of the inadequate application of human rights standards. For this reason, our mandatory human rights e-learning is a vital part of the training curriculum for all employees worldwide.

2025	2030
Train all OMV Group employees in human rights	Train all OMV Group employees in human rights



Absolute target	
Value chain activities	Own operations
In scope	All employees of OMV (based on head count)
Out of scope	Employees of suppliers/contractors
Geographical coverage	All employees Group-wide
Base year	2019
Baseline value in %	47

[MDR-T-80f] The target was established with the aim of creating a measurable and comparable KPI, as well as enhancing human rights management skills through training and awareness initiatives. At the time of setting this target, only a few peers had measurable goals related to human rights, and we recognized the training target as a valuable tool to support the implementation of our commitment. Initially, the KPI focused on a specific target group (employees in corporate functions managing human rights risks, as well as corresponding functions in countries with elevated human rights risks) with a baseline of 4% trained in 2017. By 2019, we had already achieved 82% of employees trained within this group and decided to expand the scope to include the entire workforce, establishing a new baseline of 47% trained in 2019. [S1-5.47a, MDR-T-80h, 80i] Internal stakeholders involved in setting this target include EB members (e.g., during board workshops, as part of the development of the Sustainability Strategy in 2017/18), the Works Council (discussion and approval for mandatory e-learning in 2022), and the P&C Learning Services Department (ongoing expert consultation and coordination). The targets were approved by the OMV EB. There were no changes made to this target or related metrics in the reporting year.

Status 2025

[MDR-T-80j] The target is monitored twice a year and reported annually. **78.5%** (2024: 80%) of employees are trained in human rights. In 2025, **4,339** employees (2024: 6,868) completed the human rights e-learning course, and **49** employees (2024: 23) participated in (virtual) classroom training on human rights. The target of 100% employees trained by 2025 has not been fully achieved. A contributing factor was the integration ("in-setting") of large numbers of blue-collar workers not anticipated in the context of this specific target setting. Additionally, these employees have limited access to the online learning platform.



[S1-47b, 47c] The progress against the target, combined with year-on-year figures, is reviewed twice a year, which provides an insight into the achievement level of this target. Our CEO and CFO are updated twice a year during our human rights briefings on the progress made. Only selected employees are involved in tracking OMV's performance against this target, including OMV human rights experts, who discuss progress and measures to improve the level of achievement both among themselves and with learning and development experts. Progress is also monitored in connection with the effectiveness of the related action of human rights training. Through engagement with training participants and human rights focal persons through surveys, areas for improvement can be identified.



Targets Related to Health, Safety & Well-Being¹



Total Recordable Injury Rate

[S1-5.44a] [MDR-T-80a-80j]

[MDR-T-80a] Backed by the HSSE Directive and in line with the provisions in our Code of Conduct, the OMV Group HSSE Strategy 2030 defines several strategic goals. This target related to the injury rate supports the strategic goal to “Ensure the safety, physical and mental integrity of people,” thereby addressing any potential negative impacts on health and safety management.

2025	2030
At least second quartile in the respective business segment	First quartile in the respective business segment

Relative target	
Value chain activities	Own employees and contractor employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture. We compare to each business segment and region (usually continent) we are operating in. Relevant industrial association (e.g., IOGP, Concawe, Cefic, Solomon, NACE)
Out of scope	Joint ventures where OMV does not have control or operatorship; where OMV has no management control, M&A in the integration phase
Geographical coverage	Group-wide
Base year	2024
Baseline value	The KPI is calculated independently for each year, without reference to prior years.

[MDR-T-80f] The Total Recordable Injury Rate (TRIR) is the number of recordable injuries (fatalities, lost workday cases, restricted workday cases, and medical treatment cases) per 1,000,000 hours worked. The TRIR is calculated on an annual basis and reported as a combined rate including data for both employees and other workers on OMV's sites (value chain workers under OMV management control). The following sources are used to define or benchmark this KPI: OMV HSSE Policy/Directive, OMV Group HSSE Policy, and the internal HSSE reporting tool. Reporting follows IOGP safety and environmental data reporting standards, Concawe reporting guidelines, and Ipeca/IOGP Health Performance Indicators, which provide guidance for the oil and gas industry. [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) in 2024. [MDR-T-80i] There were no changes to this target in the reporting year.

Status 2025
[MDR-T-80j] TRIR: 1.38 per 1 mn hours worked (2024: 1.33)

¹ [MDR-T-80a-80j] The targets related to Health, Safety, & Well-Being in S1 Own Workforce (excluding the target on preventive health care programs) and in S2 Workers in the Value Chain, apply to all of our own employees and non-employees (leased personnel e.g., engineering and technical staff, operational field staff, HSSE, project managers, supply chain and procurement, legal and compliance) and all other workers on OMV's sites, known as contractor and sub-contractor employees. To ensure comparability of these indicators across the industry, the targets are established based on best practice guidelines for the oil, gas, and chemicals industry. All targets are monitored monthly and reviewed annually to evaluate our year-on-year performance and identify potential areas for improvement.



HSSE Engagement Walks (EWs)

[S1-5.44a, 44b] [MDR-T-80a-80j]

[MDR-T-80a] Another strategic goal of our OMV Group HSSE Strategy 2030 is “Enhancing the effectiveness and efficiency of processes, regulations, and tools.” The target related to HSSE Engagement Walks thus aims to ensure safe work on-site, share positive observations, eliminate unsafe situations and behavior, and generate commitment, thereby minimizing potential negative impacts on employees' health and safety and promoting positive impacts.

2025	2030
30% of the HSSE EWs should be associated with focus areas as follows: 1. EW with LSR focus, 2. EW with contractors, 3. EW to train newcomers and less experienced employees	From 2030 onward, the number of HSSE EWs with rewards for positive observations will also be included in the calculation as stated for 2025

Relative target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship
Geographical coverage	Group-wide
Base year	2025
Baseline value	n.a. This target was set starting in 2025, with the 2025 figure serving as the baseline for future years.

1 In this chapter, “other workers working on OMV's sites” are considered equivalent to “contractor employees,” and the terms will be used as synonyms.

[MDR-T-80f] The target is calculated as (Number of EW LSR + Number of EW Contractors + Number of EW Coached) / (Total Number of EW) × 100. Number of EW with LSR focus refers to HSSE EWs with a focus on the Life-Saving Rules, EW with contractors refers to HSSE EWs conducted with other workers on OMV's sites, and EW coached refers to EWs to train newcomers and less experienced employees. [MDR-T-80h] The target was proposed during internal workshops involving relevant internal stakeholders including Group HSSE (e.g., in the refineries), Group Sustainability, and specific business functions. It was approved by the OMV Executive Board (EB). [MDR-T-80i] The target focuses on reducing negative impacts on safety. There were no changes to this target in the reporting year. This target was established to ensure safe work on-site to avoid material impacts on our own workforce and value chain workers while on our premises.

Status 2025

[MDR-T-80j] In 2025, 37% of HSSE EWs were conducted with a focus on LSR, EWs with contractors, and EWs to train newcomers and less experienced employees.

Preventive Health Care Programs with a Focus on Mental Well-Being

[S1-5.44a, 44b] [MDR-T-80a-80j]

[MDR-T-80a] A further strategic goal of the OMV Group HSSE Strategy 2030 is to “Improve workability through integrated health management.” The target related to preventive health care supports this goal and is in line with our commitment to supporting our employees in improving both their mental well-being and physical health, thereby reducing our potential negative impact on their well-being and increasing our positive impact.

2025	2030
At least three Group actions (webinars, surveys, lectures) targeting mental health topics	Reach at least 30% exposure among all employees to at least to one mental health activity



Relative target from 2025 to 2030; absolute target from 2030 onward	
Value chain activities	Own employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship
Geographical coverage	Group-wide
Base year	2023
Baseline value	0

[MDR-T-80f] The methodology for calculating achievements in 2025 involves reporting the quantitative number of each type of mental health event organized per year by the Health Management department, including internal communications (blogs, MyNews), webinars, and mental health training sessions. For 2030, the methodology involves calculating the percentage of the total number of people exposed to at least one of the activities organized on mental health topics in the last five years, relative to the total number of employees. The assumption regarding the number of participants attending the online events is based on the number of individuals who accepted the training invitation. [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] No changes were made to the target, metrics, or methodologies in the reporting year.

Status 2025

[MDR-T-80j] In 2025, we tripled the number of employees exposed to webinars. Almost 1,000 individual users attended the 10 webinars organized on this topic. By the end of 2025, we expanded our network of mental health first aiders to a total of 60 (2024: 12), extending coverage across several OMV locations. This growth has enabled us to create a robust mental health knowledge network, ready to intervene and support employees throughout the organization whenever needed. Six departmental workshops were organized, with half conducted face to face. These sessions initiated valuable discussions and educated many of our employees on mental health topics.

Work-Related Fatalities

[S1-5.44a] [MDR-T-80a-80j]

[MDR-T-80a] Our target regarding work-related fatalities is another target to support our OMV Group HSSE Strategy 2030 strategic goal to “Ensure the safety, physical and mental integrity of people,” thereby addressing our potential negative impact on health and safety.

2025	2030
0	0

Absolute target	
Value chain activities	Own employees and contractor employees
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship; where OMV has no management control, M&A in the integration phase
Geographical coverage	Group-wide
Base year	2023
Baseline value	1

[MDR-T-80f] The methodology to derive work-related fatalities is based on the guidelines outlined in the OMV Group HSSE Policy and follows reporting standards such as the IOGP safety and environmental data reporting, Concawe reporting guidelines, and Ipeca/IOGP Health Performance Indicators, which serve as a guide for the oil and gas industry. [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-80j] There were no changes to this target in the reporting year.

Status 2025

[MDR-T-80j] **1** work-related fatality (2024: 0)



[S1-5.47a-47c] The process for setting our HSSE targets related to incidents, HSSE walks, preventive health care programs, and work-related fatalities included an evaluation of the results from reported HSSE incidents, internal audits, and contractor assessments to identify areas for improvement. This was followed by consultations with internal stakeholders like EB members and the Group Sustainability department, as well as benchmarking against IOGP and Concawe best practices and guidelines. We did not directly engage with workers in our value chain or their representatives in setting the targets. We monitor our performance against these targets monthly and review them annually. The monthly monitoring of progress toward these targets, combined with year-on-year figures, provides insight into the effectiveness of the actions taken to achieve them. If a negative trend is observed, we investigate the root cause and ensure the lessons learned are shared with affected stakeholders (e.g., employees, partners, and suppliers/contractors).

Targets Related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights



Women at Senior Management Level

[S1-5.44b] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to increasing the share of women at senior management level to ensure equal employment opportunities, as stated in the P&C Ethics Policy. This target is derived from OMV's DE&I vision and supports OMV's objective of ensuring fair treatment and equal opportunities for all employees, maintaining zero tolerance for discrimination, and fostering gender balance, thereby maintaining the positive impact of a diverse, inclusive, and just work environment.

2025	2030
Increase share of women at senior management level to 25%	Increase share of women at senior management level to 30%

Absolute target	
Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head count of Borealis Group located in the USA
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	20.9

[MDR-T-80f] Management is defined as OMV Grade 15 and higher and Borealis Grade 14 and higher, moving toward the EU Directive on improving gender balance on corporate boards (2022/2381). [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] Minor changes were made to this target in the reporting year. In 2025, OMV changed the scope of this target from



“excluding acquisitions, head count of DUNATÀR Kőolajtermék Tároló és Kereskedelmi Kft., and SapuraOMV” to “excluding acquisitions, head count of Borealis Group located in the USA.” This is due to the integration of DUNATÀR Kőolajtermék Tároló és Kereskedelmi Kft. and the sale of SapuraOMV. To ensure compliance with US federal anti-discrimination laws, action was taken to exclude US-based roles and incumbents. Additionally, the definitions of OMV’s management levels were slightly modified. For consistency, the title of this target has been updated accordingly.

Status 2025

[MDR-T-80j] **24.2%** women at senior management level (2024: 23.7%). The target is monitored quarterly and reviewed annually.

Female Executive Board Members

[S1-5.44b] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to increasing the number of female members on the Executive Boards of OMV, OMV Petrom, and Borealis, backed by our P&C Ethics Policy, which stipulates equal employment opportunities without discrimination or harassment on any grounds. The target focuses on advancing the positive impacts concerning equal opportunities for all in the OMV culture through gender balance in management.

2030

Min. 20% of Executive Board members (stretch target 30%) are female

Absolute target	
Value chain activities	Own operations
In scope	Executive Boards of OMV, OMV Petrom, and Borealis
Out of scope	Executive Boards of non-operated assets and minority shareholdings
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	26.7

[MDR-T-80f] The methodology is based on the EU Directive on improving gender balance on corporate boards (2022/2381) and is aimed at moving toward compliance with this directive. [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] There were no changes to the target and metrics in the reporting year.

Status 2025

[MDR-T-80j] **14.3%** female Executive Board members (2024: 20%). The target is monitored quarterly and reviewed annually.

Top Management with International Experience

[S1-5.44b] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to increasing the share of top management with international experience, backed by our P&C Ethics Policy, which stipulates equal opportunities without discrimination or harassment on any grounds. The target focuses on advancing the positive impacts concerning equal opportunities for all in the OMV culture through increased internationality in top management.



2025

Maintain share of top management with international experience at 75%

2030

Maintain share of top management with international experience at 75%

Absolute target	
Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head count of Borealis Group located in the USA
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	71.8

[MDR-T-80f] The methodology is based on the EU Directive on improving gender balance on corporate boards (2022/2381) and is aimed at moving toward compliance with this directive. This target applies to top management, defined as OMV Senior Vice Presidents and OMV Petrom and Borealis Executive Board members. International experience is defined as a minimum of three years of work experience in countries of which the person does not hold citizenship. [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] Minor changes were made to this target in the reporting year. In 2025, OMV changed the scope of this target from “excluding acquisitions, head count of DUNATÁR Köolajtermék Tároló és Kereskedelmi Kft., and SapuraOMV” to “excluding acquisitions, head count of Borealis Group located in the USA.” This is due to the integration of DUNATÁR Köolajtermék Tároló és Kereskedelmi Kft. and the sale of SapuraOMV. To ensure compliance with US federal anti-discrimination laws, action was taken to exclude US-based roles and incumbents. Additionally, the definitions of OMV’s management levels were slightly modified. For consistency, the title of this target has been updated accordingly.

Status 2025

[MDR-T-80j] **75.5%** of top management with international experience (2024: 72.3%). The target is monitored quarterly and reviewed annually.

International Senior Management

[S1-5.44b] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to increasing the share of non-Austrian citizens at senior management level, backed by our P&C Ethics Policy, which stipulates equal opportunities without discrimination or harassment on any grounds. The target focuses on advancing the positive impacts concerning equal opportunities for all in the OMV culture through an increasingly international senior management.

2030

Increase share of international management to 65%



Absolute target	
Value chain activities	Own operations
In scope	Absolute head count of OMV
Out of scope	Excluding acquisitions, head count of Borealis Group located in the USA
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	60

[MDR-T-80f] This target applies to senior management, defined as OMV Grade 15 and higher and Borealis Grade 14 and higher. [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80j] Minor changes were made to this target in the reporting year. In 2025, OMV changed the scope of this target from “excluding acquisitions, head count of DUNATÁR Kőolajtermék Tároló és Kereskedelmi Kft., and SapuraOMV” to “excluding acquisitions, head count of Borealis Group located in the USA.” This is due to the integration of DUNATÁR Kőolajtermék Tároló és Kereskedelmi Kft. and the sale of SapuraOMV. To ensure compliance with US federal anti-discrimination laws, action was taken to exclude US-based roles and incumbents. Additionally, the definitions of OMV’s management levels were slightly modified. For consistency, the title of this target has been updated accordingly.

Status 2025

[MDR-T-80j] International senior management: **61%** (2024: 60.3%). The target is monitored quarterly and reviewed annually.

Build an Inclusive, Accessible Work Environment for People with Disabilities

[S1-5.44b] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to building an inclusive, accessible work environment that enables people with disabilities to work for OMV, backed by our P&C Ethics Policy, which stipulates equal opportunities without discrimination or harassment on any grounds. The target focuses on advancing the positive impacts concerning equal opportunities for all in the OMV culture through an increasingly inclusive and accessible work environment. The target consists of two components, outlined below.

2025	2030
<ul style="list-style-type: none"> (1) Improvement in Inclusion focus area in Pulse Check by +1% against baseline (2) Improvement in reported number of employees with disabilities at OMV Group legal entities in Austria 	<ul style="list-style-type: none"> (1) Improvement in Inclusion focus area in Pulse Check by +5% against baseline (2) 1% increase in reported number of employees with disabilities at OMV Group legal entities in Austria



Relative target	
Value chain activities	Own operations
In scope	(1) All countries are in scope for building an inclusive work environment. (2) The employee disability target applies only to Austria. In accordance with Austrian legislation employees are counted as persons with registered disabilities only if their confirmed degree of disability is 50% or higher.
Out of scope	(1) No country is out of scope for building an inclusive work environment (2) Countries other than Austria are out of scope for the employee disability target
Geographical coverage	(1) Group-wide for building an inclusive work environment (2) Austria for the employee disability target
Base year	2024
Baseline value	(1) OMV Group-wide Pulse Check DE&I value of 64% (2) Average of 0.9% of employees with disabilities at OMV legal entities in Austria (specific entities range between 0.3–1.6%)

[MDR-T-80f] The significant assumptions used in defining the target include the following: countries have varying disability legislation, definitions, and directives on employment law (e.g., minimum percentage of employees), and in some cases there is no legislation at all. Not all assets of legal entities have sufficient safe job opportunities available for employees with disabilities, therefore the OMV Group cannot achieve 100% compliance across all entities. Only OMV Group entities with sufficient safe job opportunities within countries that have disability legislation are eligible. [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] The target was updated during the reporting period to address material impacts and risks related to an accessible and inclusive work environment by extending the time horizon and specifying the specific geographical scope.

Status 2025

[MDR-T-80j] (1) **64%** according to the Pulse Check. The Pulse Check is conducted biennially.
(2) The OMV Group legal entities in Austria had an average of **1.3%** (2024: 0.9%) of employees with disabilities. The target is monitored and reviewed annually.

Annual Learning Hours

[S1-5.44b, 44c] [S1-5.45] [MDR-T-80a-80j]

[MDR-T-80a] OMV is committed to contributing to a Just Transition for our employees, and to addressing the social and economic effects of the transition, one of which is the challenge of maintaining up-to-date skills for employees. This commitment is reflected in our HR Directive, which includes the objective of equipping employees with the skills needed to support current and future business capabilities. As such, the target related to learning hours helps mitigate our risk related to inefficient reskilling and training, which could jeopardize the successful implementation of our Strategy 2030.

