



Assurance Statement

To the Executive Board
OMV Aktiengesellschaft
Wien

Report about the Independent Assurance of the non-financial Reporting 2021

We have performed a limited assurance engagement regarding the non-financial Reporting 2021 (hereafter “Reporting”) in accordance with the requirements of the § 243b and § 267a UGB Nachhaltigkeits- und Diversitätsverbesserungsgesetz (NaDiVeG), the EU Taxonomy regulation and the GRI Standards CORE Option of OMV Aktiengesellschaft (hereafter “OMV”), Wien.

The assurance engagement covers the Reporting 2021 as follows:

Sustainability Report 2021 concerning information in and references linked from the GRI Content Index to sustainability disclosures and data for the reporting period 2021 as PDF.

We base the scope of our assurance on the fact that no information relevant for the assurance is outsourced to the homepage.

Responsibilities of the Legal Representatives

OMV’s legal representatives are responsible for the proper compilation of the Reporting 2021 in accordance with § 243b and § 267a UGB⁵⁵ (NaDiVeG), the EU Taxonomy regulation⁵⁶ and with the GRI-Standards⁵⁷.

The legal representatives have signed the Letter of Representation, which we have added to our files.

Responsibilities of the Assurance Providers

Based on our assurance procedures deemed necessary and our evidence we have obtained, it is our responsibility to assess whether any matters have come to our attention that cause us to believe, that in all material matters the non-financial Reporting 2021 is not in accordance with § 243b and § 267a UGB (NaDiVeG), the EU Taxonomy regulation and with the GRI-Standards.

Our assurance engagement has been conducted in accordance with the “International Federation of Accountants’ ISAE 3000 (Revised)” Standards.

Our professional duties include requirements in relation to our independence as well as planning our assurance engagement based on the materiality considerations in order to allow us to obtain a limited level of assurance.

According to the “General Conditions of Contract for the Public Accounting Professions” our liability is limited. An accountant is only liable for violating intentionally or by gross negligence the contractual duties and obligations entered into. In cases of gross negligence, the maximum liability towards the client and any third party together is EUR 726,730 in the aggregate.

Our procedures have been designed to obtain a limited level of assurance on which to base our conclusions. The extent of evidence gathering procedures performed is less than for that of a reasonable assurance engagement (such as a financial audit) and therefore a lower level of assurance is provided.

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our conclusions. Our main procedures were:

- ▶ Obtain an overview over the industry as well as the operational and organizational structure of the organization;
- ▶ Interview a selection of senior managers and executives to understand systems, processes and internal control procedures related to the content of the non-financial Reporting assured, which support the data collection;
- ▶ Review relevant group level, board and executive documents to assess awareness and priority of issues in the non-financial Reporting and to understand how progress is tracked and internal controls are implemented;
- ▶ Examine risk management and governance processes related to sustainability and critical evaluation of the disclosure in the non-financial Reporting;
- ▶ Perform analytical procedures at group level;
- ▶ Perform virtual meetings with responsible persons at site level to obtain evidence on performance indicators. In addition, we reviewed data samples of the selected disclosures in the non-financial Reporting at site level for completeness, reliability, accuracy and timeliness;

⁵⁵ <https://www.ris.bka.gv.at/Dokumente/Bundesnormen/NOR40189009/NOR40189009.pdf>

⁵⁶ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32021R2178&qid=1639643622790>

⁵⁷ <https://www.globalreporting.org/standards>



- ▶ Review data and processes on a sample basis to assess whether they have been collected, consolidated and reported appropriately at group level. This included obtaining an opinion whether the data had been reported in an accurate, reliable and complete manner;
- ▶ Review the coverage of material issues which have been raised in stakeholder dialogues, in media reports and environmental and social reports of peers;
- ▶ Assessment whether the Requirements according to § 243b and § 267a UGB (NaDiVeG) have been adequately addressed;
- ▶ Assessment whether the Requirements according to the EU Taxonomy regulation have been adequately addressed;
- ▶ Challenge a sample of statements and claims in the non-financial Reporting 2021 against our work steps and the GRI Standards principles and
- ▶ Review whether the GRI Standards were consistently applied for the CORE Option.

The objective of our engagement was neither a financial audit nor a financial audit review of past-oriented financial information. We did not perform any further assurance procedures on data, which were subject of the annual financial audit, the corporate governance report and the risk reporting. We merely checked this data was presented in accordance with the GRI Guidelines. Neither the detec-

tion and investigation of criminal offenses, such as embezzlement or other fraudulent actions, nor the assessment of effectiveness and efficiency of management were subject to our engagement. We did not test data derived from external surveys or prospective information. Our assurance engagement solely covers references directly specified in the GRI Content Index. It does not cover any further web references.

We submit this report based on our assurance engagement for which, also regarding third parties, the “General Conditions of Contract for the Public Accounting Professions”⁵⁸, are binding.

Conclusion

Based on our assurance procedures and our evidence we have obtained no matters have come to our attention that causes us to believe that in all material matters the non-financial Reporting 2021 is not in accordance with § 243b and § 267a UGB (NaDiVeG), the EU Taxonomy regulation and the GRI-Standards.

Vienna, 30. March 2022

Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H.

Mag. Gerhard Schwartz

Mag. Stefan Uher

⁵⁸ Version dated 18 April 2018, published by the Chamber of Public Accountants and Tax Consultants, Chapter 7, https://www.ksw.or.at/PortalData/1/Resources/aab/AAB_2018_de.pdf