

Reporting Annexes

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GRI Content Index

Universal Standards

GRI 101: Foundation 2016

No disclosures

GRI 102: General Disclosures 2016

Organizational Profile

Disclosures	Link or Direct Answer	NaDiVeG
102-1 Name of the organization	About This Report	
102-2 Activities, brands, products, and services	Value Chain	
102-3 Location of headquarters	About This Report Contacts and Imprint	
102-4 Location of operations	Value Chain Annual Report: Fields of Activity	
102-5 Ownership and legal form	Annual Report: OMV on the Capital Markets	
102-6 Markets served	Value Chain Annual Report: Fields of Activity	
102-7 Scale of the organization	OMV at a Glance Economic Data Workforce Data Value Chain Annual Report: OMV Group Business Year	
102-8 Information on employees and other workers	Workforce Data Annual Report: Employees A substantial part of our work is performed by contractors.	
102-9 Supply chain	Value Chain Supply Chain Economic Data	
102-10 Significant changes to the organization and its Supply chain	Value Chain Supply Chain	
102-11 Precautionary Principle or approach	Sustainability Framework Sustainability Governance Risks and Opportunities Product Safety Environment	
102-12 External initiatives	Human Rights Economic Impacts and Business Principles Circular Economy Climate Change	
102-13 Membership of associations	Key Memberships	

Strategy

Disclosures	Link or Direct Answer	NaDiVeG
102-14 Statement from senior decision-maker	CEO Statement Letter of the Supervisory Board	
102-15 Key impacts, risks, and opportunities	Specific Sustainability Risks and Opportunities Annual Report: Risk Management	



Ethics and Integrity

Disclosures	Link or Direct Answer	NaDiVeG
102-16 Values, principles, standards, and norms of behavior	Sustainability Framework Economic Impacts and Business Principles	
102-17 Mechanisms for advice and concerns about ethics	Business Ethics and Anti-Corruption	

Governance

Disclosures	Link or Direct Answer	NaDiVeG
102-18 Governance structure	Sustainability Governance	
102-19 Delegating authority	Sustainability Governance	
102-20 Executive-level responsibility for economic, environmental, and social topics	Sustainability Governance CEO Statement	
102-21 Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement Sustainability Governance	
102-22 Composition of the highest governance body and its committees	Annual Report: Supervisory Board	
102-23 Chair of the highest governance body	Annual Report: Supervisory Board	
102-24 Nominating and selecting the highest governance body	Annual Report: Supervisory Board	
102-25 Conflicts of interest	Annual Report: Supervisory Board	
102-26 Role of highest governance body in setting purpose, values, and strategy	Sustainability Governance	
102-27 Collective knowledge of highest governance body	Sustainability Governance	
102-28 Evaluating the highest governance body's performance	Sustainability Governance	
102-29 Identifying and managing economic, environmental, and social impacts	Sustainability Governance Risks and Opportunities Stakeholder Engagement Materiality	
102-30 Effectiveness of risk management processes	Sustainability Governance Risks and Opportunities Annual Report: Risk Management	
102-31 Review of economic, environmental, and social topics	Sustainability Governance Risks and Opportunities	
102-32 Highest governance body's role in sustainability reporting	Sustainability Governance CEO Statement Letter of the Supervisory Board	
102-33 Communicating critical concerns	Sustainability Governance	
102-35 Remuneration policies	Sustainability Governance Annual Report: Consolidated Corporate Governance Report	
102-36 Process for determining remuneration	Sustainability Governance Annual Report: Consolidated Corporate Governance Report	

Stakeholder Engagement

Disclosures	Link or Direct Answer	NaDiVeG
102-40 List of stakeholder groups	Stakeholder Engagement	
102-41 Collective bargaining agreements	Workforce Data	
102-42 Identifying and selecting stakeholders	Materiality Stakeholder Engagement	
102-43 Approach to stakeholder engagement	Materiality Stakeholder Engagement	
102-44 Key topics and concerns raised	Stakeholder Engagement	



Reporting Practice

Disclosures	Link or Direct Answer	NaDiVeG
102-45	Entities included in the consolidated financial statements	Annual Report: Direct and Indirect Investments of OMV Aktiengesellschaft
102-46	Defining report content and topic Boundaries	About This Report Materiality
102-47	List of material topics	Materiality
102-48	Restatements of information	All changes relative to previous years' reported data or information have been indicated where relevant.
102-49	Changes in reporting	Materiality About This Report
102-50	Reporting period	About This Report
102-51	Date of most recent report	2021 About This Report
102-52	Reporting cycle	annual
102-53	Contact point for questions regarding the report	Contacts and Imprint
102-54	Claims of reporting in accordance with the GRI Standards	This Report has been prepared in accordance with the GRI Standards: Core option
102-55	GRI content index	GRI Content Index
102-56	External assurance	Assurance Statement About This Report