2030

Increase average number of annual learning hours to a min. of 30 hours per employee

Absolute target	
Value chain activities	Own operations
In scope	OMV workforce
Out of scope	OMV Russia, OMV Orient Upstream GmbH; DYM Solutions, Integra, Rialti, Renasci
Geographical coverage	Group-wide
Base year	2022
Baseline value in hours	23



[MDR-T-80f] Increasing employees' learning hours will sufficiently support the necessary skills development. An increase in the number of learning hours is required to meet the need for mandatory/HSE training and to guarantee the necessary upskilling and reskilling. Based on a comparison with industry peers and the assumption that an annual increase of 3–4 hours on average per year is realistic and manageable, we set the target of 30 hours. The metric used is the total number of training hours provided to employees divided by the total number of employees (head count as of December 31). [MDR-T-80h] This target was developed during internal consultations conducted by the P&C department. It was then presented for review to the Executive Board, DE&I sponsors of OMV, Group Sustainability, and other relevant corporate and business functions within OMV, OMV Petrom, and Borealis. The OMV Executive Board subsequently approved the target. [MDR-T-80i] No changes were made to this target in the reporting year.

Status 2025

[MDR-T-80j] Average number of annual learning hours: **24** (2024: 23). The target is monitored quarterly and reviewed annually.



[S1-5.47a-47c] The process for setting all our targets related to Working Conditions, Equal Treatment and Opportunities, and Other Work-Related Rights includes an evaluation of past data, external best practice, and legal requirements. This is followed by consultations with the Group Sustainability department, Group DE&I Governance, and finally approval by the Group Executive Board. All targets are reviewed on a yearly basis, and we monitor our performance against them quarterly. An exception is the target related to accessibility of the workforce, the performance for which we monitor annually. The performance monitoring, combined with year-on-year figures, provides an insight into the effectiveness of the actions taken to achieve them. The targets and their results are shared with the leadership team and the Executive Board during Group People Days to discuss potential positive or negative trends and actions to take for improvement.

S1-6 Characteristics of OMV's employees

Employees by gender¹

[S1-6.50a] [MDR-M.77c]

Head count

	December 31, 2025		December 31, 2024	
	number	%	number ²	% ²
Male	16,573	74.3	17,557	74.5
Female	5,742	25.7	6,000	25.5
Other	0	0.0	0	0.0
Not reported	0	0.0	0	0.0
Total	22,315	100.0	23,557	100.0

¹ Including OMV board members

² OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Employees by gender, Employees broken down by region, country, gender, and local nationality, Employees broken down by local nationality and management position, Employees broken down by gender, region, employment, and contract type, Number of employees who have left and employee turnover rate, New hires by region, gender, age, and management level, see → [Annex: S1-6 Characteristics of OMV's Employees metrics definitions and methodologies](#).

[S1-6.50f] See → [Note 12 – Personnel expenses and average number of employees](#) (based on different calculation methodology: average figures in Note 12 and year-end figures in S1-6).



Employees broken down by region and country, gender and local nationality²

[S1-6.50a] [S1-6.51] [MDR-M.77c] [Voluntary]

Head count

	December 31, 2025							December 31, 2024						
	Female	Male	Other	Not reported	Total head count	Thereof local nationality ¹	% ¹	Female	Male	Other	Not reported	Total head count ³	Thereof local nationality	%
Austria														
Austria	1,554	3,802	0	0	5,356	4,001	74.7	1,599	3,808	0	0	5,407	3,991	73.8
Rest of Europe														
Belgium	234	1,016	0	0	1,250	1,188	95.0	238	1,027	0	0	1,265	1,176	93.0
Bulgaria	69	123	0	0	192	190	99.0	73	129	0	0	202	201	99.5
Croatia	0	1	0	0	1	1	100.0	0	1	0	0	1	1	100.0
Czech Republic	21	26	0	0	47	44	93.6	21	25	0	0	46	43	93.5
Denmark	0	0	0	0	0	0	0	0	1	0	0	1	1	100.0
Finland	224	716	0	0	940	904	96.2	223	720	0	0	943	910	96.5
France	4	13	0	0	17	14	82.4	5	13	0	0	18	15	83.3
Germany	120	800	0	0	920	800	87.0	118	792	0	0	910	792	87.0
Hungary	35	63	0	0	98	98	100.0	34	59	0	0	93	93	100.0
Italy	21	186	0	0	207	168	81.2	19	180	0	0	199	163	81.9
Moldova	25	16	0	0	41	39	95.1	23	21	0	0	44	41	93.2
Netherlands	9	97	0	0	106	101	95.3	10	107	0	0	117	108	92.3
Norway	39	47	0	0	86	69	80.2	40	47	0	0	87	69	79.3
Poland	2	5	0	0	7	7	100.0	2	5	0	0	7	7	100.0
Romania	2,644	7,637	0	0	10,281	10,211	99.3	2,855	8,488	0	0	11,343	11,280	99.4
Russia	0	0	0	0	0	0	0	1	2	0	0	3	3	100.0
Serbia	23	22	0	0	45	45	100.0	25	22	0	0	47	47	100.0
Slovakia	148	54	0	0	202	181	89.6	140	46	0	0	186	164	88.2
Slovenia	0	1	0	0	1	1	100.0	0	1	0	0	1	1	100.0
Spain	2	9	0	0	11	8	72.7	2	9	0	0	11	8	72.7
Sweden	254	769	0	0	1,023	1,001	97.9	246	740	0	0	986	957	97.1
Switzerland	6	58	0	0	64	0	0.0	5	60	0	0	65	2	3.1
Turkey	20	34	0	0	54	53	98.2	24	32	0	0	56	56	100.0
United Kingdom	19	63	0	0	82	70	85.4	20	72	0	0	92	77	83.7
Middle East & Africa														
Iran	0	3	0	0	3	3	100.0	0	3	0	0	3	3	100.0
Libya	5	25	0	0	30	29	96.7	5	24	0	0	29	28	96.6
Morocco	0	1	0	0	1	1	100.0	0	1	0	0	1	1	100.0
South Africa	2	0	0	0	2	2	100.0	1	0	0	0	1	1	100.0
Tunisia	59	332	0	0	391	389	99.5	44	225	0	0	269	267	99.3
United Arab Emirates	24	66	0	0	90	0	0.0	23	69	0	0	92	1	1.1



Employees broken down by region and country, gender and local nationality²

[S1-6.50a] [S1-6.51] [MDR-M.77c] [Voluntary]

Head count

	December 31, 2025							December 31, 2024						
	Female	Male	Other	Not reported	Total head count	Thereof local nationality ¹	% ¹	Female	Male	Other	Not reported	Total head count ³	Thereof local nationality	%
Yemen	0	0	0	0	0	0	0	14	230	0	0	244	243	99.6
Rest of the world														
Argentina	0	1	0	0	1	1	100.0	0	1	0	0	1	1	100.0
Brazil	48	102	0	0	150	150	100.0	50	98	0	0	148	148	100.0
Chile	4	2	0	0	6	5	83.3	3	2	0	0	5	4	80.0
China	1	1	0	0	2	2	100.0	1	1	0	0	2	2	100.0
Colombia	4	3	0	0	7	7	100.0	4	3	0	0	7	7	100.0
Mexico	1	3	0	0	4	4	100.0	1	3	0	0	4	4	100.0
New Zealand	57	159	0	0	216	168	77.8	65	173	0	0	238	179	75.2
Singapore	2	6	0	0	8	2	25.0	1	9	0	0	10	2	20.0
South Korea	18	93	0	0	111	92	82.9	19	87	0	0	106	87	82.1
United States	44	218	0	0	262	245	93.5	46	221	0	0	267	246	92.1
Total	5,742	16,573	0	0	22,315	20,294	90.9	6,000	17,557	0	0	23,557	21,430	91.0

1 Voluntary metrics

2 Including OMV board members

3 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded - 10 employees



Employees¹ broken down by local nationality and management position

[MDR-M.77c] [Voluntary]

%

	December 31, 2025	
	Share of total workforce ²	Share of all management positions
Romanian	46.8	32.3
Austrian	18.3	26.8
Belgian	5.5	7.7
German	4.6	5.8

1 Voluntary metrics. The table contains new metrics, and the data are not available for 2024.

2 Including OMV board members

Employees¹ broken down by gender, region, employment, and contract type

[S1-6.50b-i, b-ii, b-iii] [S1-6.50d] [S1-6.51] [S1-6.52a, 52b] [MDR-M.77c]

Head count

	December 31, 2025				
	Austria	Rest of Europe	Middle East & Africa	Rest of the world	Total
Contract type					
permanent employees	4,996	15,288	509	751	21,544
thereof female	1,455	3,808	86	172	5,521
thereof male	3,541	11,480	423	579	16,023
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
temporary employees²	360	387	8	16	771
thereof female	99	111	4	7	221
thereof male	261	276	4	9	550
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
Employment type					
full-time employees³	4,858	15,080	517	751	21,206
thereof female	1,178	3,769	90	167	5,204
thereof male	3,680	11,311	427	584	16,002
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
part-time employees	498	595	0	16	1,109
thereof female	376	150	0	12	538
thereof male	122	445	0	4	571
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
Employees with non-guaranteed hours	0	0	0	0	0

1 Including OMV board members

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

3 In OMV Petrom, employees have the option to reduce their daily working hours to raise a child up to the age of two or three. These employees are reported as full-time.



Employees¹ broken down by gender, region, employment, and contract type

[S1-6.50b-i, b-ii, b-iii] [S1-6.50d] [S1-6.51] [S1-6.52a, 52b] [MDR-M.77c]

Head count

	December 31, 2024				
	Austria	Rest of Europe	Middle East & Africa	Rest of the world	Total
Contract type					
permanent employees	4,961	16,154	633	770	22,518
thereof female	1,467	3,972	85	183	5,707
thereof male	3,494	12,182	548	587	16,811
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
temporary employees²	446	569	6	18	1,039
thereof female	132	152	2	7	293
thereof male	314	417	4	11	746
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
Employment type					
full-time employees³	4,924	16,186	612	769	22,491
thereof female	1,222	3,967	84	177	5,450
thereof male	3,702	12,219	528	592	17,041
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
part-time employees	483	537	27	19	1,066
thereof female	377	157	3	13	550
thereof male	106	380	24	6	516
thereof other	0	0	0	0	0
thereof not disclosed	0	0	0	0	0
Employees with non-guaranteed hours	0	0	0	0	0

1 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees.

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

3 In OMV Petrom, employees have the option to reduce their daily working hours to raise a child up to the age of two or three. These employees are reported as full-time.



Number of employees who have left and employee turnover rate^{1,2}

[S1-6.50c] [MDR-M.77c] [Voluntary]

Head count

	2025				
	Austria	Rest of Europe	Middle East & Africa	Rest of the world	TOTAL
Total number of employees who have left	306	2,063	163	135	2,667
Turnover rate	5.7%	13.2%	31.5%	17.6%	12.0%
Voluntary leavers	47	62	10	24	143
Voluntary attrition rate	0.9%	0.4%	1.9%	3.1%	0.6%
Number of employees who have left by gender					
Female	102	500	12	43	657
Male	204	1,563	151	92	2,010
Other	n.a.	n.a.	n.a.	n.a.	n.a.
Not disclosed	n.a.	n.a.	n.a.	n.a.	n.a.
Number of employees who have left by age group					
Under 30 years old	44	222	4	24	294
Between 30 and 50 years old	140	376	116	80	712
Over 50 years old	122	1,465	43	31	1,661
Turnover rate by gender					
Female	1.9%	3.2%	2.3%	5.6%	2.9%
Male	3.8%	10.0%	29.2%	12.0%	9.0%
Other	n.a.	n.a.	n.a.	n.a.	n.a.
Not disclosed	n.a.	n.a.	n.a.	n.a.	n.a.
Turnover rate by age group					
Under 30 years old	0.8%	1.4%	0.8%	3.1%	1.3%
Between 30 and 50 years old	2.6%	2.4%	22.4%	10.4%	3.2%
Over 50 years old	2.3%	9.3%	8.3%	4.0%	7.4%

1 Total number of employees who have left and total turnover rate are ESRS metrics. All other metrics are voluntary.

2 Excluding Yemen exit (242 employees)

Number of employees who have left and employee turnover rate¹

[S1-6.50c] [MDR-M.77c] [Voluntary]

Head count

	2024				
	Austria	Rest of Europe	Middle East & Africa	Rest of the world	TOTAL
Total number of employees who have left	276	1,071	76	128	1,551
Turnover rate	5.1%	6.4%	11.9%	16.2%	6.6%
Voluntary leavers	106	173	38	57	374
Voluntary attrition rate	2.0%	1.0%	6.0%	7.2%	1.6%
Number of employees who have left by gender					
Female	90	296	11	30	427
Male	186	775	65	98	1,124
Other	n.a.	n.a.	n.a.	n.a.	n.a.
Not disclosed	n.a.	n.a.	n.a.	n.a.	n.a.
Number of employees who have left by age group					
Under 30 years old	39	201	0	19	259
Between 30 and 50 years old	144	311	60	79	594
Over 50 years old	93	559	16	30	698
Turnover rate by gender					
Female	5.6%	7.2%	12.6%	15.8%	7.1%
Male	4.9%	6.2%	11.8%	16.4%	6.4%
Other	n.a.	n.a.	n.a.	n.a.	n.a.
Not disclosed	n.a.	n.a.	n.a.	n.a.	n.a.
Turnover rate by age group					
Under 30 years old	6.3%	16.9%	0.0%	32.2%	13.8%
Between 30 and 50 years old	4.2%	4.3%	11.6%	15.9%	5.1%
Over 50 years old	7.1%	6.7%	13.5%	12.9%	7.0%

1 Excluding divestment of SapuraOMV (240 employees)



New hires by region, gender, age, and management level

[MDR-77c] [Voluntary]

	2025									
	Austria		Rest of Europe		Middle East & Africa		Rest of the world		Total	
	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%
Total by region	242	14.4	1,037	61.8	284	16.9	115	6.9	1,678	100.0
Gender										
Male	188	77.7	737	71.1	255	89.8	92	80.0	1,272	75.8
Female	54	22.3	300	28.9	29	10.2	23	20.0	406	24.2
Other	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Not reported	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	242	100.0	1,037	100.0	284	100.0	115	100.0	1,678	100.0
Age										
<30	110	45.5	352	33.9	15	5.3	46	40.0	523	31.2
30-50	114	47.1	440	42.4	223	78.5	60	52.2	837	49.9
>50	18	7.4	245	23.6	46	16.2	9	7.8	318	19.0
Total	242	100.0	1,037	100.0	284	100.0	115	100.0	1,678	100.0
Level										
Top management ¹	1	0.4	2	0.2	0	0.0	0	0.0	3	0.2
Advanced	13	5.4	14	1.4	0	0.0	1	0.9	28	1.7
Core	23	9.5	110	10.6	1	0.4	11	9.6	145	8.6
Primary	27	11.2	177	17.1	11	3.9	9	7.8	224	13.4
Entry	170	70.3	591	57.0	272	95.8	65	56.5	1,098	65.4
Not classified	8	3.3	143	13.8	0	0.0	29	25.2	180	10.7
Total	242	100.0	1,037	100.0	284	100.0	115	100.0	1,678	100.0

¹ Top management = Executives include OMV Senior Vice Presidents, and OMV Petrom and Borealis Group Board members.



New hires by region, gender, age, and management level

[MDR-M.77c] [Voluntary]

	2024									
	Austria		Rest of Europe		Middle East & Africa		Rest of the world		Total	
	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%
Total by region	444	9.7	3,973	86.8	20	0.4	143	3.1	4,580	100.0
Gender										
Male	312	70.3	3,376	85.0	16	80.0	104	72.7	3,808	83.1
Female	132	29.7	597	15.0 ²	4	20.0	39	27.3	772	16.9
Other	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Not reported	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	444	100.0	3,973	100.0	20	100.0	143	100.0	4,580	100.0
Age										
<30	145	32.7	2,433	61.2	0	0.0	31	21.7	2,609	57.0
30-50	270	60.8	1,486	37.4	20	100.0	99	69.2	1,875	40.9
>50	29	6.5	54	1.4	0	0.0	13	9.1	96	2.1
Total	444	100.0	3,973	100.0	20	100.0	143	100.0	4,580	100.0
Level										
Top management ¹	3	0.7	0	0.0	0	0.0	0	0.0	3	0.1
Advanced	15	3.4	22	0.6	0	0.0	1	0.7	38	0.8
Core	107	24.1	182	4.6	1	5.0	20	14.0	310	6.8
Primary	129	29.1	291	7.3	7	35.0	27	18.9	454	9.9
Entry	172	38.7	3,265	82.2	11	55.0	78	54.6	3,526	77.0
Not classified	18	4.1	213	5.4	1	5.0	17	11.9	249	5.4
Total	444	100.0	3,973	100.0	20	100.0	143	100.0	4,580	100.0

1 Top management = Executives include OMV Senior Vice Presidents, and OMV Petrom and Borealis Group Board members

2 Figure restated from 77.33 to 15.3 due to reporting error

S1-7 Characteristics of Non-Employees in OMV's Own Workforce

Non-employees in own workforce data

[S1-7.55a] [MDR-M.77c]

Number¹

	December 31, 2025	December 31, 2024
Total number of non-employees in own workforce	91	182

1 Numbers: leased personnel are counted as manpower (MP/MP-FTE) and not as head count.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Characteristics of Non-Employees in OMV's Own Workforce, see → [Annex: S1-7 Characteristics of Non-Employees in OMV's Own Workforce metrics definitions and methodologies.](#)



S1-8 Collective Bargaining Coverage and Social Dialogue

[S1-8.60a, 60b] 91% (2024: 92%) of all our employees are covered by collective bargaining agreements. In the EEA, we have more than one collective bargaining agreement.

[S1-8.63b] OMV established a European Works Council in agreement with employee representatives in 2013, and the agreement was renewed in 2021. The European Works Council and its Steering Committee convene regularly. Management representatives, including members of the OMV Aktiengesellschaft Executive Board, participate in these meetings upon invitation from the European Works Council.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Collective Bargaining and Social Dialogue, see → [Annex: S1-8 Collective Bargaining Coverage and Social Dialogue metrics definitions and methodologies](#).

