OMV

OMV Combined Annual Report 2025

Cover picture:

In 2025, the Carbon Capture Innovation Center (CCIC) commenced operations with a mobile, solvent-based pilot unit capable of capturing up to 1,000 t of CO_2 annually, validating innovative CC processes like CoolSwingCC® for future scale-up.

Photos

Title: © OMV Aktiengesellschaft
Pages 9, 10/11, 13: © OMV Aktiengesellschaft

Notes:
Figures in the tables and charts may not add up due to rounding differences. Differences between percentages are displayed as percentage points throughout the document.

In the interest of a fluid style that is easy to read, non-gender-specific terms have been used in the notes chapter of this annual report.

Disclaimer regarding forward-looking statements
This report contains forward-looking statements. Forward-looking statements usually may be identified by the use of terms such as “outlook,” “believe,” “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. OMV disclaims any obligation and does not intend to update these forward-looking statements to reflect actual results, revised assumptions and expectations, and future developments and events. This report does not contain any recommendation or invitation to buy or sell securities in OMV.

At a Glance

Five-year summary

In EUR mn (unless otherwise stated)

		2025	2024	2023	2022	2021
Sales revenues from continuing operations[1]		24,308	26,194	39,463	62,298	35,555
Operating Result from continuing operations[1]		3,110	4,202	5,226	12,246	5,065
Profit before tax from continuing operations[1]		3,047	4,099	4,604	10,765	4,870
Taxes on income from continuing operations[1]		–1,834	–2,163	–2,687	–5,590	–2,066
Net income from continuing operations[1]		1,212	1,936	1,917	5,175	2,804
Net income attributable to stockholders of the parent		1,017	1,389	1,480	3,634	2,093
Clean CCS Operating Result[2]		4,607	5,141	6,024	11,175	5,961
Clean CCS net income[2]		2,649	2,814	3,421	5,807	3,710
Clean CCS net income attributable to stockholders of the parent[1]		1,941	2,090	2,593	4,394	2,866
Balance sheet total		46,338	48,813	50,663	56,863	53,798
Equity		22,567	24,617	25,369	26,628	21,996
Net debt		3,633	3,225	2,120	2,207	5,962
Average capital employed		26,913	27,560	27,720	29,431	29,366
Cash flow from operating activities excl. net working capital effects		4,494	5,308	4,638	9,843	8,897
Cash flow from operating activities		5,215	5,456	5,709	7,758	7,017
Capital expenditure		3,798	4,101	3,965	4,201	2,691
Organic capital expenditure[3]		3,739	3,710	3,748	3,711	2,650
Free cash flow		2,461	2,304	2,682	5,792	5,196
Organic free cash flow[4]		1,499	1,986	2,272	4,891	4,536
Return On Average Capital Employed (ROACE)	in %	6	7	7	17	10
Clean CCS ROACE[2]	in %	10	10	12	19	13
Return On Equity (ROE)	in %	7	8	7	20	13
Equity ratio	in %	49	50	50	47	41
Leverage ratio	in %	14	12	8	8	21
Earnings Per Share (EPS)	in EUR	3.11	4.25	4.53	11.12	6.40
Clean CCS EPS[2]	in EUR	5.94	6.39	7.93	13.44	8.77
Cash flow per share[5]	in EUR	15.95	16.69	17.46	23.73	21.47
Dividend Per Share (DPS)[6]	in EUR	4.40	4.75	5.05	5.05	2.30
Payout ratio[6]	in %	141	112	112	45	36
Polyolefin sales volumes	in mn t	6.48	6.27	5.69	5.66	5.93
Utilization rate steam crackers Europe	in %	82	84	80	74	90
Fuels and other sales volumes Europe	in mn t	16.4	16.2	16.3	15.5	16.3
Utilization rate refineries Europe	in %	87	85	73	88	86
Production cost	in USD/boe	10.64	9.98	9.67	8.20	6.67
Total hydrocarbon production	in kboe/d	305	340	364	392	486
Employees as of December 31		22,315	23,557	20,592	22,308	22,434
Total Recordable Injury Rate (TRIR)	in mn hours worked	1.38	1.33	1.38	1.23	0.96

Note: In March 2025, the Borealis Group, excluding Borouge investments, was reclassified to “held for sale” and in addition classified as “discontinued operations.” Since reclassification, the non-current assets are no longer depreciated or amortized and investments are no longer accounted for according to the equity method. If not mentioned otherwise, all indicators in the table above also include items classified as “held for sale” and “discontinued operations.”

1 Restated 2024 figures.

2 Adjusted for special items and CCS effects; further information can be found in → Note 6 – Segment Reporting – of the Consolidated Financial Statements

3 Organic capital expenditure is defined as capital expenditure including capitalized exploration and appraisal expenditure excluding acquisitions and contingent considerations.

4 Organic free cash flow is cash flow from operating activities less cash flow from investing activities excluding disposals and material inorganic cash flow components (e.g., acquisitions)

5 Cash flow from operating activities, based on total weighted average outstanding shares

6 2025: as proposed by the Executive Board and the Supervisory Board, subject to adoption by the Annual General Meeting 2026. Includes regular and additional dividend.

Financial calendar

April 9, 2026
Trading Update Q1 2026

April 30, 2026
Results January–March 2026

July 9, 2026
Trading Update Q2 2026

July 31, 2026
Results January–June and Q2 2026

October 9, 2026
Trading Update Q3 2026

October 29, 2026
Results January–September and Q3 2026

This financial calendar represents only an extract of the planned dates. The complete financial calendar and confirmation of the dates can be found at:
↗ omv.com/financial-calendar

The HTML version of this annual report can be found here:
↗ reports.omv.com/en/annual-report/2025

Contents

1

To our Shareholders 7

Letter from the Chairman of the Executive Board 8

OMV Executive Board 10

Report of the Supervisory Board 12

OMV on the Capital Markets 15

2

Consolidated Directors' Report 20

Management Review 21

About OMV 22

Strategy 28

Digitalization 39

Innovation and Technology 40

OMV Group Business Year 44

Energy 60

Fuels 70

Chemicals 73

Outlook 2026 79

Risk Management 80

Other Information 86

Sustainability Statement 90

General Information 90

Environmental Information 144

Social Information 217

Governance Information 286

Sustainability Statement Annex 308

Independent Assurance Report 342

3

Consolidated Corporate Governance Report 347

4

Consolidated Financial Statements 359

Auditor's Report 360

Consolidated Income Statement for 2025 374

Consolidated Statement of Comprehensive Income for 2025 375

Consolidated Statement of Financial Position as of December 31, 2025 376

Consolidated Statement of Changes in Equity in 2025 377

Consolidated Statement of Cash Flows for 2025 379

Notes to the Consolidated Financial Statements 380

5

Further information 495

Consolidated Report on the Payments Made to Governments 496

Abbreviations and Definitions 503

Contacts and Imprint 506

1

Letter from the Chairman of the Executive Board 8

OMV Executive Board 10

Report of the Supervisory Board 12

OMV on the Capital Markets 15

To Our Shareholders

Letter from the Chairman of the Executive Board

More information on OMV's 2025 performance and its transformation can be found in the video interview with Alfred Stern in our online report: ↗ www.reports.omv.com/en/annual-report/2025

Dear Shareholders,
dear readers,

2025 was a challenging year. Economic uncertainty, geopolitical tension, and noticeable changes in global energy markets and supply chains shaped the environment in which our Company operated. At the same time, it once again became clear how critical a secure energy supply is for our prosperity and the functioning of society.

In times like these, we are reminded of what really matters: resilience, a clear strategic direction – and people that take responsibility. We used 2025 to grow our Company, advancing our transformation with determination and setting OMV on a sustainable path for the future.

Despite the challenging environment, we achieved a solid result in the 2025 financial year. The clean CCS Operating Result was around 4.6 billion euros. Cash flow from operating activities stood at 5.2 billion euros, while our leverage ratio including lease liabilities was 14 percent. Our efficiency program contributed significantly to this with 350 million euros. Our financial strength gives us the necessary scope for targeted capital expenditure and to chart a course for the implementation of our Strategy 2030. We are also consistently pursuing our attractive dividend policy. The Executive Board and the Supervisory Board propose a regular dividend of 3.15 euros per share and an additional dividend of 1.25 euros per share for the 2025 financial year – resulting in a total dividend of 4.40 euros per share. In total, we have been able to increase our regular dividend by over 30% in the past four years and this year – for the fourth time in a row – we will again distribute an additional dividend.

Our integrated business model comprising Energy, Fuels, and Chemicals has again proven its worth, allowing us the flexibility to react to volatile markets and make sound, long-term decisions. We are making a big difference in terms of energy supply in particular. For example, with our diversified gas portfolio, we are enhancing the stability of the gas supply for our customers – in Austria, in Europe, and beyond.

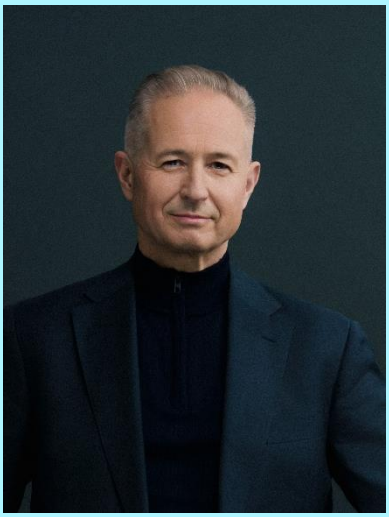
Neptun Deep in the Black Sea, the largest gas development project in the EU-27 and a key endeavor for OMV Petrom, is an impressive demonstration of how we combine our economic strength with technological innovation. With production planned to start in 2027, we are adding fresh momentum to the energy supply of Romania and all of Europe. Furthermore, we are investing in the future and involved in geothermal energy and renewable energies in Southeast Europe, and in doing so creating a resilient and sustainable energy system for Europe.

We are also actively shaping the transition in the Fuels segment. Green hydrogen is becoming a core decarbonization lever for our refineries. With the start-up of our 10 MW plant in Schwechat and commencing construction of a further 140 MW in Bruck an der Leitha, we are sending a clear technological signal for the supply of our refineries. In 2025, we were able to increase the sales volumes of sustainable aviation fuel (SAF) significantly. In Romania, an SAF/HVO plant with a production capacity of 250,000 t per year and two plants for green hydrogen with capacities of 20 MW and 35 MW respectively have been under construction since early 2025.

The establishment of Borouge Group International, a global leader in polyolefins headquartered in Vienna, also marks an important strategic step: Borouge Group International strengthens our position and opens up new opportunities for growth – with a high level of innovative products, an excellent cost structure, and access to all global markets.

> We used 2025 to grow our Company, advancing our transformation with determination and setting OMV on a sustainable path for the future.

ALFRED STERN
Chairman of the Executive Board and CEO of OMV



We are also consistently pursuing our path toward a circular economy in the Chemicals business segment. With innovative solutions like ReOil®, we are demonstrating that technological performance and conserving resources can go hand in hand and that plastic waste can become valuable feedstock for the chemicals industry again

Furthermore, in 2025 we continued with the development of our sustainability risk management and expanded our Human Rights Management System. This means we are not only fulfilling the more demanding due diligence requirements in our own operations but along the value chain – and laying the foundation for long-term business success that aligns with social and environmental expectations.

2025 was also a year of clear decision-making. With our strategy update, we have further refined OMV's path. We are making targeted investments and managing risks with purpose. Our goal is clear: we want to guide OMV successfully through the transition and put it in the best possible position for the future.

Everything OMV achieved in 2025 was above all attributable to the people who work for our Company. They have helped make decisions, implemented changes, and reliably pushed the Company forward even in difficult times. I would like to thank our employees wholeheartedly for their efforts. My thanks also go to our partners and to you, our shareholders, for your trust and your support.

We are looking to the future and moving in that direction – with optimism and the firm desire to re-invent essentials for sustainable living.

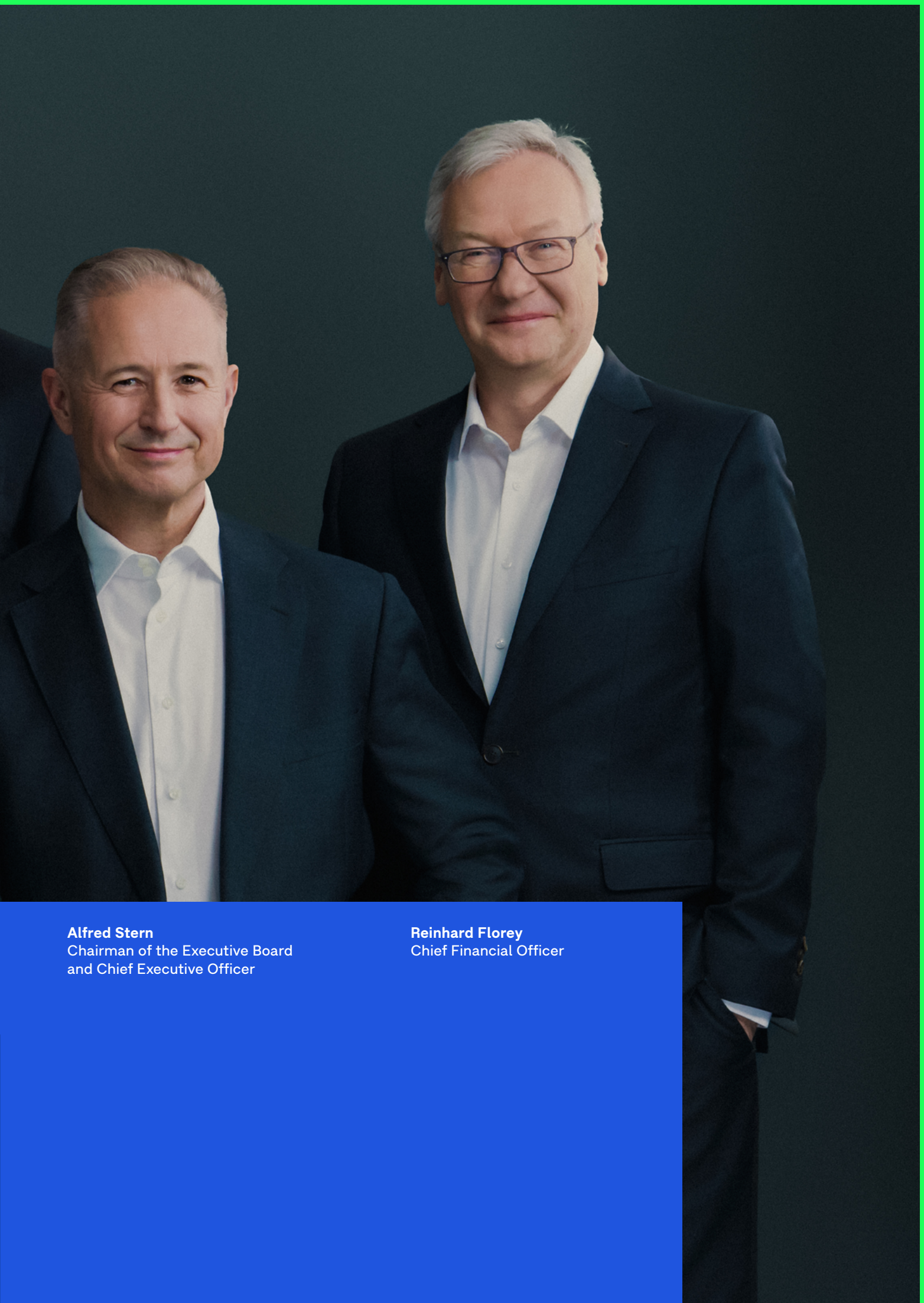
Vienna, March 13, 2026

Alfred Stern

Berislav Gaso
Executive Vice President
Energy

Martijn van Koten
Executive Vice President
Fuels and Executive Vice President
Chemicals

OMV Executive Board



Alfred Stern
Chairman of the Executive Board
and Chief Executive Officer

Reinhard Florey
Chief Financial Officer

Dear Shareholders,

As the Chairman of the Supervisory Board, I am delighted to address you about topics related to the Executive and Supervisory Boards.

In 2025, OMV again delivered a solid set of results despite a more challenging market environment, thereby proving the strength and robustness of the integrated business model. These qualities were further highlighted by the achievement of major milestones in the implementation of our Strategy 2030 and the corresponding transformation process. Examples of these milestones include the considerable progress made in the formation of Borouge Group International, through which we, together with ADNOC, aim to establish a global leader in polyolefins. With OMV Petrom's Neptun Deep gas development project in the Black Sea, we intend to make a significant contribution to the security of the energy supply in Europe. Furthermore, we launched innovative, sustainable initiatives like the 140 MW electrolyzer plant in Bruck an der Leitha. I want to congratulate management and employees on these successes, in which they played an essential role.

Let us take a look at the performance of the business segments. As in previous years, the high degree of diversification proved its worth in 2025. While lower oil prices in particular led to a lower result in Energy, the Fuels business showed strong improvements, mainly due to a more favorable market environment and an improved contribution from ADNOC Refining and ADNOC Global Trading. The contribution from Chemicals increased mostly as a result of the Borealis reclassification and improved olefin indicator margins. We want our shareholders to benefit from this strong overall Group result and the excellent financial situation. Based on our dividend policy and the result, the Executive Board, and subsequently also the Supervisory Board, propose the distribution of an additional variable dividend alongside the progressive regular dividend for the fourth consecutive year. For you, dear shareholders, this means that we will propose to the Annual General Meeting the payment of a total dividend of 4.40 euros per share for the 2025 financial year.

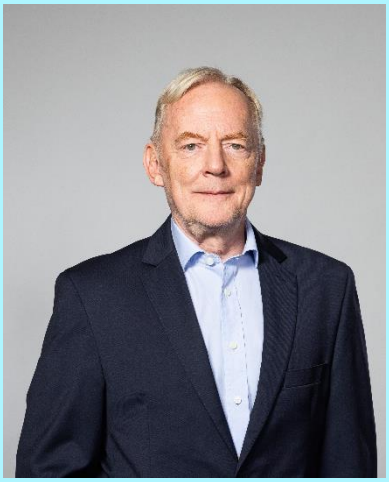
Our key priorities in the Supervisory Board include strategy, Executive Board matters, governance topics, and the approval of major investment projects. Below, I would like to inform you about the Supervisory Board's work in 2025.

Composition of the Executive Board and Supervisory Board

The Supervisory Board started 2025 with several decisions on Executive Board matters. In January, the Supervisory Board decided to extend the mandate and contract of the Executive Vice President Energy (EVP) Berislav Gaso by two years; as a result it will now run until the end of February 2028. Berislav Gaso has held this position since 2023. Also in January, Daniela Vlad, EVP Chemicals, and the Supervisory Board mutually agreed on her mandate ending prematurely at the end of February 2025. Since March 1, 2025, in addition to his role as EVP Fuels, Martijn Arjen van Koten has also acted as interim EVP Chemicals. In mid-2025, the Supervisory Board decided to extend Martijn van Koten's mandate for another five years, until June 30, 2031. In May 2025, CEO Alfred Stern announced that he would not be available for a possible extension of his mandate, which still runs until the end of August 2026. Consequently, the Supervisory Board started the search process for a new CEO, supported by an external headhunter.

There was one change to the shareholder representatives on the Supervisory Board in 2025: At the Annual General Meeting in May, Hans Joachim Müller was elected to the Supervisory Board, taking over the seat that remained empty after Stefan Doboczky stepped down as a member of the Supervisory Board in June 2024 to become CEO of Borealis GmbH, which was incompatible with his Supervisory Board mandate. There was no change in the employee representative appointments to the Supervisory Board in 2025.

> 2025 was an economically challenging year, during which the Supervisory Board focused on its guiding control function in OMV's transformation process and on the composition of the Executive Board.



LUTZ FELDMANN
Chairman of the Supervisory Board

Supervisory Board activities

The Supervisory Board carried out its activities during the 2025 financial year with great care and in accordance with the law, the Company's Articles of Association, and the Internal Rules. It oversaw the Executive Board's management of the Company and advised it on decision-making processes based on detailed verbal and written reports, as well as constructive discussions between the Supervisory Board and the Executive Board. Five regular and three extraordinary meetings of the Supervisory Board and 30 committee meetings were held in 2025. A comprehensive report by the Executive Board on business development and current topics, as well as reports from the committees, were a fixed component of every regular Supervisory Board meeting.

Feedback from investors plays an important role in the work of the Supervisory Board. As in previous years, the exchange between investors and the Supervisory Board was strengthened again in February and March 2025 during the Corporate Governance Roadshow. During numerous virtual and in-person meetings in Vienna, I was able to answer questions from investors and proxy advisors on governance topics. The feedback we received reinforced our commitment to our transformation strategy and provided valuable input for our Supervisory Board work, for example regarding remuneration matters.