Material Topics and Other Topics

Carbon Emissions Reduction

Disclosures	Link or Direct Answer	NaDiVeG	
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Carbon Emissions Reduction Flaring, Venting, and Fugitive Methane Emissions Energy Efficiency and Sourcing Renewable Energy	Environmental concerns
103-2	The management approach and its components	Carbon Emissions Reduction Flaring, Venting, and Fugitive Methane Emissions Energy Efficiency and Sourcing Renewable Energy	Environmental concerns
103-3	Evaluation of the management approach	Carbon Emissions Reduction Flaring, Venting, and Fugitive Methane Emissions Energy Efficiency and Sourcing Renewable Energy	Environmental concerns
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Energy Efficiency and Sourcing Renewable Energy Environmental Data	Environmental concerns
302-4	Reduction of energy consumption	Energy Efficiency and Sourcing Renewable Energy Environmental Data	Environmental concerns
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Environmental Data	Environmental concerns
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Data	Environmental concerns



Disclosures	Link or Direct Answer	NaDiVeG
305-4 GHG emissions intensity	Environmental Data	Environmental concerns
305-5 Reduction of GHG emissions	Carbon Emissions Reduction Environmental Data	Environmental concerns
305-6 Emissions of ozone-depleting substances (ODS)	Environmental Data	Environmental concerns

Energy Transition

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Energy Transition Public Policy Sustainability Framework	Environmental concerns
103-2 The management approach and its components	Energy Transition Public Policy Sustainability Framework	Environmental concerns
103-3 Evaluation of the management approach	Energy Transition Public Policy Sustainability Framework	Environmental concerns
GRI 201: Economic Performance 2016		
201-2 Financial implications and other risks and opportunities due to climate change	Specific Sustainability Risks and Opportunities Scenario Analysis EU Taxonomy Reporting Zero-Carbon Products	
GRI 305: Emissions 2016		
305-3 Other indirect (Scope 3) GHG emissions	Environmental Data	Environmental concerns
305-4 GHG emissions intensity	Energy Transition Environmental Data	Environmental concerns
305-5 Reduction of GHG emissions	Energy Transition Environmental Data	Environmental concerns

Environment

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Environment Spills Water Waste Biodiversity Non-GHG Air Emissions	Environmental concerns
103-2 The management approach and its components	Environment Spills Water Waste Biodiversity Non-GHG Air Emissions	Environmental concerns
103-3 Evaluation of the management approach	Environment Spills Water Waste Biodiversity Non-GHG Air Emissions Environmental Data	Environmental concerns
GRI 303: Water and Effluents 2018		
303-1 Interactions with water as a shared resource	Water	Environmental concerns



Disclosures	Link or Direct Answer	NaDiVeG
303-2 Management of water discharge-related impacts	Water	Environmental concerns
303-3 Water withdrawal	Environmental Data	Environmental concerns
303-4 Water discharge	Environmental Data Economic Data 303-4-d-i: According to the IPIECA/API/IOGP recommendation and the GRI Sector Standard: Oil and Gas – exposure draft, quality issues of water discharged and the total volume of hydrocarbons discharged are key areas of environmental concern. 303-4-d-ii: Based on local regulations and international conventions, such as MARPOL 73/78, OMV developed “Specific requirements for produced water and offshore waste water discharge,” further defined in our internal management guidelines.	Environmental concerns
303-5 Water consumption	Environmental Data	Environmental concerns
GRI 305: Emissions 2016		
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Environmental Data	Environmental concerns
GRI 306: Waste 2020		
306-1 Waste generation and significant waste-related impacts	Waste	Environmental concerns
306-2 Management of significant waste-related impacts	Waste	Environmental concerns
306-3 Waste generated	Environmental Data	Environmental concerns
306-4 Waste diverted from disposal	Environmental Data	Environmental concerns
306-5 Waste directed to disposal	Environmental Data	Environmental concerns
GRI 306: Effluents and Waste 2016		
306-3 Significant spills	Spills Environmental Data	Environmental concerns
GRI 307: Environmental Compliance 2016		
307-1 Non-compliance with environmental laws and regulations	Economic Data	Environmental concerns

Circular Economy

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Circular Economy Mechanical Recycling Chemical Recycling Renewable Feedstock	Environmental concerns
103-2 The management approach and its components	Circular Economy Mechanical Recycling Chemical Recycling Renewable Feedstock	Environmental concerns
103-3 Evaluation of the management approach	Circular Economy	Environmental concerns
GRI 306: Waste 2020		
306-1 Waste generation and significant waste-related impacts	Circular Economy	Environmental concerns



Disclosures	Link or Direct Answer	NaDiVeG
306-2 Management of significant waste-related impacts	Circular Economy	Environmental concerns
306-4 Waste diverted from disposal	Our KPI sustainable polyolefins produced is defined as polyolefin products or other chemicals derived from plastic waste (either through a mechanical or chemical recycling process) or from biobased feedstock (biowaste). This is waste that would otherwise be disposed of, but is diverted and reused to make polyolefins. We do not report the total weight of the waste used, but rather the tons of output.	