Collective bargaining and social dialogue

[S1-8.60a, 60b, 60c] [S1-8.63a, 63b] [S1 AR 70] [MDR-M.77c]

Coverage rate	Collective bargaining coverage				Social dialogue	
	Employees – EEA only (for countries with >50 employees and representing >10% of total employees)		Employees – Non-EEA (estimate for regions with >50 employees and representing >10% of total employees)		Workplace representation – EEA only (for countries with >50 employees and representing >10% of total employees)	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
0–19%			Rest of Europe (0.1%)	Rest of Europe (0.13%); Rest of the world (19%)		
20–39%			Rest of the world (20%)			
40–59%			Middle East & Africa (52%)			
60–79%						Romania (79.4%)
80–100%	Austria (100%), Romania (100%)	Austria (100%), Romania (100%)		Middle East & Africa (80%)	Austria (99%), Romania (82%)	Austria (99%)



S1-9 Diversity Metrics

Diversity metrics³

[S1-9.66a, 66b] [MDR-M.77c] [Entity-specific] [Voluntary]

	December 31, 2025							Total
	Age group			Gender				
	<30	30-50	>50	Female	Male	Other gender	Not reported	
OMV Executive Board¹								
Head count	0	0	4	0	4	0	0	4
%	0.0	0.0	100.0	0.0	100.0	0.0	0.0	0.0
Top management (Executives)⁴								
Head count	0	15	34	7	42	0	0	49
%	0.0	30.6	69.4	14.3	85.7	0.0	0.0	0.2
Advanced level¹								
Head count	0	495	404	219	680	0	0	899
%	0.0	55.1	44.9	24.4	75.6	0.0	0.0	4.0
Senior management (executives² & advanced)								
Head count	0	510	438	226	722	0	0	948
%	0.0	53.8	46.2	23.8	76.2	0.0	0.0	4.3
Junior management^{2, 5}								
Head count	16	867	506	357	1,032	0	0	1,389
%	1.2	62.4	36.4	25.7	74.3	0.0	0.0	6.2
All management (senior management and junior management)^{2, 6}								
Head count	16	1,377	944	583	1,754	0	0	2,337
%	0.7	58.9	40.4	25.0	75.1	0.0	0.0	10.5
Management positions in revenue-generating functions²								
Head count	15	981	698	339	1,355	0	0	1,694
%	0.9	57.9	41.2	20.0	80.0	0.0	0.0	0.8
Employees in STEM-related positions^{2, 7}								
Head count	790	4,346	3,093	1,503	6,726	0	0	8,229
%	9.6	52.8	37.6	18.3	81.7	0.0	0.0	36.9
Total								
Head count	1,792	11,141	9,382	5,742	16,573	0	0	22,315
%	8.0	49.9	42.0	25.7	74.3	0.0	0.0	100.0

1 Entity-specific

2 Voluntary metrics

3 Including OMV board members

4 Executives include OMV Senior Vice Presidents, and OMV Petrom and Borealis Group Board members.

5 Junior management includes department manager and team leader (new metric in 2025; no comparison figures for 2024 available).

6 "All management" includes top management (executive level), advanced level, and junior management (new KPI in 2025; no comparison figures for 2024 available).

7 STEM: new KPI in 2025; no comparison figures for 2024 available



Diversity metrics^{1,3}

[S1-9.66a, 66b] [Entity-specific] [MDR-M.77c]

	December 31, 2024							
	Age group			Gender				Total
	<30	30-50	>50	Female	Male	Other gender	Not reported	
OMV Executive Board								
Head count	0	1	4	1	4	0	0	5
%	0.0	20.0	80.0	20.0	80.0	0.0	0.0	100.0
Top management (executives)²								
Head count	0	17	30	8	39	0	0	47
%	0.0	36.2	63.8	17.0	83.0	0.0	0.0	100.0
Advanced level								
Head count	0	505	376	212	669	0	0	881
%	0.0	57.3	42.7	24.1	75.9	0.0	0.0	100.0
Total³								
Head count	1,877	11,677	10,003	6,000	17,557	0	0	23,557
%	8.0	49.6	42.5	25.5	74.5	0.0	0.0	100.0

1 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees.

2 Executives include OMV Senior Vice Presidents, and OMV Petrom and Borealis Group Board members

3 Including OMV board members

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Diversity, see → [Annex: S1-9 Diversity metrics definitions and methodologies](#).

S1-10 Adequate Wages

[S1-10.69] 100% of the OMV Group's employees are paid an adequate wage, in line with applicable benchmarks. For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Adequate Wages see → [Annex: S1-10 Adequate Wages metrics definitions and methodologies](#), and for details about our policies see → [ESRS 2 Overarching Policies](#) and → [S1-1 Policies Related to Own Workforce](#).

S1-11 Social Protection

[S1-11.74] All of our employees are covered by social protection against loss of income due to major life events, except for the specified employee categories and life events in the countries listed in the table:

Social protection metrics

[S1-11.75] [MDR-M.77c]

		2025		2024		
		New Zealand	United Kingdom	New Zealand	United Kingdom	Yemen ²
Sickness	White collar	•	•	•	•	
	Blue collar	•		•		
	Executives	•		•		
Unemployment ¹	White collar	•		•		•
	Blue collar	•		•		•
	Executives	•		•		•
Employment injury and acquired disability	White collar		•		•	
	Blue collar					
	Executives					
Parental leave	White collar		•		•	•
	Blue collar					•
	Executives					•
Retirement	White collar		•		•	
	Blue collar					
	Executives					

1 Starting from when the employee begins working for the undertaking

2 Yemen: no figures for 2025 due to exit



For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Social Protection, see → [Annex: S1-11 Social Protection metrics definitions and methodologies.](#)

S1-12 Persons with Disabilities

[S1-12.77] [S1-12.79] [S1-12.AR 76] [MDR-M.77c] Globally, 0.8% (2024: 0.7%) of the OMV Group's employees are individuals with disabilities. The number of employees with disabilities is reported per country as determined by local legal legislation. The reported numbers in 2024 form a base year, based on which countries can aim to increase these numbers. The OMV Group legal entities in Austria aim to increase their relative baseline (0.9%) of employees with disabilities by 1% by 2030. In 2025, the OMV Group legal entities in Austria had 1.3% (2024: 0.9%) of employees with disabilities. Furthermore, we measure how employees experience the workplace via the Pulse Check. In the last Pulse Check in 2024, we received a positive response on this focus area. For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Persons with Disabilities, see → [Annex: S1-12 Persons with Disabilities metrics definitions and methodologies.](#)

S1-13 Training and Skills Development Metrics

Training and skills development metrics

[S1-13.83a, 83b, AR 77] [S1-13 AR 77b] [S1-13.84] [MDR-M.77c] [Entity-specific] [Voluntary]

Head count

	2025				Total
	Female	Male	Other gender	Not reported	
Performance and career development reviews metrics					
Percentage of employees that participated in regular performance and career development reviews ³	79.7	53.0	0.0	0.0	60.0
Training metrics⁴					
Total number of training hours for all employees ¹	135,687	400,196	0	0	535,883
Average number of training hours per employee	24	25	0	0	24
Number of employees trained in health, safety, and environmental standards within the last year ¹	4,675	15,295	0	0	19,970
Average number of hours of health, safety, and emergency response training for employees ¹	7	10	0	0	9
Average number of training hours by employee category					
Top management (executives)	30	17	0	0	19
Advanced level	25	20	0	0	22
Core level	25	23	0	0	24
Primary level	26	27	0	0	27
Entry level	21	25	0	0	24
Not classified	18	14	0	0	15
Number of participants in training ¹	6,065	17,278	0	0	23,343
Percentage of employees trained on discrimination and harassment ²	21.0	18.0	0.0	0.0	19.0
Training expenditure (EUR) ¹	1,882,673	5,342,377	0	0	7,225,050

1 Entity-specific metrics

2 Voluntary metrics

3 Percentage of employees that participated in regular performance and career development reviews in 2024 calculated against the HC from S1-6 2024. Last year, the percentage was calculated only based on employees eligible for performance reviews (excluding OMV Petrom blue-collar workers, Borealis: Ecoplast, mtm, DYM, Integra, Rialti, Renasci).

4 Training figures: excl. conferences; training for OMV Supervisory and Executive Board members and external employees excl. OMV Russia Upstream, OMV Orient Upstream; excl. DYM Solutions, Integra, Rialti, Renasci



Training and skills development metrics

[S1-13.83a, 83b, AR 77] [S1-13 AR 77b] [S1-13.84] [MDR-M.77c] [Entity-specific] [Voluntary]

Head count

	2024				Total
	Female	Male	Other gender	Not reported	
Performance and career development reviews metrics					
Percentage of employees that participated in regular performance and career development reviews ¹	82.0	64.1	0.0	0.0	69.1
Training metrics					
Total number of training hours for all employees ²	158,778	375,064	0	0	533,842
Average number of training hours per employee ²	27	22	0	0	23
Number of employees trained in health and safety standards within the last year ²	4,502	12,949	0	0	17,451
Average number of hours of health, safety, and emergency response training for employees ²	7	9	0	0	8
Average number of training hours by employee category ²					
Top management (executives)	60	49	0	0	51
Advanced level	41	28	0	0	31
Core level	33	26	0	0	28
Primary level	31	29	0	0	30
Entry level	20	18	0	0	18
Not classified	15	17	0	0	17
Number of participants in training ²	5,737	15,011	0	0	20,748
Percentage of employees trained on discrimination and harassment ²	0.0	0.0	0.0	0.0	0.0
Training expenditure (EUR) ²	3,397,045	7,830,491	0	0	11,227,536

1 Percentage of employees that participated in regular performance and career development reviews in 2023 calculated against the HC from S1-6 2023. Last year, the percentage was calculated only based on employees eligible for performance reviews (excluding OMV Petrom blue-collar workers, Borealis: Ecoplast, mtm, DYM, Integra, Rialti, Renasci). The methodology has been changed to align with ESRS S1-13.83a, AR 77b. (2024: Female 91.5%, Male: 86.6%, Total 88.3%).

2 Training figures: excl. conferences; training for OMV Supervisory and Executive Board members and external employees excl. OMV Russia Upstream, OMV Orient Upstream; excl. DYM Solutions, Integra, Rialti, Renasci

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Training and Skills Development, see → [Annex: S1-13 Training and Skills Development metrics definitions and methodologies](#).



S1-14 Health and Safety Metrics

Health and safety metrics⁴

[S1-14.88a, 88b, 88c] [S1-14.89] [MDR-M.77c] [Entity-specific] [Voluntary]

		2025	2024
People in own workforce who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (employees)	%	100.0	100.0
People in own workforce who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines (non-employees)	%	100.0	100.0
Health and safety metrics			
Number of hours worked ¹	hours (thousand)	40,025	36,976
Fatalities as a result of work-related injuries and work-related ill health	number	0	0
thereof fatalities as a result of work-related injuries	number	0	0
thereof fatalities as a result of work-related ill health	number	0	0
Fatality rate ¹	per 100 mn hours worked	0.00	0.00
Number of recordable work-related accidents (Total recordable injuries)	number	61	52
Rate of recordable work-related accidents (Total Recordable Injury Rate)	per 1 mn hours worked	1.57	1.41
Lost-Time Injury Rate (LTIR) ¹	per 1 mn hours worked	1.00	1.05
Lost-time injury severity ¹	average number of LWDs per LWDI	32.30	29.23
Occupational safety – non-employees			
Number of hours worked ¹	hours (thousand)	292	0
Fatalities as a result of work-related injuries and work-related ill health	number	0	0
thereof fatalities as a result of work-related injuries	number	0	0
thereof fatalities as a result of work-related ill health	number	0	0
Fatality rate ¹	per 100 mn hours worked	0.00	0.00
Number of recordable work-related accidents (Total recordable injuries)	number	2	0
Rate of recordable work-related accident (Total Recordable Injury Rate)	per 1 mn hours worked	6.84	0.00
Lost-Time Injury Rate (LTIR) ¹	per 1 mn hours worked	0.00	0.00
Lost-time injury severity ¹	average number of LWDs per LWDI	0.00	0.00
Occupational safety – other workers at OMV sites			
Number of hours worked ¹	hours (thousand)	67,216	72,562
Fatalities as a result of work-related injuries and work-related ill health	number	1	0
thereof fatalities as a result of work-related injuries	number	1	0
thereof fatalities as a result of work-related ill health	number	0	0
Fatality rate ¹	per 100 mn hours worked	1.49	0.00
Number of recordable work-related accidents (Total recordable injuries) ¹	number	85	94
Rate of recordable work-related accident (Total Recordable Injury Rate) ¹	per 1 mn hours worked	1.26	1.30
Lost-Time Injury Rate (LTIR) ¹	per 1 mn hours worked	0.67	0.87
Lost-time injury severity ¹	average number of LWDs per LWDI	33.42	38.38 ³
Occupational safety – employees and other workers at OMV sites²			
Number of hours worked ¹	hours (thousand)	107,240	109,540
Fatalities as a result of work-related injuries and work-related ill health	number	1	0
thereof fatalities as a result of work-related injuries	number	1	0
thereof fatalities as a result of work-related ill health	number	0	0
Fatality rate	per 100 mn hours worked	0.93	0.00
Number of recordable work-related accidents (Total recordable injuries)	number	148	146
Rate of recordable work-related accident (Total Recordable Injury Rate)	per 1 mn hours worked	1.38	1.33
Lost-Time Injury Rate (LTIR)	per 1 mn hours worked	0.79	0.93
Lost-time injury severity	average number of LWDs per LWDI	32.89	36.67 ³

¹ Entity-specific

² Voluntary metrics unless otherwise specified

³ Data was revised to accurately reflect the actual value of LWDs associated with LWDI.

⁴ The table displays statistics for all incidents involving our own workforce and employees within the value chain under OMV Management Control. There was one fatality within the Borealis value chain in 2024 (2025: 0), which was outside our Management Control and therefore not included in the statistics in accordance with OMV's reporting guidelines.



Additional health and safety metrics²

[S1-14.90] [MDR-M.77c] [Entity-specific] [Voluntary]

		2025	2024
Sites certified with ISO 45001 ²	%	38.0	42.0
OMV employees covered by this certification	%	35.0	31.0
Clinics audited by OMV Corporate Health ¹	number	14	10

1 Entity-specific
2 Voluntary metrics

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Health and Safety, see → [Annex: S1-14 Health and Safety metrics definitions and methodologies.](#)

S1-15 Work-Life Balance Metrics

Percentage of employees entitled to take family-related leave vs. those who took it

[S1-15.93a, 93b] [S1-15.94] [MDR-M.77c]

In %

Gender	2025		2024	
	entitled	took	entitled	took
Female	100.0	10.0	100.0	8.2
Male	100.0	5.6	98.7	5.3
Other	0.0	0.0	0.0	0.0
Not reported	0.0	0.0	0.0	0.0
Total	100.0	6.7	99.0	6.1

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Work-Life Balance, see → [Annex: S1-15 Work-Life Balance metrics definitions and methodologies.](#)



S1-16 Remuneration Metrics (Pay Gap and Total Remuneration)

[S1-16.97a] Gender pay gap including all employees: 1.5% (2024: 1.0%^{2,3}). [MDR-M.77c] [S1-16.97b, 97c] Annual total remuneration ratio (CEO-to-median employee pay ratio): 73:1 (2024: 76:1). For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Remuneration Metrics (Pay Gap and Total Remuneration), see → [Annex: S1-16 Remuneration Metrics \(Pay Gap and Total Remuneration\) metrics definitions and methodologies.](#)

Gender pay gap¹

[S1-16-98] [S1-16.97a] [MDR-M.77c]

Head count at December 31, 2025 / GPG 2025														
Country	Top management		Advanced level		Core level		Primary level		Entry level		Not classified		Total	
	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)
Austria	39	11.5	453	9.3	1,389	5.5	1,559	10.8	1,752	7.6	69	-1.5	5,261	8.1
Belgium	0	n.a.	72	12.5	237	4.3	325	9.3	586	0.3	30	-7.2	1,250	-3.9
Germany	2	n.a.	31	6.2	152	1.2	222	20.7	261	-42.7	240	29.1	908	13.0
Finland	0	n.a.	27	-10.4	163	2.8	225	-1.8	500	3.3	25	-3.5	940	-7.7
Romania	6	n.a.	146	16.3	953	19.6	2,100	10.2	6,894	-1.2	135	20.6	10,234	-15.6
Sweden	0	n.a.	31	13.7	138	4.5	269	1.9	585	5.2	0	n.a.	1,023	2.0
Total all countries OMV GROUP													22,136	1.5

Gender pay gap¹

[S1-16-98] [S1-16.97a] [MDR-M.77c]

Head count at December 31, 2024 / GPG 2024														
Country	Top management		Advanced level		Primary level		Core level		Entry level		Not classified		Total	
	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)	HC	Male-female pay gap (%)
Austria	40	13.5	472	12.5	1,625	8.9	1,401	7.0	1,774	5.0	62	24.5	5,374	9.8
Belgium	n.a.	n.a.	79	19.1	333	8.0	241	3.1	583	0.6	29	5.1	1,265	-2.5
Germany	2	n.a.	30	19.1	222	23.4	152	3.5	264	-52.4	235	5.4	905	17.0
Finland	n.a.	n.a.	31	-11.6	224	-1.0	155	0.8	507	2.8	26	-7.0	943	-8.4
Romania ²	5	n.a.	109	13.4	2,244	8.6	857	5.9	7,905	0.6	124	20.1	11,244	-16.8
Sweden	n.a.	n.a.	30	12.5	255	2.4	128	3.9	573	5.5	n.a.	n.a.	986	1.9
Total all countries³													23,296	1.0

1 Excluding board members

2 OMV Petrom investment in May 2024 (Renovatio Asset Management SRL) is excluded – 10 employees.

3 Restatement of GPG from 1.4 (including board members) to 1.0 (excluding board members)

n.a. The pay gap will not be published due to data protection concerns if the target group by career level is too small.



Base salaries are market-oriented, fair, and tailored to the position and expertise of the employee. OMV encourages equal pay at all career stages, for instance by setting standardized entry-level salaries that are reviewed each year in line with the local market situation.