In 2025, bespoke training courses were held again for the Supervisory Board, with a particular focus on artificial intelligence and an interactive workshop on compliance topics. In March 2025, the members of the Supervisory Board made a site visit to the well site of the geothermal flagship project "deeep" in Seestadt, Vienna, during which they learned about the progress, potential, and challenges of this sustainable energy project.

The Supervisory Board's annual self-assessment, based on surveys, was supported by an external consultancy firm. In addition to the results for the Supervisory Board itself, there are also specific surveys conducted on the composition and performance of the committees. The results of the self-evaluation are always presented and discussed at both the Supervisory Board level and in the committee meetings. They are used to help decide which topics and activities to prioritize in 2026, e.g., for deep dives or training sessions.

Activities of Supervisory Board committees

The Supervisory Board made some significant personnel decisions in 2025. The **Presidential and Nomination Committee** was therefore mainly occupied with the preparation of the decisions on three EVP mandates and the CEO succession.

The **Remuneration Committee** dealt with matters such as the target achievements of the expired incentive plans and setting targets in the new plans. In addition, the committee worked on the Remuneration Policy for the Executive Board, for which a revised version will be submitted for approval by the Annual General Meeting in May 2026.

In 2025, alongside its legally mandatory tasks, the **Audit Committee** looked at important topics related to the accounting process, the internal audit program, risk management, and the Group's internal control system. Representatives of OMV's statutory auditor – KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna – attended every meeting of the Audit Committee.

Meetings of the **Portfolio and Project Committee** are held regularly prior to the meetings of the Supervisory Board. The committee used its meetings in 2025 to prepare for decisions regarding key investment and M&A projects on the basis of extensive information and intensive discussions. Particularly notable in this regard is the UpHy Large project, Austria's largest green hydrogen plant.

The **Sustainability and Transformation Committee** met four times in 2025. Its tasks include overseeing the strategy in terms of sustainability, ESG standards, performance, and processes, especially HSSE and climate action. In 2025, topics like cultural transformation, the sustainability and environmental performance of the Neptun Deep project, and deep dives on circular economy transformation topics were among the agenda items covered.

Further details regarding the activities of the Supervisory Board and its committees, such as committee members, number of meetings, and attendance per committee, can be found in the (Consolidated) Corporate Governance Report.

Annual financial statements and dividend

Following a comprehensive review and discussions with the auditor during meetings of the Audit Committee and the Supervisory Board, the Supervisory Board approved the Annual Financial Statements, including the Directors' Report, and the Consolidated Annual Financial Statements, including the Group Directors' Report (including the Consolidated Non-Financial Statement), which were submitted in accordance with Section 96(1) of the Austrian Stock Corporation Act. With this approval from the Supervisory Board, the 2025 Annual Financial Statements have been adopted in accordance with Section 96(4) of the Austrian Stock Corporation Act. Both the Annual Financial Statements and the Consolidated Annual Financial Statements for 2025 received an unqualified opinion from the auditor, KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna. The Supervisory Board also approved the (Consolidated) Corporate Governance Report reviewed by both the Supervisory Board and the Audit Committee, as well as the (Consolidated) Payments to Governments Report. The Supervisory Board did not identify any grounds for objection during the review.

Following its review, the Supervisory Board considered the Executive Board's proposal to the Annual General Meeting to distribute (i) a regular dividend of EUR 3.15 euros per share, which corresponds to an increase of EUR 0.10 euros over the previous year, and (ii) an additional dividend of EUR 1.25 euros per share as appropriate and supported this resolution proposal. The remaining amount of the net profit after the dividend distribution will be carried forward to the new account.

On behalf of the entire Supervisory Board, I would like to express my appreciation to the members of the Executive Board and all employees for their commitment and successful work in the 2025 financial year. I would like to give special thanks to OMV's shareholders, as well as our customers and partners, for their continued trust.

Vienna, March 19, 2026

For the Supervisory Board

Lutz Feldmann m.p.

OMV on the Capital Markets

2025 was a strong year for equities, with every sector ending the year in positive territory, despite escalating geopolitical tensions. While the energy sector faced challenges in 2025, such as a drop in natural gas prices and declining oil prices, OMV's share performed outstandingly with a Total Shareholder Return of more than 40%.

Financial Markets

Global equity markets delivered strong returns in 2025, with the MSCI World Index rising 19.7%. European markets also performed well, as the STOXX® Europe 600 gained 16.7%. This resilience was demonstrated despite a challenging backdrop of ongoing geopolitical conflicts, including the war in Ukraine and instability in the Middle East, alongside escalating tariff friction, Venezuelan supply concerns, and deepening global fragmentation.

In 2025, the technology sector was the top performer, buoyed by accelerating investment in artificial intelligence, semiconductors, and cloud infrastructure. This was followed by communication services, aided by robust digital advertising, efficiency gains across platforms, and better-than-expected streaming profitability. Industrials benefited from reshoring trends, infrastructure spending, and strong order pipelines across aerospace, transportation, and manufacturing. Utilities also delivered solid returns as shifting interest rate expectations supported yield-sensitive sectors. Within this environment, energyequities posted a respectable but below-market performance.

Oil and gas equities diverged somewhat from the underlying commodities in 2025. Crude oil prices weakened notably toward year-end and pressured upstream results, reflecting oversupply and softening demand. Monthly averages declined from about USD 79/bbl in January to roughly USD 63/bbl in December – the lowest since early 2021 – with added late-year weakness as OPEC+ signaled higher production targets and global inventories rose. Although geopolitical flare-ups in the Middle East and infrastructure attacks in the Russia-Ukraine conflict triggered brief rallies, they did not alter the downward trend.

Despite this, the FTSEurofirst 300 Oil & Gas Index gained more than 18% for the year. While refiners enjoyed healthy margins and midstream operators saw stable throughput volumes, producers were weighed down by the sensitivity of upstream cash flows to falling spot prices. Integrated oil companies rebounded from a difficult prior year, with diversified operations helping offset weaker price realizations, but upstream exposure still led to underperformance relative to downstream-focused peers.

At a glance

		2025	2024	2023	2022	2021
Number of outstanding shares[1]	in mn	326.0	327.1	327.1	327.1	327.0
Market capitalization[1]	in EUR bn	15.6	12.2	13.0	15.7	16.3
Volume traded on the Vienna Stock Exchange	in EUR bn	9.5	7.7	8.0	9.8	10.4
Year's high	in EUR	49.48	48.08	49.23	58.26	55.00
Year's low	in EUR	37.74	36.34	37.57	36.02	32.74
Year end	in EUR	47.52	37.34	39.77	48.10	49.95
Earnings Per Share (EPS)	in EUR	3.11	4.25	4.53	11.12	6.40
Book value per share[1]	in EUR	50.10	54.61	55.75	58.55	47.41
Cash flow per share[2]	in EUR	15.95	16.69	17.46	23.73	21.47
Dividend Per Share (DPS)[3]	in EUR	4.40	4.75	5.05	5.05	2.30
Payout ratio[3]	in %	141	112	112	45	36
Dividend yield[1]	in %	9.3	12.7	12.7	10.5	4.6
Total Shareholder Return (TSR)[4]	in %	41	5	–7	1	57

1 As of December 31
2 Cash flow from operating activities, based on total weighted average outstanding shares
3 2025: as proposed by the Executive Board and the Supervisory Board, subject to adoption by the Annual General Meeting 2026. Includes regular and additional dividend
4 Assuming reinvestment of the dividend

OMV Share Performance

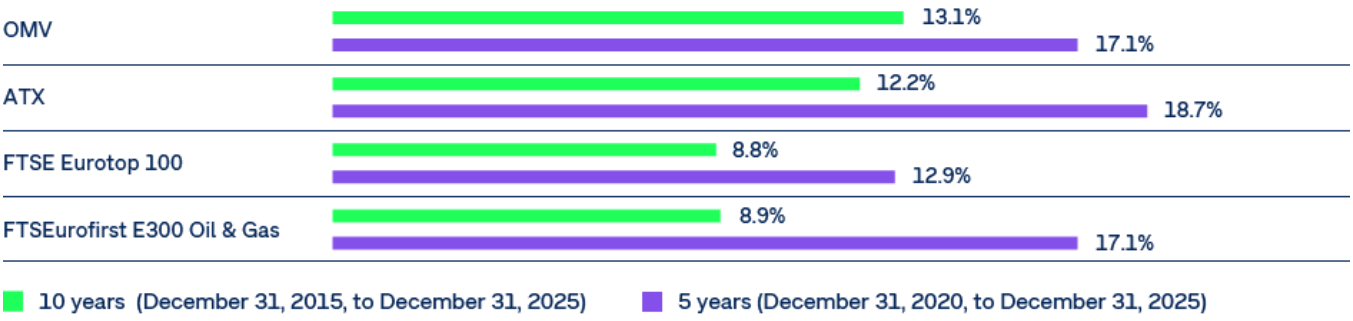
The OMV share started the year at EUR 37.74, followed by an upward trajectory. After the announcement of the Borouge Group International transaction on March 3, it reached its first notable high point at EUR 48 on April 1. The impact of uncertainty surrounding US tariffs, following the so-called "Liberation Day" on April 2, was immediately evident, with the share price declining to a support level of EUR 40.68 on April 9. OMV's share climbed again until the first quarter earnings release on April 30 and then again to reach EUR 48 right before the ex-dividend day on June 4. This was in anticipation of a very competitive total dividend of EUR 4.75 per share, thereof EUR 3.05 per share as the regular dividend and EUR 1.70 per share as the additional dividend, payable in June 2025. OMV's highest closing price for 2025 came on November 14 at EUR 49.48, two weeks after the third quarter earnings release. Earlier in the year, it had spiked similarly following the second quarter and half-year results. In the remainder of the year, the price faced downward pressure that was mostly in line with the Brent benchmark. The average daily trading volume of OMV shares in 2025 increased 12% to 420,691 shares (2024: 374,294). At year-end, OMV's total market capitalization stood at EUR 15.6 bn, compared to EUR 12.2 bn at the end of 2024.

OMV share price performance 2025

OMV's share price increased by 27.3% across 2025, thus not as much as the Austrian equity market but still ahead at European level. The Vienna Stock Exchange's blue chip index ATX was up by 45.4% while the FTSE Eurotop 100 Index was up by 18.6% over the same period. The European oil and gas sector was in line with the overall market (FTSEurofirst 300 Oil & Gas 18.2%), with the Brent crude oil price ending 2025 lower by 15.7% compared to the start of the year. Assuming dividend reinvestment, OMV's total shareholder return for the year was 41.4%. Measured over a five-year period, the yearly return was lower. A EUR 100 investment in OMV stock at year-end 2020 with continuous dividend reinvestment in further OMV stock would have grown by an average annual return rate of 17.1% to EUR 220 at year-end 2025.

OMV shares: long-term performance compared with indices

Average annual increase with dividends reinvested[1]



1 Source: Bloomberg. The annualized return for the holding period is assuming dividends are reinvested at spot price.

Proposed Regular Dividend of EUR 3.15 and Additional Dividend of EUR 1.25 Per Share for the Business Year 2025

On May 27, 2025, OMV's Annual General Meeting approved a regular dividend of EUR 3.05 per share, plus an additional dividend of EUR 1.70 per share, adding up to a total per-share dividend amount of EUR 4.75 for 2024. In addition, the Annual General Meeting approved all other agenda items, including the Long-Term Incentive Plan 2025 and the Equity Deferral 2025. Supervisory Board elections were also held.

For the upcoming Annual General Meeting (to be held on May 27, 2026), the Executive Board will propose a regular dividend of EUR 3.15 per share, plus an additional dividend of EUR 1.25 per share for 2025. This represents an annual increase of the regular dividend of more than 3%. Based on the total dividend paid (regular plus additional) of EUR 4.40 per share, the dividend yield calculated using the closing price on the last trading day of 2025 amounts to 9.3%.

Dividend Policy

OMV is committed to delivering an attractive and predictable shareholder return through the business cycle. According to its progressive dividend policy, OMV aims to increase its regular dividend every year or at least to maintain the level of the respective previous year. On top of that, additional variable dividends are awarded provided that the leverage ratio is below 30%.

As before, for the financial year 2025 and the respective dividend to be paid out in June 2026, OMV aims to distribute approximately 20–30% of operating cash flow (including net working capital effects) to its shareholders through its regular dividend, as a priority, and, if the leverage ratio is below 30%, through the additional variable dividend.

For the years following the completion of the Borouge Group International (BGI) transaction, OMV has updated its dividend policy to reflect the changes in accounting and the substantial net floor dividend to OMV of USD 1 bn. Starting with the 2026 financial year, OMV will distribute 50% of BGI dividends attributable to OMV plus 20–30% of cash flow from operating activities excluding BGI dividends. This will impact the distribution in 2027 of the dividends for the 2026 financial year and the years to follow.

OMV Shareholder Structure

OMV's shareholder structure remained relatively unchanged in 2025 and was as follows at year-end: 43.4% free float, 31.5% Österreichische Beteiligungs AG (ÖBAG, representing the Austrian State), 24.9% ADNOC,[1] 0.4% treasury and LTIP shares.

Shareholder structure

In %

An analysis of our shareholder structure carried out at the end of 2025 showed that institutional investors held 26.0% of OMV's shares. At 35.1%, investors from the United States made up the largest regional group of institutional investors. The proportion of investors from the United Kingdom amounted to 26.5%, German

1 OMV has been informed by Abu Dhabi National Oil Company (ADNOC) of its intention to transfer its 24.9% shareholding in OMV Aktiengesellschaft to XRG, its wholly owned international investment company. This transfer is subject to regulatory approvals.

shareholders made up 9%, and those based in Austria 6.3%. The share of investors from France was 4.3%, and Dutch investors represented 2.1%.

Geographical distribution of institutional investors

In %

OMV Aktiengesellschaft's capital stock amounts to EUR 327,272,727 and consists of 327,272,727 no par value bearer shares. At year-end 2025, OMV held a total of 1,271,670 treasury shares. The capital stock consists entirely of common shares. Due to OMV's adherence to the one share, one vote principle, there are no classes of shares that bear special rights. A consortium agreement between the two major shareholders, ÖBAG and ADNOC, contains arrangements for coordinated action and restrictions on the transfer of shareholdings.

Environmental, Social, and Governance (ESG) Performance

OMV continued to rank highly in various ESG ratings in 2025. OMV received a score of AA in the MSCI ESG Ratings assessment, placing the Company among the top seven oil and gas companies globally. OMV also maintained its Prime status in the ISS ESG rating with a score of B–. This ranks us among the top 10% of oil and gas companies in terms of ESG performance. OMV's Sustainalytics ESG Risk Rating now stands at 30.2 (from 29.6 previously). This puts us in the 12th percentile of the integrated oil and gas sector. OMV was also recognized by CDP with a score of B in the Climate and Water categories.

In addition to these achievements, OMV maintained its inclusion in several ESG indices. Most notably, OMV was included in the Dow Jones Best-in-Class Indices (World and Europe, formerly known as Dow Jones Sustainability Index) for the eighth year in a row. OMV attained a score of 62 in the top 9% of its industry in S&P Global's Corporate Sustainability Assessment (CSA) in 2025. OMV is part of several MSCI sustainability indices. Furthermore, OMV maintained its position in the FTSE4Good Index Series, which is used by a wide variety of market participants to create and assess responsible investment funds.

Investment-Grade Ratings, Stable Outlook

OMV ratings of A– by Fitch and A3 by Moody's were reconfirmed, both with a stable outlook, in July 2025. There were no changes to the ratings or outlook during the year.

Analyst Coverage

During 2025, the total number of sell-side analysts covering OMV's share remained at 22, including restricted analysts due to the announced BGI deal. At the end of the year, 37% of all recommendations were "buy" or equivalent (2024: 50%). Recommendations to "hold" were 53%, up from 45% a year earlier. There were two "sell" recommendations at the end of 2025, representing a share of 11% of all recommendations (2024: 5%). Following the share price development, the average target price for OMV stood at EUR 52 exiting 2025, up from EUR 44 at the end of 2024.

Investor Relations Activities

Ensuring active, candid dialogue with the capital markets is a top priority at OMV. The Investor Relations department's mission is to provide comprehensive insights into OMV's strategy and business operations to all capital market participants, thereby guaranteeing the equal treatment of all stakeholders. The main event of 2025 was the presentation of OMV's Strategy 2030 at the Capital Markets Update held in Vienna on October 6 and 7, where we were able to meet investors and analysts in person. The Executive Board presentations and the Q&A session were also streamed as a live webcast. The following day was used for site visits to the Innovation & Technology Center near Vienna and to close-by Energy facilities such as the Carbon Capture Innovation Center. This was followed by a visit to the integrated Schwechat site, which included the refinery, the newly built ReOil® plant, and Borealis polyolefin plants. In addition to this, the Executive Board and the Investor Relations department strengthened and deepened relationships with analysts and investors across Europe, North America, and Asia. Over the year, OMV was present at more than 24 in-person and virtual investor conferences and more than 20 roadshows, which equalled roughly 300 activities including investor group meetings – up by more than 35% compared with 2024.

2

Management Review 21 Sustainability Statement 90

Consolidated Directors' Report

OMV's Consolidated Directors' Report contains two parts: the **Management Review** and the **Sustainability Statement.**

Management Review

Management Review

About OMV 22
Strategy 28
Digitalization 39
Innovation and Technology 40
OMV Business Year 44
Energy 60
Fuels 70
Chemicals 73
Outlook 2026 79
Risk Management 80
Other Information 86

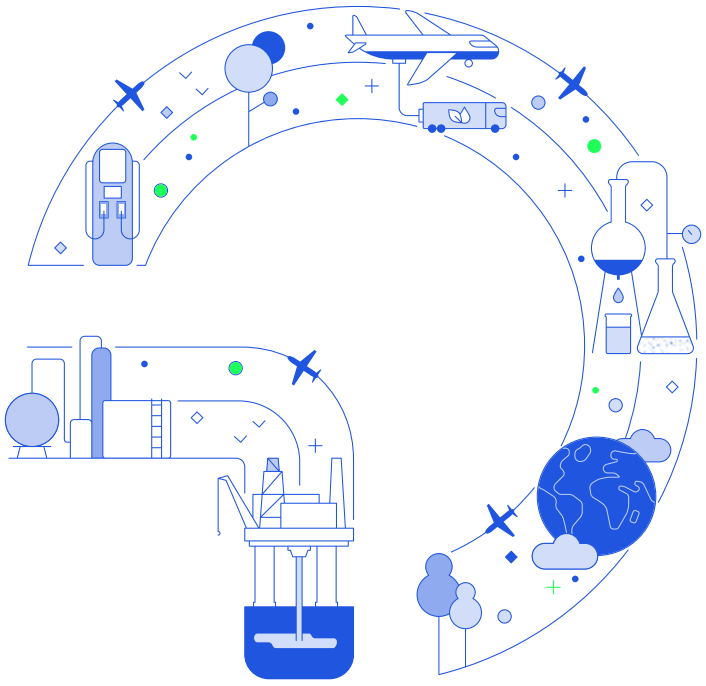
Sustainability Statement 90

About OMV

OMV is an integrated company with three robust pillars: Energy, Fuels, and Chemicals. It supports the transition to a lower-carbon economy and its ambition is to become a net zero emissions business by 2050 for Scope 1, 2, and 3 emissions. The majority of its more than 22,000 employees work at its integrated European sites, and Group sales from continuing operations amounted to EUR 24 bn in 2025. With a year-end market capitalization of around EUR 16 bn, OMV is one of Austria's largest listed industrial companies.