Health, Safety, and Wellbeing

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Health, Safety, and Well-Being Health Occupational Safety Process Safety Product Safety	Environmental concerns, employee and social concerns
103-2 The management approach and its components	Health, Safety, and Well-Being Health Occupational Safety Process Safety Product Safety	Environmental concerns, employee and social concerns
103-3 Evaluation of the management approach	Health, Safety, and Well-Being Health Occupational Safety Process Safety Product Safety	Environmental concerns, employee and social concerns
GRI 403: Occupational Health and Safety 2018		
403-1 Occupational health and safety management system	Occupational Safety	Employee and social concerns
403-2 Hazard identification, risk assessment, and incident investigation	Occupational Safety	Employee and social concerns
403-3 Occupational health services	Occupational Safety	Employee and social concerns
403-4 Worker participation, consultation, and communication on occupational health and safety	Health Occupational Safety	Employee and social concerns
403-5 Worker training on occupational health and safety	Health Occupational Safety	Employee and social concerns
403-6 Promotion of worker health	Health	Employee and social concerns
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety Product Safety	Employee and social concerns
403-8 Workers covered by an occupational health and safety management system	Occupational Safety Total number of employees covered by ISO 45001: 9991. Only employees reported; numbers of contractors are not collected at all sites.	Employee and social concerns
403-9 Work-related injuries	Occupational Safety Safety Data 403-9-c: Major hazards as causes of injuries are: slipping, stumbling, and falling; extreme temperature; explosion and fire; falling from height. 403-9-c-ii: Slipping, stumbling, and falling hazards caused high-consequence injuries.	Employee and social concerns
GRI 416: Customer Health and Safety 2016		
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Economic Data	Employee and social concerns



Security, Emergency, and Crisis Resilience

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Security, Emergency, and Crisis Resilience Corporate Security Information and Cybersecurity
103-2	The management approach and its components	Security, Emergency, and Crisis Resilience Corporate Security Information and Cybersecurity
103-3	Evaluation of the management approach	Security, Emergency, and Crisis Resilience Corporate Security Information and Cybersecurity
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	Corporate Security We provide human rights training to local security employees and third-party contractors. We do not yet track the percentage of personnel trained; we aim to do this in the future if we join the Voluntary Principles Initiative. OMV Corporate Security will undertake a VPSHR pre-qualification review to determine the feasibility of attaining full VPSHR accreditation in the coming years.

Human Rights

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Human Rights
103-2	The management approach and its components	Human Rights
103-3	Evaluation of the management approach	Human Rights
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	Human Rights



Disclosures	Link or Direct Answer	NaDiVeG	
GRI 412: Human Rights Assessment 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights	Respect for human rights
412-2	Employee training on human rights policies or procedures	Human Rights 54% of employees trained in human rights in the training cycle. Of this, 980 employees were trained in 2021, corresponding to 4.3% of employees. 490 training hours were provided in 2021 (971 participants in e-learning of 30 minutes each, and 9 participants in webinar trainings of 30 minutes each).	Respect for human rights

Diversity, Equity, and Inclusion

Disclosures	Link or Direct Answer	NaDiVeG	
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Diversity, Equity, and Inclusion	Employee and social concerns
103-2	The management approach and its components	Diversity, Equity, and Inclusion	Employee and social concerns
103-3	Evaluation of the management approach	Diversity, Equity, and Inclusion	Employee and social concerns
GRI 401: Employment 2016			
401-3	Parental leave	Workforce Data 401-3-d and 401-3-e not reported.	Employee and social concerns
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Workforce Data	Employee and social concerns
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	Workforce Data	Employee and social concerns