S1-17 Incidents, Complaints, and Severe Human Rights Impacts

Incidents, complaints and severe human rights impacts

[S1-17-103a, 103b, 103c] [S1-17.104] [S1-17-104a, 104b] [S1-17 AR 106] [MDR-M.77c] [Voluntary]

		2025	2024
ESRS Metrics			
Number of complaints filed through channels for own workforce to raise concerns ¹	number	83	27
Number of incidents of discrimination	number	43	31
Amount of fines, penalties, and compensation for damages as a result of incidents of discrimination, including harassment and complaints filed and a reconciliation of such monetary amounts disclosed, with the most relevant amount presented in the financial statement	EUR mn	0	0
Severe human rights issues and incidents connected to own workforce	number	0	0
Thereof severe incidents related to child labor	number	0	0
Thereof severe incidents related to forced labor	number	0	0
Thereof severe human rights cases where undertaking played a role in securing a remedy for those affected	number	0	0
Thereof cases of non-respect of the UN Guiding Principles and OECD Guidelines for Multinational Enterprises	number	0	0
Amount of fines, penalties, and compensation for damages for severe human rights incidents connected to own workforce	EUR mn	0	0
Complaints filed with National Contact Points for OECD Multinational Enterprises	number	0	0
Voluntary Metrics			
Human Rights Assessments			
Total operational sites that have been assessed in last three years	%	100.0	n.a.
thereof where human rights impacts or risks have been identified	%	9.5	n.a.
thereof where mitigation actions taken	%	100.0	n.a.

¹ We classify all complaints filed by own workforce through these channels as human rights grievances. We received 106 human rights grievances (substantiated and non-substantiated) from own workforce in 2025.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Incidents, Complaints, and Severe Human Rights Impacts, see → [Annex: S1-17 Incidents, Complaints, and Severe Human Rights Impacts metrics definitions and methodologies](#).



S2 Workers in the Value Chain

Material Topic: S2 Workers in the Value Chain

Material Sub-Topics: Working conditions; Equal treatment and opportunities; Other work-related rights (e.g., child labor)

Respecting the fundamental rights of workers in our value chain, including labor rights such as freedom of association and non-discrimination, while creating stable jobs and ensuring safe working conditions in relation to our business activities

Relevant SDGs:



SDG targets:

- 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises, including through access to financial services
- 8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms
- 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

The material impacts and risks related to S2 Workers in the Value Chain can be found in → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#).

S2-1 Policies Related to Value Chain Workers

[MDR-P-65a] [S2-1.14] [S2-1.16] To manage our identified material impacts related to human rights in the value chain and our material risks related to reputational damage from human rights violations, as well as the loss of skilled workers in the value chain, our Code of Conduct and Human Rights Policy Statement act as overarching documents outlining our general commitments to value chain workers. The HSSE Directive and Corporate Procurement Directive set out specific requirements for value chain workers hired by OMV, including those providing outsourced services (e.g., security, catering) and equipment suppliers performing regular maintenance at OMV-controlled sites, as specified in their contracts.

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 S2 Workers in the Value Chain, 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](#). [S2-1.16] Our Code of Conduct applies to all workers in the value chain equally.

[S2.1.18] Through our Code of Conduct we oppose forced labor, slavery, child labor, and human trafficking. Our supply chain partners are required to sign our Code of Conduct and agree to these commitments as part of their contract. OMV reserves the right to terminate relationships with suppliers if any instances of non-compliance with our Code of Conduct are discovered and if non-compliance is not addressed in a timely manner.



Human Rights Policy Statement

[MDR-P-65a-65f] For the Human Rights Policy Statement, unless otherwise specified, the key contents of the policy that are relevant for S2 Workers in the Value Chain, 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](#). [S2-1.16] Our Human Rights Policy Statement applies to all workers in the value chain equally. Specific commitments for value chain workers outlined in the Human Rights Policy Statement include:

Health and Safety

[S2-1.17a] OMV's commitments to respecting the human rights of our own workforce and all value chain workers according to the ILO's Fundamental Conventions and Declaration on Fundamental Principles and Rights at Work are summarized in → [S1-1 Policies Related to Own Workforce](#). A central human right is the right to a healthy and safe workplace. Therefore, for our value chain workers specifically, we are committed to upholding standards to ensure healthy and safe working environments. Our Safety Management System is founded on the OMV Group HSSE Strategy, the HSSE Directive, and various corporate regulations. By signing our General Purchase Conditions, contractors and suppliers commit to adhering to the same human rights standards that are also outlined in our Code of Conduct. We seek to work with suppliers and contractors who respect our principles and we request that our business partners also pass these requirements, as applicable, on to their own business partners, thus supporting strong human rights principles across the value chain.

Due Diligence and Engagement

[S2-1.17b] In line with the UN Guiding Principles on Business and Human Rights, our human rights due diligence (DD) activities involve continuous engagement and consultation with external stakeholders, including those impacted by our operations. We are dedicated to adopting a rights holder perspective, ensuring that, alongside business-related risks, actual and potential impacts on human rights are professionally assessed and appropriately addressed. OMV engages with value chain workers through annual surveys and regular town hall meetings. Some examples of this engagement include running supplier audits and assessments, holding service quality meetings, hosting forums and safety performance meetings with contractors, conducting HSSE walks with contractor managers at their facilities, and organizing annual meetings with strategic suppliers and sustainability supplier day events. For more details, see → [S2-2 Processes for Engaging with Value Chain Workers about Impacts](#). [S2-1.17c] To remediate negative human rights impacts that may affect our value chain workers, we provide grievance mechanisms that allow them to report their concerns – if they wish, they can even do so anonymously. For more details, see → [S2-3 Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns](#).

Alignment with Internationally Recognized Instruments

[S2-1.17] [S2-1.19] [S2-1.AR 14] The OMV Human Rights Policy Statement and the OMV Human Rights Management System are grounded in international human rights standards and laws, including the International Bill of Human Rights, international humanitarian law (where applicable), International Labour Organization (ILO) core treaties, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises. Being an engaged member of the Voluntary Principles on Security and Human Rights (VPs) Initiative, we also commit to acting in accordance with these principles and the International Code of Conduct for Private Security Service Providers (ICoC). OMV is further committed to complying with the UK Modern Slavery Act 2015 and publishes a Statement on Modern Slavery and Human Trafficking every year, explaining the steps we have taken, and continue to take, to prevent modern slavery or human trafficking within OMV's value chain and associated businesses.

HSSE Directive

[MDR-P-65a-65f] For the HSSE Directive, unless otherwise specified, the key contents of the policy that are relevant for S2 Workers in the Value Chain, 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](#). [S2-1.16] As mentioned above, our HSSE Directive applies to all workers in the value chain equally.



Contractor HSSE Management Standard

[MDR-P-65a] The Contractor HSSE Management Standard provides guidelines on managing the negative impact arising from failure to ensure adequate health and safety conditions, and therefore contributes to the safety of our value chain workers under OMV management control. It defines key HSSE responsibilities for all OMV employees, partners, and contractors who are expected to adhere to the guidelines stipulated in the HSSE Directive and our management system. Our chemicals subsidiary, Borealis, is committed to implementing the guidelines of the Responsible Care Global Charter, which is the chemical industry's voluntary initiative aimed at continuous improvement in health and safety performance. The effectiveness of all our HSSE policies is monitored periodically by the respective functions through audits, HSSE assessments, site walks, and by tracking progress against targets.

[MDR-P-65b] [S2-1.16] This standard also applies to value chain workers of OMV globally who are under OMV management control, with specific provisions for local legal compliance being considered. This includes OMV Aktiengesellschaft and all its subsidiaries, Borealis GmbH, and OMV Petrom S.A., along with their respective subsidiaries. Minor exclusions apply, for instance within Borealis, where separate guidelines that cover entity-specific operational incidents are provided. The policy also applies to value chain workers, including external experts who provide subject matter advice to OMV Group companies, as well as all contractor employees.

[MDR-P-65c] Members of the Executive Board represent the most senior level accountable for approving and implementing the standard. [MDR-P-65f] Detailed health and safety management aspects defined by the standard are addressed during contractor onboarding sessions, while other relevant aspects for suppliers are incorporated into contractual agreements.

Corporate Procurement Directive

[MDR-P-65a] The Corporate Procurement Directive outlines the framework, principles, and rules for managing procurement activities within OMV, including supplier relationship management, procurement processes, and contract management. It emphasizes the importance of early procurement involvement, ethical values, and compliance with legal requirements, ensuring transparency, efficiency, and value creation. The document outlines the overall process of supplier engagement and management, detailing how human rights aspects are integrated into supplier prequalification, audits, and meetings. The directive thereby sets the framework for our target related to supplier evaluations (see → [S2-5 Targets Related to Value Chain Workers](#)) and its effectiveness is monitored through the progress against this target by the Strategy & Digitalization procurement unit. By embedding human rights in these key procurement activities, we ensure that our supply chain operates ethically and responsibly, upholding internationally recognized human rights standards. This approach leads to improved working conditions and opportunities for workers throughout the value chain and further reduces the risk of reputational damage related to disparities in treatment. The directive thus addresses both our negative and positive material impacts related to the application of human rights principles, and the risk of reputational damage caused by disparities in treatment and opportunities for workers in the value chain.

The policy also sets qualitative objectives related to the social practices of suppliers by defining two criteria for evaluating the sustainability performance of bidders during the commercial evaluation: participation in the EcoVadis assessment and completion of the climate change questionnaire, as outlined in the "Evaluate Bids" section of the Corporate Procurement Directive. 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-65f] For the Corporate Procurement Directive, unless otherwise specified, the process for monitoring, the scope of the policy, involvement of senior-level management, reference to third-party standards (where relevant), interests of key stakeholders in setting the policy (where relevant), and how the policy is made available to potentially affected stakeholders are covered in → [G1 Business Conduct](#). [S2-1.16] This policy applies to suppliers and contractors. The directive stipulates specific requirements with regards to:

Prequalification

[MDR-P-65a] The Corporate Procurement Directive requires a comprehensive prequalification process for suppliers to ensure alignment with our environmental, social, economic, and sustainable procurement standards from the very start of our business relationship. Through such measures, we aim to minimize the likelihood of negative impacts and risks related to human rights deficiencies and to create an environment conducive to positive impacts in the value chain upfront. For more details, see → [G1 Business Conduct](#).



Supplier Selection

[MDR-P-65a] A similar logic applies to supplier selection, where stringent criteria ensure that contractors are aware of and align with our standards, thereby creating a supply chain that is less susceptible to human rights violations, which consequently can lead to negative impacts on workers in the value chain and reputational risks for OMV. For more details, see → [G1 Business Conduct](#).

Enterprise-Wide Risk Management Standard

[MDR-P-65a-65f] For the Enterprise-Wide Risk Management Standard, unless otherwise specified, the key contents of the policy that are relevant for S2 Workers in the Value Chain, 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](#). [S2-1.16] The EWRM Standard applies to all workers in the value chain equally.

S2-2 Processes for Engaging with Value Chain Workers about Impacts

[S2-2.22a, 22b] OMV promotes collaboration and engagement with contractors and subcontractors on health, safety, and other sustainability topics. As mentioned above, engagement with workers in the value chain occurs in all stages of our business relationship and at all stakeholder levels (both with management and on-site workers) and takes on different forms. For instance, to increase awareness of embedding HSSE and sustainability principles in our value chain, we organize annual contractor forums and training sessions, where we engage with management representatives from our contractors and suppliers. Furthermore, we conduct quarterly service meetings between business representatives in OMV, Procurement, and HSSE and selected contractor representatives to review and improve service performance. To gain a better understanding of on-site conditions, we conduct joint HSSE walks and on-site human rights checks. To evaluate the effectiveness of mitigation measures that have been put in place, we conduct annual HSSE audits, TfS audits, and contractor audits with external auditors (see → [S2-4 Actions Related to Value Chain Workers](#)). [S2-2.22c] The responsibilities and roles for contractor HSSE management are shared between Business, Procurement, and HSSE. As previously stated, the VP of HSSE who reports directly to the CEO, and the Procurement and Investor Relations & Sustainability SVPs, who report directly to the CFO, oversee this engagement with workers in the value chain.

[S2-2.22e] The effectiveness of the engagement with workers in the value chain or their representatives is assessed using a range of tools. A 360-degree evaluation is conducted to understand if the regularity and format of the supplier engagement methods used by OMV meet expected requirements. We also track the effectiveness of the engagement with workers in the value chain with tools like the Human Rights Self-Assessment (see → [S2-4 Actions Related to Value Chain Workers](#)). [S2-2.23] OMV takes specific steps to gain insights into the perspectives of workers who may be particularly vulnerable. We identify these vulnerable groups and have established feedback mechanisms through our grievance channels and TfS audits to gather insights from workers who may be especially susceptible to impacts or marginalization. Additionally, we conduct interviews with contractors' blue-collar workers during audits to further understand their perspectives and identify any potential issues. For more information, see → [Audits](#).

S2-3 Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns

[S2-3.27a] We regard grievance mechanisms as a crucial tool for preventing and managing adverse impacts on our stakeholders, including workers in our value chain. In line with the UN Effectiveness Criteria, we aim to address all grievances received, whether they arise from real or perceived issues and whether the complainant is identified or anonymous. These mechanisms provide a channel for identifying potential or actual adverse impacts, resolving grievances, and offering remedies to rights holders where we have caused or contributed to a negative impact. We recognize that these mechanisms do not impede stakeholders' rights to access judicial or other remedies. Each value chain worker's reported grievance is investigated with a commitment to confidentiality, data protection,



protection against retaliation, equal treatment, objectivity, and impartiality. Wherever OMV has caused or contributed to a negative human rights impact, we take remedial actions to counteract or mitigate it, e.g., through financial or non-financial compensation, restitution, restoration, rehabilitation, or other remedial actions. We engage with the affected rights holder while implementing the proposed remedy and ensure that the remedy is rights-compatible and does not lead to secondary harm. The following channels are available for our value chain workers to raise their concerns: the SpeakUp Channel (on our Integrity Platform) and our Community Grievance Mechanisms. These channels were both established by OMV. [S2-3.28] Both of these channels are protected against retaliation, employing methods such as whistleblower protection, as legally required by OMV through our Code of Conduct. They are communicated through training sessions, meetings, and events, and are publicly available on our website and at site locations (e.g., CGM). During audits, interviews with blue-collar workers are conducted to assess their trust in these grievance channels.

SpeakUp Channel

[S2-2.27a, 27b] [S2-3 AR 23] Our general approach to and process for remediating an identified material negative impact related to value chain workers is through the provision of grievance mechanisms. OMV has therefore established the SpeakUp Channel, which is technically part of our Whistleblowing Integrity Platform and provides our value chain workers and other stakeholders with a secure platform to confidentially and, if necessary, anonymously raise concerns regarding serious work-related misconduct, including discrimination, harassment, unequal employment opportunities, and any violations of work-related human rights (such as forced labor, child labor, and human trafficking), and have them addressed. [S2-2.27c] OMV launched communication activities addressing our business partners in 2025 to enhance access to the SpeakUp Channel for value chain workers. These activities included the presentation of this grievance channel in meetings with contractors, and we also initiated the distribution of information posters at operational sites. [S2-2.27d] For details on the process through which we support the availability of the SpeakUp Channel, as well as our approach to tracking, monitoring, and ensuring effectiveness, see → [S1-3 Processes to Remediate Negative Impacts and Channels for Own Workers to Raise Concerns](#).

Community Grievance Mechanisms (CGMs)

[S2-3.27a-27c] For issues related to human rights, such as inadequate working conditions, or for any other concerns associated with OMV's operations, any external parties, including value chain workers, can utilize the locally available Community Grievance Mechanisms (CGMs). These mechanisms are developed in line with the UN Guiding Principles on Business and Human Rights Effectiveness Criteria and applicable national regulations on grievance procedures, and are available at our operational sites to enable the reporting of grievances, identification of potential adverse impacts, resolution of issues, and provision of remedies where OMV has caused or contributed to a negative impact. The CGMs, managed by community relations teams or focal persons, are available at our sites to handle grievances from external stakeholders. In accordance with OMV's Code of Conduct, business partners shall, to the extent permissible by law, also have an accessible and effective grievance mechanism (or other mechanism in accordance with the applicable law) in place for their own workers and other stakeholders to report any breaches of human rights. During human rights monitoring activities (e.g., on-site checks), we assess the accessibility of workers' grievance mechanisms. [S2-3.27d] We aim to resolve all grievances promptly. Depending on the severity and type of issue, response times can range from within 24 hours for urgent cases to a maximum of 45 days for those requiring detailed investigations. Our approach aligns with Ipieca's best practice and the UN Guiding Principles on Business and Human Rights Effectiveness Criteria, ensuring our grievance mechanism is legitimate, accessible, predictable, equitable, transparent, rights-compatible, continuously improving, and based on dialogue. For details on the process through which we support the availability of our CGMs as well as our approach to tracking, monitoring, and ensuring its effectiveness, see → [S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns](#).

S2-4 Actions Related to Value Chain Workers

[S2-4.31] Specific actions have been defined to address the material negative impacts and risks related to our value chain workers such as inadequate application of human rights principles, including failing to ensure health and safety conditions or respect for human rights, loss of skilled workers along the value chain, and reputational damage due to disparities in treatment and opportunities. These actions also advance the positive material impact related to promoting strong human rights principles along the value chain. They include conducting impact and risk assessments, human rights compliance checks, audits, providing training and awareness-raising activities.



Furthermore, we see active engagement with contractors on safety topics as not only a means of communication and exchange, but equally a concrete action to manage our impacts and risks. [S2-4.33c] Processes to enable or provide remedy in the case of material negative impacts are established through our SpeakUp Channel as described in → [S2-3 Processes to Remediate Negative Impacts and Channels for Value Chain Workers to Raise Concerns](#).

[S2-4.38] OMV dedicates significant resources to facilitating these actions, with a strong focus on training and raising awareness among value chain workers. The Sustainable Procurement, Supplier Innovation, and HSSE departments have also organized webinars and training sessions to increase sustainability awareness and safety at contractors' sites. Human rights management is integrated throughout the organization, including in Procurement, Security, HSSE, and Community Relations. We also utilize external resources for assessments, audits, and other related activities.

In light of the geopolitical tensions in the Middle East, including military actions in Iran, the UAE, and elsewhere, OMV has taken, and continues to take, all precautionary actions to ensure that any impacts on value chain workers under our management control are minimized as much as possible. At this stage potential consequences remain uncertain and are dependent on future developments; the situation will be monitored accordingly.