Our Purpose and Values

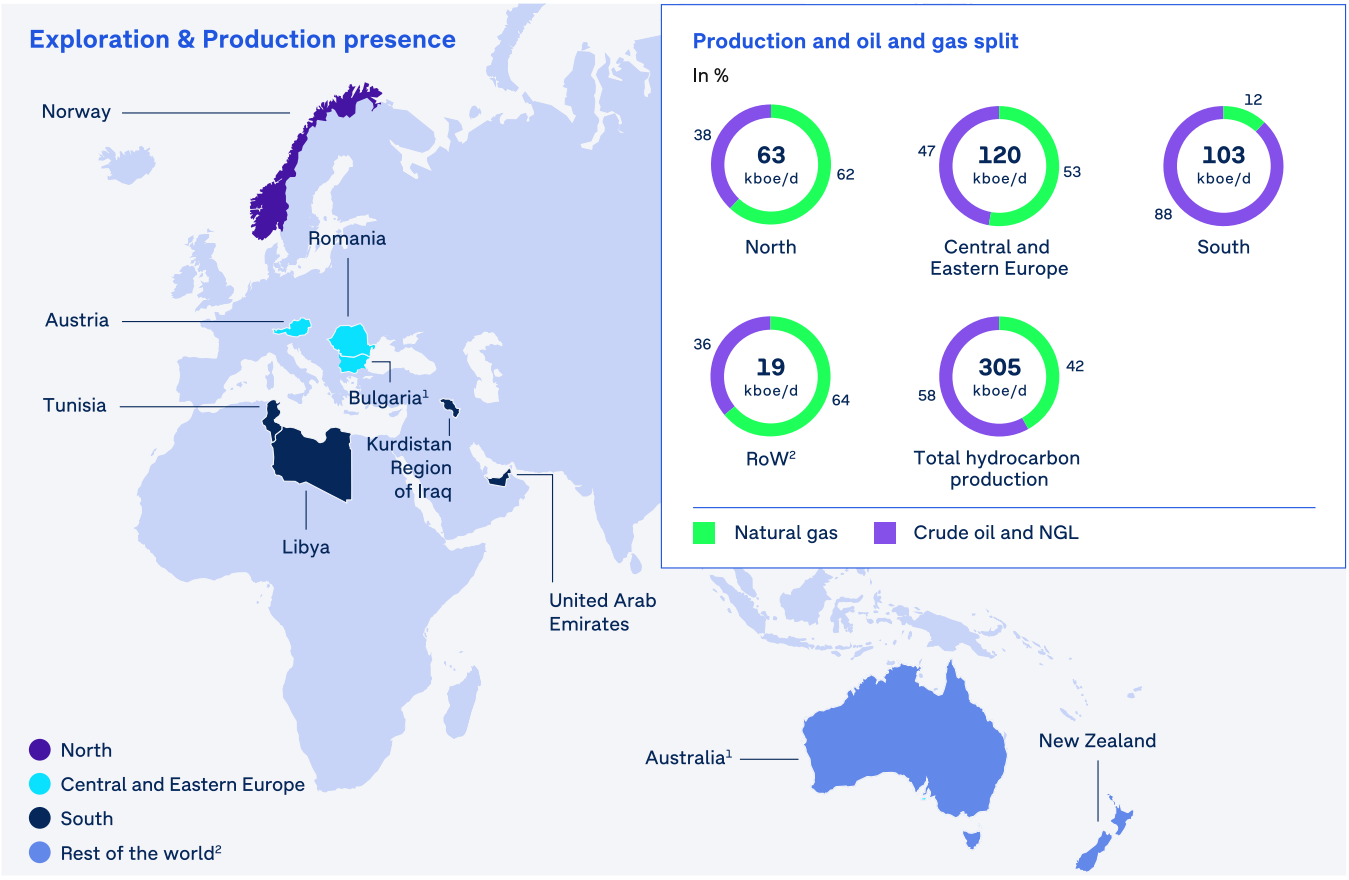
OMV's purpose, "**Re-inventing essentials for sustainable living**," is a fundamental part of the Strategy 2030 to become an integrated sustainable energy, fuels, and chemicals company and is rooted in our firm commitment to achieving net zero emissions by 2050. To ensure this purpose is fully embraced, we have designed values and behaviors that align with this direction. Our OMV Values "**We care | We're curious | We progress**" were introduced in 2023 and guide us on our path to a more sustainable future.



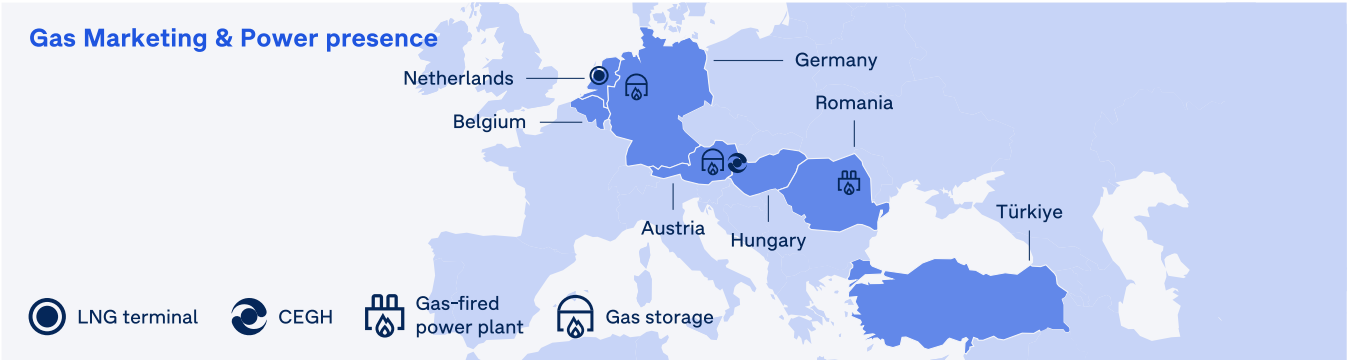
Our Business Segments

Energy

In Energy, OMV explores, develops, and produces crude oil and natural gas with a focus on its three core regions of North, Central and Eastern Europe (CEE), and South. Activities also include the Low Carbon Business and the entire gas business. Daily hydrocarbon production was 305 kboe/d in 2025 (2024: 340 kboe/d). While liquids production accounted for 58% of total production, natural gas amounted to 42%. OMV's Gas Marketing & Power business markets and trades natural gas and power in several European countries and also includes the LNG business. Furthermore, it holds a 65% stake in the Central European Gas Hub (CEGH) and operates natural gas storage facilities with a capacity of around 30 TWh in Austria and Germany, as well as a gas-fired power plant in Romania. The Low Carbon Business focuses on more sustainable energy sources, mainly from geothermal energy in Austria and renewable electricity, primarily in Romania.

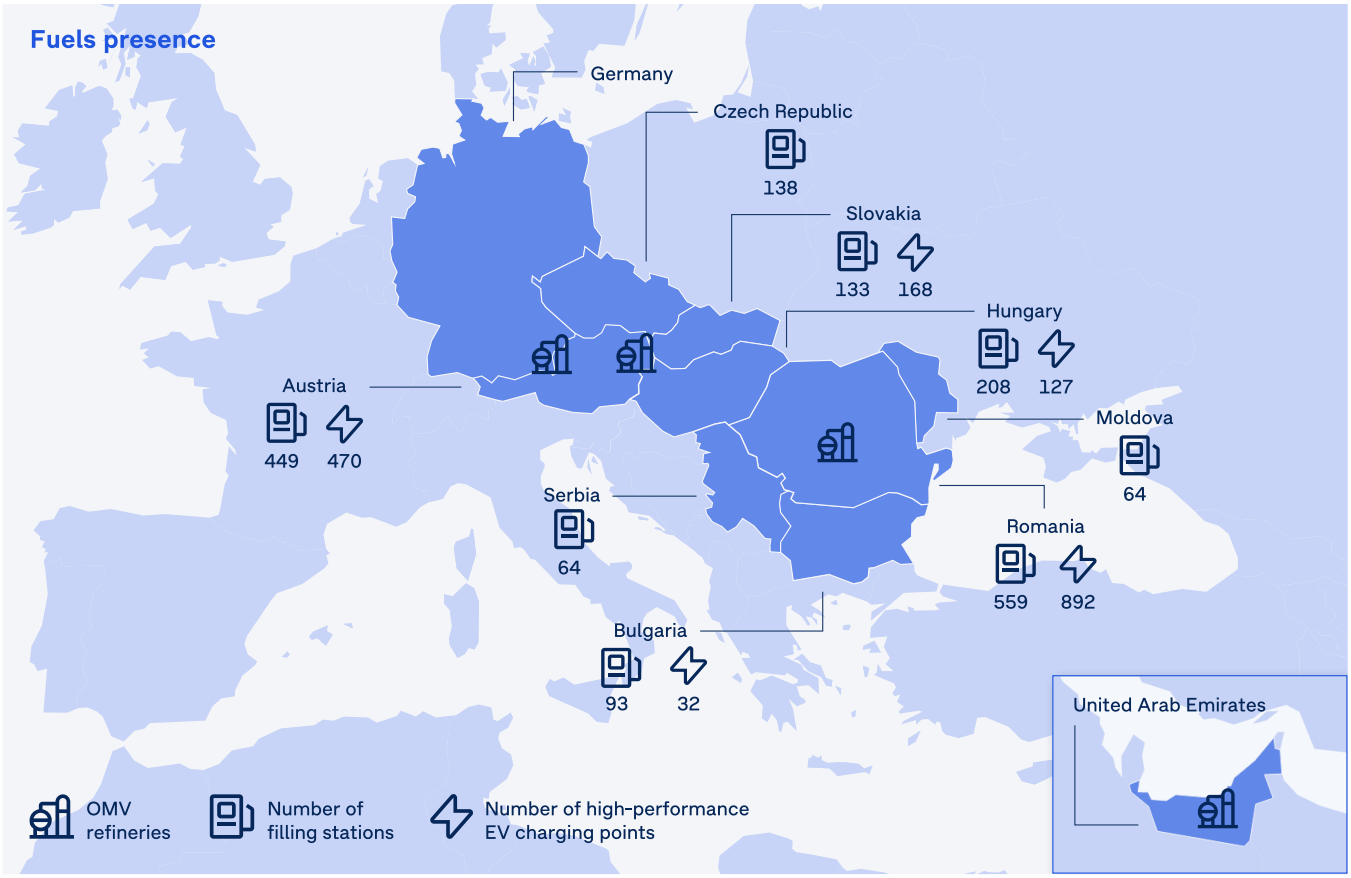


1 Exploration only.
2 In addition to the core regions OMV is active in New Zealand. The divestment of SapuraOMV (Malaysia) closed on December 10, 2024. In 2025, OMV completed its withdrawal from Yemen.



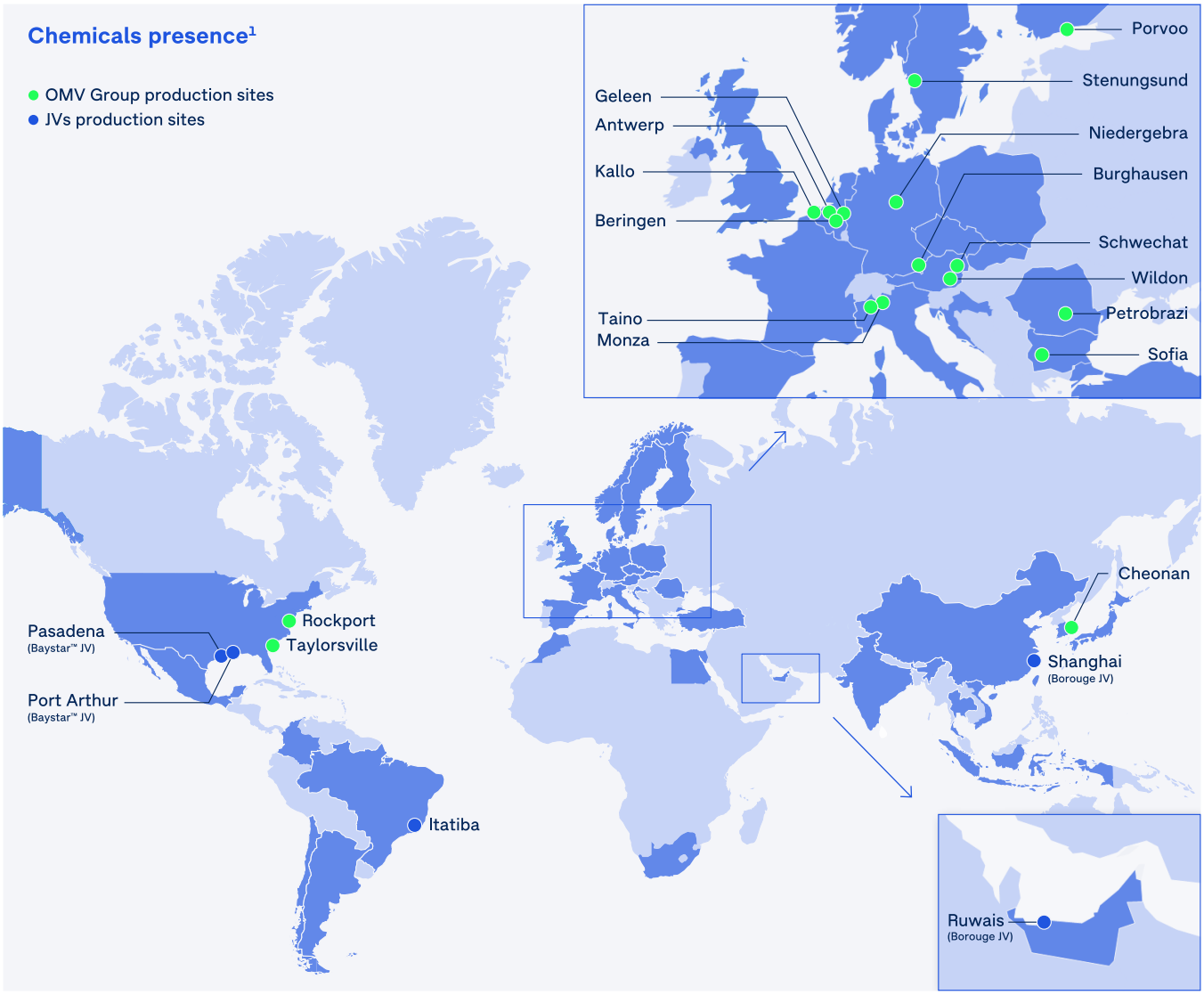
Fuels

In Fuels, OMV operates three refineries in Europe: Schwechat (Austria) and Burghausen (Germany), both of which feature integrated petrochemical production, and the Petrobrazi refinery (Romania). In addition, OMV holds a 15% share in ADNOC Refining and ADNOC Global Trading in the UAE. OMV's total global processing capacity amounts to around 500 kbbl/d. Fuels and other sales volumes in Europe totaled 16.4 mn t in 2025 (2024: 16.2 mn t) and the retail network consisted of 1,708 filling stations (2024: 1,702) in eight European countries at the end of 2025. Fuels is expanding its renewable fuels and sustainable chemical feedstocks offering while also growing its network of EV charging solutions.



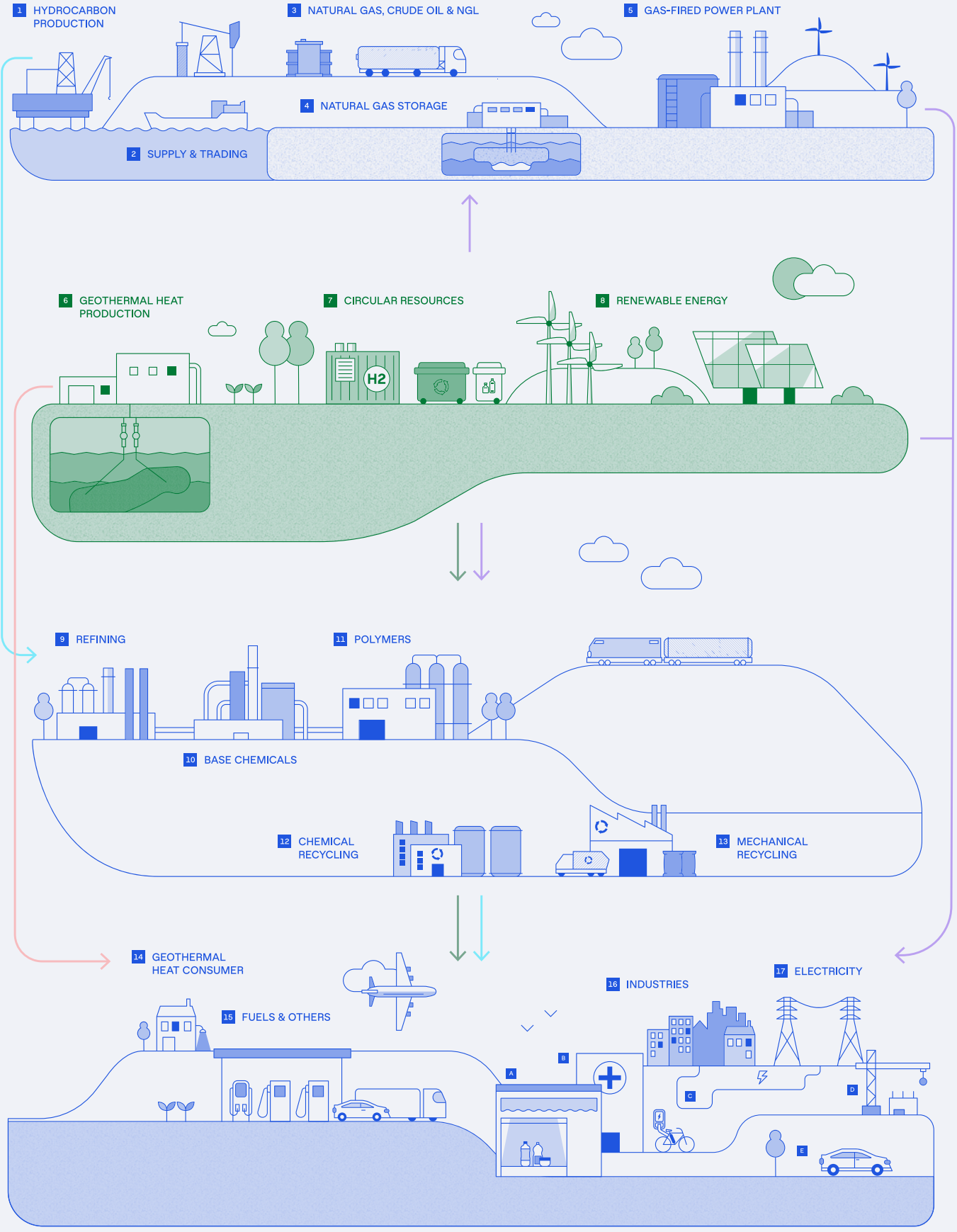
Chemicals

In Chemicals, OMV was one of the world's leading providers of advanced and circular polyolefin solutions in 2025 with total polyolefin sales of 6.5 mn t (2024: 6.3 mn t), and a European market leader in base chemicals and plastics recycling. In 2025, the Company supplied services and products to customers worldwide through OMV and Borealis, and its two joint ventures: Borouge (with ADNOC, based in the UAE) and Baystar™ (with TotalEnergies, based in the US). With operations in over 120 countries, it offered 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 for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. For more details, see → Note 4 – OMV and ADNOC to establish a new Polyolefins Joint Venture.



1 Chemicals presence comprises OMV's petrochemicals presence as well as the production plants, sales offices, and logistics hubs of Borealis and Borouge. Borealis holds a 36% stake in Borouge PLC and a 50% stake in Bayport Polymers LLC (Baystar™).

OMV Operations



1 HYDROCARBON PRODUCTION
OMV explores, develops, and produces hydrocarbons (crude oil, natural gas, and NGL).

2 SUPPLY & TRADING
OMV markets and trades crude oil, natural gas, and refined products on global markets, with a focus on securing supply and generating value.

3 NATURAL GAS, CRUDE OIL & NGL
OMV markets natural gas, from equity production and third-party supply, in several European countries. Crude oil and NGL are marketed on global markets, while Austrian and Romanian production is predominantly supplied to OMV's refineries.

4 NATURAL GAS STORAGE
OMV operates natural gas storage facilities that are well connected to the pipeline grid and in the vicinity of important urban areas of consumption.

5 GAS-FIRED POWER PLANT
In Romania, OMV Petrom produces electricity in a gas-fired combined-cycle power plant.

6 GEOTHERMAL HEAT PRODUCTION
OMV aims to establish a strong position in the geothermal energy sector via the commonly known open-loop technology and innovative closed-loop technology.

7 CIRCULAR RESOURCES
OMV aims to further increase its use of circular resources such as biofeedstocks, including waste and residue streams, as well as cultivated algae, plastic waste, and green hydrogen. Furthermore, OMV is actively looking into synthetic fuels and feedstocks based on CO_2.

8 RENEWABLE ENERGY
OMV is utilizing renewable energy, such as that generated by photovoltaic systems, to power its own operations and aims to build up a renewable energy portfolio with a focus primarily on Romania.

9 REFINING
OMV operates three refineries in Europe and holds a 15% share in ADNOC Refining in the UAE, where it processes sustainable and fossil fuel-based feedstocks into a wide range of refined products.

10 BASE CHEMICALS
Base chemicals are produced at five major sites in Europe and at the joint ventures of Borealis, Borouge, and Baystar. Most of the base chemicals are processed internally into polyolefins.