Employees

Disclosures	Link or Direct Answer	NaDiVeG	
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Employees Talent Attraction and Retention Skills Development and Training	Employee and social concerns
103-2	The management approach and its components	Employees Talent Attraction and Retention Skills Development and Training	Employee and social concerns
103-3	Evaluation of the management approach	Employees Talent Attraction and Retention Skills Development and Training Workforce Data	Employee and social concerns
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Workforce Data	Employee and social concerns
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Rights 401-2-b: Significant locations of operation are all the locations where OMV is the main operator. In general, our part-time employment contracts mainly reflect reduced working hours without significantly limiting the benefits not related to working time. Benefits related to working time are, e.g., home office days per month, with full-time employees being entitled to more home office days than part-time employees.	Employee and social concerns



Disclosures	Link or Direct Answer	NaDiVeG
401-3 Parental leave	Workforce Data 401-3-d and 401-3-e not reported.	Employee and social concerns
GRI 404: Training and Education 2016		
404-1 Average hours of training per year per employee	Workforce Data	Employee and social concerns
404-2 Programs for upgrading employee skills and transition assistance programs	Skills Development and Training Human Rights	Employee and social concerns
404-3 Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	Talent Attraction and Retention OMV reports that there were 12,703 performance development reviews in the reporting year. 10,586 employees received development reviews; some employees received more than one review in the reporting year. These employees represent 98.95% of all employees eligible to receive reviews in the dedicated IT platform (Success Factors). Excluded are blue-collar employees in Petrom as they do not have access to the platform, and thus are not included in the calculation of this percentage. Borealis runs a separate process and is not included in these numbers.	Employee and social concerns

Communities

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Communities Community Impacts and Grievances Community Investments	Respect for human rights, employee and social concerns
103-2 The management approach and its components	Communities Community Impacts and Grievances Community Investments	Respect for human rights, employee and social concerns
103-3 Evaluation of the management approach	Communities Community Impacts and Grievances Community Investments	Respect for human rights, employee and social concerns
GRI 413: Local Communities 2016		
413-1 Operations with local community engagement, impact assessments, and development programs	Community Impacts and Grievances	Respect for human rights, employee and social concerns
413-2 Operations with significant actual and potential negative impacts on local communities	Community Impacts and Grievances	Respect for human rights, employee and social concerns

Economic Impacts and Business Principles

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Economic Impacts and Business Principles Business Ethics and Anti-Corruption Tax Transparency Public Policy	Corruption prevention
103-2 The management approach and its components	Economic Impacts and Business Principles Business Ethics and Anti-Corruption Tax Transparency Public Policy	Corruption prevention



Disclosures	Link or Direct Answer	NaDiVeG
103-3 Evaluation of the management approach	Economic Impacts and Business Principles Business Ethics and Anti-Corruption Tax Transparency Public Policy	Corruption prevention
GRI 201: Economic Performance 2016		
201-1 Direct economic value generated and distributed	Economic Data	Corruption prevention
201-4 Financial assistance received from government	Economic Data	Corruption prevention
GRI 203: Indirect Economic Impacts 2016		
203-2 Significant indirect economic impacts	Local Procurement Economic Data Community Investments Workforce Data Our local employment data table shows how many OMV jobs are held by locals. Locals are defined as nationals.	Employee and social concerns
GRI 205: Anti-Corruption 2016		
205-1 Operations assessed for risks related to corruption	Business Ethics and Anti-Corruption All operations are assessed annually for risks related to corruption, and no risks were identified.	Corruption prevention
205-2 Communication and training about anti-corruption policies and procedures	Business Ethics and Anti-Corruption Only total number of trained employees reported, as this is considered material; breakdown per region and employee categories (including governance body members) and communication to business partners omitted.	Corruption prevention
205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Anti-Corruption	Corruption prevention
GRI 206: Anti-Competitive Behavior 2016		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Ethics and Anti-Corruption	Corruption prevention
GRI 415: Public Policy 2016		
415-1 Political contributions	Public Policy	Corruption prevention
GRI 419: Socioeconomic Compliance 2016		
419-1 Non-compliance with laws and regulations in the social and economic area	Economic Data	

Supply Chain

Disclosures	Link or Direct Answer	NaDiVeG
GRI 103: Management Approach 2016		
103-1 Explanation of the material topic and its Boundary	Supply Chain Local Procurement Carbon Footprint of the Supply Chain	Respect for human rights, employee and social concerns, corruption prevention
103-2 The management approach and its components	Supply Chain Local Procurement Carbon Footprint of the Supply Chain	Respect for human rights, employee and social concerns, corruption prevention