Impact and Risk Assessments and Human Rights Compliance Checks

[MDR-A-68a] [S2-4.32a] [S2-4.33a] [S2-4.34a] [S2-4.35] Impact and risk identification and assessments serve as preventive and ongoing measures to ensure our current and future business activities do not cause or contribute to negative impacts on affected rights holders, including our value chain workers, and that we adequately address negative human rights impacts. OMV has developed due diligence tools and techniques to comply with our human rights commitments as outlined in our Human Rights Policy Statement and Code of Conduct. These include higher-level assessments such as country entry checks, human rights compliance checks of potential business partners, and Human Rights Impact and Risk Mapping, as well as in-depth assessments such as impact assessments, self-assessments, and audits, usually implemented when the higher-level assessments reveal potential issues. We focus specifically on the prevention of the identified material negative impacts and risks, which include inadequate application of human rights principles and failure to ensure adequate health and safety conditions, and the resulting risks related to reputational damage due to disparities in treatment and opportunities for workers in the value chain and the reduction of workforce expertise along the value chain. [S2-4.32c] At the same time, these due diligence tools also support us in promoting the positive impact of strong human rights principles along the value chain.

[MDR-A 68e] In total, 55 human rights compliance checks and assessments were conducted across the OMV Group in 2025 (2024: 20).⁴¹ The findings of these, both positive and negative, are compiled in reports that are shared with the responsible managers and action plans to address any identified impacts or risks are defined. [MDR-A68b, 68c] This process of identifying and assessing impacts and risks is relevant for our current and future business activities and relationships globally and focuses on our own workforce and workers in the value chain, primarily those working as contractors on-site or in the upstream value chain. It is an ongoing process.

[MDR-A-68a, 68b] [S2-4.33a] On the higher level, in 2025, we conducted a Group-wide Human Rights Impact and Risk Mapping exercise, which will be reviewed and updated annually from now on. This newly introduced tool allows the high-level identification of impacts and risks associated with our operated and non-operated assets, based on country context as well as type of business activities. The identified impact and risk levels define the depth and intensity of further human rights due diligence to be carried out, including more in-depth human rights assessments, which we recognize as an ongoing process, starting with entering new business activities and continuing throughout our ongoing operations, as well as upon decommissioning or divestment.

Another example is our human rights compliance checks, with which we screen business partners' capability to comply with OMV's human rights commitments. [MDR-A 68e] A total of 49 human rights compliance checks were conducted across the OMV Group in 2025. These checks help us to identify any gaps and define the risk exposure to OMV when engaging with the respective business partner.

[MDR-A-68a, 68b] [S2-4.33a] As a follow-up to the higher-level assessments, in 2025, we conducted an in-depth exit review for Yemen, which examined human rights risks associated with OMV's exit, focusing on current and potential

⁴¹ This figure does not include the Group-wide Human Rights Impact and Risk Mapping mentioned below.



impacts on local communities and its workforce including value chain workers. It also assessed risks arising from the withdrawal, analyzed OMV's responsibility for adverse impacts, and recommended mitigation and remediation measures to manage these risks during and after disengagement. Such in-depth assessments are connected to our target to conduct human rights assessments, including action plans, in all high-risk countries every five years by 2030 (see → [S2-5 Targets Related to Value Chain Workers](#)).

[S2-4.32d] To track the effectiveness of our human rights impact and risk assessments and compliance checks, we utilize the Human Rights Self-Assessment tool. The self-assessment questionnaire, based on our Human Rights Responsibility Matrix, covers topics including rights holder engagement, working conditions, and occupational health and safety. It is filled in by local management, before being analyzed and assessed by independent external human rights professionals. Based on the findings, we develop an action plan to address the concerns raised and to close the gaps identified in the implementation of our human rights commitments.

Audits

[MDR-A 68a, 68b, 68c] [S2-4.32a] [S2-4.33a, 33b] [S2-4.35] Audits are both a preventive and a monitoring measure established by the Corporate Procurement Directive. They aim to verify whether our strong human rights principles are upheld along the value chain, thereby addressing the negative impact and risk related to inadequate application of human rights principles and the risk of potential reputational damage related to disparities in treatment and opportunities. Since 2021, OMV has been a member of Together for Sustainability (TfS), a global network of 53 companies that sets the standard for environmental, social, and governance performance in chemical supply chains. The TfS program is based on the principles of the UN Global Compact and Responsible Care. Being a TfS member helps OMV further embed sustainability in its day-to-day business operations and cascade sustainability requirements within our supply chain. Every year, OMV conducts two types of audits for selected suppliers and contractors: on-site TfS audits focusing on sustainability performance, and remote audits performed by external auditors focusing on financial stability, strategy, organization, supply chain, sustainability, and cybersecurity performance. Both types of audits are conducted on an ongoing basis during prequalification or contract execution and aim to measure and improve supplier performance. As such, they are directly linked to our 2030 target to ensure that 100% of suppliers representing 80% of Procurement spend have a valid TfS sustainability assessment and/or audit in place (see → [S2-5 Targets Related to Value Chain Workers](#)). [S2-4.32d] The effectiveness of the audits is assessed based on improvement plans. Audit findings classified with a red flag are followed up on 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.

Training and Awareness-Raising

[MDR-A68a] [S2-4.32a, 32c] Enhancement measures such as training sessions, webinars, and other information events aim to build capacity and knowledge about human rights and HSSE principles throughout our value chain. These actions thereby contribute to mitigating our negative impact that could stem from inadequate application of human rights caused by a lack of knowledge, and in turn mitigating the resulting risk of reputational damage. Training also addresses the risk of decreasing quality of work caused by a loss of expertise and skills in the value chain. Lastly, training enables the positive impact of strong human rights principles applied along the value chain. As such, the actions support the objectives of our Code of Conduct, HSSE Directive, Contractor HSSE Management Standard, and Corporate Procurement Directive. Training is also backed by our target related to contractor onboarding (see → [S2-5 Targets Related to Value Chain Workers](#)).

During the reporting period, OMV continued its actions to protect workers in the value chain by providing training. For instance, when a supplier is invited to complete an EcoVadis assessment, they also gain access to an e-learning platform courses dedicated to sustainable business practices (including labor practices and human rights). Furthermore, our suppliers can also register on the TfS Academy platform, where a wide variety of courses are available on topics such as discrimination and harassment, human trafficking, modern slavery, child labor, recognizing and preventing forced labor, etc. In addition, training our own staff on human rights ensures that they are equipped to uphold and advocate for these standards throughout the value chain, thereby contributing to better working conditions and fair treatment of all workers. [MDR-A-68e] In 2025, a total of 86 (2024: 26) suppliers were trained on social issues. Human rights training contributes to our target related to human rights assessments and



the development of action plans, as it equips our people to better develop, implement, and track the effectiveness of such action plans (see → [S2-5 Targets Related to Value Chain Workers](#)).

[MDR-A68b, 68c] [S2-4.32d] OMV also collaborates with its suppliers on awareness-raising activities to enhance overall sustainability performance. Providing training and raising awareness for value chain workers is crucial for our global business activities. This effort primarily focuses on business partners in our upstream value chain, especially those working as on-site contractors. Training and awareness-raising are ongoing processes and to track their effectiveness, OMV monitors suppliers' progress through improved EcoVadis scores, which reflect enhancements in their sustainability performance.

Contractor Safety

[MDR-A 68a-68c] [S2-4.32a, 32c, 32d] [S2-4.34a] In addition to all of the actions described above, we implement further measures dedicated to ensuring contractor safety to mitigate any potential negative impacts linked to insufficient health and safety standards at our contractors' sites and the resulting risk of reputational damage. Actively enhancing contractor safety also creates a positive impact as it facilitates a safe and healthy workplace for workers in the value chain. Contractor safety actions are relevant for our current business activities globally and focus on business partners in our upstream value chain, primarily those working as contractors on-site. They are an ongoing process governed by our Contractor HSE Management standard and their effectiveness is tracked through performance against our target related to contractor onboarding (see → [S2-5 Targets Related to Value Chain Workers](#)). Our Contractor HSE Management process begins with issuing the scope of work, related risks, information about HSE requirements, and the HSE key performance indicators (KPIs). The process continues through the tender stage with the HSE evaluation and capability audit, if needed. Once the contract terms are agreed and the contract is awarded, and before work begins at the site, we reinforce our expectations and requirements during kick-off meetings, HSE inductions, site-specific training, and other joint meetings.

Every contractor employee is onboarded with dedicated safety training. We also run an in-depth program to train other workers on OMV's sites in our Life-Saving Rules (LSR) Training Safety Center. The presence of contractors at our sites is monitored around the clock using an electronic registration system (e.g., in the refineries) or paper sign-in system (e.g., attendance sheet, permit to work, and induction sheet). During the contract period, we monitor our contractors by way of supervision, audits, inspections, joint HSE or safety walks, service quality meetings, forums, and workshops, using the outcomes to share information and encourage improvement of our HSE performance as a team. To increase the awareness and knowledge of contract owners, contract holders (i.e., the beneficiaries in need of external services), procurement staff, and HSE experts regarding our Contractor HSE Management process, we have continued to deliver specific training explaining how HSE requirements and tools are embedded in the source-to-contract process. OMV has also introduced the HSE Contractor Awards to recognize and incentivize contractors who demonstrate exceptional safety practices. OMV also actively participates in industry networks to share best practices in occupational health and safety and regularly learn from industry leaders, e.g., within the International Association of Oil & Gas Producers (IOGP).

[S2-4 AR 43] To ensure proper management of our material risks related to the value chain, particularly contractors/suppliers, they are integrated into our existing HSE (Health, Safety, Security, and Environment) Risk Management system. Through this established framework, OMV systematically identifies, assesses, and mitigates our potential negative impacts and associated risks. Key components of this process include regular audits, stringent prequalification procedures, and continuous stakeholder engagement. [MDR-A-69a, 69b] Despite the resources dedicated to the actions and initiatives, none of them exceeded our key action threshold⁴² of EUR 5 million CAPEX in the reporting year. Therefore, data requirements related to CAPEX have not been addressed.

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



Metrics and Targets

S2-5 Targets Related to Value Chain Workers

[MDR-T-80a] [S2-5.39a, 39c] To track the effectiveness and progress of our policies and actions addressing material impacts and risks related to workers in the value chain, we have set measurable, outcome-oriented, and time-bound targets. First, we continuously aim to minimize our potential negative impact on value chain workers from the inadequate application of human rights and maximize our positive impact of strong human rights principles along the value chain. To support those objectives, we work toward the target to conduct human rights assessments in 100% of high-risk countries by 2030. Also related to this potential negative and potential and actual positive impact is the target related to supplier evaluations. In addition, this target contributes to managing our risk of reputational damage related to human rights deficiencies as it requires continuous improvement of our suppliers' sustainability performance. Finally, we set a target for contractor onboarding, which backs continuous learning and capacity building in the value chain, specifically linked to HSSE. Therefore, this target covers both our positive and negative impacts and addresses our risk of a reduction in workforce expertise along the value chain. More details about these targets are given in the following section.



Conduct Human Rights Assessments

[S2-5.39a, 39c] [S2-5.41] [MDR-T-80a-80]

[MDR-T-80a] The OMV Code of Conduct and Human Rights Policy Statement outline our full commitment to the UN Guiding Principles on Business and Human Rights. Our target of conducting human rights assessments including action plans in all high-risk countries every five years by 2030, underscores our commitment to identifying and addressing human rights impacts on workers in the value chain. These assessments enable us to identify, prevent, and mitigate potential negative human rights impacts related to our business activities and relationships, particularly in high-risk countries and among value chain workers. This allows us to more effectively define and implement our action plans.

2030

Human rights assessments¹ including action plans in all high-risk countries every five years by 2030

Absolute target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	JVs, own operations, operating partners with OMV share of more than 10%
Out of scope	Minority shareholdings of 10% or less
Geographical coverage	Group-wide
Base year	2022
Baseline value	4/15 countries: 26.6%

[MDR-T-80f] To identify and address human rights impacts and risks related to our workers in the value chain, OMV adheres to the UN Guiding Principles on Business and Human Rights (UNGPs) and the UN Global Compact (UNGC) requirements for human rights due diligence, now also included in the European Sustainability Reporting Standards (ESRS). For our upstream value chain, local supplier procedures are integrated into country- or asset-level due diligence activities. We annually document all human rights due diligence activities, including action plans for our business activities. [MDR-T-80h] The target was set following consultations with Executive Board (EB) members, SVPs, and HSSE, and approved by the EB. Workers in the value chain were not involved in setting the target.

¹ For this target, we define human rights assessments as in-depth assessments such as impact assessments, self-assessments, and audits. Country entry checks, human rights compliance checks, and Human Rights Impact and Risk Mapping are not in scope.



[MDR-T-80i] No changes were made to targets in the reporting year. Methodologies are periodically reviewed to ensure they reflect the latest standards and practices.

Status 2025

[MDR-T-80j] Over the last five years, a human rights assessment has been conducted and action plan developed in **66.7%** (6 out of 9; 2024: 70%) of our operations in high-risk countries. This target is monitored and reviewed annually.



[S2-5.42a] The target-setting process involves an evaluation of our current performance, identification of key areas for improvement, and extensive consultations with business divisions, subject matter experts, and senior management. Although we did not directly engage with workers in our value chain or their representatives, the target was established with the understanding that human rights assessments are essential to identify any actual or potential human rights impacts on rights holders, including those of workers in the value chain, related business risks, and to address them accordingly. [S2-5.42b] Benchmarking exercises were conducted against industry standards to set realistic targets. Value chain workers are not involved in tracking OMV's performance against the set targets. [S2-5.42c] The year-on-year figures provide an insight into the effectiveness of our actions taken to achieve them. When a negative trend is observed, we analyze the causes and identify actions to improve performance. For example, we may hold workshops to raise internal awareness of our human rights responsibilities and the importance of thorough assessments.



TfS and Supplier Sustainability Evaluations

[S2-5.39b] [S2-5.41] [MDR-T-80a-80j]

[MDR-T-80a] As stipulated in our Corporate Procurement Directive, OMV is committed to continuously improving sustainability management and performance, both in our own operations and in our value chain. To this end, our target is to be an active member of TfS and conduct sustainability evaluations for all suppliers covering over 80% of Procurement spend by 2025. We aim to maintain this target yearly until 2030. Through this commitment, we aim to enhance sustainability in daily procurement activities, provide a better overview of the environmental, social, and economic impacts of purchased goods and services, and embed more ambitious sustainability targets in the supply chain.

2025

Be an active member of TfS and conduct sustainability evaluations for all suppliers covering >80% of Procurement spend

2030

Ensure that 100% of suppliers representing 80% of Procurement spend have a valid TfS sustainability assessment and/or audit in place

Absolute target

Value chain activities	Upstream value chain – Tier 1 suppliers
In scope	Suppliers in Procurement scope, according to Corporate Procurement Directive
Out of scope	All suppliers that are not in Procurement scope, according to Corporate Procurement Directive
Geographical coverage	Group-wide
Base year	2022
Baseline value in %	36

[MDR-T-80f] This target has been established as part of OMV's commitments to TfS and in alignment with other TfS members. The goal is to focus on EcoVadis assessments for suppliers with the highest spend and TfS audits for those from high-risk countries in terms of human rights or labor rights (e.g., Southeast Asia). Each year, in addition to suppliers covering 80% of Procurement spend, suppliers with an EcoVadis score below 45 points are invited to



undergo a new EcoVadis evaluation to improve their performance. [MDR-T-80h] Internal stakeholders, such as EB members and the Group Sustainability department, along with external stakeholders, including the TfS organization, were involved in the target-setting process through consultations. The target was approved by the OMV Executive Board. [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. In the reporting year, 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] Suppliers covering **80%** of Procurement spend assessed (2024: 65%). This target is monitored monthly and reviewed annually.

[S2-5.42a] The target-setting process includes a thorough evaluation of our current performance, identification of key areas for improvement, and consultations with internal stakeholders such as EB members and the Group Sustainability department, as well as external stakeholders such as the TfS organization. We did not directly engage with workers in our value chain or their representatives. As a TfS member, we ask our suppliers to conduct sustainability assessments (via EcoVadis) and audits to evaluate ESG performance. [S2-5.42b] Sharing results within the TfS network reduces duplication and benefits the entire supply chain. We do not involve value chain workers in tracking OMV's performance against the targets. [S2-5.42c] The monthly review of the progress toward this target, as well as the year-on-year figure provides insight into the effectiveness of our actions taken to achieve them. When the performance indicates a negative trend, we analyze the reasons and identify possible actions to improve our performance against this target. For example, additional training with our contractors may be implemented to raise awareness of the importance of completing the TfS sustainability assessments (via EcoVadis).



Contractor Onboarding

[S2-5.41] [MDR-T-80a-80j]

[MDR-T-80a] Backed by the HSSE Directive and in line with the provisions of our Code of Conduct, the OMV Group HSSE Strategy 2030 defines several strategic goals. The target related to contractor onboarding supports the strategic goal of "developing supplier and contractor management capabilities on all levels, internally and externally." This includes proper onboarding of key contractors and providing dedicated HSSE support during the ramp-up phase, as also outlined in the Contractor HSSE Management standard. [MDR-T-80c] This target includes all value chain workers on OMV sites, such as those providing outsourced services (e.g., security) and equipment suppliers performing regular maintenance at OMV-controlled sites, as specified in their contracts.

2025

Completion rate (CR) of Life-Saving Rules training within Safety Centers for external workforce (phased rollout)
Target: 85% of contractor employees¹ trained according to division plans.

1 In this chapter, "other workers on OMV's sites" are considered equivalent to "contractor employees," and the terms will be used as synonyms.



Relative target	
Value chain activities	Own operations (including contracted services when applicable)
In scope	100% for fully owned assets and for assets where the Group's interest is less than 100% but more than 50%, and where the Group's interest is 50% or less if OMV is the operator of a joint venture
Out of scope	Joint ventures where OMV does not have control or operatorship, where no Safety Center is available
Geographical coverage	Group-wide
Base year	2025
Baseline value	n.a.

[MDR-T-80f] The methodology applied to determine the contractor completion rate (CR) is based on the following calculation: Number of contractor employees trained in the Life-Saving Rules (LSR) Safety Center divided by the number of contractor employees planned to train in the LSR Safety Center, multiplied by 100. The result should be 85% or over. [MDR-T-80h] The metric and target were proposed within the Leading KPI Framework during internal workshops that involved internal stakeholders from HSSE and Group Sustainability and specific business functions that work closely with value chain workers (e.g., in the refinery). Workers in our value chain or their representatives were not directly involved in this process. The Leading KPI Framework was subsequently approved by the OMV EB. [MDR-T-80i] No changes were made in the reporting year.

Status 2025

[MDR-T-80j] By the end of 2025, the target of **85%** completion rate was achieved: CR = 135%, as more contractors were trained than planned.