11 POLYMERS
Through Borealis, OMV is one of the largest polyolefin (polyethylene and polypropylene) producers in Europe and among the top ten producers globally, serving customers in more than 120 countries.

12 CHEMICAL RECYCLING
OMV has developed proprietary chemical recycling technology known as ReOil®, which turns plastic waste not fit for mechanical recycling into valuable resources. A ReOil® plant with a capacity of 16,000 t p.a. is operated at the Schwechat refinery and the aim is to develop a commercially viable industrial ReOil® plant with a processing capacity of up to 200,000 t p.a.

13 MECHANICAL RECYCLING
Borealis runs several mechanical recycling plants in Austria, Germany, Italy, and Bulgaria where plastic waste is processed into high-quality products.

14 GEOTHERMAL HEAT CONSUMER
OMV has formed a joint venture with Wien Energie, which operates one of the largest district heating networks in Europe, and is developing the potential of the Vienna basin using open-loop technology to provide geothermal heat to households.

15 FUELS & OTHERS
OMV sells its refined products via several retail filling station brands and also serves a large base of commercial customers.

16 INDUSTRIES
Through Borealis, OMV provides innovative and value-creating plastics solutions to five end-use industries:

- A Consumer Products
- B Health Care
- C Energy
- D Infrastructure
- E Mobility

17 ELECTRICITY
OMV Petrom is a licensed power supplier in Romania and offers electricity supply solutions to end customers.

Strategy

OMV's goal is to transform into an integrated sustainable energy, fuels, and chemicals company. A fundamental part of its strategy is the ambition to become a net zero emissions company by 2050. The Group will drive an agile transformation by carefully pursuing investments in new areas while growing its core business, with natural gas and chemicals as primary value creation engines, thereby reaffirming its responsibility as a reliable supplier. By 2030, OMV expects to increase its operating cash flows to at least EUR 6 bn, achieve a ROACE of at least 12%, while offering attractive and reliable shareholder returns. "Re-inventing essentials for sustainable living" is OMV's purpose.

Market Outlook

The International Energy Agency (IEA) expects moderate oil demand growth for 2026 of around 0.9 mn bbl/d, below historical averages of 1.1–1.2 mn bbl/d, while supply is expected to grow by 2.5 mn bbl/d.[1] Consequently, the Brent price is forecast to face short-term headwinds as supply growth outpaces demand growth, and a period of lower prices may be required to trim supply growth and/or support demand. The outlook for the refinery margin is also moderately pressured by this softer demand outlook. New additions to refining capacity are expected to add some pressure to margins, which is expected to force consolidation in European production, where the long-term demand growth trajectory is broadly weaker than in other regions.

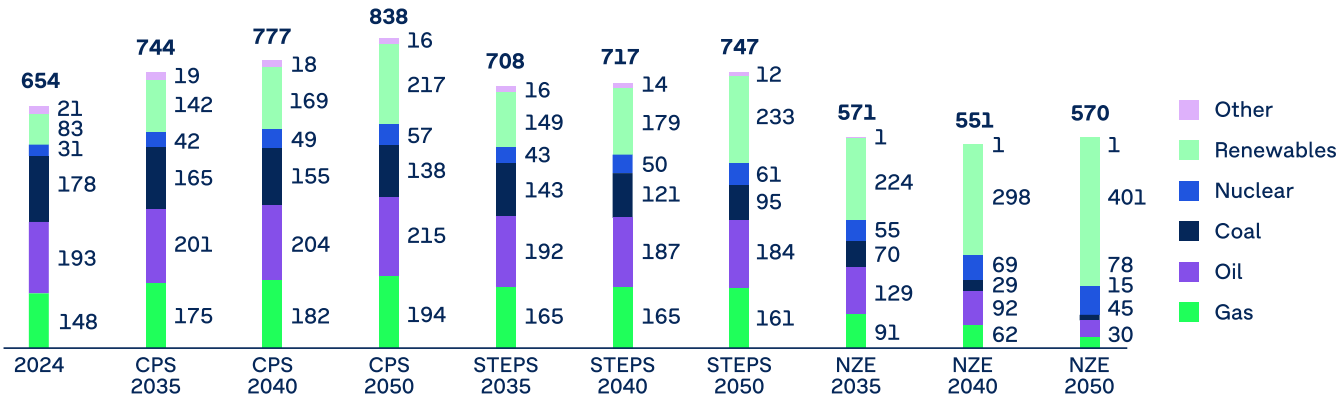
For the medium and longer term, the path of the energy transition and the decarbonization of the economy remain sources of contention and uncertainty. The trend of cumulative increases in national, regional, municipal, and corporate pledges to decarbonize energy systems and economies halted in 2025. According to the University of Oxford's Carbon Tracker, an estimated 77% of global GDP is now currently covered by a net zero pledge, while this number was 93% in 2024. The US retreat from climate commitments is the primary reason behind the decline. However, in the corporate world, more than 60% of the largest companies by global revenue have already made some level of commitment to achieving net zero emissions, a slight increase compared to the previous year. Some 54% of the monitored companies have a net zero target as part of their corporate strategy.

In the most recent World Energy Outlook, the IEA refreshed its suite of scenarios. The Announced Pledges Scenario (APS) – which assumes that all climate commitments are met on time and in full – was eliminated and the Current Policies Scenario (CPS) – which builds on legislation that has been formally enacted into law – was reinstated, following a few years of absence. Compared to the previous year, the Stated Policies Scenario (STEPS) in the latest report assumes a lower growth rate for renewables, and correspondingly higher trajectories for oil and gas demand and nuclear power generation. As a result, the assumed temperature increase by 2100 has been revised higher by 0.1 degrees to 2.5°C compared to pre-industrial levels. The Current Policies Scenario represents further growth in terms of temperature increase (to 3°C) compared to the Stated Policies Scenario.

1 IEA Oil Market Report, January 2026

Total global primary energy supply

In EJ



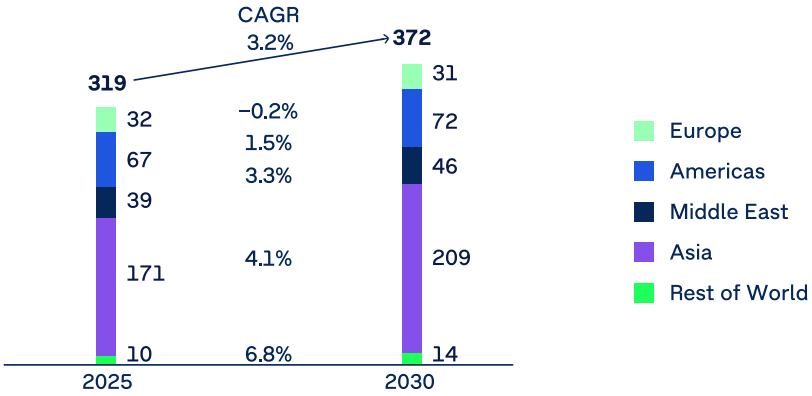
Source: International Energy Agency (IEA) World Energy Outlook 2025

In the Stated Policies Scenario (STEPS), the average annual growth rate of total primary energy supply up to 2035 is around 0.7% and demand continues to increase during the forecast horizon. In the Current Policies Scenario (CPS), total energy demand grows even more quickly due to weaker implementation of energy transition policy. The Net Zero Emissions by 2050 scenario is the only one with decreasing energy needs compared to 2024 and 70% of demand is met by renewables by 2050.

More details about OMV's scenario analysis can be found in the Sustainability Statement (→ Environmental Information) and in the Notes to the Consolidated Financial Statements (→ Note 3 – Effects of Climate Change and the Energy Transition).

Global olefin[1] demand

In mn t

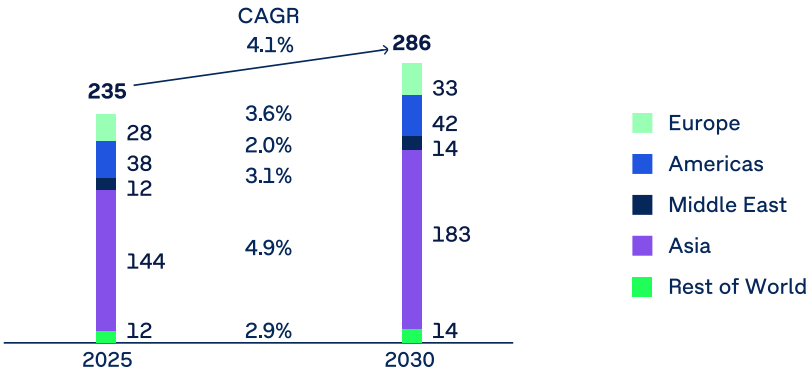


Source: Chemical Market Analytics; Chemical Supply & Demand, 2026 Edition: Fall 2025 Update
1 Ethylene and propylene

Oil demand for chemical production is expected to increase, primarily due to rising demand in emerging markets and closely linked to GDP development. By 2030, oil demand for chemical production will increase by about 3.2% per year. Chemical and plastic demand growth will be concentrated in emerging markets, mainly Asia, up to 2030 and beyond. Most of the global population growth and the corresponding potential for improving living standards will be located in this region. For mature markets such as Europe and Japan, demand growth is anticipated to remain challenging in the long term, whereas in America, demand growth will be in line with economic development.

Global polyolefin demand (virgin and recycled)

In mn t



Source: Chemical Market Analytics, Chemical Supply & Demand, 2026 Edition: Fall 2025 Update

Polyolefins is the largest market segment in producing plastic goods. Demand for virgin polyolefins will continue to grow at a rate above global GDP until 2030, driven by the Asian market. Polyolefins will remain essential for various industries, including packaging, construction, transportation, health care, pharmaceuticals, and electronics. The key success factor for medium- to long-term sustainable business models is growth in renewable feedstocks, bioplastics, and the development of circular solutions. Demand for recycled polyolefins is expected to grow at a rate more than three times faster than global GDP until 2030, with Asia having the largest share.

Group Strategy

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. Looking ahead, the strategic directions are 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.

OMV is maintaining a strong foundation in its traditional business while pursuing growth opportunities in sustainable sectors. The energy transition continues to gain momentum, however at a slower pace than previously anticipated. As a reliable supplier, OMV is driving a responsible, demand-led transformation, while investing in future technologies at pace and aligning the investments in sustainable business with market developments.

The strategy is built on three robust pillars:

- Grow gas and selectively advance renewables
- Strengthen profitable fuels business while capturing opportunities in sustainable mobility
- Accelerate chemical growth through Borouge Group International (BGI), feedstock integration, and driving circular innovation

In the Energy segment, OMV is increasing investments in exploration and production while selectively advancing renewables, with the overarching goal of delivering strong and reliable cash flows. Gas represents a key growth engine for OMV, with longer and robust demand anticipated. Natural gas will continue to play a pivotal role in Europe's energy landscape for the long term, acting as a key enabler of the energy transition. OMV's established asset footprint in Central and Eastern Europe, the Norwegian continental shelf, and North Africa puts the Company in a competitive position to benefit from this opportunity and further grow its footprint. By 2030, OMV is aiming to achieve total oil and gas production of around 400 kboe/d. One of the most transformative projects in the pipeline is Neptun Deep, a project in the development phase that is a crucial element in OMV's strategy. In the Gas Marketing & Power business, OMV aims to unlock significant value by expanding trading and sales in Europe, while OMV Petrom also aspires to become a leading power market player in Southeast Europe, targeting more than

2.4 TWh (net to OMV Petrom) of renewable power by 2030. In geothermal energy, OMV continues to invest in projects in Austria while testing the closed-loop technology to prove its commercial viability. The focus remains on advancing and maturing the solution to ensure technological readiness and long-term viability.

In the Fuels segment, OMV is focused on maximizing integrated margins across the entire value chain and deepening chemical integration. By enhancing cost and margin efficiencies and capitalizing on emerging opportunities in renewable fuels, chemical feedstocks, and sustainable mobility, OMV is proactively adapting to evolving consumer preferences and regulatory requirements. Here, the ambition is to reach an annual production capacity of around 900,000 t of renewable fuels and chemical feedstock and install around 5,000 high-performance charging points for electric vehicles by 2030. In addition, in the Retail business, OMV is continuing its profitable growth with a focus on both premium fuels and the non-fuel business.

In the Chemicals segment, OMV is well positioned for growth via Borouge Group International (BGI). In its operated assets, OMV aims to maximize utilization while leveraging technology and innovation for circular chemicals. On March 3, 2025, OMV and ADNOC signed a binding agreement to combine Borealis and Borouge into BGI. The formation of BGI represents an acceleration of OMV's growth strategy in the Chemicals segment, delivering scale, synergies, capital efficiency, and shareholder value, and it fully supports its transformation and transition to a sustainable future. The new company will capitalize on long-term global polyolefin demand growth (to exceed the global GDP growth) and will benefit from geographical diversification, access to low-cost feedstock, and an innovative and differentiated product portfolio. Upon completion, BGI will acquire NOVA Chemicals, a North American polyolefin producer and leader in advanced packaging solutions with advantaged feedstock access and proprietary technologies, a move that will further expand its footprint in North America.

Sustainability remains a pillar of OMV's Strategy 2030. The Company has set interim targets for 2030 and 2040, aiming to reduce absolute Scope 1 and 2 emissions by 30% by 2030 and 60% by 2040, and absolute 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 10% by 2030 and by 25% by 2040. The Company is committed to achieving zero routine flaring and venting by 2030, as well as to reducing methane emissions to below 0.1% by 2030. All these reductions will be achieved by leveraging technology and innovation across the entire value chain.

With its Strategy 2030, OMV remains committed to delivering sustainable growth, financial strength, and long-term value for shareholders, while navigating the evolving energy landscape.

Energy Strategy

As the energy landscape evolves, OMV has recalibrated its strategic priorities up to 2030 in the Energy segment. The Company remains committed to growing its gas portfolio and has adjusted the pace of investments in renewables, while keeping the overall strategic direction unchanged.

Strategic Priorities in Energy up to 2030:

- Develop gas as a strategic growth engine:
  - Deliver Neptun Deep and other organic projects
  - Increase investments in exploration and production
  - Pursue cash flow-accretive inorganic growth
- Selectively advance renewables

OMV aims to become a leading producer of gas for its core European markets with increased investments in exploration and production. This ambition is rooted in the belief that gas will play a pivotal role in Europe's energy transition, providing both security of supply and a lower-carbon alternative as we move away from coal and oil.

OMV's exploration and production portfolio is focused on three core regions: North, Central and Eastern Europe (CEE), and South. In the North region, consisting of Norway, the focus is on high grading the portfolio by growing

equity gas production and extending its longevity and materiality. The Berling project, OMV's first operated field development on the Norwegian continental shelf, is a key part of its strategy to grow gas volumes. With estimated recoverable resources of 45 mn boe, Berling strengthens OMV's role as a reliable energy partner for Europe and supports the transition to a more secure and sustainable energy future. In the CEE region, OMV is active in Austria, Romania, and Bulgaria. Operated by OMV Petrom, Neptun Deep is the largest offshore gas project in the EU and will see the Company play a significant role in the Black Sea. Neptun Deep will deliver 140 kboe/d of gross production (50% OMV Petrom) for an eight- to ten-year plateau period and is on track to start production in 2027. By 2030, the Company expects Neptun Deep alone to contribute approximately EUR 0.5 bn to OMV Petrom's clean Operating Result. Neptun Deep will double Romania's gas output and will enable exports to Europe. In addition, the presence in the Black Sea region will be strengthened by leveraging the extensive experience of OMV Petrom in the Black Sea and tapping into the exploration potential of the Han Asparuh offshore block in Bulgaria. In the South region, where OMV is active in the United Arab Emirates, Libya, Tunisia, and the Kurdistan Region of Iraq, the aim is to grow gas production and add reserves in North Africa.

OMV continues to focus on cost and efficiencies, remains committed to executing an expanding pipeline of organic projects, and pursues value-accretive inorganic opportunities that leverage OMV's strengths and unlock additional synergies. The Company is targeting organic oil and gas production of between 320 and 330 kboe/d by 2030 and is also looking into inorganic opportunities to complement the portfolio and reach a total production level of around 400 kboe/d by 2030. Furthermore, it is aiming to achieve an oil and gas portfolio cash break-even point of less than USD 30/boe and an organic unit production cost lower than USD 9/boe by 2030.

In the Gas Marketing & Power business, OMV manages an integrated portfolio of gas supply, sales and trading, storage, LNG regasification capacity, and power generation. With approximately 30 TWh of storage capacity in Austria and Germany and long-term LNG contracts in place, OMV ensures supply security and stable returns. Gas supply sources are fully diversified, as OMV has not supplied gas from Russia since December 2024. OMV has secured transportation capacities into Austria via Germany and Italy to enable it to supply equity gas and third-party volumes from Norway to Austria, as well as LNG volumes leveraging the share in regasification capacities at the Gate LNG terminal in Rotterdam. With Neptun Deep expected to come on stream in 2027, OMV's equity gas volumes are set to increase significantly. The strategic aim is to unlock further value by expanding its trading and sales footprint in Europe and strengthening profitability through a multi-commodity trading platform – positioning gas as a key enabler in the Company's portfolio.

Regarding power generation, the Group continues to benefit from the integration of gas and electricity in Romania through OMV Petrom, with profitability driven by power margins and spark spreads, alongside balancing services and integration with renewable power capacities. The Group expects to produce over 6 TWh annually. OMV's growth in renewable power is strongly driven by OMV Petrom's ambition to become a leading power market player in Southeast Europe. This is underpinned by significant investments and a clear growth strategy in renewables, targeting more than 2.4 TWh (net to OMV Petrom) of renewable electrical output annually by 2030. To capitalize on Romania's favorable wind and solar conditions, OMV Petrom has secured a strong project pipeline, one of the largest new solar and wind power portfolios in Romania, which had already added more than 2.5 GW of capacity including partnerships, at the end of 2025. Among these is the partnership with Complexul Energetic Oltenia for an increased capacity of approximately 550 MW and the Isalnița project, with around 89 MW of PV capacity, for which the EPCC contract was awarded and the construction phase has started. OMV Petrom also expanded in Bulgaria with the Gabare project of around 0.3 TWh net electrical output per year, which was closed in September 2025. OMV Petrom's total investments from 2026 to 2030 will be around EUR 0.7 bn, with a targeted IRR of at least 10%. The existing 860 MW gas power plant provides a flexible backbone, helping to reduce the variability of renewable electricity production. Furthermore, power storage opportunities to further increase the flexibility and reliability of electricity supply are being explored.

In geothermal energy, OMV is targeting around 1 TWh of net production output by 2030, with an IRR of at least 10%, which reflects a more measured pace of development. This accounts for evolving market dynamics and the current maturity of geothermal technologies, ensuring that investments are aligned with technological readiness and long-term value creation. OMV is advancing geothermal energy development through two complementary technologies. The first, the open-loop system, utilizes naturally occurring aquifers to extract and reinject hot water for energy production. In 2023, OMV formed a joint venture with Wien Energie, which operates one of the largest district heating networks in Europe, to explore and develop the potential of the Vienna basin using the open-loop

technology. The joint venture "deeep" has already completed drilling for a 20 MW pilot plant, with production tests ongoing and a planned start-up in 2028. The second phase, targeting 60 MW, will begin drilling in 2026 and is expected to start up in 2030. The long-term plan is to scale up to 200 MW after 2030, which would be enough to supply around 200,000 households – about half of Vienna's district heating customers. The second technology, the closed-loop system, relies solely on subsurface hot rock formations, circulating water through a sealed system without the need for natural reservoirs. This closed-loop approach offers significant potential for scalability, as it is less dependent on specific geological conditions, making it a promising pathway for broader deployment in the future. In 2023, OMV became a minority shareholder in Eavor, a Canadian company specializing in innovative closed-loop geothermal technology. At present, the two companies are conducting tests to assess the commercial viability of this technology in Germany at the Geretsried site, with electricity production having started in December 2025. The organic investment for geothermal projects is estimated at around EUR 700 mn for the period 2026 to 2030.

Fuels Strategy

As demand evolves across Europe, the Fuels business will transform its product portfolio to seize growth opportunities in aviation fuel, sustainable fuels and chemical feedstock, and electric mobility. OMV remains committed to safe, innovative, and economically sustainable operations, while advancing its transition in line with market dynamics. This transformation will deliver low-carbon operations and products, ensuring resilience and sustained profitability.