Disclosures	Link or Direct Answer	NaDiVeG
103-3 Evaluation of the management approach	Supply Chain Local Procurement Carbon Footprint of the Supply Chain	Respect for human rights, employee and social concerns, corruption prevention
GRI 204: Procurement Practices 2016		
204-1 Proportion of spending on local suppliers	Local Procurement 204-1-b: Local suppliers are defined as national suppliers, active in the countries where OMV has operations. 204-1-c: Significant locations of operation are all the locations where OMV is the main operator. We disclose local spend for the most significant countries of operation for OMV, OMV Petrom, and Borealis, namely Austria, Romania, and Belgium.	Employee and social concerns
GRI 308: Supplier Environmental Assessment 2016		
308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Carbon Footprint of the Supply Chain	Respect for human rights, employee and social concerns, corruption prevention
GRI 414: Supplier Social Assessment 2016		
414-2 Negative social impacts in the supply chain and actions taken	Supply Chain	Environmental concerns



SASB Content Index

Greenhouse Gas Emissions

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-110a.1	Gross global Scope 1 emissions	13.9 mn t CO ₂ eq total; 3.2 mn t CO ₂ eq from upstream activities. Public Disclosure: Environmental Data	SASB states that GHG emissions data should be consolidated according to a “financial control” approach. OMV uses the operational control approach in reporting its Scope 1 emissions data. OMV uses emission factors from different sources, e.g., IPCC, API GHG Compendium, etc. Since 2016, OMV has been applying global warming potentials of the IPCC Fourth Assessment Report (AR4 – 100 years).
	Scope 1, percentage of methane	0.2%, Absolute CH ₄ emissions of 30,672 t reported. Public Disclosure: Environmental Data	
	Scope 1, percentage covered under emissions-limiting regulations	70% covered by EU ETS and New Zealand ETS. Public Disclosure: Data is from 2020 from CDP C11.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
EM-EP-110a.2	Amount of gross global Scope 1 emissions from flared hydrocarbons	1.5 mn t CO ₂ eq Public Disclosure: Data is from 2020 from CDP C7.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
	Amount of gross global Scope 1 emissions from other combustion	7.3 mn t CO ₂ eq, thereof 1.4 mn t CO ₂ eq from upstream activities Public Disclosure: Data is from 2020 from CDP C7.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
	Amount of gross global Scope 1 emissions from process emissions	0.6 mn t CO ₂ eq Public Disclosure: Data is from 2020 from CDP C7.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
	Amount of gross global Scope 1 emissions from other vented emissions	0.7 mn t CO ₂ eq. Public Disclosure: Data is from 2020 from CDP C7.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
	Amount of gross global Scope 1 emissions from fugitive emissions	OMV calculates vented and fugitive emissions jointly. Public Disclosure: Data is from 2020 from CDP C7.1b. OMV’s CDP for reporting year 2021 will be published at the end of 2022.	
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	OMV’s ambition is to reach net-zero GHG emissions (Scope 1, 2, 3) by 2050 or sooner. We have set separate absolute and intensity short-term (2025), mid-term (2030), and long-term (2040) Scope 1 targets. Public Disclosure: Targets Carbon Emissions Reduction	

Air Quality

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-120a.1	Air emissions of the following pollutants: NO _x (excluding N ₂ O)	10,302 t. Public Disclosure: Environmental Data	OMV uses the operational control approach in reporting its air quality data.



SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
	Air emissions of the following pollutants: SOx	2,544 t. Public Disclosure: Environmental Data	
	Air emissions of the following pollutants: volatile organic compounds (VOCs)	12,259 t. Public Disclosure: Environmental Data	
	Air emissions of the following pollutants: particulate matter (PM ₁₀)	635 t. Public Disclosure: Environmental Data	

Water Management

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-140a.1	Total fresh water withdrawn	332,901 megaliters. Public Disclosure: Environmental Data	OMV uses the operational control approach in reporting its water data.
	Percentage of fresh water withdrawn in regions with High or Extremely High Baseline Water Stress	0.1%, absolute freshwater withdrawal in water stressed areas of 348 megaliters reported. Public Disclosure: Environmental Data	
	Total fresh water consumed	Not disclosed. Total water consumed, and total water consumed in all areas with water stress is reported.	
	Percentage of fresh water consumed in regions with High or Extremely High Baseline Water Stress	Not disclosed. Total water consumed, and total water consumed in all areas with water stress is reported.	
EM-EP-140a.2	Volume of produced water and flowback generated	57,875 megaliters of produced water. Flowback is not relevant for all of EM-EP-140a.2 as OMV does not conduct hydraulic fracturing. Public Disclosure: Environmental Data	
	Volume of produced water and flowback: percentage discharged	5.3% Public Disclosure: Environmental Data	
	Volume of produced water and flowback: percentage injected	90.4% Public Disclosure: Environmental Data	
	Volume of produced water and flowback: percentage recycled	Not disclosed.	
	Hydrocarbon content in discharged water	6 t of hydrocarbons discharged. Public Disclosure: Environmental Data	