[S2-5.42a] The process for setting the target on contractor onboarding included an evaluation of the results from contractor assessments and audits in order to identify areas for improvement. This was followed by consultations with internal stakeholders like EB members and the Group Sustainability department, as well as benchmarking against IOGP and Concawe best practices and guidelines. [S2-5.42b] We monitor our performance against this target annually. [S2-5.42c] The quarterly review of progress toward this target, along with the year-on-year figures, provides insight into the effectiveness of our actions taken to achieve it. When a negative trend is identified, we communicate lessons learned to contractors, implement improvements at the sites, and share safety best practices.



Metrics Related to Value Chain Workers

Workers in the value chain metrics

[S2-4.36] [S2-1.19] [MDR-M.77c] [Entity-specific] [Voluntary]

		2025	2024
ESRS metrics			
Severe human rights issues and incidents connected to our upstream and downstream value chain	number	0	0
Thereof cases of non-respect of international standards reported in OMV's value chain	number	0	0
Total human rights grievances raised through SpeakUp Channel and Community Grievance Mechanisms by value chain workers	number	77	n.a.
Entity-specific and voluntary metrics			
Audits performed by OMV Procurement with an external auditor	number	33	42
TfS (re)assessments performed by EcoVadis	number	632	570
TfS audits performed	number	23	13
Suppliers with a valid EcoVadis score (no more than 3 years old)	number	900	697
Suppliers with improved EcoVadis score	%	78.0	67.0
Buyers across all locations that attended awareness sessions on sustainable procurement	number	190	155
New suppliers screened for social criteria (e.g., child labor, forced labor, and collective bargaining) and environmental criteria	number	1,175	1,531
New suppliers assessed with negative social impacts in the supply chain that were disqualified	%	0.1	1.0
Suppliers that were trained on social issues	number	86	26
Spend with local suppliers	%	70.9	71.1

**Additional metrics**

[MDR-M.77c] [Voluntary]

		2025
Total number of Tier 1 suppliers	number	14,000
Total number of significant suppliers in Tier 1	number	300
Total spend on significant suppliers in Tier 1	%	80.0
Total number of significant suppliers in non- Tier 1	number	0
Total number of significant suppliers (Tier 1 and non Tier 1)	number	300
Total number of significant Tier 1 and non Tier 1 suppliers assessed via desk or on-site assessments	number	56
Target of number of suppliers assessed via desk assessments/on-site assessments	number	12
Number of suppliers assessed with substantial actual/potential negative impacts	number	16
Suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	%	100.0
Number of suppliers with substantial actual/potential negative impacts that were terminated	number	0
Total number of suppliers in capacity building programs	number	289
Total contractors and Tier 1 suppliers assessed in human rights in the last three years	%	7.2
thereof where risks have been identified	%	0.1
thereof where mitigation actions taken	%	100.0

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Workers in the Value Chain, and the additional metrics, see → [Annex: S2 Workers in the Value Chain metrics definitions and methodologies](#).



S3 Affected Communities

Material Topic: S3 Affected Communities

Material Sub-Topics: Communities' economic, social, and cultural rights; Communities' civil and political rights; Rights of indigenous peoples

Managing the impact of our activities on local communities (e.g., local employment and skills development, infrastructure impacts, environmental, health, and well-being impacts), including through targeted social investments

Relevant SDGs:



SDG targets:

- 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology, and financial services, including microfinance
- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises, including through access to financial services
- 16.6 Develop effective, accountable, and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory, and representative decision-making at all levels

The material impacts related to S3 Affected Communities can be found in → [SBM-3 Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model](#). This topic is governed centrally by Group Sustainability, which is led by the SVP Investor Relations & Sustainability, who reports directly to the CFO. The sustainability departments at OMV Petrom and Borealis govern their respective issues and coordinate with their local community relations focal persons.

S3-1 Policies Related to Affected Communities

[S3-1.12] [S3-1.14] [S3-1 AR 9] To manage the identified material impacts related to all affected communities near our operations, our Code of Conduct (CoC) and Human Rights Policy Statement serve as overarching frameworks outlining our general commitments to affected communities and their human rights. In addition, the Sustainability Directive outlines specific processes and covers social responsibility, including community relations and social investments. The Sustainability Directive was updated in 2025 to include new community relations and social investment requirements, including a reference to the Community Relations & Social Investments (CR & SI) handbook, which provides additional guidance to manage these activities and which is available for all local OMV community relations and social investments focal persons.

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 S3 Affected Communities, 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 the policies disclosed in → [ESRS 2 Overarching Policies](#).



Human Rights Policy Statement

[MDR-P-65a-65f] For the Human Rights Policy Statement, unless otherwise specified, the key contents of the policy that are relevant for S3 Affected Communities, 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 the policies disclosed in → [ESRS 2 Overarching Policies](#).

Specific Commitments for Affected Communities and Indigenous Peoples

[S3-1.15] [MDR-P-65a] Through specific provisions in the Human Rights Policy Statement, OMV is dedicated to addressing any adverse impacts on local culture, religions, customs, traditions, indigenous peoples' rights, legitimate land, or livelihoods caused or contributed to by our business operations and community investment projects.

[S3-1.16a] OMV adheres to the principle of free, prior, and informed consent, in line with the International Finance Corporation (IFC) Performance Standard 7 and ILO Convention 169. This commitment includes community consultations to ensure that the rights, culture, and traditions of indigenous peoples are respected and protected. OMV is dedicated to avoiding involuntary resettlement and maintains a zero-tolerance policy for illegitimate land grabbing. We respect legitimate tenure rights related to land and natural resources, including water, as per IFC Performance Standard 5. In cases where OMV's activities might interfere with the rights of affected communities, particularly indigenous peoples, we commit to developing mitigation, reparation, and compensation plans in consultation with relevant stakeholders, including the host government. [S3-1.16b, 16c] We are committed to maintaining regular dialogue with local communities to understand their needs, concerns, and interests. The forms of engagement with local communities are tailored to the local context. Local needs identified through engagement guide our investment priorities. We are committed to making Community Grievance Mechanisms (CGMs) available at all operational sites. A CGM is a formalized process to manage grievances in a systematic and transparent manner and offer opportunity for remedy (see → [Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns](#)). [S3-1.17] The OMV Human Rights Policy Statement and Human Rights Management System are specifically aligned with the International Bill of Human Rights, international humanitarian law (where applicable), International Labour Organization (ILO) core treaties, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises to ensure the rights of affected communities and indigenous peoples are respected and protected. For more details, see → [ESRS 2 Overarching Policies](#).

Sustainability Directive

[S3-1.12] [MDR-P-65a] To ensure that local communities near our operations benefit from our presence, the Sustainability Directive outlines the requirements for obtaining and maintaining the social license to operate through partnership-oriented community relations and social investments. Social investments address identified community needs and are designed to mitigate potential and actual negative impacts on affected communities from failure to respect their rights during Company operations, while fostering the actual and potential positive impacts of a respectful and trustful relationship. They also create valuable business opportunities by fostering trust, collaboration, and mutual benefit between OMV and the communities it impacts. By monitoring adherence to this policy through activities such as regular self-assessments, we verify and ensure that requirements are consistently applied, which in turn enables us to identify opportunities for continuous improvement. [MDR-P-65b] The Sustainability Directive applies to OMV's global operations, including Borealis and OMV Petrom.

[MDR-P-65c] Final approval for the Sustainability Directive lies with the Executive Board. Group Sustainability experts steer the overall community relations agenda and targets and provide tools, training, guidance, expertise, and support to the business to conduct community relations as required. Accountability lies with the respective business SVPs/general managers, who appoint local community relations and social investment focal persons in their respective businesses, where those businesses are relevant from a community relations perspective. The local focal persons are responsible for establishing and maintaining relationships with local community stakeholders, addressing local concerns and complaints in accordance with community grievance management systems, and designing and implementing social investments. Additionally, local focal persons are responsible for monitoring community stakeholders' attitudes toward the Company to mitigate negative impacts on the business, and informing line management of any serious social issues that have wider implications for project activities.



The community relations and engagement process, which is governed by the Sustainability Directive, is used to monitor effectiveness.

[MDR-P-65d] Through the overarching OMV Sustainability Framework (see → [ESRS 2 GOV-1 Role of the Administrative, Management, and Supervisory Bodies](#)) and related activities, the Sustainability Directive is aligned to contribute to the achievement of the SDGs. In line with these efforts, we prioritize social investments according to defined strategic social activities (including community investments) to address the needs of affected communities and manage positive changes resulting from our operations. [MDR-P-65e] OMV subject matter experts and relevant departments were either directly involved in the development of the directive or their feedback on the draft directive was sought during the internal consultation process. [MDR-P-65f] The directive is available to all employees internally through dedicated platforms.

S3-2 Processes for Engaging with Affected Communities about Impacts

In the context of our community relations management, we see engagement with affected communities as both a means to communicate and create mutual understanding as well as a concrete action to manage our material impacts. Such engagement is conducted in various ways and for various purposes, as explained in → [S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns](#) and → [S3-4 Actions Related to Affected Communities](#).

[S3-2.21a] Stakeholder engagement is an ongoing process that involves stakeholder identification and analysis, regular disclosure and dissemination of information, meaningful consultation and participation, establishment and maintenance of a grievance mechanism, and ongoing communication on issues that have been identified to be of priority to the communities. Engagement with affected communities varies depending on the stage of the project and its level of establishment. For new business projects, engagement with affected communities normally happens through their legitimate representatives. For projects requiring a Social and Human Rights Impact Assessment (SHRIA), direct engagement with members of the affected communities as well as credible proxies, for instance through focus groups and interviews, also occurs during project set-up. For mature projects such as at the refineries or production sites, engagement occurs directly with the affected communities as well as legitimate representatives.

[S3-2.21b] We engage with local communities at every stage of our business projects in order to integrate their perspectives into our operations. Each operating site is responsible for conducting a stakeholder analysis and developing a stakeholder engagement plan, which lays out the frequency and type of engagement, as fit for local purpose. Types of engagement may include, for instance, face-to-face meetings, email updates, social media communication, and attendance at local assemblies. The frequency of engagement is based on the stakeholder engagement plan and varies by project and depends on several factors, such as the size and nature of the project, geography, and specific characteristics of each project. For example, in some locations, engagement may be less frequent because the projects are already well established or OMV is already recognized and well-known by local communities (e.g., in Austria), while in other locations, it may occur more often due to the need for ongoing development and communication. For new projects that are identified as potentially having significant impacts on local communities, a Social and Human Rights Impact Assessment (SHRIA) is conducted, which, whenever possible, includes fieldwork research in and around sites as well as meaningful, non-discriminatory, face-to-face engagement. Based on the internal guidelines for conducting SHRIAs, they include a baseline study, stakeholder analysis, impact identification and analysis, and proposed mitigation measures for negative impacts, and, if relevant a community needs assessment for creating positive outcomes and enhancing positive impacts from the project. Where possible, SHRIAs are conducted in a participatory manner by directly consulting with potentially affected communities. Our standards require the outcomes of the SHRIAs to be communicated to affected stakeholders through appropriate means wherever possible. Based on these assessments, site-specific strategies for community relations, stakeholder engagement plans, Community Grievance Mechanisms, and social investments are developed and implemented. Sometimes, the SHRIA is integrated into an Environmental and Social Impact Assessment (ESIA) to foster synergies and efficiencies. In addition to the SHRIAs, we conduct cultural impact assessments for specific communities, such as indigenous communities.



For instance, to avoid negatively impacting culturally significant sites, we have altered the initial planning of business projects, including adjusting well drilling trajectories. Throughout the project life cycle, and depending on the stage of the project, the views of community members are taken into account, for instance regarding planning access routes and times during which works will be conducted and the forms of community investments.

We maintain regular communication with the communities that live where we operate and strive to inform them in advance of any planned business activities that may affect them. For example, in the vicinity of our refineries, stakeholders such as local authorities and neighbors are proactively informed in advance of any work that may cause a disturbance (e.g., noise from turnarounds) by way of stakeholder meetings, social media, leaflets, and other channels as appropriate.

When plants are decommissioned or we exit a location, our community relations team ensures that potential social impacts are addressed, for instance by drawing up targeted community engagement plans, conducting a Social and Human Rights Impact Assessment, and drawing up management plans and exit strategies for ongoing community development projects. In 2025, we conducted a high-level assessment with independent human rights experts for Yemen, which examined human rights risks associated with OMV's exit from Yemen, focusing on current and potential impacts on local communities and its workforce including value chain workers. It also assessed risks arising from the withdrawal from operations, analyzed OMV's responsibility for adverse impacts, and recommended mitigation and remediation measures to manage these risks during and after disengagement.

[S3-2.21c] The OMV Group Sustainability department steers, governs, and reports on Group-wide community relations and social investment (CR & SI) activities. Group Sustainability also sets the overall agenda and targets and provides tools, training, guidance, expertise, and support to the business to conduct CR & SI as required. Local CR & SI focal persons are responsible for the development and implementation of local CR & SI activities to support the Group's sustainability agenda. The CR & SI experts within Group Sustainability are the most senior role that governs and steers community relations and social investments at Group level. Accountability for the development and implementation of the CR & SI activities, including the implementation of stakeholder engagement plans, lies with general/site managers. According to our Sustainability Directive, each business area and all subsidiaries can act as an initiator of community relations and social investments within the framework of OMV's Sustainability Strategy processes. The CR & SI experts within Group Sustainability also ensure that the results of engagements inform the OMV Group's community relations and social investment strategy. For instance, we hold structured quarterly alignment meetings and, where necessary, on-demand meetings with our local community relations focal persons to monitor and steer local implementation of our global community relations and development commitments. We also organize regular dialogue between all countries in order to share challenges and best practice experiences as a supplement to the guidance provided.

[S3-2.21d] The effectiveness of our stakeholder engagement is assessed through the collection and evaluation of stakeholder feedback, which is gathered after resolving an issue or launching a social investment program. This feedback is collected locally via surveys or direct engagement, then analyzed to identify areas for improvement, track progress against our engagement objectives, and ensure that our interactions with communities are productive and meaningful. Our community and social investments are guided by the needs identified as part of SHRIAs and ongoing community consultations. Each year, we prioritize collaborative projects with local stakeholders in an effort to maximize the social return on our investments.

Engagement with Vulnerable Groups

[S3-2.22] We pay attention to any possible impact on human rights, particularly those of individuals and groups that are more likely to be in vulnerable situations, such as indigenous peoples, women, and children. For instance, in the SHRIA framework, special emphasis is placed on direct engagement with these potentially vulnerable groups, such as through special focus groups with only female participants. Furthermore, we engage with NGOs through various social projects, sponsorships, and donations to gather insights into the vulnerabilities of specific groups within our communities. Our stakeholder dialogue, grievance mechanisms, and SHRIAs facilitate the collection of direct feedback from communities, ensuring their concerns are heard and addressed. This collaborative approach allows us to identify and protect vulnerable groups.

[S3-2.23i-23iii] All projects run by OMV's Energy segment require community consultation in the development phase, which is especially important if the project has the potential to affect indigenous communities, where free, prior,



and informed consent (FPIC) is required. Our affected communities in New Zealand include indigenous peoples. Our commitment to respecting and fulfilling their human rights, specifically their cultural, intellectual, religious, and spiritual property, the activities affecting their lands and territories, and the legislative or administrative measures that affect them, is stated in our Human Rights Policy Statement. We are committed to community consultation and recognize the principle of free, prior, and informed consent (FPIC) in accordance with International Finance Corporation (IFC) Performance Standard 7 and ILO Convention 169. OMV recognizes and respects legitimate tenure rights related to the ownership and use of land and natural resources (including water) as set out in IFC Performance Standard 5. We are committed to avoiding involuntary resettlement and follow a zero-tolerance policy for illegitimate land grabbing, while respecting the right to water. In the event of OMV interference with the rights of local communities, especially those of indigenous peoples, we are committed to developing adequate mitigation, reparation, and compensation plans in close consultation with all relevant stakeholders, including the host government (see → [S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns](#)).

OMV New Zealand's assets have long been established, with affected communities identified as including farming neighbors and indigenous groups connected to the land and sea. Māori, recognized as the original people of New Zealand and governed by the Treaty of Waitangi, retain the right to protect their way of life and resources. The Treaty influences OMV New Zealand's operations, emphasizing close collaboration with iwi (tribes) and hapū (sub-tribes) to maintain an ongoing license to operate. A long-standing relationship with iwi and hapū is built on mutual respect and two-way communication, with iwi preferring to engage separately from broader community groups at times. Engagement methods include phone calls, face-to-face meetings, multi-group forums, site visits, and emails. The frequency of these interactions depends on the activities at the site or ongoing projects, with some occurring monthly and others on a need basis. Discussions address impacts and mitigation measures, particularly cultural impacts, and often require cultural impact assessments from the indigenous group. Opportunities for collaboration, such as cultural monitors, cultural inductions, and employment opportunities, are also explored.

S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns

[S3-3.27a-27d] Our approach to managing community grievances follows the precautionary principle of obtaining local approval of OMV operations. This involves identifying and resolving the issues of concern to the local community early on. We strive to conduct our operations in a way that reduces any disruption to our neighboring communities to a minimum; however, grievances can still arise. We manage these grievances through localized Community Grievance Mechanisms (CGMs). The CGMs help OMV and those potentially impacted by its operations to resolve issues in a non-judicial manner and, depending on the case, offer access to a solution. At OMV, local CGMs are a key tool for preventing and managing our potential negative impacts on local communities, as we can identify and address issues early on and prevent them from escalating. In addition, we can provide remedy in case negative impacts do occur. They build trust with local communities, help gather valuable feedback from communities that enhance project design, and ensure we maintain our social license to operate.

The establishment of CGMs is a formalized process to manage concerns and grievances from communities and other stakeholders in a systematic and transparent manner, and offer the opportunity for remedy. Based on the Group process, local procedures stipulate a stringent approach to systematically receiving, documenting, addressing, and resolving grievances in all the countries where we operate. This involves implementation of an adequate and accessible grievance channel for affected communities at the location by the general manager on-site, establishing and maintaining relationships with local community stakeholders, addressing local concerns and complaints, and providing remedy where necessary. Remedy may include apologies, financial or non-financial compensation, harm prevention through injunctions or guarantees of non-repetition, punitive sanctions (such as fines), restitution, restoration, and rehabilitation. We have a systematic approach to tracking and monitoring issues raised through our grievance mechanisms. Each grievance is thoroughly investigated and addressed, ensuring that community members have access to appropriate remedies tailored to their specific case.

Our management of community grievances aims to be fully aligned with the Ipieca best practice guidelines and with the Effectiveness Criteria of the UN Guiding Principles on Business and Human Rights. The Effectiveness



Criteria require a grievance mechanism to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue.