Strategic Priorities in Fuels up to 2030:

- Optimize across the value chain and deepen chemical integration
- Deliver cost and margin efficiencies
- Grow retail and trading contribution
- Capture opportunities in renewable fuels, chemical feedstock, and electric mobility

The European fossil fuel refining market is expected to decrease, particularly in Western markets, as both volumes and refining margins are forecast to be under pressure due to the decarbonization ambition in Europe. At the same time, demand for renewable mobility fuels and sustainable chemical feedstocks is expected to grow. To harness this growth, OMV is building a production portfolio of sustainable fuels and chemical feedstocks, targeting an annual capacity of around 900,000 t by 2030. This portfolio provides high flexibility in project execution and yield optimization, thereby enabling margin optimization.

By 2030, the Company anticipates a contribution to the clean CCS Operating Result of EUR 200–300 mn from its renewable fuels and chemical feedstock business. To reach this target, OMV has completed key projects, is executing its current investment portfolio, and is planning additional investments while exploring inorganic growth opportunities:

- A co-processing unit with a production capacity of 135,000 t p.a. and a 10 MW green hydrogen plant are in operation in Austria.
- A SAF/HVO unit with a production capacity of 250,000 t p.a. and two green hydrogen facilities with capacities of 20 MW and 35 MW are under construction in Romania; total investment of around EUR 750 mn is foreseen by OMV Petrom, with construction having started at the beginning of 2025 and production expected to start in 2028.
- A 140 MW green hydrogen plant is under construction in Austria. It will be one of the largest electrolysis plants in Europe and is expected to start up at the end of 2027. OMV and Masdar signed an agreement to establish a joint venture for the financing, construction, and operation of the plant in November 2025.

To optimize across the value chain, OMV is strengthening integration between oil and chemicals by reconfiguring plants and sites to maximize high-value fossil fuel resources while increasing the share of sustainable fuels and feedstocks. The three European refineries in Austria, Germany, and Romania work as an integrated system, ensuring optimal asset utilization and margin maximization. In parallel, OMV continues to implement energy and operational efficiency measures within the existing refinery assets to maintain a leading cost position in Europe.

In the Retail business, OMV aims to further unlock market potential by significantly growing the non-fuel business by 70% by 2030 compared to 2021. New gastronomy and service concepts, as well as partnerships in the food logistics sector, are expected to drive substantial volume and margin growth by 2030. At the same time, OMV will continue to leverage its high share of premium fuels as a key differentiator and significant margin contributor. In sustainable transportation, OMV will expand its e-mobility footprint as the market evolves by building a high-performance (fast and ultra-fast) EV charging network in CEE, targeting 5,000 charging points by 2030. As part of its strategic roadmaps, OMV has also taken the first steps in developing a dedicated EV charging network for heavy-duty vehicles so as to establish coverage along key transport corridors in Austria. The Company expects its Retail business to deliver a contribution to the clean CCS Operating Result of approximately EUR 600 mn by 2030.

In the commercial business, demand for diesel is anticipated to last longer. Supported by focused network additions and enhanced offerings, OMV aims to increase commercial road transport volumes by 2030 by 25% vs. 2024. In aviation, OMV's ambition is to further expand its footprint to capture growing jet fuel demand and enable the successful pre-marketing of sustainable aviation fuel.

Overall, OMV will strengthen the profitability of its Fuels business through deeper integration and an expanded customer base. Building on its strong position in the CEE markets, the Company will focus on the most profitable segments and capture additional market share in a consolidating market, while leveraging opportunities from the sustainable transformation. The Fuels segment is being optimized to become a robust cash generator, targeting a 50% increase in cash flow from operating activities by 2030 (vs. 2024).

Chemicals Strategy

In the Chemicals segment, the formation of Borouge Group International (BGI) marks a significant milestone for OMV, opening up substantial growth opportunities. At the same time, increasing value chain integration and growing sustainable volumes remain key strategic pillars of the OMV Chemicals segment.

Strategic Priorities in Chemicals up to 2030:

- Drive growth through Borouge Group International
- Successful merger and integration
- Deliver organic growth projects, efficiencies, and synergies
- Maximize utilization of OMV crackers
- Further optimize end-to-end integration across value chain
- Leverage technology and innovation for circular chemicals

The growth in the Chemicals business will be accelerated through the formation of BGI. In this new structure, OMV will hold an equal share with ADNOC and the business will be consolidated at equity. BGI brings together three complementary polyolefins companies:

- Borealis, an innovative polyolefins producer with high feedstock flexibility serving primarily European and North American markets
- Borouge, a world-scale vertically integrated producer serving primarily the Middle Eastern and Asian markets and benefiting from a first quartile feedstock cost position and best-in-class margin
- NOVA Chemicals, a leading North American producer with advantaged feedstock access, proprietary technologies, and a strong position in packaging solutions.

Strategic Cornerstones of Borouge Group International:

- Leading global integrated polyolefins company: a player of scale centered around value-added segments and high-growth markets and a platform through which OMV and ADNOC will pursue their polyolefins growth strategy
- Innovation and differentiation: leader in technology, customer-centric innovation and circular solutions while expanding in high-value segments through premium and specialty products
- Advantaged cost position: ~70% of production in cost-advantaged feedstock regions, remainder benefiting from feedstock flexibility
- Attractive shareholder return: well-positioned to generate attractive shareholder returns through the cycle

Through BGI, OMV's production profile will shift significantly, moving from 60% of production in Europe to a footprint with 70% of production in the first quartile feedstock-advantaged regions of the Middle East and North America. Furthermore, the formation of BGI is expected to generate substantial mid-term EBITDA synergies of more than USD 500 mn p.a. by 2030, with roughly 75% realized within three years of completion. Following the successful merger and integration, BGI's floor dividend to OMV is expected to amount to USD 1 bn annually from 2026 onward with upside potential.

In the OMV base chemicals business, the two crackers in Austria and Germany rank competitively in the second quartile of the European cost curve, benefiting from upstream integration with refineries and downstream integration with BGI. OMV's long-term ethylene and propylene supply agreements with BGI, sourced from its Burghausen and Schwechat sites, will provide benefits and stability for both companies. Looking ahead, a key priority for OMV is to maximize utilization of its crackers through deeper integration with the refineries and enhanced flexibility to process renewable feedstock via the integrated set-up, targeting a utilization rate of more than 90% by 2030, excluding turnarounds.

In addition, OMV is developing and growing sustainable sales volumes, in line with demand, to leverage its technology leadership position. OMV's flagship project in this area is ReOil®, a proprietary chemical recycling technology. The ReOil® plant, with a capacity of 16,000 t, was completed in 2024 and operated continuously throughout 2025. The technology and market lessons learned of the ReOil® project are guiding the Company in defining the right scale and timing for future projects. In parallel, OMV is investing in profitable sorted plastic feedstock through the construction of the largest sorting facility in Europe as part of the joint venture with Interzero, ensuring a supply of cost-competitive post-consumer plastic feedstock for its facilities. Capitalizing on its integrated refining chemicals business model, the future hydrotreated vegetable oil (HVO) plants will be essential to building a profitable renewable business. Through an innovative product portfolio, OMV will drive sustainable market development aligned with evolving customer expectations.

Overall, OMV expects its base chemicals business to deliver around EUR 200 mn in clean Operating Result by 2030.

Finance Strategy

OMV's strategy is underpinned by a solid financial framework designed to ensure disciplined capital allocation and sustainable long-term value creation. The financial targets set for 2030 reflect both the ongoing evolution of the strategic portfolio and the realities of current market conditions.

Financial Targets for 2030[1]:

- Clean CCS Operating Result of more than EUR 6.5 bn
- Cash flow from operating activities above EUR 6 bn
- Clean CCS Earnings Per Share (EPS) greater than EUR 9
- Clean CCS Return on Average Capital Employed (ROACE) of at least 12% over the medium to long term
- Leverage ratio maintained below 30%
- Attractive shareholder distributions through a progressive regular dividend policy complemented by an additional variable dividend framework

To reach these objectives, OMV remains committed to disciplined capital allocation across all business areas. For the period 2026 to 2030, OMV plans to invest approximately EUR 2.8 bn on average per year in organic capital expenditures, excluding Borealis. This represents a yearly reduction of EUR 1 bn compared to previous guidance and includes the impact of Borealis' deconsolidation, totaling about EUR 3.5 bn cumulatively for the period. In addition, OMV will optimize investments, with certain sustainable projects rescheduled beyond 2030, in Energy and Chemicals, to appropriately balance risk and opportunity. During this time frame, around 70% of total organic CAPEX will be directed toward the traditional business operations, while the remaining 30% will support sustainable initiatives.

The Group's capital allocation priorities are clearly defined: first, investing in the organic portfolio with strict capital discipline; second, providing attractive and reliable returns to shareholders; third, pursuing inorganic investments to accelerate growth and transformation, guided by rigorous investment criteria; and fourth, deleveraging to achieve a mid- to long-term leverage ratio below 30% and maintain the investment-grade credit rating. Should the leverage ratio temporarily exceed 30% due to portfolio measures, a targeted deleveraging program will be implemented to reinforce the balance sheet. OMV has established specific investment criteria, including internal rate of return (IRR) and payback periods tailored to each business segment, reflecting their respective risk and return profiles.

Throughout the strategy period, OMV is dedicated to delivering compelling shareholder distributions. A progressive regular dividend policy and a transparent framework for additional variable dividends have been adopted. In October 2025, OMV announced an update to its dividend policy to align with the new Company structure, following the deconsolidation of Borealis and the introduction of BGI dividends as a result of the BGI transaction. The basis for shareholder distributions has been amended accordingly. OMV's goal is to increase the regular dividend each year, or at least maintain it at the previous year's level, underscoring its commitment to sustained and growing value for shareholders and reflecting both the resilience of the business and the confidence in the future. Furthermore, OMV intends to pay additional variable dividends when the leverage ratio is below 30%. Beginning with the financial year 2026, OMV will distribute 50% of BGI dividends attributable to OMV, in addition to 20 to 30% of cash flow from operating activities, excluding BGI dividends attributable to OMV, with dividends to be paid in 2027. For the financial year 2025, the current dividend policy, providing for a payout of 20 to 30% of OMV's operating cash flow, will remain in place, with dividends to be paid in 2026.

To strengthen its long-term competitiveness and resilience, OMV has initiated a Group-wide efficiency improvement program, aimed at increasing the focus on and prioritizing business activities relating to value-adding areas for investment, developing simplified processes to increase the agility and flexibility of the organization, and significantly improving the customer experience. The program is expected to deliver a contribution of more than EUR 0.5 bn to the cash flow from operating activities by the end of 2027 (compared to 2023), out of which more than EUR 350 mn was achieved by the end of 2025.

1 The financial targets for 2030 are based on the following market assumptions and averages for 2026–2030: Brent oil price of around USD 70/bbl, TTF gas price of around EUR 30/MWh, refining indicator margin Europe of USD 6–7/bbl, olefin indicator margin Europe of EUR 450–500/t, and CO_2 price of EUR 70–110/t.

Digitalization

2025 was a pivotal year in OMV's digital transformation journey. Artificial intelligence (AI) is now firmly established as a core driver of our Digital Strategy, underpinning our ambition to deliver sustainable growth and operational excellence. Building on the strong foundation of previous years, OMV has rapidly scaled up its AI capabilities – moving from business-specific machine learning use cases and early Generative AI (GenAI) pilots to enterprise-wide adoption. In 2025, we not only broadened the scope of AI applications but also embedded AI more deeply into our culture, platforms, and daily operations, delivering tangible value across the entire Group.

Empowering Every Employee: the AI Hub

An important enabler of this transformation is the OMV AI Hub, launched in 2025 as the single entry point for Generative AI chatbots, assistants, and agents. The AI Hub provides secure, centralized access to a growing suite of intelligent tools and learning resources, all built on Microsoft Azure and fully integrated into OMV's digital environment. This ensures enterprise-grade data protection and compliance, while democratizing AI for all employees.

The impact is clear: our in-house GPT assistant is now actively used by more than 2,500 employees each month, supporting rapid document analysis and information retrieval. The Regulations Assistant streamlines day-to-day work by guiding colleagues through over 1,500 internal regulations and procedures. With a growing library of AI applications, curated prompts, and continuous upskilling opportunities, the AI Hub is accelerating our digital transformation and embedding an "AI-first" mindset throughout OMV.

Building an AI-Literate Workforce

Our commitment to digital upskilling is reflected in the numbers: more than 10,000 colleagues have participated in GenAI workshops and training – doubling last year's reach. Asking "Can AI help me with this?" is now second nature across OMV, supporting innovation and efficiency at every level. This cultural shift is supported by a holistic, impact-driven approach to AI adoption. OMV now has more than 50 AI projects in use (up from 25 in 2024), with more than 40 additional projects in active development and a pipeline of more than 210 new ideas. Our "buy before build" philosophy and strategic partnerships with Microsoft, SAP, Salesforce, and SLB (formerly known as Schlumberger) enable us to scale and customize AI solutions rapidly across business areas.

AI Across the Value Chain: Delivering Business Value

OMV prioritizes artificial intelligence use cases that deliver the greatest strategic and financial impact, support the energy transition, and strengthen operational excellence. The following examples illustrate how OMV is leveraging AI across the value chain.

AI in Energy: Driving Efficiency and Sustainability

The Energy segment is harnessing the potential of AI. One example of this is the Norwegian AI Companion (NAIC), which delivers fast, integrated responses to complex geological, geoscientific, and petroleum engineering inquiries related to the Norwegian Continental Shelf. The NAIC uses more than 2.5 mn pages of public and internal OMV geology, geophysics, and reports to provide concise, actionable insights. This enables engineering teams to focus on technical work and strengthens OMV's ability to operate efficiently and safely in one of the world's most complex energy environments.

We are also testing agent-based AI technology to optimize field development in low-carbon projects in partnership with Stanford University and TerraAI. This technology is enhancing decision-making and safety in low-carbon initiatives in Norway. Early results indicate that it can increase project value and reduce subsurface risks, making low-carbon solutions more efficient and safe.

In Well Engineering, we introduced iDEA, a knowledge-based system that supports drilling engineers in designing optimized drilling programs. By identifying global analogues and lessons learned, iDEA helps avoid recurring issues and associated costs. This real-time tool connects active well design work to OMV and OMV Petrom's global experience, delivering timely insights that automate corporate learning. Reducing time spent on manual data searches allows engineers to focus on technical execution, and operations benefit from faster, smarter decisions.

In Romania, we are piloting a machine learning solution for root cause analysis to enhance monitoring of critical well failures and process interventions. By analyzing historical pump operation and event data, the model predicts potential failures up to ninety days in advance. This supports proactive maintenance planning and minimizes operational downtime.

AI in Fuels: Optimizing Operations and Customer Experience

Over the last six years, the Automation team in the Fuels segment has automated more than 300 processes and delivered benefits of over EUR 7 mn in year-on-year savings by using software robots to perform repetitive tasks and reduce manual work, enabled by AI capabilities. One example is automation that consolidates smart meter readings for all filling stations in Austria from various energy supplier portals, freeing up more than 1,300 hours per year with a monetary value of EUR 140,000. Another example is logistics automation that manages changes in train delivery schedules, which frees up 1,000 hours per year with a monetary value of EUR 110,000.

AI in Chemicals: Empowering Employees and Embedding AI in Core Processes

In the Chemicals segment, Borealis has invested in AI literacy programs, digital citizenship development initiatives, and a "Digital Workforce" model, which aims to equip employees with future-ready skills and encourages the responsible use of digital technologies. Moreover, structured programs foster creativity and accelerate time-to-market for new solutions, thereby enhancing operational efficiency.

Under the Borealis corporate motto "AI Everywhere: From Vision to Impact," AI is being embedded ever deeper in core processes to unlock measurable business value. Over 100 AI use cases have been identified and prioritized across operations, supply chains, customer engagement, and sustainability-related endeavors. Benefits already delivered include cost optimization, improved decision-making processes, and enhanced productivity. Good governance is a central tenet of "AI Everywhere": Borealis complies with the EU's AI Act and upholds the principles of responsible AI, including transparency, fairness, and privacy. Keeping humans in the loop ensures the ethical and accountable deployment of AI.

Other Digitalization Initiatives

Aside from its AI projects, OMV has undertaken several digitalization initiatives. One such initiative is the Renewable Tracing Platform, which is a mass balancing and digital workflow solution that enables OMV to issue certificates for renewable fuels. The platform checks that incoming and outgoing deliveries are linked to their renewables certificates. The data captured also facilitates several sustainability reporting obligations. Customers have an audit-proof solution that they can trust because the biobased content of fuel is fully traceable throughout the value chain. In 2025, we reduced manual steps by building several digital connections to internal and external systems and databases, and the tool has processed over 7,000 certificates.

In addition, electronic shelf labels in Retail have been rolled out to 100 filling stations. Retail shops can digitally implement competitive and promotional pricing, making the most of peak demand times and driving up sales by 5%. The solution also frees up staff to provide a smooth customer experience and reduces product and paper waste by up to 25%. The project will be rolled out to the remaining OMV filling stations in Romania and will be implemented in Hungary and Slovakia.

OMV also supports digital touchpoints with customers and users, including websites, mobile apps, outdoor payment terminals, and customer portals. OMV has developed a library of design elements and user flows that ensures branding consistency and accelerates the introduction of new user-friendly features. For example, this solution enabled the rapid development of an app prototype in one day. The approach has saved approximately EUR 1.3 mn by reducing reliance on external suppliers.

For EV drivers, OMV has reduced friction in payment processes, which is a key competitive differentiator. Many drivers use several mobile applications for different charging services. OMV has enabled direct transactions with other market participants so that EV drivers can use different networks and pay using a single account or app. This approach reduces direct costs and increases value chain transparency, resulting in more competitive pricing to customers and partners, improved margins, and increased transaction volumes.

Other examples include the Work Clearance Management tool, which is a cross-site work permit system implemented in the Schwechat refinery and the Tank Farms in Lobau and St. Valentin in 2025. The tool digitalizes and streamlines the work permit process for maintenance and repair activities. In addition to reducing administration, it strengthens safety and compliance. The tool relies on seamless digital connections to several processes and includes features such as electronic signatures, QR code scanning, and automated workflows. OMV and contractor staff are supported with a strict system to comply with all Health, Safety, Security, and Environment (HSSE) and legal requirements to ensure safe and reliable work at OMV refineries.

Responsible AI and Digital Security

OMV's commitment to trustworthy and ethical AI remains foundational. OMV adheres to robust governance aligned with the EU AI Act, focusing on data privacy, bias prevention, and explainability. OMV's ISO/IEC 27001:2022-certified Information Security Management System and dedicated AI security framework ensure that all AI applications are deployed safely and responsibly, with regular external audits helping us maintain the highest standards.

Innovation and Technology

While pursuing our transformation toward an integrated sustainable energy, fuels, and chemicals company, goal-oriented programs are driving innovation to improve existing production processes and develop new technologies, thereby enabling differentiation through value creation. OMV is focusing on developing technologies that directly contribute to our sustainability targets, as well as researching breakthrough, high-impact technologies to expedite its strategy implementation. The Company pursues innovation in-house and collaborates with numerous partner panels that include members from academia, private research institutes, and start-ups. It also has a balanced portfolio of technologies and products.

OMV Innovation 360 – an Integrated Approach

In 2025, OMV introduced OMV Innovation 360, a platform that consolidates all innovation activities across the Group. Its purpose is to accelerate innovation and to enrich internal capabilities by involving external cooperation partners to develop technologies that can be scaled and commercialized. The platform is built on four pillars:

- **OMV Innovation Hub Vienna** – the strategic engine for innovation planning.
- **OMV Innovation Hub Schwechat** – the technology accelerator for industrial-scale solutions.
- **OMV Innovation Collaboration & Partnerships** – the co-creation catalyst with start-ups, academia, and technology partners.
- **OMV Innovators Network** – the enabler of synergies and knowledge sharing across the Group.

A key milestone in 2025 was the start of construction of the OMV Innovation Hub Schwechat, located next to the Schwechat refinery. The hub will provide approximately 8,000 m^2 of space for pilot plants, laboratories (including OMV's first biotechnology lab), and modern workspace for innovators. Its proximity to OMV's production facilities will enable faster conversion from technology innovation to commercial deployment. The OMV Innovation & Technology portfolio advances technologies that support the circular economy, alternative feedstocks, sustainable fuels, and new energy solutions.

IP and Licensing

OMV actively pursues intellectual property protection, including patent rights regarding technology innovation. Technology licensing drives the commercialization of OMV's patented technologies. The goal is to foster the growth of licensed businesses and guide customers through the entire cycle, from acquisition to delivery and support. An example of potential licensing within OMV's portfolio is ReOil®, OMV's patented technology for the chemical recycling of post-consumer plastics.