Biodiversity Impacts

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-160a.1	Description of environmental management policies and practices for active sites	Public Disclosure: Biodiversity	OMV uses the operational control approach in reporting its biodiversity and spills data.
EM-EP-160a.2	Number of hydrocarbon spills	2,232 spills. Public Disclosure: Environmental Data	
	Volume of hydrocarbon spills	80,976 liters. Public Disclosure: Environmental Data	
	Spills: volume in Arctic	Not relevant as OMV does not currently operate any production in the Arctic. In 2021, OMV announced that it was selling its stake in the Wisting oil field in the Barents Sea of Norway, thereby exiting Arctic oil discovery.	



SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
	Volume impacting shorelines with ESI rankings 8–10	Not disclosed.	
	Volume recovered	Not disclosed.	
EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not disclosed.	

Security, Human Rights, and Rights of Indigenous Peoples

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Not disclosed.	
EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Not disclosed.	
EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Public Disclosure: Human Rights Corporate Security	

Community Relations

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Public Disclosure: Community Impacts and Grievances	
EM-EP-210b.2	Number and duration of non-technical delays	Not disclosed.	

Workforce Health and Safety

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-320a.1	Total recordable incident rate (TRIR)	0.96 per 1 mn hours worked (employees and contractors). Public Disclosure: Safety Data	OMV uses the operational control approach in reporting its safety data. Data covers all employees and contractors.
	Fatality rate	2.53 per 100 mn hours worked (employees and contractors). Public Disclosure: Safety Data	
	Near miss frequency rate (NMFR)	Not disclosed.	
	Average hours of health, safety, and emergency response training for full-time employees	6 hours. Public Disclosure: Workforce Data	
	Average hours of health, safety, and emergency response training for contract employees	Not disclosed.	
	Average hours of health, safety, and emergency response training for short-service employees	Not disclosed.	
EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Public Disclosure: Health, Safety, and Well-Being Occupational Safety	



Reserves Valuation and Capital Expenditures

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Public Disclosure: Scenario Analysis	
EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	Not disclosed for 2021. Calculated in 2020: OMV's total GHG emissions from all activities 2020 onward based on the current product portfolio and current proven/probable reserves (assuming all of the reserves are produced and burned) amount to an estimated 2.16 Gt CO ₂ equivalent. Public Disclosure: Sustainability Report 2020 – Sustainability Risks and Opportunities	
EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	OMV reports according to the EU Taxonomy. Renewable energy activities are disclosed per activity defined under the Taxonomy. Public Disclosure: EU Taxonomy Reporting	
EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Public Disclosure: Scenario Analysis	

Business Ethics and Transparency

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Not disclosed by reserves. We operate in several countries in the Middle East, North Africa, Asia-Pacific, and Central and Eastern Europe that are defined as high risk by the Transparency International Corruption Perception Index. Before we launch activities in a new country, we perform a thorough analysis of business ethics and sanction law issues in that country. The Business Ethics Entry Assessment includes an analysis of the Corruption Perception Index assigned by Transparency International to a given country.	
EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Public Disclosure: Business Ethics and Anti-Corruption	

Management of the Legal and Regulatory Framework

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Public Disclosure: Public Policy Review of OMV's industry association memberships.	



Critical Incident Risk Management

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	Ten Tier 1 incidents. Public Disclosure: Safety Data	Process Safety Event Rate is disclosed for Tier 1 and 2 combined. OMV uses the operational control approach in reporting its process safety data.
EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Public Disclosure: Process Safety	

Activity Metrics

SASB Code	SASB Metrics	OMV Disclosures – 2021 Data	Comments
EM-EP-000.A	Production of oil	Public Disclosure: Annual Report 2021	
	Production of natural gas	Public Disclosure: Annual Report 2021	
	Production of synthetic oil	OMV does not produce synthetic crude linked to oil sands or otherwise in our E&P operations. However, in the Schwechat refinery, OMV is currently producing synthetic crude from post-consumer plastics through chemical recycling. Public Disclosure: Chemical Recycling	
	Production of synthetic gas	Not relevant, OMV does not produce synthetic gas.	
EM-EP-000.B	Number of offshore sites	Not disclosed.	
EM-EP-000.C	Number of terrestrial sites	Not disclosed.	



