



# About This Report

Welcome to the OMV Sustainability Report 2023!

OMV has published a Sustainability Report every year since 2008, with the most recent being published on March 26, 2023. The 2023 Report describes our management and performance of the material Environmental, Social, and Governance issues for the OMV Group. This Report covers the operations of the OMV Group, headquartered in Vienna, Austria, for the 2023 business year.

This Report is the combined, consolidated, non-financial report of the OMV Group in line with the Austrian Nachhaltigkeits- und Diversitätsverbesserungsgesetz (Sustainability and Diversity Improvement Act; NaDiVeG), namely in accordance with Section 267a of the Austrian Commercial Code. In line with NaDiVeG's reporting requirements (Section 243b), data particularly relevant for OMV Aktiengesellschaft is reported separately in the [Performance in Detail](#) section under [OMV AG Data](#).

OMV's 2023 Sustainability Report was prepared in accordance with the Global Reporting Initiative (GRI) Standards, applying the GRI Oil and Gas Sector Standard 2021. The Report is also guided by the Sustainability Accounting Standards Board (SASB) Standard for the Oil & Gas – Exploration & Production industry, the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and 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 GRI and the UN Global Compact (UNGC). The document also serves as our Communication on Progress for the UNGC.

## Report Scope and Boundaries

The data presented in the Report is consolidated at Group level and covers all fully consolidated entities, analogous to the Company's financial statements. This boundary applies to all material topics, unless clearly indicated otherwise for a particular material topic in the text of this Sustainability Report. Where an entity is not included in the reporting, it is denoted in a footnote. All of the Health, Safety, Security, and Environment (HSSE) data, including greenhouse gas (GHG) data for Scope 1, Scope 2, and Scope 3 GHG emissions, is collected for activities where OMV is the operator or where OMV has a stake of more than 50% and exerts a controlling influence (operational approach).<sup>1</sup> Where data has been restated due to changes in calculation methodology or error, this has been denoted in a footnote.

## Assurance and Approval

The Sustainability Report is approved by the Executive Board and Supervisory Board of the OMV Group. OMV's Sustainability Report 2023 was subject to independent and external limited assurance by KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, and was discussed extensively by the Audit Committee, the Sustainability & Transformation Committee, and the Supervisory Board. The Supervisory Board found no issues during the audit and are responsible for the final approval of this Report. The independent assurance (limited assurance) was performed in accordance with the requirements of the ISAE 3000 (Revised) standard issued by the International Federation of Accountants, and in conformity with Austrian Standards for Independent Assurance Engagements (KFS/PG 13). More information about OMV can be found in the [OMV Annual Report 2023](#), in the [OMV Factbook](#), and on our website: [www.omv.com](http://www.omv.com)

<sup>1</sup> 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.