Technology Innovation

Circular Economy

OMV's proprietary ReOil® thermal cracking technology was developed to meet the European Commission's targets for the circular economy and to fulfill future packaging recycling quotas. OMV and Borealis are pursuing the clear ambition of becoming a leading player in chemical and mechanical recycling technologies. OMV has acquired substantial operational experience with the chemical recycling technology ReOil® thanks to rigorous testing and piloting. Since the end of 2024, OMV has been operating a new plant with a nameplate capacity of 16,000 t p.a. at the refinery in Schwechat. The fully refinery-integrated chemical recycling plant for post-consumer polyolefins demonstrates the reliability of the OMV ReOil® technology and lays the foundations for further industrialization of this technology. ReOil® is scalable and can be seamlessly integrated into existing industrial setups, and in doing so leverages current assets.

Sustainable Fuels

OMV is advancing the development of sustainable fuel technologies, focusing on the production of sustainable aviation fuel (SAF) through HVO routes and exploring solutions for eSAF. Innovation activities aim to improve process efficiency and enable future scale-up to ensure a shorter time to market. To support these efforts, the Fuels Innovation Lab in Schwechat has been refurbished and equipped with advanced analytical tools, and bench-scale reactors will be placed in OMV's mini plant area for process optimization and technology validation. Development work is carried out in collaboration with national and international partners, including research institutions, academia, and technology firms, to leverage expertise and foster joint innovation.

Biotechnology

Innovation activities applying biotechnological concepts are centered on feedstock resilience and diversification to secure competitive access to biobased and waste-derived carbon and energy sources. Development work includes enzymatic and microbial processes designed to produce renewable drop-in fuels and chemicals. These efforts contribute to broadening OMV's product base and strengthening its position in emerging low-carbon value chains.

New Energy Technologies

In 2025, OMV made progress in the implementation of its decarbonization strategy through multiple technology milestones. The Carbon Capture Innovation Center (CCIC) commenced operations with a mobile, solvent-based pilot unit capable of capturing up to 1,000 t of CO_2 annually, validating innovative CC processes like CoolSwingCC® for future scale-up. In June, OMV's cooperation partner Hycamite started up one of Europe's largest methane splitting demonstration plants in Finland, designed to produce up to 2,000 t of low-carbon hydrogen and 6,000 t of advanced carbon allotropes per year. To further strengthen its carbon valorization portfolio, OMV launched a second pilot in Austria in July, deploying Levidian's LOOP technology to generate hydrogen and graphene, a high-value material that overcomes historic barriers to industrial adoption.

Applied Technologies

Energy

In the Energy segment, OMV is continuing its progress in innovation and technology to achieve its 2030 strategic energy targets. Global research and development (R&D) efforts are centered on four key areas:

- Cost-effective and sustainable production
- Geothermal and renewable energy
- Carbon capture and storage (CCS)
- Out-of-the-box innovation and new business models

These focus areas aim to deliver rapid, high-impact solutions that enable OMV's effectiveness along all value streams, operational excellence, and support the transition to a low-carbon future. Efforts span the full spectrum of energy transformation, from optimizing mature assets to shaping next-generation energy storage. Initiatives include advanced geothermal applications, CCS, hydrogen generation, and renewables integration. Digital innovations like AI-driven subsurface workflows, including well placement in cooperation with Stanford University, emission control systems, and water treatment technologies ensure safe, efficient, and sustainable operations worldwide.

OMV's specialized technology centers in Austria (Tech Center & Lab) and Romania (Upstream Laboratory, ICPT) serve as hubs for R&D. The leading locations for innovation and technology are Norway, Romania, and Austria. While Norway is focusing on subsurface innovation and low-carbon business solutions, Romania drives production optimization and renewable integration, serving as a testing ground for geothermal potential and thermal energy storage. In Austria, OMV leads large-scale programs in CC, hydrogen production (methane splitting), geothermal energy, and advanced subsurface modeling, supported by global research partnerships. Notable achievements include the successful Alkali-Polymer pilot injection in the Matzen field, covering subsurface, surface, and

laboratory aspects for enhanced oil recovery. Moreover, a Mobile Flow Assurance (MoFlow) Bypass for fail-safe geothermal applications has also been rolled out.

Fuels

OMV actively explores alternative feedstocks, technologies, and fuels with the aim of developing a well-diversified, competitive future portfolio. Special attention is paid to the production of biofuels and synthetic fuels as future fuels for the hard-to-electrify part of the transportation segment, as well as to sustainable chemicals and green hydrogen. While the developed biogenic products will predominantly be sold as fuels initially due to a mandated market, they can also be used as chemical feedstock.

OMV commissioned the co-processing plant at the Schwechat refinery in mid-2024. The technology enables OMV to process biogenic feedstocks (e.g., rapeseed oil) together with fossil-based materials in an existing hydrotreating plant during the fuel refining process. This will reduce OMV's carbon footprint by up to 360,000 t of CO_2 per year by replacing fossil diesel. In 2025, OMV continued with the pilot production of sustainable aviation fuel (SAF) from another co-processing route in Schwechat, and the conversion of biogenic feedstock into high-value chemicals, such as ethylene, propylene, butadiene, and benzene, in the refinery in Burghausen.

In 2025, OMV started production of green hydrogen in its new 10 MW electrolysis facility (UpHy project) in Schwechat. The facility has a production capacity of up to 1,500 t of green hydrogen annually and is the biggest of its kind in Austria. Also in 2025, OMV made the final decision to invest a sum in the mid-hundreds of millions of euros in a new flagship green hydrogen plant in Bruck an der Leitha, Lower Austria, and broke ground. There, OMV plans to build a 140 MW electrolysis facility. With an annual production capacity of up to 23,000 t of green hydrogen, the new plant will be one of the largest of its kind in Europe. OMV expects to reduce CO_2 emissions by approximately 150,000 t per year.

Throughout 2025, OMV Petrom progressed well with the execution phase of a SAF/HVO facility and two facilities for green hydrogen. Construction activities for the SAF/HVO facility and the two green hydrogen units are advancing on schedule, supported by strong project management and collaboration with all stakeholders. OMV Petrom took the final investment decision to build these plants in June 2024, and they will be used in the production of biofuels. The investments for the SAF/HVO unit amount to EUR 560 mn. Starting in 2028, the plant will have a production capacity of 250 kt p.a. of SAF and HVO, as well as by-products like bio-naphtha and bio-LPG, which are used in the chemical industry. The high flexibility of the installation allows for the adjustment of the product mix according to market demand and the available feedstock mix. The plant will have an annual consumption of about 11 kt of hydrogen, most of which will be provided by the two new green hydrogen production units. The investment for the two green hydrogen units is estimated at around EUR 190 mn, of which up to EUR 50 mn is from European funds, through the National Recovery and Resilience Plan (NRRP). The two units will have a total capacity of 55 MW, with total annual production of green hydrogen estimated at around 8 kt. Integrating green hydrogen into sustainable fuels, such as sustainable aviation fuel and renewable diesel, will result in at least a 70% reduction in CO_2 emissions compared to conventional fuels.

Chemicals

At Borealis, innovation is customer-centric and global in scope. More than 500 people are employed across three innovation hubs: innovation centers in Porvoo (Finland) and Stenungsund (Sweden), and the main innovation headquarters in Linz (Austria), where researchers recently spearheaded a breakthrough innovation in design for recyclability with Daploy™ High Melt Strength polypropylene (HMS PP). Borealis also operates Borstar® pilot plants for PE in Porvoo, and for PP in both Porvoo and Schwechat (Austria). Catalyst manufacturing plants in Linz and Porvoo are complemented by a pilot facility in Porvoo.

Consistently ranked among top Austrian innovators in the European Patent Index, Borealis continues to build on its large patent portfolio. In 2025, Borealis filed 115 new priority applications at the European Patent Office, versus 121 filed in 2024. As of December 2025, Borealis holds around 7,400 patents as well as approximately 3,200 patent applications, which are subsumed in around 1,500 patent families.

At Borealis, polymer solutions based on proprietary technologies such as Borstar® and Borstar® Nextension, and on technology brands like Borlink™, form the basis of material solutions that help the industry address urgent societal and environmental issues such as decarbonization, the green energy transition, and waste reduction. Borealis is steadily expanding its offer of advanced specialty polyolefins in order to capitalize on promising market opportunities in lucrative niche applications in renewable energy, mobility, health care, consumer packaging, and the circular sphere.

Several such breakthroughs were showcased at the K Fair trade show in October 2025. First, the groundbreaking Borstar® Nextension PE technology, which delivers superior performance and processability, and facilitates downgauging. It encourages design for recyclability by enabling the replacement of conventional multimaterial solutions with monomaterial ones. Three grades based on Borstar® Nextension PP were also relaunched: BorPure™ RE539MF, BorPure™ RB787MF, and Borealis HG485FB, each of which moves the health care industry closer to playing its part in hitting the PPWR target of 100% recyclable packaging by 2030. In the energy sector, the newly launched, three-layer cast polypropylene concept for polymer-aluminum laminate for lithium-ion battery pouch cells ensures safety, durability, and efficient processing.

OMV Business Year

In 2025, OMV achieved a solid clean CCS Operating Result of EUR 4.6 bn. Cash flow from operating activities including net working capital effects remained significant, amounting to EUR 5.2 bn, and organic free cash flow totaled EUR 1.5 bn. The leverage ratio was 14%. This financial strength is an excellent basis for OMV's ongoing strategic transformation into an integrated sustainable energy, fuels, and chemicals company, and its commitment to delivering attractive shareholder returns.

Business Environment

Macroeconomy

Global Gross Domestic Product (GDP) growth remained underwhelming in 2025. International Monetary Fund (IMF) projections put 2025 annual GDP growth at 3.3% with a decelerating trend throughout the year, remaining below the 2010–2019 average.[1]

In April 2025, the United States announced the imposition of sizable tariffs on most of its trade partners, in a major departure from previous trade policy rules and norms. Nevertheless, its negative impact on GDP has been moderate as US firms front-loaded imports in the first half of the year and the private sector swiftly reorganized supply chains and redirected trade flows. The negotiation of trade deals between various countries and the US kept global trade broadly open.

Contrary to previous episodes of trade tensions, the US dollar depreciated, reflecting increased hedging demand by non-US investors and a potential market reassessment of the dollar. While a weaker dollar amplified the tariff shock for US domestic consumers, it also supported global trade, contributed to favorable global financial conditions, and eliminated inflationary pressure from exchange rate pass-through. In this way, it provided policymakers (especially those in emerging markets and developing economies) with room to support their economies. On the other hand, sizable cuts in development aid weighed on emerging economies. Official development assistance dropped by 9% in 2024 and a drop of similar magnitude was expected for 2025, based on announced cuts by major donors.

Growth rates continued to remain uneven, with different factors exerting influence in different regions. The US economy continued to outperform other developed economies, driven by investments in equipment and intellectual property – including AI. However, weakening labor markets and slowing construction activity impacted the economy negatively. Economic performance in the euro area remained subdued in 2025 driven by weak economic performance in Germany and Italy. The Chinese economy started showing signs of weakness from the second quarter onward due to receding net exports, which were only partially offset by domestic demand. Japanese GDP saw some improvement during the year amid increased capital spending and rising exports – especially cars.

Global headline inflation decreased further, from an average of 5.8% in 2024 to 4.1% in 2025. So far, the impact of trade uncertainties has been marginal, as stockpiling and tariff pauses – among other factors such as trade diversion and rerouting – led to a lower-than-anticipated effective tariff rate. In the second half of 2025, inflation showed signs of acceleration in developed economies as the impact of tariffs was no longer being absorbed within supply chains. However, easing tightness in labor markets was expected to help inflation return to policymakers' target levels.

Global trade activity was robust in the first quarter of 2025, driven by strong growth in US imports and in exports from Asia and the euro area because of front-loading in anticipation of higher tariffs in the United States. Some of this strength could be related to a weaker dollar. Subsequent data showed signs of deceleration in the second quarter. Goods exports to the United States from major European economies – particularly Germany, Spain, and the United Kingdom – fell notably. Total euro area exports remained resilient, however, supported by larger trade flows within Europe. In China, the decline in exports to the United States was partly offset by higher exports to the euro

1 IMF World Economic Outlook, January 2026

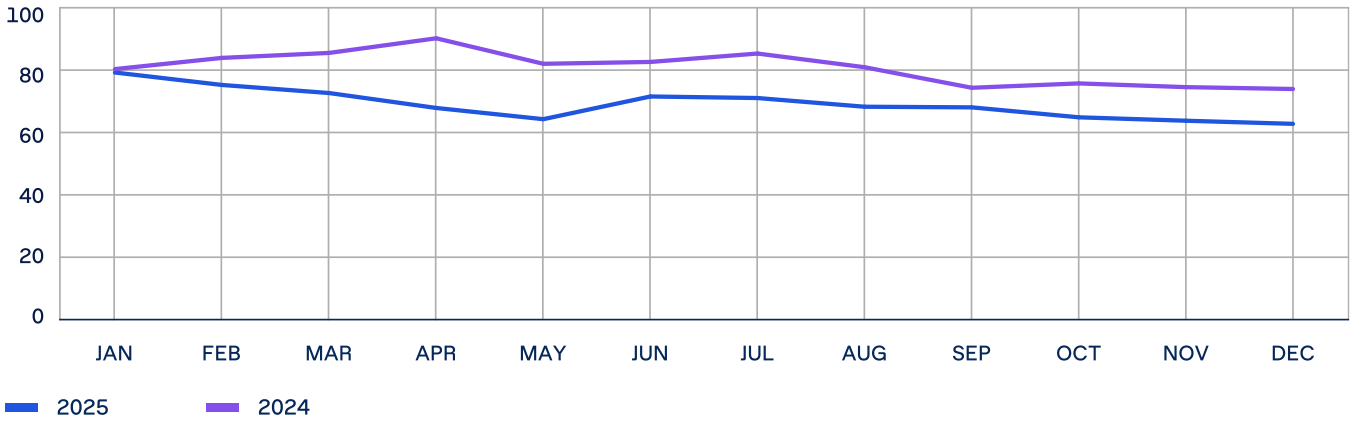
area and countries in the Association of Southeast Asian Nations (ASEAN), in part supported by the depreciation of the renminbi against most currencies (excluding the US dollar).

Oil

The oil market was softer in 2025 than in the prior year. After averaging around USD 81/bbl in 2024, Platts Dated Brent averaged some 14% lower than the previous year at approximately USD 69/bbl. With trade flows in crude and products more accustomed to the various sanctions and trade frictions introduced since 2022, the market was characterized by downward pressure over the course of the year as supply continued to increasingly outpace demand. The major change on the supply side was policy-driven, with a massive unwind of the 2023 supply cuts by OPEC countries. This saw more than 2 mn bbl/d of crude supply returned to the market in the space of less than six months from April onward. While the trajectory for demand growth in 2025 was not as soft as expected when the US announced a major shift in trade policy in Q2, it nevertheless remained muted by the standards of recent history. Downside in oil prices may have been limited by strategic buying in China, which according to some sources averaged at a level that offset a meaningful portion of the returning OPEC supply. At the same time, the marked weakening in the dollar against the currencies of several oil-importing nations may also have protected the USD-denominated oil prices from some additional weakness.

Crude price (Brent) – monthly average[1]

In USD/bbl



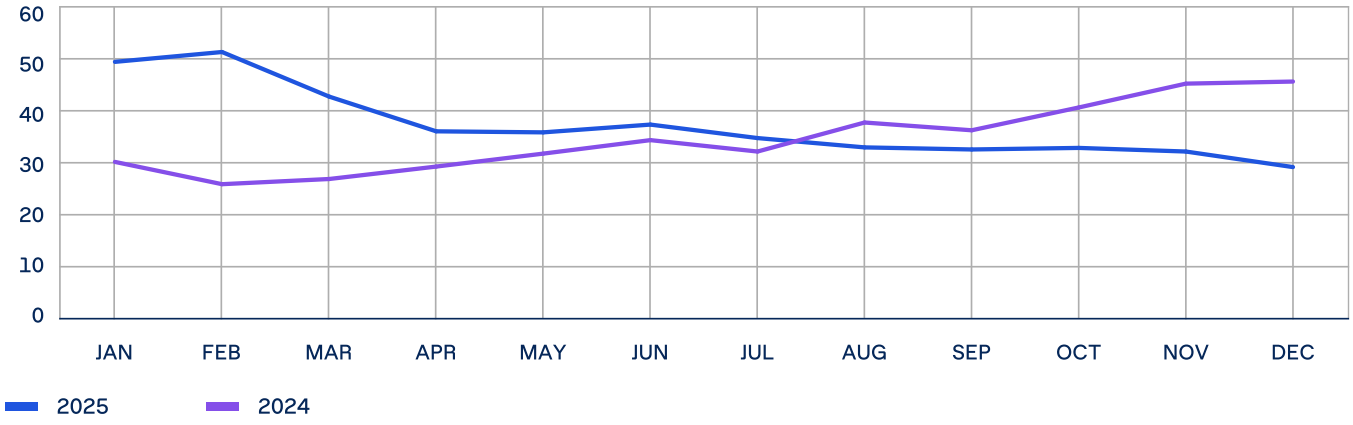
1 S&P Platts Dated Brent monthly average close

Natural Gas

The trajectory of natural gas prices in European hubs was a reversal of that seen in the prior year, with higher prices in the early part of the year gradually giving way to lower prices toward the close of 2025. This nevertheless resulted in a slight increase in the average price level compared to the previous year. 2024's average of around EUR 35/MWh was surpassed by around 8%, compared to the 2025 average of approximately EUR 37/MWh. The gas market in Europe was characterized by moderate growth, especially in the power generation sector, with periods of low renewables output in the early part of 2025. Gas prices fell from high levels in the first quarter, with incremental increases in LNG coming into the market. A key driver of lower prices was also the relative softness of natural gas demand in Asia, where demand growth was much more limited than in the preceding couple of years. This restricted the amount of competition for LNG cargoes, allowing Europe to remain well-supplied with cargoes even at lower price levels. The easing of EU storage mandates ahead of the withdrawal season was also seen to contribute to the decline to price levels below EUR 30/MWh by the end of 2025.

Natural gas price (THE) – monthly average[1]

In EUR/MWh



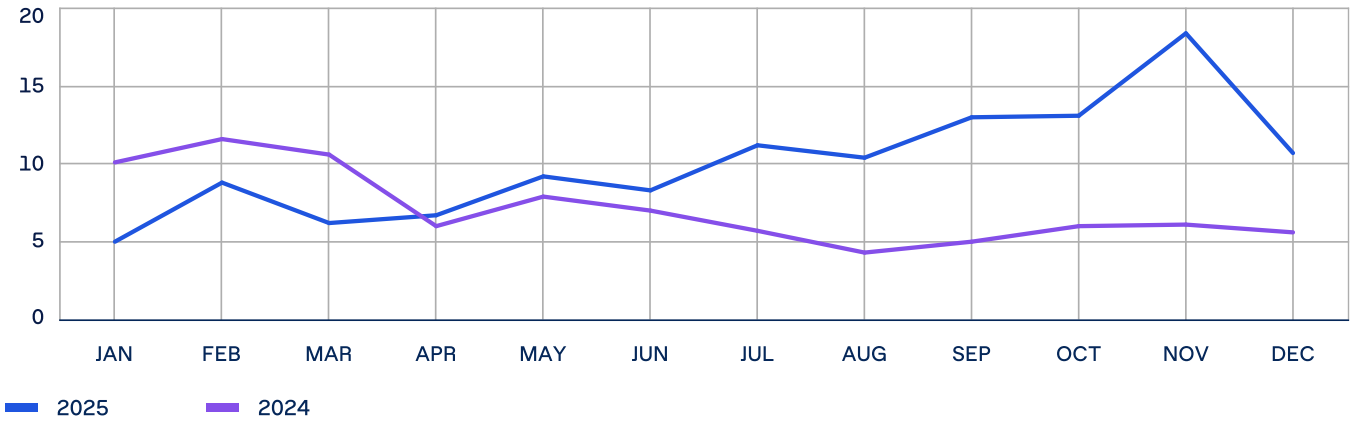
1 Argus monthly day-ahead average close

OMV Refining Indicator Margin Europe

The refining margin averaged around USD 10.1/bbl in 2025, a significant increase compared to USD 7.2/bbl in 2024, driven by strength in the second half of the year due to supply tightness. Naphtha crack spreads remained rangebound slightly below the historical average. Petrochemical demand remained under pressure amid macroeconomic headwinds. However, easing outright price levels, Ukrainian attacks on Russian refineries, and new sanctions on the Russian energy sector tightened supplies. Motor gasoline crack spreads followed seasonal patterns in the first half of the year. However, they started a counter-seasonal strengthening from August onward. Disruptions at the Dangote refinery led to more exports from Europe to West Africa, while strong middle distillate crack spreads incentivized refineries to maximize middle distillate production at the expense of light distillates, tightening supplies for motor gasoline. Middle distillate crack spreads started increasing in June: at first, import economics from the Middle East became more complicated due to the Iran-Israel conflict, with freight and insurance costs skyrocketing. Intensifying Ukrainian attacks on Russian refineries also tightened middle distillate balances. In the second half of October, the US government sanctioned Lukoil and Rosneft, which gave an additional boost to the already strong refinery margins until the second half of November. At the end of the year, margins returned to late summer levels, with the market sentiment easing as Russian exports rebounded and peace talks regarding Ukraine intensified.