TCFD Recommendations Index

Governance

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2021 and to the CDP Questionnaire
Disclose the organization's governance around climate-related risks and opportunities.	a) Describe the Board's oversight of climate-related risks and opportunities.	CDP: (C1.1, C1.2) Sustainability Governance Risks and Opportunities
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	CDP: (C2.2) Sustainability Governance Risks and Opportunities

Strategy

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2021 and to the CDP Questionnaire
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	CDP: (C2.1a) CDP: (C2.3a) CDP: (C2.4a) Specific Sustainability Risks and Opportunities Scenario Analysis
	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	CDP: (C2.3a) CDP: (C2.4a) Risks and Opportunities Scenario Analysis Sustainability Framework Carbon Emissions Reduction Energy Transition
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	CDP: (C3.2a, C3.3, C3.4) Scenario Analysis Sustainability Framework Energy Transition

Risk Management

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2021 and to the CDP Questionnaire
Disclose how the organization identifies, assesses, and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	CDP: (C2.2) Risks and Opportunities Specific Sustainability Risks and Opportunities Scenario Analysis
	b) Describe the organization's processes for managing climate-related risks.	CDP: (C2.2) CDP: (C2.2a) Sustainability Governance Risks and Opportunities Specific Sustainability Risks and Opportunities
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	CDP: (C2.2) Risks and Opportunities Specific Sustainability Risks and Opportunities



Metrics and Targets

Recommendations	Supporting Recommended Disclosures	Reference to the Related Section of the Sustainability Report 2021 and to the CDP Questionnaire
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	CDP: (C1.3a) CDP: (C2.3) CDP: (C2.4) CDP: (C11.3a) Sustainability Governance Scenario Analysis Targets
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	CDP: (C6.1) CDP: (C6.2) CDP: (C6.3) Carbon Emissions Reduction Energy Transition Environmental Data
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	CDP: (C4.1b) Sustainability Framework Targets
Specific Energy Group Metrics for the Oil and Gas Sector	Expenditures (OPEX) for low-carbon alternatives (e.g., R&D, equipment, products, or services)	EU Taxonomy Reporting
	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	Water Environmental Data
	Revenues/savings from investments in low-carbon alternatives (e.g., R&D, equipment, products, or services)	EU Taxonomy Reporting
	Investment (CAPEX) in low-carbon alternatives (e.g., capital equipment or assets)	Sustainability Framework EU Taxonomy Reporting
	Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress	Water Environmental Data
	Amount of gross global Scope 1 emissions from: (1) combustion, (2) flared hydrocarbons, (3) process emissions, (4) directly vented releases, and (5) fugitive emissions/leaks	CDP: (C7.1b)



Abbreviations

A

AEA	Austrian Energy Agency
API	American Petroleum Institute
ARMS	Active Risk Management System
ARPEE	Romanian Association for Promoting Energy Efficiency
ATX	Austrian Traded Index

B

B2B	Business-to-business
BAT BREF	Best Available Techniques Reference Document
bbf	barrel
BEPS	Base Erosion and Profit Shifting
BES	biodiversity and ecosystem services
boe	barrel oil equivalent

C

C2PAT	Carbon2ProductAustria
CAPEX	capital expenditure
CbCR	Country-by-Country Report
CCS	Carbon Capture and Storage
CCU	Carbon Capture and Utilization
CDP	CDP Carbon Disclosure Project
CDP SC	CDP Supply Chain
CEFIC	European Chemical Industry Council
CEFLEX	Circular Economy for Flexible Packaging
CEGH	Central European Gas Hub
CEP	Clean Energy Partnership
CFM	Community Feedback Mechanism
CGM	Community Grievance Mechanism
CHP	combined heat and power
CIO	Chief Information Officer
CISO	Chief Information Security Officer
CLP	Classification, Labelling, and Packaging
CMF	Corrosion Management Framework
CMMS	Computerized Maintenance Management System
CO	carbon monoxide
CO₂	carbon dioxide
COMA	Contractor Management
CPI	Corruption Perception Index
CSR	Corporate Social Responsibility

D

DAX	German Stock Index
DEI	Diversity, Equity, and Inclusion
DfR	Design for Recyclability
DJSI	Dow Jones Sustainability Indexes
DLR	German Aerospace Center

E

EC	European Community
ECG	electrocardiogram
EITI	Extractive Industries Transparency Initiative
EM	Environmental Management
EMS	Environmental Management System
EPR	Extended Producer Responsibility
ERA	Environmental Risk Assessment
ESG	environmental, social, and governance
ESIA	Environmental and Social Impact Assessment
EU	European Union
EU ETS	EU Emissions Trading System
EVP	Executive Vice President
EWRM	Enterprise-Wide Risk Management

F

FAME	fatty acid methyl ester
FARM	Fertilizer And Related Materials
FFG	Austrian Research Promotion Agency; Österreichische Forschungsförderungsgesellschaft
FIC	Foreign Investors Council
FID	final investment decision
FPPG	Oil and Gas Employers Federation
FVMI	Fachverband der Mineralölindustrie