Local mechanisms allow for cases to be dealt with in a timely manner by staff familiar with the local context. We aim to resolve all grievances promptly. Depending on the severity and type of issue, response times can range from within 24 hours for urgent cases to a maximum of 45 days for those requiring detailed investigations. An example of this in action is the “green phone” at the Schwechat refinery, which has ensured 24/7 direct contact for all neighbors for several years now. Every call is answered by the shift supervisor, and in cases of perceived noises or odors, which are the main source of grievances at the refinery, the shift supervisor checks the refinery immediately for potential sources so that the issue can be resolved as quickly as possible. The local channels can thus differ and are adapted to the needs of the rights holders.

Community Grievance Mechanisms are in place in all operated Energy assets, at the OMV refineries in Schwechat (Austria) and Burghausen (Germany), and at OMV Petrom’s Petrobrazi refinery and Brazi power plant in Romania. Borealis has a hotline system through which grievances can be reported by both internal and external stakeholders. Details about the available channels can be found on our country websites and at site locations. We also support the establishment of grievance mechanisms in our business relationships; for instance, in Yemen, which we exited in 2025, we previously supported key contractors in setting up grievance mechanisms.

[S3-3.AR 22] In the event of OMV interference with the rights of local communities, especially those of indigenous peoples, we are committed to developing adequate mitigation, reparation, and compensation plans, in close consultation with all relevant stakeholders, including the host government. For instance, in cases of concerns or complaints related to compensation for the non-utilization of land (such as above-ground pipes, overhead lines, concrete blocks), we ensure appropriate monetary compensation for land use, or where feasible offer a substitute piece of land. Additionally, when a site is decommissioned after project completion, we make sure it is properly restored and rehabilitated. Special care must also be taken in relation to indigenous groups, especially in the context of land and property rights. Where compensation may be a fair remedy for non-indigenous groups, for indigenous groups, ancestral land often holds a more special meaning. We consider the customs, traditions, rules, and legal systems of indigenous peoples in tailoring our engagement and remedy processes.

OMV has set a target to assess the CGMs at all sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2025 (see → [S3-5 Targets Related to Affected Communities](#)). The CGM assessments review the existing processes and practices in place and identify practical improvement measures. The CGM improvement action plans are implemented by local community relations focal persons and monitored by the Group Community Relations & Social Investments function.

[S3-3.28] [S3-3 AR 21] Grievances can be submitted anonymously if desired. They can be submitted individually, on behalf of another individual, or as a collective case, for instance by a group of community members through a joint letter, by a mayor approaching OMV on behalf of the community, or via a union representing value chain workers. There is no restriction on the types of issues raised, and the grievance channels are non-exclusive in terms of who can lodge complaints. Grievances are treated confidentially and OMV does not seek retaliation against any community members who report a grievance. Protection against retaliation as set out in our Code of Conduct is an important measure to ensure that community members feel safe to raise concerns, including negative aspects related to their rights, cultural heritage, or involuntary resettlement. We actively encourage community members to speak up about any issues, and we are committed to protecting them from any form of retaliation resulting from them sharing their feedback or concerns. The CGMs help OMV and those potentially impacted by its operations to resolve issues without resorting to the legal system. However, OMV’s CGMs do not hinder or prevent affected communities from accessing judicial solutions or other remedies for their complaints or grievances.

The availability of the grievance mechanism is communicated to all external stakeholders. It is designed to be readily accessible to all community members, particularly vulnerable groups. We recognize the specific role and vulnerability of human rights defenders, so we strongly oppose any threats, intimidation, and physical, verbal, or legal attacks against them in relation to our operations. To ensure that communities affected by OMV are not only aware of our grievance processes but also trust in their effectiveness, we monitor the number and types of grievances submitted. We analyze the ratio of received grievances versus resolved grievances, including those resolved by remediation, to gain an insight into the reliability of our process. In addition, OMV conducts assessments



of the CGM processes to ensure their effectiveness. During these assessments, internal and external stakeholders are consulted, for example via interviews, on the current performance of the CGMs and how to design improvements that may be necessary.

S3-4 Actions Related to Affected Communities

[MDR-A-68a-68c] [S3-4.30] [S3-4.35] We have defined specific actions to address our material negative impact on communities resulting from the failure to respect, protect, and fulfill economic, social, civil, and cultural rights, or failure to ensure proper community consultation, compensation, and reparation, or failure to provide and enable remedy, but also to enhance our material positive impact of building respectful and trustful relations, thereby contributing to the sustained improvement of living standards and the long-term resilience of local communities. The actions are ongoing and address impacts from both our own operations and supply chain that include activities related to planning, land acquisition and exploitation, oil and gas production, use of natural resources, and other environmental and social factors. As such, these actions contribute to realizing our commitments laid out in the OMV Code of Conduct and Human Rights Policy Statement and follow the guidelines in our Sustainability Directive.

Our Community Relations & Social Investments Handbook gives further guidance for local focal persons on how to carry out these actions. Our actions are explained further in the following section and include engaging with local communities about potential and actual impacts of projects, establishing, assessing, and improving Community Grievance Mechanisms, and managing and mitigating any conflicts or grievances that arise by providing remedy, conducting community needs assessments to determine what type of community investments are necessary, and making social investments. [S3-4.38] OMV allocates substantial financial and human resources to mitigating social risks and contributing to local social, economic, and environmental advancement in the areas where we operate. This includes an annual budget to implement the actions defined in the community relations and social investment plans. We have a target to direct at least 1% of the previous year's reported net income attributable to stockholders of the parent toward social goals. For more details, see → [S3-5 Targets Related to Affected Communities](#).

[MDR-A-69a, 69b] Despite the resources dedicated to the actions and initiatives, none of them exceeded our key action threshold¹ in the reporting year. Therefore, data requirements related to CAPEX have not been addressed.

Engagement with Communities

In the management of our community relations, engagement with affected communities is not only a means for communication and creating mutual understanding, but also an action we undertake to manage our material impacts and fulfill our strategic objectives. For our general approach to community engagement, see → [S3-2 Processes for Engaging with Affected Communities about Impacts](#). In the following section, we describe concrete engagement activities that took place in the reporting year.

[MDR-A68a-68c] [S3-4.32a] [S3-4.33a, 33b] In 2025, we continued our efforts to engage with communities in the vicinity of our operations about actual and potential impacts of our operations, especially impacts related to land use, planning, and construction. As an example, OMV has been engaging in cooperative partnerships in the Weinviertel region, Lower Austria, for over 60 years. In July 2023, OMV confirmed a new gas discovery at Wittau Tief-2a, with production starting in 2026. OMV developed a stakeholder engagement plan and local management held meetings with representatives of affected communities to inform them about the ongoing project. We also displayed information about our CGM on notice boards in all relevant communities. In the Styria region of Austria, we are in the process of conducting a stakeholder analysis and developing a practical engagement plan in the context of a low-carbon business project. By identifying and engaging with our stakeholders early on, we are able to avoid or mitigate actual negative impacts.

[MDR-A68a-68c] [S3-4.32a] [S3-4.33a, 33b] Stakeholder engagement is also central to the OMV UpHy Large project. The OMV UpHy Large project is a strategic initiative to supply the Schwechat refinery with green hydrogen.

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



The electrolyzer is being constructed in Bruck an der Leitha and will be the fifth-largest in Europe. As a flagship facility, it will supply a significant portion of the refinery's annual hydrogen needs, impacting various stakeholders. Here, OMV actively involves communities, government bodies, industry partners, NGOs, and environmental groups. In 2025, various stakeholders were identified and prioritized by their influence and interest, with contractors and landowners receiving special focus for pipeline installation. The Stakeholder Engagement Plan includes regular reporting and quarterly workshops to address concerns, share project updates, and discuss environmental and social impacts.

Community Grievance Mechanisms (CGMs) and Provision of Remedy

[MDR-A68a-68c] [S3-4.32b,32d] [S3-4.33a-33c] Community Grievance Mechanisms are available as a remediation measure for local communities near our operations, providing them with the opportunity to raise any concerns they may have and as the main process to identify what action is needed in response to negative impacts. For details, see → [S3-3 Processes to Remediate Negative Impacts and Channels for Affected Communities to Raise Concerns](#). OMV has set a target to assess the CGMs at all sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms by 2025. As the target has been achieved, no new assessments were carried out in 2025 (see → [S3-5 Targets Related to Affected Communities](#)). The CGM assessments are used to track the effectiveness of the existing processes and practices in place and identify practical improvement measures. During these assessments, internal and external stakeholders are consulted on the current performance of CGMs and on design improvements that may be necessary. We are currently implementing the follow-up actions derived from the findings to improve the CGMs. We are also exploring how to best ensure that grievance channels are available at non-operated assets; this will be a topic of increased focus in the coming years. In 2025, we continued to provide remedy for grievances raised, for instance through repairing production equipment causing loud noise, or through compensation for polluted land.

Social Investments

[MDR-A 68a-68c] [S3-4.32c, 32d] OMV has adopted the umbrella term “social investments” to cover any activities that involve monetary or non-monetary support and activities beyond the core business that aim to contribute to the welfare and progress of society in general. Guided by our Sustainability Directive, our social investments (including community investment projects) aim to create long-term societal value for local communities impacted by our business, thereby mitigating our potential and actual negative impact resulting from the failure to respect communities' economic, social, and cultural rights and fostering our actual and potential positive impact of improved living standards and long-term resilience of local communities. To ensure consistency in social investments, we have set a target regarding the resources dedicated to them. For details, see → [S3-5 Targets Related to Affected Communities](#).

Community investments are aligned with identified local needs and made following consultation with local stakeholders, as well as taking into consideration country-specific priorities in relation to the Sustainable Development Goals (SDGs). We focus on projects with the potential to generate long-term societal value and make a lasting change to beneficiaries' lives. Community and social investments are aligned with the community's needs identified during Social and Human Rights Impact Assessments, or with broader societal priorities (e.g., by consulting the Social Progress Index).

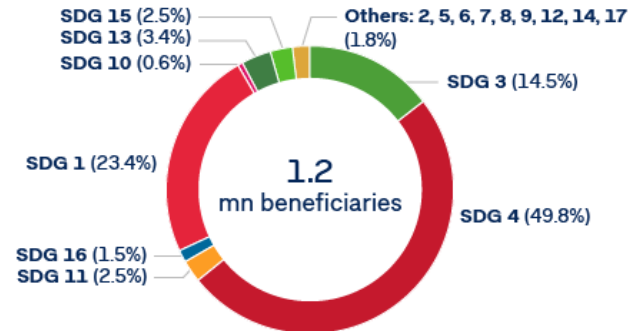
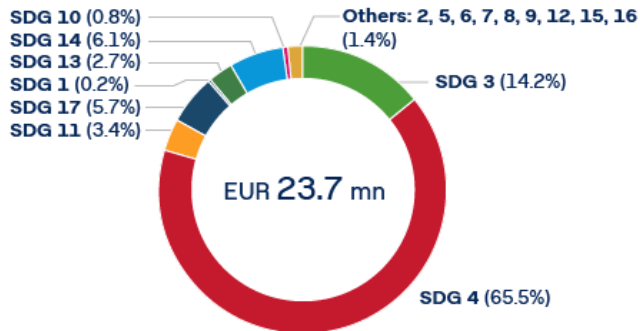
In 2025, for example, OMV Petrom extended its support for infant health programs and continued tree planting activities in Romania. OMV Tunisia supported the first start-up acceleration program for STEM engineering graduates at the ENIG Innovation Hub – the region's first university-based business incubator – partnering with the University of Gabes and National Engineering School of Gabes. This sustainable initiative aims to foster tech-based, innovative business solutions and promote self-employment. As digitalization is becoming more and more important to the youngest members of society, we are also offering virtual education in elementary schools in Austria. Furthermore, we delivered three state-of-the-art fire trucks in Libya to help local authorities improve the service delivery to the local communities around OMV field operations.

We aim to implement our projects in partnership with locally active stakeholders or non-governmental organizations to ensure a maximum social return on our investment. We see our community projects as investments, so we expect each project to generate a return for our communities, or society more broadly. These initiatives often also include knowledge transfer aimed at expanding the local technical capacity of potential



workforce or value chain partners. We track the effectiveness of outcomes based on the “Input, Output, Outcome, Impact” (IOOI) methodology developed for defined social investment projects. Through tailor-made questionnaires completed by participants in projects, we gain insights and can perform a quality check of social projects. This enables us to gauge the success of our efforts to address societal challenges. Through our social investment projects, we reached 1.2 mn beneficiaries in 2025 (2024: 1.1 mn) and invested EUR 23.7 mn (2024: EUR 36.1 mn).

2025 social investments by main SDGs and number of beneficiaries



- SDG 1: No Poverty
 - SDG 3: Good Health and Well-Being
 - SDG 4: Quality Education
 - SDG 7: Affordable and Clean Energy
 - SDG 8: Decent Work and Economic Growth
 - SDG 9: Industry, Innovation and Infrastructure
 - SDG 10: Reduced Inequalities
 - SDG 11: Sustainable Cities and Communities
 - SDG 12: Responsible Consumption and Production
 - SDG 13: Climate Action
 - SDG 14: Life Below Water
 - SDG 15: Life on Land
 - SDG 16: Peace, Justice & Strong Institutions
 - SDG 17: Partnerships for the Goals
- Other SDGs supported to a smaller degree:

Consistent communication ensures a single strategic approach and supports OMV's social responsibility objectives. OMV has defined three strategic social activities for our community and social investments:

- Access to basic services:
- Education, entrepreneurship, and employment:
- Climate action and circular resource management:

In addition to the priorities defined by the Group, individual countries or subsidiaries also identify priorities that are specific to them. For instance, the Borealis Social Fund has defined three areas of social engagement that contribute to SDGs 14, 6, 7, and 4. Corporate volunteering represents another set of diverse activities carried out to deliver positive impacts for affected communities. OMV employees are encouraged to personally play an active part in sustainability initiatives, including through volunteering. We offer OMV employees the opportunity to actively engage in responsible and sustainable behavior and facilitate employee involvement with charitable partners or in combination with Company-sponsored social projects. Group-wide volunteering activities that align with specific targets are part of our community and social investments.



Metrics and Targets

S3-5 Targets Related to Affected Communities

[MDR-T-80a] [S3-5.39a, 39b] To track the effectiveness and progress of our policies and actions addressing material impacts related to affected communities, we have set measurable, outcome-oriented, and time-bound targets. To address our negative impact resulting from the failure to respect, protect, and fulfill economic, social, civil, and cultural rights or the failure to ensure community consultation, compensation, and reparation, we have set a target to ensure that 100% of the Community Grievance Mechanisms (CGMs) available at our sites have been assessed against the UN Effectiveness Criteria. This approach aims to ensure effective remediation in the case of negative impacts. To address the negative impact resulting from the failure to provide employment opportunities to local communities due to a lack of skills available, and to foster our positive impact, including supporting local employment and business development, we have a target for the resources dedicated to strategic community investments. Both targets directly support our actions related to the continuous improvement of our CGMs and related to community investments. As such, they ultimately contribute to achieving the objectives of our Code of Conduct and Human Rights Policy Statement regarding the respect of human rights in all its dimensions.



Community Grievance Mechanisms of Sites Assessed against the UN Effectiveness Criteria

[S3-5.39] [MDR-T-80a-80j]

[MDR-T-80a] In OMV's Code of Conduct, we fully commit to the UN Guiding Principles on Business and Human Rights and to engaging with surrounding communities when planning and implementing activities. Our approach to managing community grievances focuses on establishing and maintaining positive relations with affected communities and those potentially impacted by our operations, resolving issues in a non-judicial manner, and, when appropriate, providing access to remedy.

2025	2030
100% of Community Grievance Mechanisms of all sites assessed against UN Effectiveness Criteria	100% of Community Grievance Mechanisms of all sites assessed against UN Effectiveness Criteria

Absolute target	
Value chain activities	Own operations
In scope	7 defined 100% operator/majority-owned assets from the upstream, refinery, and power business segments (scope liable to change based on operatorship/divestments)
Out of scope	Assets/companies not operated/majority-owned by OMV; Chemicals business currently out of scope. We will review the target after 2025 to adjust or redefine it in light of business strategy. Options for changing the scope include promoting grievance channels at non-operator sites, inclusion of Chemicals business, etc.
Geographical coverage	Group-wide
Base year	2018
Baseline value	0

[MDR-T-80f] Between 2015 and 2017, Community Grievance Mechanisms (CGMs) were implemented at OMV's upstream (now Energy), power, and refinery business sites. Since 2018, they have been fully operational in OMV Energy, at the three refineries (Schwechat in Austria, Burghausen in Germany, and Petrobrazi in Romania), and at one power plant (Brazi in Romania). CGMs were also operational in Malaysia and Yemen, but these sites have been exited and are thus no longer in scope. In 2018, OMV set a target to assess the CGMs at all of its sites against the UN Effectiveness Criteria for Non-Judicial Grievance Mechanisms. The UN Effectiveness Criteria require the grievance mechanism to be legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue. The purpose of the target is to improve the CGMs.

[MDR-T-80h] The target was proposed by Group Sustainability with the support of an external consultant.



The proposed target was then discussed in internal meetings with relevant business functions such as Group Strategy, Finance, and HSSE. It was approved by the EB and SB. [MDR-T-80i] In the reporting year, OMV changed the scope of this target from 9 defined 100% operator/majority-owned assets from the upstream, refinery, and power business segments to 7 defined assets. This is due to the sale of Malaysian assets and the exit from Yemen; both of these sites were in scope in 2024 and are no longer in 2025.

Status 2025

[MDR-T-80j] **100%**¹ (2024: 89%) of the Community Grievance Mechanisms at all sites assessed against UN Effectiveness Criteria. The target is monitored quarterly and reviewed annually. The sites assessed account for 98% of all registered grievances at OMV in 2025. The other 2% of grievances stem from Borealis, which is not in scope of the target.

Direct at Least 1% of the Previous Year's Reported Net Income Attributable to Stockholders of the Parent Toward Social Investments to Achieve Social Goals

[S3-5.39] [MDR-T-80a-80j]

[MDR-T-80a] In OMV's Code of Conduct, we fully commit to the UN Guiding Principles on Business and Human Rights. We are aware of the social impacts that the energy transition entails, which is why OMV is committed to contributing to a Just Transition for our affected communities and to addressing the social and economic effects of the transition. Recognizing our impacts on communities local to where we operate, the purpose of this target is to increase social spendings on community investments that address local needs and contribute to the UN Sustainable Development Goals (SDGs).