Refining indicator margin Europe (OMV) – monthly average[1]

In USD/bbl



1 Internal calculation based on Platts, Argus, and ICIS

Chemicals

The weak economic environment in Europe for chemicals persisted during 2025, leading to several cracker closures, but market conditions didn't strengthen as much as expected. While the closures helped rebalance the

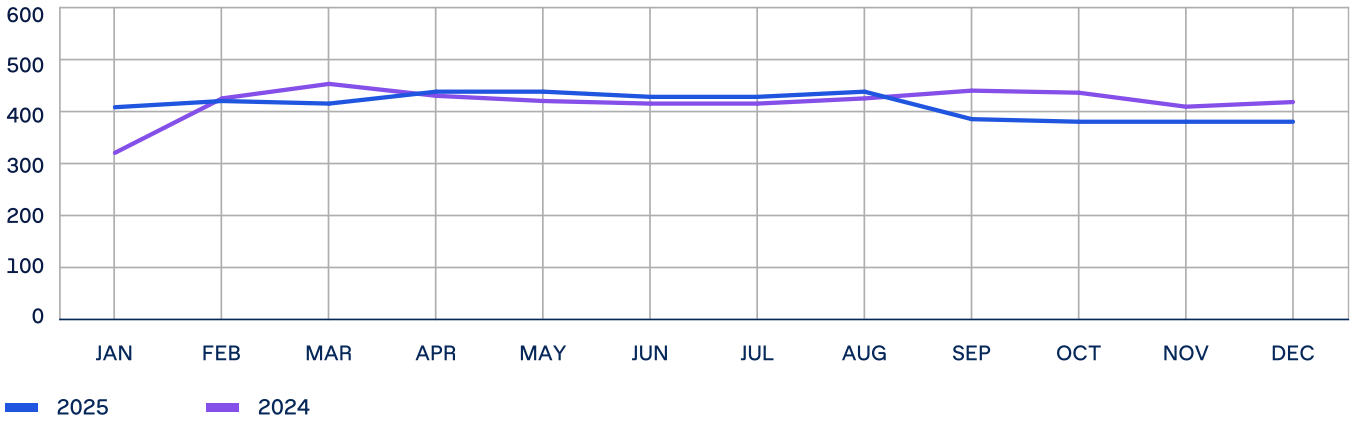
market, the region continued to face pressure from lower-cost imports. Further challenges to recovery came from ongoing tariffs, slowing economic growth, and geopolitical risks. The turnaround season remained as light as in the previous year. Slightly more volumes were offline in the market, but this was not sufficient for a market recovery due to weaker demand. European cracker operating rates averaged 73%, up one percentage point from the 2024 average, largely due to the permanent closures. In total, approximately 2.7 mn t of cracker capacity – equivalent to 13% of Western Europe's total capacity – has been taken offline since the beginning of 2024.

The European polyolefin market remained affected by the macroeconomic slowdown and muted demand in several sectors, especially from the key sectors of construction and automotive. The significant inflow of finished goods from China further delayed industrial recovery. The European polyolefin market faced significant import pressure throughout 2025, driven by competitive pricing from external markets and economic challenges within the region, while supply was adequate throughout the year. The market was under additional pressure from tariffs, weak oil prices, and a persistent supply-demand imbalance, compounded by high inventories and subdued sentiment amid ongoing trade tensions. In 2025, the polyethylene operating rate in Europe was 74% (2024: 72%), supported by about 7% of capacity rationalization. Despite about 3% of capacity rationalization, the European polypropylene operating rates weakened by 1% compared to 2024 to 81%, due to poor profitability, outages, and weak export demand.

Asian polyolefin demand in 2025 was under heavy pressure from structural oversupply and weak downstream demand. Tariffs, soft crude oil prices, and the persistent supply-demand imbalance weighed on sentiment, with buyers showing little appetite to build inventory. Imports into the region were constrained as overseas sellers diverted cargoes to more competitive markets, offering only marginal support to pricing. In 2025, the operating rates in Northeast Asia were 77% (2024: 79%) for polyethylene and 72% (2024: 77%) for polypropylene.

Polyolefin margins (OMV) – month-end values[1]

In EUR/t



1 Internal calculation based on ICIS; calculated as a 50% polyethylene and 50% polypropylene split

Financial Review of the Year

Key financials

In EUR mn (unless otherwise stated)

		2025	2024	Δ
Sales revenues from continuing operations[1]		24,308	26,194	–7%
Clean CCS Operating Result[2]		**4,607**	**5,141**	**–10%**
Clean Operating Result Energy[2]		2,707	3,810	–29%
Clean CCS Operating Result Fuels[2]		1,116	927	20%
Clean Operating Result Chemicals[2]		784	459	71%
Clean Operating Result Corporate & Other[2]		–75	–73	–3%
Consolidation: elimination of inter-segmental profits		75	19	n.m.
Clean CCS Group tax rate	in %	43	45	–3
Clean CCS net income[2]		2,649	2,814	–6%
Clean CCS net income attributable to stockholders of the parent[2, 3]		**1,941**	**2,090**	**–7%**
Clean CCS EPS[2]	in EUR	5.94	6.39	–7%
Special items[4]		–924	–764	–21%
thereof Energy		–830	–605	–37%
thereof Fuels		–7	–98	93%
thereof Chemicals		–75	–55	–37%
thereof Corporate & Other		–12	–6	–87%
Special items[4]		–924	–764	–21%
thereof personnel restructuring		–75	–15	n.m.
thereof unscheduled depreciation/write-ups		–465	–504	8%
thereof asset disposal		19	23	–18%
thereof other		–402	–268	–50%
CCS effects: inventory holding gains (+)/losses (–)		–239	–123	–95%
Operating Result Group		**3,110**	**4,202**	**–26%**
Operating Result Energy		1,877	3,205	–41%
Operating Result Fuels		866	709	22%
Operating Result Chemicals from continuing operations[1]		374	352	6%
Operating Result Corporate & Other		–87	–80	–9%
Consolidation: elimination of inter-segmental profits		80	16	n.m.
Net financial result		–63	–103	39%
Group tax rate from continuing operations[1]	in %	60	53	7
Net income		1,520	2,024	–25%
Net income attributable to stockholders of the parent		**1,017**	**1,389**	**–27%**
Earnings Per Share (EPS)	in EUR	3.11	4.25	–27%
Cash flow from operating activities		5,215	5,456	–4%
Free cash flow before dividends		2,461	2,304	7%
Free cash flow after dividends		180	–158	n.m.
Organic free cash flow before dividends		1,499	1,986	–25%
Organic free cash flow after dividends		–781	–475	–64%
Leverage ratio	in %	14	12	2
Capital expenditure[5]		3,798	4,101	–7%
Organic capital expenditure[6]		3,739	3,710	1%
Clean CCS ROACE	in %	10	10	0
ROACE	**in %**	**6**	**7**	**–1**

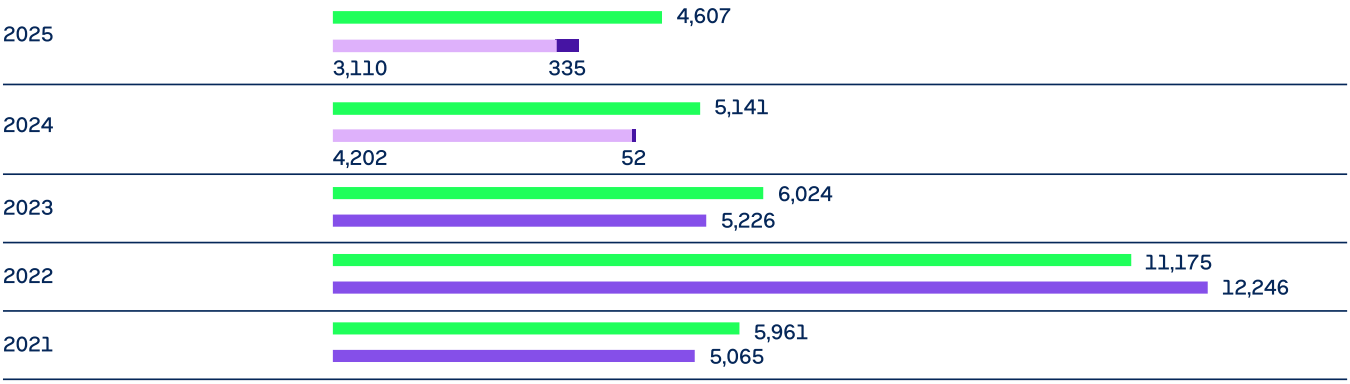
Note: In March 2025, the Borealis Group, excluding Borouge investments, was reclassified to "held for sale" and in addition classified as "discontinued operations." Since reclassification, the non-current assets are no longer depreciated or amortized and investments are no longer accounted for according to the equity method. If not mentioned otherwise, all indicators in the table above also include items classified as "held for sale" and "discontinued operations."

1 Restated 2024 figures.
2 Adjusted for special items and CCS effects; further information can be found in → Note 6 – Segment Reporting – of the Notes to the Consolidated Financial Statements
3 After deducting net income attributable to hybrid capital owners and net income attributable to non-controlling interests
4 The disclosure of special items is considered appropriate in order to facilitate the analysis of the ordinary business performance. To reflect comparable figures, certain items affecting the result are added back or deducted. Special items from equity-accounted companies and temporary hedging effects for material transactions are included.
5 Capital expenditure including acquisitions
6 Organic capital expenditure is defined as capital expenditure including capitalized exploration and appraisal expenditure and excluding acquisitions and contingent considerations.

Further Explanations to Key Financials

Clean CCS Operating Result[1]

In EUR mn



Totaling EUR 4.6 bn, OMV achieved a solid clean CCS Operating Result in 2025. It declined from the 2024 result by 10% driven by a less favorable market environment. While the contribution from Energy decreased substantially, the clean CCS Operating Results of Fuels and Chemicals increased.

Clean CCS Group tax rate[3]

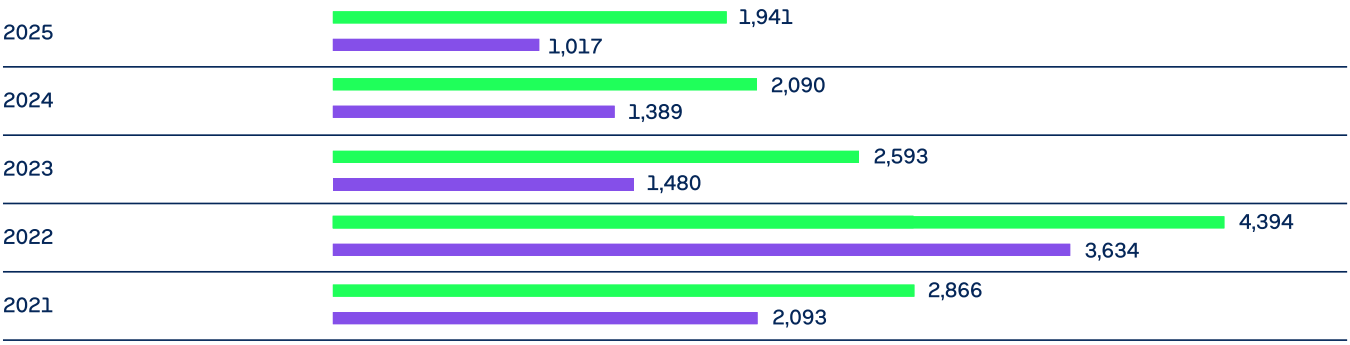
Coming in at 43%, the clean CCS Group tax rate decreased by 2.5 percentage points compared to 45% in the previous year, stemming from a decreased share in the overall Group profits of the Energy segment companies located in countries with a high tax regime.

Note: In March 2025, the Borealis Group, excluding Borouge investments, was reclassified to "held for sale" and in addition classified as "discontinued operations." Since reclassification, the non-current assets are no longer depreciated or amortized and investments are no longer accounted for according to the equity method. If not mentioned otherwise, all indicators in the graphics below also include items classified as "held for sale" and "discontinued operations."

1 Operating Result adjusted for special items and CCS effects
2 Restated 2024 figures
3 Group tax rate adjusted for special items and CCS effects. It represents the average rate at which the Group's profit before tax is taxed.

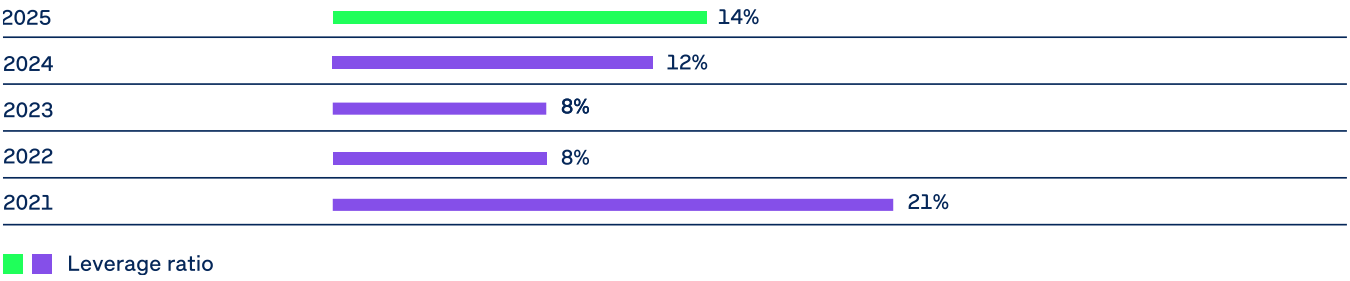
Clean CCS net income attributable to stockholders of the parent[1]

In EUR mn



The clean CCS net income attributable to stockholders of the parent in the amount of EUR 1.9 bn was lower than the 2024 figure of EUR 2.1 bn following the clean CCS Operating Result.

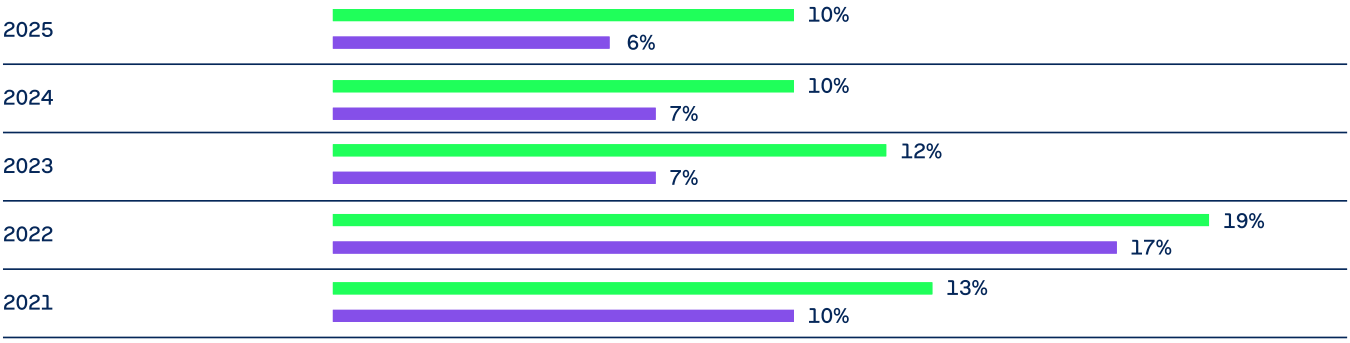
Leverage ratio[2]



OMV's financial performance resulted in only a moderate increase in the leverage ratio to 14% in 2025 from 12% in the previous year. This demonstrates OMV's continued financial strength despite ongoing investing activities and while maintaining a high dividend payout to shareholders.

1 Net income attributable to stockholders of the parent, adjusted for the after-tax effect of special items and CCS.
2 The leverage ratio is calculated by dividing net debt incl. leases by equity plus net debt incl. leases.

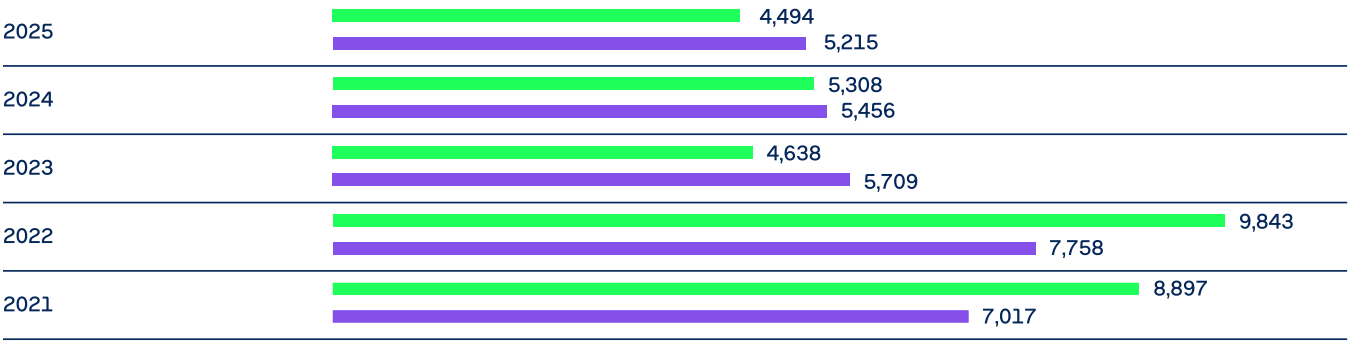
Clean CCS ROACE[1]



Driven by the strong operational performance, OMV was able to deliver a clean CCS NOPAT of EUR 2.7 bn in 2025, remaining on a similar level compared to EUR 2.7 bn in 2024. Although the average capital employed decreased by 2% the clean CCS ROACE remained stable at 10% in 2025.

Cash flow from operating activities excl. net working capital effects[2]

In EUR mn

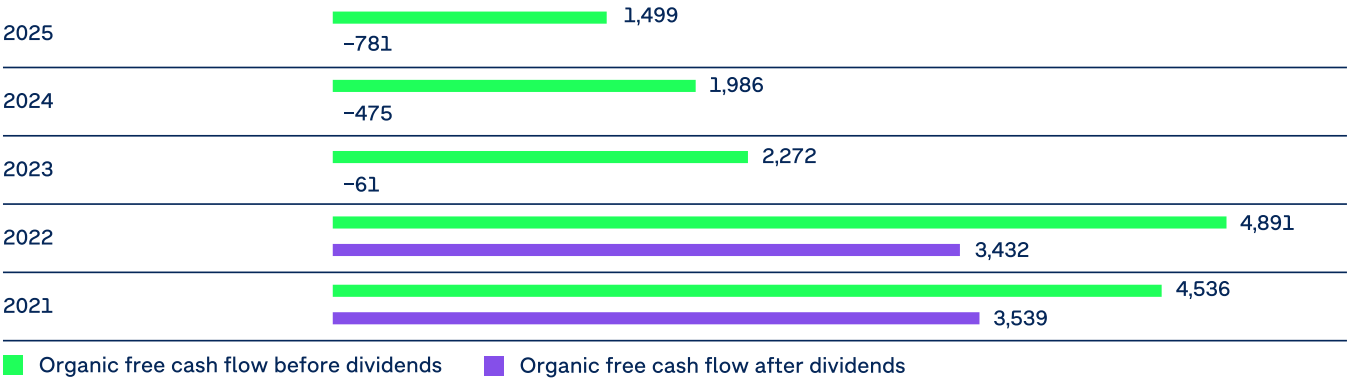


In 2025, cash flow from operating activities excluding net working capital effects decreased to EUR 4.5 bn (2024: EUR 5.3 bn), reflecting a worse market environment in Energy and the divestment of SapuraOMV in December 2024.