G

GHG	greenhouse gas
GRI	Global Reporting Initiative
GS	Gold Standard
GTP	gas treatment plant
GWh	gigawatt hour

**H**

H₂	hydrogen gas
H₂S	hydrogen sulfide
HAZID	Hazard Identification
HAZOP	Hazard and Operability
HC	Hydrocarbons
HiPos	High-Potential Incidents
HR	Human Resources
HSE	Health, Safety, and Environment
HSSE	Health, Safety, Security, and Environment

I

ICS	Industrial Control System
IDW	Institut der Wirtschaftsprüfer in Deutschland e.V.; Institute of Public Auditors in Germany
IEA	International Energy Agency
IFC	International Finance Corporation
IGD	Integrated Graduate Development
ILO	International Labour Organization
IML	in-mould labeling
IOGP	International Association of Oil & Gas Producers
IOPECA	Oil and Gas Industry Association for Environment and Social Issues
ISAE	International Standard on Assurance Engagements
ISCC	International Sustainability & Carbon Certification
ISMS	Information Security Management System
ISO	International Organization for Standardization
IT	Information Technology
IV	Vereinigung der Österreichischen Industrie; Federation of Austrian Industries

J

JV	Joint Venture
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K

KPIs	Key Performance Indicators
kt	kiloton
KYC	know your customer

L

LCA	Life Cycle Assessment
LDAR	Leak Detection and Repair
LTIP	Long-Term Incentive Plan
LTIR	Lost-Time Injury Rate
LTIs	Lost-Time Injuries
LWDI	Lost Work Day Incident

M

M&A	mergers & acquisitions
m³	cubic meter
MEA	Middle East and Africa
MFA	multifactor authentication
mn	million
MTP	mid-term plan
MWV	Mineralölwirtschaftsverband

N

N₂	nitrogen
NaDiVeG	Austrian Sustainability and Diversity Improvement Act
NGO	non-governmental organization
NH₃	ammonia
NIS	Network and Information Security
NMVO	non-methane volatile organic compound
NOC	National Oil Company
NO_x	nitrogen oxides
NPEC	New Plastics Economy
NPO	non-profit organization
NZE	Net Zero Emissions

O

OCIMF	Oil Companies International Marine Forum
OCS	Operation Clean Sweep®
OECD	Organization for Economic Co-operation and Development
OGI	Optical Gas Imaging
OPEX	operating expenditure
OT	Operational Technology



P

PCEP	Polyolefin Circular Economy Platform
PCI-DSS	Payment Card Industry Data Security Standard
PCR	post-consumer recycled
PE	polyethylene
PEM	polymer electrolyte membrane
PHA	process hazard analysis
PM	particulate matter
PO	polyolefins
PP	polypropylene
PPE	property, plant, and equipment
PRE	Plastics Recyclers Europe
PS	process safety
PSE	Process Safety Event
PSIS	Product Safety Information Sheet
PV	photovoltaic

Q

QRA	Quantitative Risk Assessment
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R

R&D	Research and Development
RBSTA	Romanian Black Sea Titleholders Association
REACH	Registration, Evaluation, Authorization, and Restriction of Chemicals
RED	Renewable Energy Directive
rPOs	recycled polyolefins

S

SAF	sustainable aviation fuel
SASB	Sustainability Accounting Standards Board
SCP	Smart Chain Processing
SDGs	Sustainable Development Goals
SDS	safety data sheet
SDS	Sustainable Development Scenario
SIA	Social Impact Assessment
SIEM	Security Information and Event Management
SO₂	sulfur dioxide
SO_x	sulfur oxides
SPoR	Social Psychology of Risk
SRI	socially responsible investor
STEPS	Stated Policies Scenario
StMWi	Bavarian Ministry of Economic Affairs and Energy
SVHC	substances of very high concern
SVP	Senior Vice President

T

t	ton
TfS	Together for Sustainability
TJ	terajoule
toe	ton of oil equivalent
TRIR	Total Recordable Injury Rate
TRIs	Total Recordable Injuries
TWh	terawatt hour

U

UAE	United Arab Emirates
UK	United Kingdom
UN	United Nations
UNGC	UN Global Compact
US	United States

V

VCS	Verified Carbon Standard
VOC	volatile organic compound
VPSHR	Voluntary Principles on Security and Human Rights

W

WHO	World Health Organization
WKO	Austrian Federal Economic Chamber
WPC	World Plastics Council
WRI	World Resources Institute
WSA	Wet Sulfuric Acid



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OMV SRI Story

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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