2030

At least 1% strategic social investment (based on previous year's reported net income attributable to stockholders of the parent) by 2030

Relative target	
Value chain activities	Own operations
In scope	All 100% operator/majority-owned assets from all OMV business segments
Out of scope	Excluding sports and cultural sponsorships, as well as management costs
Geographical coverage	Group-wide
Base year	2020
Baseline value in EUR mn	16.8

[MDR-T-80f] As a result of an internal benchmark conducted in 2020, we developed a KPI at Group level in 2021, in alignment with the Group Finance department. This KPI is based on the previous year's reported net income attributable to stockholders of the parent company. The target was defined according to the OMV Strategy 2030, fully linked to OMV's strategic and mid-term planning to increase social investments. We will review the target periodically with the aim of adjusting or redefining it in response to economic and socio-political changes. [MDR-T-80h] The target was proposed by Group Sustainability with the support of an external consultant. The proposed target was then discussed in internal meetings with relevant business functions such as Group Strategy, Finance, and HSSE. It was approved by the EB and SB. [MDR-T-80i] OMV has not made any changes to this target, related metrics, or methodologies.

1 7 out of 7 sites in scope assessed. CGM assessments have so far been completed in OMV's Energy segment in Austria, Romania, Tunisia, and New Zealand, as well as at the Schwechat, Burghausen, and Petrobrazi refineries. Scope changed from 2024 due to exit from Yemen and Malaysia. Malaysia was assessed in 2020 but is no longer counted in the scope of the target. No CGM assessment was done in Yemen due to planned exit.



Status 2025

[MDR-T-80j] We directed **1.7%** (2024: 2.4%) of the previous year's reported net income attributable to stockholders of the parent toward social goals. The target is monitored biannually and reviewed annually.



[S3-5.42a-42c] The target-setting process for both our targets involves a comprehensive evaluation of our current performance, identification of key areas for improvement, and extensive consultations with business divisions, subject matter experts, senior management, and our Executive Board. Although we did not directly engage with affected communities or their representatives, the targets were established with the understanding that human rights assessments are essential to identify any actual or potential human rights impacts on rights holders (including affected communities), related business risks, and to address them accordingly. Benchmarking exercises were conducted against industry standards to set realistic targets. We monitor performance against these targets annually. The year-on-year figures provide insight into the effectiveness of the actions taken to achieve them. The target related to social investments is dependent on the previous year's reported net income attributable to stockholders of the parent company.

Metrics Related to Affected Communities

Affected communities data

[S3-1.17] [S3-4.36] [MDR-M.77c] [Entity-specific]

	Unit	2025	2024
ESRS metrics			
Severe human rights incidents connected to affected communities	number	0	0
thereof cases of non-respect of international standards reported regarding affected communities	number	0	0
Entity-specific metrics			
Total amount of community and social investments	EUR mn	23.7	36.1
Number of beneficiaries	number in mn	1.2	1.1
Total external grievances received from communities	number	604	733
thereof grievances received related to our impact on society ¹	number	378	500
Total resolved	number	305	432
thereof grievances received concerning an impact on the environment	number	226	233
Total resolved	number	188	196
Grievances resolved through remediation ²	number	224	220

1 Society grievances include issues related to noise, traffic, land rights, security, and cultural rights, among others. Some society grievances are classified as human rights grievances, in line with our Human Rights Management System definitions. We received 0 human rights grievances (substantiated and non-substantiated) from communities in 2025.

2 In 2025, 45% (2024: 35%) of resolved grievances were resolved through remediation.

For metrics definitions and methodologies related to the MDR-M-77 disclosure requirements on Affected Communities, see → [Annex: S3 Affected Communities metrics definitions and methodologies](#).

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
ESRS metrics			
In-person training			
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
E-learning program			
Functions at risk covered in the e-learning program on business ethics/anti-corruption	%	97	n.a.
Other			
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
Voluntary metrics			
Whistleblowing cases in the OMV Group brought to the attention of the Compliance department via OMV's whistleblowing mechanisms ¹	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
Training coverage (number)				
Total target group	1,178	824	47	n.a.
Total receiving training in the reporting year	402	152	13	383
Delivery method and duration (hours)				
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.
Frequency				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
Topics covered				
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
Training coverage (number)				
Total target group	920	723	59	n.a.
Total receiving training in the reporting year	357	344	22	844
Delivery method and duration (hours)				
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.
Frequency				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
Topics covered				
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
Training coverage (number)				
Total target group	850	181	45	n.a.
Total receiving training in the reporting year	449	88	19	n.a.
Delivery method and duration (hours)				
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.
Frequency				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
Topics covered				
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
Training coverage (number)				
Total target group	642	209	38	n.a.
Total receiving training in the reporting year	245	73	17	51
Delivery method and duration (hours)				
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.
Frequency				
How often training is required	Three-year training cycle	Three-year training cycle	Three-year training cycle	n.a.
Topics covered				
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)¹

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

2025				
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
Training coverage (number)				
Total target group	10,066	1,465	131	n.a.
Total receiving training in the reporting year	9,716	1,443	122	n.a.
Delivery method and duration (hours)				
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.
Frequency				
How often training is required: OMV	Two-year training cycle	Two-year training cycle	Two-year training cycle	n.a.
Topics covered				
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.

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



Competition law training (e-learning program)¹

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

2024				
	At-risk functions	Managers	Administrative, management, and supervisory bodies	Other own workers
Training coverage (number)				
Total target group	858	201	27	n.a.
Total receiving training in the reporting year	811	188	23	n.a.
Delivery method and duration (hours)				
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.
Frequency				
How often training is required: OMV	Two-year training cycle	Two-year training cycle	Two-year training cycle	n.a.
Topics covered				
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.

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

¹ 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. 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 Borealis¹ 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 year¹. 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.



Absolute target	
Value chain activities	Upstream value chain – Tier 1 suppliers
In scope	Suppliers within Procurement scope, according to Corporate Procurement Directive
Out of scope	All suppliers that are not within Procurement scope, according to Corporate Procurement Directive
Geographical coverage	Group-wide
Base year	2021
Baseline value in %	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 ³	%	74.0	75.5
Average time to pay an invoice from the date when the contractual or statutory term of payment starts ³	day	58.1	56.1
Legal proceedings currently ongoing for late payments	number	1	1
Suppliers invited to respond to the climate change questionnaire ¹	number	1,064	1,450
Total suppliers assessed with negative environmental impacts in the supply chain that were disqualified ¹	%	0.4	0.1
Suppliers' operations covered by a certified ISO 14001 or EMAS environmental management system ²	%	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 IT¹/OT² 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 DSS³ requirements. [MDR-P.65b, 65c] This framework applies to the OMV Group globally, including our subsidiaries, Borealis GmbH⁴, 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.¹ 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.

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



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 ¹	0	n.a.

¹ 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

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ESRS 2 General Information

Immaterial Impacts, Risks, and Opportunities

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

List of immaterial IROs (vs 2024 reporting)

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

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

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

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

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

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

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

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



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

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

List of Disclosure Requirements

[ESRS 2-IRO-2.56]

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List of Disclosure Requirements

[ESRS 2-IRO-2.56]

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List of Disclosure Requirements

[ESRS 2-IRO-2.56]

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S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions		265
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		269
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S3 Affected Communities		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		116
S3-1 Policies related to affected communities		127
S3-2 Processes for engaging with affected communities about impacts		274
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns		276
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions		278
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		280
S3 Entity-specific metrics		283
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G1: Business Conduct		
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G1-3 Prevention and detection of corruption and bribery		291
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**List of datapoints in cross-cutting and topical standards that derive from other EU legislation**

[ESRS 2-IRO-2.56]

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



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

[ESRS 2-IRO-2.56]

Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality	Type of disclosure requirement	Page
		Template 2:Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral					
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		material	phase-in applied	n.a.
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8, Table #1 of Annex 1, Indicator number 2, Table #2 of Annex 1, Indicator number 1, Table #2 of Annex 1				material		193
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				material		196
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #2 of Annex 1				not material		n.a
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				not material		n.a.
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				material		200
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				material		200
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				material		113
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				material		113
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				material		113
ESRS E4-2 Sustainable land/agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				not material		n.a.
ESRS E4-2 Sustainable oceans/seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				not material		n.a.
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				not material		n.a.
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				material		216
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				not material		n.a.
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				material		114
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1				material		114
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex1				material		219 220 223
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		material		219 220
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1				material		220
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex 1				material		220 221
ESRS S1-3 Grievance/complaint handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex 1				material		227

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

[ESRS 2-IRO-2.56]

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

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



Environmental Information

EU Taxonomy

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

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

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

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



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

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



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

Reported KPI (Turnover/CAPEX/OPEX)

Financial year

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



E1 Climate Change Metrics Definitions and Methodologies

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

E1-5 Energy Consumption and Mix

Energy Consumption

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

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

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

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

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

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

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

Energy Intensity

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



Certified Energy Management Systems

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

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

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

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

GHG Emissions

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

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

[E1-6.44a] [E1-6.48a] [E1-6.48a AR 43] [AR 48] [MDR-M.77a] **Gross Scope 1 GHG emissions and percentage covered by regulated emissions trading schemes:** gross Scope 1 GHG emissions include stationary and mobile combustion, flaring and venting, process and fugitive emissions, calculated by multiplying site-specific activity data (from direct measurement, calculation, or estimation) by relevant emission factors. [E1-6 AR-41] Emissions are reported separately for OMV's energy business segment (Energy and Fuels) and non-energy business segment (Chemicals), and for each GHG (CO₂, CH₄, N₂O) as t CO₂e using respective GWPs. [E1-6.48b AR 44] [AR 48] The **percentage of Scope 1 GHG emissions covered by regulated emissions trading schemes** is calculated as the sum of emissions from installations under the EU-ETS and other non-EU emissions trading schemes, divided by total Scope 1 GHG emissions. [MDR-M.77a] Limitations include potential inaccuracies in estimations, measurement devices, emission factors, data completeness, and possible discrepancies if company reporting precedes final external verification or due to varying regulatory deadlines. [MDR-M.77b] Emissions data subject to emissions trading schemes is validated by an external body other than the assurance provider. [E1-6.44b] [E1-6.49a] [E1-6.49 AR 45] [AR 48] [MDR-M.77a] **Gross location-based and market-based Scope 2 GHG emissions:** Scope 2 GHG emissions are reported separately using the location-based and market-based approaches. Emissions (in t CO₂e) are calculated by multiplying electricity, heat, steam, and cooling consumption (MWh) by the relevant emission factors. The market-based method uses emission factors from contractual instruments, or residual mix/location-based factors if contractual data is unavailable. A limitation is the potential use of outdated emission factors if supplier data is not available in time for reporting, which may affect the accuracy of current renewable energy consumption representation.

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

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



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

GHG Intensity

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

Biogenic CO₂ Emissions

[E1-6 AR 43c] [E1-6 AR 45e] [E1-6 AR 46] [MDR-M.77a-77b] **Biogenic CO₂ emissions:** biogenic CO₂ emissions are calculated by measuring CO₂ released from the combustion or decomposition of organic materials like biomass and biofuels, and are reported separately for each GHG emissions scope. Biogenic CO₂ emissions not included in Scope 1 GHG emissions are based on site-specific renewable fuel consumption and IPCC emission factors. Biogenic CO₂ emissions not included in Scope 2 GHG emissions are based on site-specific energy purchases, considering the biomass share in the energy mix with a market-based approach (supplier-specific mix) or, if unavailable, a location-based approach (general local energy mix) and IPCC factors. Biogenic CO₂ emissions not included in Scope 3 GHG emissions are based on energy sales from renewables such as biofuels and IPCC factors. Aside from the assurance provider, the measurement of all metrics in this table is not validated by an external body. This metric also refers to the other metrics reported under [E1-5.37a-37c] [E1-5.38a-38e] [E1-5.39 AR 34].

Flaring and Venting

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

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

Carbon Credits Canceled in the Reporting Year

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

E1-8 Internal Carbon Pricing

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



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

E2 Pollution Metrics Definitions and Methodologies

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

E2-4 Pollution of Air, Water, and Soil

Pollutants Emitted to Air, Water, and Soil

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

Total air pollutants

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

Additional Metrics

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

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

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

Microplastics

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



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

Spills

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

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

Environmental Expenditures

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

Process Safety Events

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

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

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

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

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



E3 Water Metrics Definitions and Methodologies

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

E3-4 Water Consumption

Water Consumption and Water Reuse and Water Withdrawn and Water Discharges

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

[E3-4.28a] [MDR-M.77a, 77b] All water data is derived from site-specific information based on own measurements, third-party measurements, and invoices, calculations, and estimations. If measurements are not available, data is calculated, e.g., based on a water balance approach or based on pump specifications and running hours. If neither measurements nor calculations are available, water data is estimated. Assumptions related to water metrics are about fixed factors for distribution within a network, fixed pump specifications, or other use of fixed factors, in particular for calculating water discharges. The main limitation for water data relates to the unavailability of dedicated meters for each water stream. The measurement of all metrics below is not validated by an external body other than the assurance provider. **Total water consumption** in cubic meters (m³) is calculated as the total water withdrawal (see E3-3.4 AR 32), minus the total water discharge (see E3-3.4 AR 32).

[E3-4.28b] [MDR-M.77a] **Thereof water consumed in areas at water risk**, including areas of high water stress (m³) is the total water consumption (see E3-4.28a) of sites located in areas at water risk. Areas at water risk are determined based on the Water Stress Index from Verisk Maplecroft, which measures total water use in relation to total annual available flow. The areas of water risk are assessed annually, which impacts the disclosed metric values. As a result, the year-on-year values are not directly comparable.

[E3-4.28c] [MDR-M.77a] **Total water recycled and reused in cubic meters (m³)** is calculated and reported at site level. The value for OMV is obtained by adding up the respective data reported from all the operational sites. Total water recycled and reused is the total of recycled water and reused water and wastewater (treated or untreated) that has been used more than once before being discharged from the undertaking's or shared facilities' boundary, so that water demand is reduced. This may be in the same process (recycled) or in a different process within the same facility or in another undertaking's facility (reused). Water circulated in a closed or open cooling loop (cooling towers) doesn't fall under the category of recycle and reuse.

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

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

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

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

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

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



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

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

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

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

E5 Resource Use and Circular Economy Metrics Definitions and Methodologies

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

E5-4 Resource Inflows

Resource Inflows and Outflows

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

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

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

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

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



E5-5 Resource Outflows

Waste

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Social Information

S1 Own Workforce Metrics Definitions and Methodologies

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

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

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

Employees by Gender

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

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

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

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

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



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

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

Employees Broken Down by Local Nationality and Management Position

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

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

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

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

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

Number of Employees Who Have Left and Employee Turnover Rate

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

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

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

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

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



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

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

Non-Employees in Own Workforce Data

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

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

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

S1-9 Diversity Metrics Definitions and Methodologies

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

S1-10 Adequate Wages Metrics Definitions and Methodologies

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

S1-11 Social Protection Metrics Definitions and Methodologies

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



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

S1-12 Persons with Disabilities Metrics Definitions and Methodologies

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

S1-13 Training and Skills Development Metrics Definitions and Methodologies

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

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

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

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

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

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

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

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

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

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

S1-14 Health and Safety Metrics Definitions and Methodologies

Health and Safety Metrics

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

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

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



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

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

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

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

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

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

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

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

Additional Health and Safety Metrics

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

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

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

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

S1-15 Work-Life Balance Metrics Definitions and Methodologies

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

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

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

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

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

Gender Pay Gap

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

S2 Workers in the Value Chain Metrics Definitions and Methodologies

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

Workers in the Value Chain Metrics

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Additional Metrics

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

S3 Affected Communities Metrics Definitions and Methodologies

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

Affected Communities Data

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

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

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

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

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

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

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

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

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



Governance Information

G1 Business Conduct Metrics Definitions and Methodologies

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

G1-4 Incidents of Corruption or Bribery

Anti-Corruption and Anti-Bribery Metrics

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



G1-6 Payment Practices

Supplier Relationship Metrics

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

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

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

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

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

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

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

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

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

→ [Metrics](#).

Cybersecurity Metrics

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

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



OMV Aktiengesellschaft Data

Environment¹

[NaDiVeG]

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

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

2 Electricity consumption is 100% from renewable sources.

Occupational Safety

[NaDiVeG]

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



Business principles

[NaDiVeG]

Head count

	2025	2024
Employees trained in business ethics ¹	1,133	147
Employees trained in human rights	165	189

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

Employees¹ broken down by gender, employment and contract type

[NaDiVeG]

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

1 Head count at year-end

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

Employees with local nationality¹ in %

[NaDiVeG]

	December 31, 2025	December 31, 2024
Austria	64.7	63.4

1 According to nationality

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

[NaDiVeG]

in %

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



New hires by gender and age

[NaDiVeG]

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

Ended contracts by gender and age

[NaDiVeG]

Head count

	2025		2024	
	Number	%	Number	%
Turnover rate¹	45	4.8	50	5.2
Number of employees who have left by gender				
Total	45	100.0	50	100.0
Male	22	48.9	21	42.0
Female	23	51.1	29	58.0
Number of employees who have left by age group				
Total	45	100.0	50	100.0
<30	5	11.1	6	12.0
30-50	23	51.1	34	68.0
>50	17	37.8	10	20.0
Turnover rate by gender				
Total	45	4.8	50	5.2
Male	22	2.4	21	4.7
Female	23	2.5	29	5.7
Other gender	0	0.0	0	0.0
Not disclosed	0	0.0	0	0.0
Turnover rate by age group				
Total	45	4.8	50	5.2
<30	5	0.5	6	12.0
30-50	23	2.5	34	4.8
>50	17	1.8	10	4.9

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

Collective bargaining and social dialogue

[NaDiVeG]

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



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

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

**OMV Aktiengesellschaft,
Vienna**

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

Conclusion with limited assurance

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

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

Basis for conclusion with limited assurance

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

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

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

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



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

Other information

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

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

Responsibility of the management

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

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

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

Inherent limitations in the preparation of non-financial reporting

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

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

Responsibility of the auditor of the non-financial reporting

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



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

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

Our responsibilities include

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



Procedures - Summary of the work performed

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

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

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

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

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

Limitation of liability, publication and terms of engagement

This limited assurance engagement is a voluntary assurance engagement.

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

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



Auditor responsible for the assurance engagement

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

Vienna
March 16, 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Gerhard Wolf
Wirtschaftsprüfer
(Austrian Chartered Accountant)