1 The clean CCS ROACE (%) is calculated as Net Operating Profit After Tax (NOPAT – as a sum of the current and last three quarters) adjusted for the after-tax effect of special items and CCS, divided by average capital employed.
2 Amount of cash the OMV Group generates through its ordinary business activities which excludes effects from net working capital positions

Organic free cash flow before dividends[1]

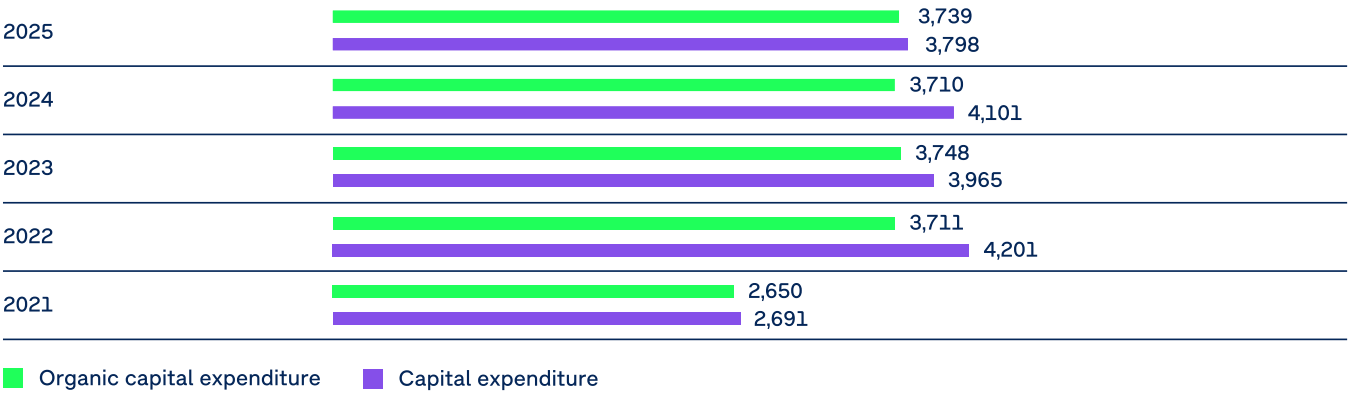
In EUR mn



Organic free cash flow before dividends of EUR 1.5 bn was recorded in 2025, 25% below the prior year's level.

Organic capital expenditure[2]

In EUR mn



Organic capital expenditure was stable at EUR 3.7 bn.

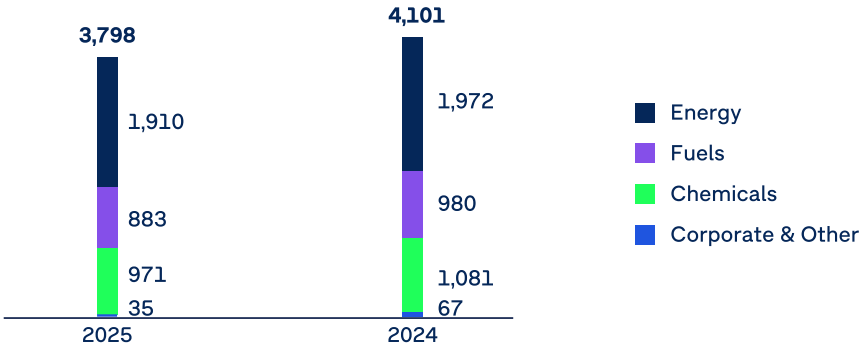
1 The organic free cash flow is cash flow from operating activities less cash flow from investing activities excluding disposals and material inorganic cash flow components (e.g., acquisitions).

2 The amount is defined as capital expenditure including capitalized exploration and appraisal expenditure, excluding equity injections into at-equity and fully consolidated companies, acquisitions, and contingent considerations.

Capital Expenditure (CAPEX)[1]

Total CAPEX

In EUR mn



Energy CAPEX including capitalized E&A dropped to EUR 1,910 mn in 2025 (2024: EUR 1,972 mn). This overall decline reflects the fact that 2024 was impacted by inorganic investments in renewable projects in Romania. At the same time, organic CAPEX increased to EUR 1,881 mn (2024: EUR 1,787 mn), driven by the Neptun Deep project in Romania, and increased activities in Austria, Libya, and Norway which more than offset reductions from the divestment of the Ghasha concession in the United Arab Emirates and SapuraOMV. Exploration expenditure was EUR 148 mn in 2025, down from the 2024 level of EUR 229 mn. The decrease can be explained to a large extent by the SapuraOMV divestment and lower expenditures in OMV Petrom E&P. E&A expenditure in 2025 was mainly directed at activities in Norway, Austria, and Libya.

Fuels CAPEX amounted to EUR 883 mn (2024: EUR 980 mn). The prior year was impacted by the acquisition of filling stations in Austria and Slovakia. Besides ordinary ongoing business investments, in 2025 organic capital expenditure comprised investments in the SAF/HVO plant including electrolyzers in Petrobrazi, green hydrogen electrolyzers in Austria, and in the fast and ultra-fast EV charging network.

Chemicals CAPEX decreased to EUR 971 mn (2024: EUR 1,081 mn), mainly as a result of lower CAPEX related to leases as well as the acquisition of Integra Plastics in Bulgaria in 2024. Besides ordinary ongoing business investments, organic capital expenditure in 2025 was predominantly related to Borealis' construction of the new PDH plant in Kallo (Belgium), the construction of the sorting facility for chemical recycling in Walldürn (Germany), and investments fostering growth in specialty products.

1 Including expenditures for acquisitions as well as equity injections into equity-accounted investments and other interests; adjusted for capitalized decommissioning costs, exploration wells that have not found proved reserves, borrowing costs and other additions that by definition are not considered capital expenditure

The **reconciliation** of total capital expenditure to the investments as shown in the cash flow statement is depicted in the following table:

Capital expenditure

In EUR mn

	2025	2024	Δ
Total capital expenditure	**3,798**	**4,101**	**–7%**
+/– Other adjustments[1]	–519	–51	n.m.
– Investments in financial assets	–38	–350	89%
Additions according to statement of non-current assets (intangible and tangible assets)	**3,242**	**3,699**	**–12%**
+/– Adjustments to cash flow statement[2]	608	–186	n.m.
Cash outflow from investments in intangible assets and property, plant and equipment	**3,849**	**3,513**	**10%**
+ Cash outflow from investments, loans and other financial assets	457	605	–25%
+ Acquisitions of subsidiaries and businesses net of cash acquired	11	199	–94%
Investments as shown in the cash flow statement	**4,317**	**4,317**	**0%**

1 Including, among other items, investments in assets held for sale
2 Including, among other items, investments in assets held for sale, new leases, and non-cash changes

Further Explanations to the Consolidated Income Statement

Consolidated Income Statement (summarized)

In EUR mn (unless otherwise stated)

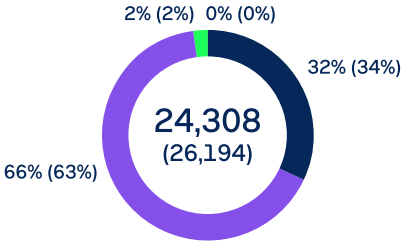
	2025	2024[1]	Δ
Sales revenues	24,308	26,194	–7%
Other operating income and net income from equity-accounted investments	810	1,057	–23%
Total revenues and other income	**25,118**	**27,251**	**–8%**
Purchases (net of inventory variation)	–13,975	–15,025	7%
Production and operating expenses incl. production and similar taxes	–2,860	–3,157	9%
Depreciation, amortization, impairments and write-ups	–2,311	–2,457	6%
Selling, distribution and administrative expenses	–2,002	–1,905	–5%
Exploration expenses	–149	–151	1%
Other operating expenses	–711	–354	–101%
Operating Result	**3,110**	**4,202**	**–26%**
Net financial result	**–63**	**–103**	**39%**
Profit before tax	**3,047**	**4,099**	**–26%**
Taxes on income and profit	–1,834	–2,163	15%
Net income from continuing operations	**1,212**	**1,936**	**–37%**
Net income from discontinued operations	307	88	n.m.
Net income for the year	**1,520**	**2,024**	**–25%**
thereof attributable to hybrid capital owners	60	64	–7%
thereof attributable to non-controlling interests	443	571	–22%
Net income for the year from continuing operations attributable to stockholders of the parent	**789**	**1,324**	**–40%**
Effective tax rate (%)	60	53	7

1 Restated figures – for more information see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture – of the Notes to the Consolidated Financial Statements

As a result of the binding agreement signed in March 2025 between OMV and ADNOC for the combination of Borouge and Borealis into Borouge Group International, the Borealis Group (excluding Borouge investments) was reclassified to "held for sale" and qualifies as "discontinued operations". Since reclassification, the non-current assets are no longer depreciated or amortized and investments are no longer accounted for according to the equity method. Income statement and other comprehensive income numbers for the prior-year period have been adjusted accordingly to present comparative information for discontinued operations. For further details see Note 4 – OMV and ADNOC to establish a new Polyolefins Joint Venture – of the Notes to the Consolidated Financial Statements.

Sales to third parties 2025 (2024)

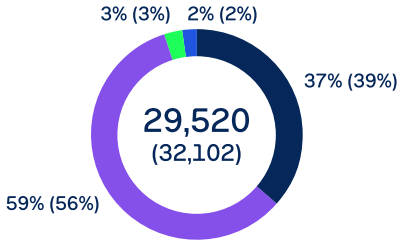
In EUR mn unless otherwise stated (prior year)



Energy	7,685	(8,984)
Fuels	16,045	(16,554)
Chemicals	571	(637)
Corporate & Other	7	(18)

Total non-consolidated sales 2025 (2024)

In EUR mn unless otherwise stated (prior year)



Energy	10,813	(12,587)
Fuels	17,347	(18,100)
Chemicals	841	(913)
Corporate & Other	520	(503)

Sales revenues decreased by 7% to EUR 24,308 mn, mainly due to lower sales volumes from contracts with customers in the Gas Marketing & Power business of the Energy segment. For the sales split by geographical area, please refer to the Notes to the Consolidated Financial Statements (→ Note 6 – Segment Reporting).

Other operating income decreased from EUR 609 mn in 2024 to EUR 408 mn. 2025 was impacted by the positive outcome of litigation in Romania. In addition, 2025 included a gain of EUR 48 mn following an arbitration award in favor of OMV in relation to the Austrian gas supply contract with Gazprom Export. 2024 was significantly impacted by a gain of EUR 234 mn following the conclusion of arbitration proceedings in relation to the German gas supply contract with Gazprom Export. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 8 – Other Operating Income and Net Income from Equity-Accounted Investments).

Net expenses for **depreciation, amortization, impairments and write-ups** decreased compared to the previous year, mainly due to lower depreciation charges and lower net impairments. In 2025, net impairments mainly included EUR 135 mn related to oil and gas assets and goodwill in Tunisia, EUR 131 mn for gas assets in New Zealand, and EUR 122 mn for oil and gas assets in Romania. In 2024, the main impacts were impairments of EUR 222 mn for New Zealand gas assets, EUR 125 mn for certain Energy assets that were divested in 2025, and EUR 121 mn for oil and gas assets in Romania. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 9 – Depreciation, Amortization, Impairments and Write-ups).

Other operating expenses increased from EUR 354 mn in 2024 to EUR 711 mn in 2025. 2025 was impacted by an impairment of other financial assets of EUR 297 mn related to abandonment obligations foreseen to be incurred by OMV Petrom at its own cost, following the agreed principles between OMV Petrom and the Romanian State for 15 year extension of production licenses in Romania. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 20 – Financial Assets).

The net financial result improved from EUR −103 mn in 2024 to EUR −63 mn in 2025. In 2025, the result was positively impacted by higher interest income following the positive outcome of litigation in Romania, though this was partly offset by an unfavorable foreign exchange result. For further details please refer to the Notes to the Consolidated Financial Statements (→ Note 13 – Net Financial Result).

The **effective tax rate** increased from 53% in 2024 to 60% in 2025, mainly due to the reassessment of the deferred tax asset position of the Austrian tax group following the decision by OMV and ADNOC to establish a new Polyolefins Joint Venture and the updated tax planning assumptions. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture and → Note 14 – Taxes on Income and Profit).

Further Explanations to the Consolidated Statement of Financial Position

Consolidated Statement of Financial Position (summarized)

In EUR mn

	2025	2024	Δ
Assets			
Non-current assets	24,486	32,679	–25%
Current assets	11,258	15,709	–28%
Assets held for sale	10,594	425	n.m.
Equity and liabilities			
Equity	22,567	24,617	–8%
Non-current liabilities	12,735	14,735	–14%
Current liabilities	7,525	9,404	–20%
Liabilities associated with assets held for sale	3,510	56	n.m.
Total assets/equity and liabilities	**46,338**	**48,813**	**–5%**

Non-Current Assets

Intangible assets and property, plant and equipment in 2025 were mainly impacted by the reclassification of Borealis disposal group as "held for sale," and by depreciation and net impairment charges. These effects were partially offset by significant CAPEX . For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 16 – Intangible Assets and → Note 17 – Property, Plant, and Equipment).

Equity-accounted investments decreased from EUR 6,661 mn in 2024 to EUR 5,255 mn in 2025, mainly impacted by dividend distributions, the reclassification of Bayport Polymers LLC (Baystar) to "held for sale" as part of Borealis disposal group (excluding Borouge investments), and the weaker USD, though these factors were partly offset by positive results, mostly from Borouge PLC and ADNOC Global Trading. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 18 – Equity-Accounted Investments).

Other financial assets decreased by EUR 1,137 mn mainly due to the reclassification of the Borealis disposal group to "held for sale" and an impairment of other financial assets related to abandonment obligations foreseen to be incurred by OMV Petrom at its own cost, following the agreed principles between OMV Petrom and the Romanian State for a 15-year extension of production licenses in Romania.

Current Assets

The decrease in **current assets** was mainly impacted by the reclassification to of the Borealis disposal group "held for sale," the main items affected being **inventories**, **cash and cash equivalents** and **trade receivables**.

Inventories fell from EUR 3,936 mn to EUR 1,962 mn, further associated with the effects of lower volumes and prices in the gas business. **Cash and cash equivalents** decreased from EUR 6,182 mn to EUR 5,077 mn. For more details, please refer to→ Further Explanations to the Cash Flow Statement in the Directors' Report chapter.

Assets Held for Sale and Liabilities Associated with Assets Held for Sale

The increase was mainly impacted by the reclassification of the Borealis disposal group in March 2025 to "held for sale," although partly offset by the completion of the divestment in OMV's 5% stake in the Ghasha concession. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture and → Note 5 – Assets and Liabilities Held for Sale).

Non-Current Liabilities

The decrease in **lease liabilities** and **other interest bearing debts**, as well as in **provisions for pensions and similar obligations** was mainly due to the reclassification to of the Borealis disposal group "held for sale". For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 26 – Liabilities and → Note 24 – Provisions for Pensions and Similar Obligations).

Non-current decommissioning and restoration obligations increased by EUR 191 mn mainly due to reassessment effects and additional obligations. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 25 – Decommissioning and Other Provisions).

Current Liabilities

The decrease in **current liabilities** was mainly impacted by the reclassification of Borealis disposal group to "held for sale," with the main item affected being **trade liabilities** which decreased from EUR 3,723 mn to EUR 2,633 mn.

The increase in **bonds** was mainly related to short-term reclassifications of approx. EUR 1 bn, partly offset by the repayment of bonds with nominal values of EUR 500 mn and EUR 300 mn related to the Borealis disposal group reclassified to "held for sale" and subsequently repaid before year-end. For further details, please refer to the Notes to the Consolidated Financial Statements (→ Note 26 – Liabilities).

Other interest-bearing debts decreased by EUR 252 mn mainly due to the reclassification of the Borealis disposal group to "held for sale" and repayments being made before year-end. This was partly offset by short-term reclassifications.

Further Explanations to the Consolidated Statement of Cash Flows

Consolidated Statement of Cash Flows (summarized)

In EUR mn

	2025	2024	Δ
Cash flow from operating activities excluding net working capital effects	4,494	5,308	–15%
Cash flow from operating activities	5,215	5,456	–4%
Cash flow from investing activities	–2,754	–3,152	13%
Free cash flow	2,461	2,304	7%
Cash flow from financing activities	–2,834	–3,132	10%
Effect of exchange rate changes on cash and cash equivalents	–53	0	n.m.
Net increase (+)/decrease (–) in cash and cash equivalents	–426	–828	49%
Cash and cash equivalents at beginning of year	6,182	7,011	–12%
Cash and cash equivalents at end of year	**5,756**	**6,182**	**–7%**
thereof cash disclosed within Assets held for sale	679	—	n.a.
Cash and cash equivalents presented in the consolidated statement of financial position	**5,077**	**6,182**	**–18%**
Free cash flow after dividends	**180**	**–158**	**n.m.**

In 2025, **cash flow from operating activities excluding net working capital effects** decreased to EUR 4,494 mn (2024: EUR 5,308 mn), amongst other impacts reflecting a lower contribution from E&P business and the deconsolidation of SapuraOMV in December 2024. This was partly offset by lower income taxes paid in 2025 compared to 2024 and solidarity contribution payments in Romania in 2024. **Net working capital effects** were positive and came in at EUR 721 mn (2024: EUR 148 mn), impacted by lower inventory levels. As a result, **cash flow from operating activities** totaled EUR 5,215 mn (2024: EUR 5,456 mn).

Cash flow from investing activities showed an outflow of EUR –2,754 mn in 2025, compared to EUR –3,152 mn in 2024. Cash flow from investing activities in 2025 was positively impacted by the divestment of a 5% stake in the Ghasha concession, located in the United Arab Emirates, and a loan repayment by Bayport Polymers LLC. In 2024, cash flow from investing activities included inflows of EUR 766 mn from the successful divestment of OMV's 50% share in SapuraOMV.

Cash flow from financing activities showed an outflow of EUR –2,834 mn compared to EUR –3,132 mn in 2024. In 2025, despite an increase in debt repayments, there was also a higher level of bond issuance. Additionally, dividend payments were lower compared to 2024.

Energy

The Energy segment is an important contributor for OMV's long-term value creation. It ensures the supply of affordable energy to meet current demand, while also investing in the development of low-carbon solutions and sustainable resources to support a cleaner energy future. It consists of Exploration & Production (E&P), Gas Marketing & Power, and the Low Carbon Business (LCB). E&P includes the exploration, development, and production of hydrocarbons. Gas Marketing & Power operates the full natural gas value chain, with natural gas sales, storage, optimization, logistics, and the power business in Romania. LCB concentrates on renewable and geothermal energy.

At a glance

		2025	2024	Δ
Clean Operating Result	in EUR mn	2,707	3,810	–29%
thereof Gas Marketing & Power	in EUR mn	252	628	–60%
Special items	in EUR mn	–830	–605	–37%
Operating Result	in EUR mn	1,877	3,205	–41%
Capital expenditure[1]	in EUR mn	1,910	1,972	–3%
Exploration expenditure	in EUR mn	148	229	–35%
Exploration expenses	in EUR mn	149	151	–1%
Production cost	in USD/boe	10.64	9.98	7%
Total hydrocarbon production	in kboe/d	305	340	–10%
Total hydrocarbon sales volumes	in kboe/d	288	324	–11%
Proved reserves as of December 31	in mn boe	880	979	–10%
Average Brent price	in USD/bbl	69.11	80.76	–14%
Average THE gas price	in EUR/MWh	37.18	34.57	8%
Average realized crude oil price[2]	in USD/bbl	66.79	77.51	–14%
Average realized natural gas price[2,3]	in EUR/MWh	30.31	25.12	21%

1 Capital expenditure including acquisitions
2 Average realized prices include hedging effects.
3 The average realized natural gas price is converted to MWh using a standardized calorific value across the portfolio of 10.8 MWh for 1,000 cubic meters of natural gas.

Financial Performance

In 2025, the **average Brent price** amounted to around USD 69/bbl, representing a decrease of 14% compared to the prior-year level (2024: USD 81/bbl). The Group's **average realized crude oil price** declined by 14% to USD 67/bbl (2024: USD 78/bbl), in line with the Brent benchmark. The **THE gas price** increased by 8% to EUR 37/MWh (2024: EUR 35/MWh), while the **average realized gas price** in EUR/MWh increased by 21% to around EUR 30/MWh (2024: EUR 25/MWh). It therefore developed better than the European benchmark prices, which was mainly due to the change in portfolio composition following the divestment of SapuraOMV.

The **clean Operating Result** declined by 29% to EUR 2,707 mn in 2025 (2024: EUR 3,810 mn), mainly due to negative market effects and a notably lower Gas Marketing & Power result. The E&P business was impacted by lower oil prices and an unfavorable foreign exchange development. Higher gas prices were only able to partly offset this. The resulting market effects amounted to EUR –634 mn. Reduced liftings in Norway and the missing sales volumes from the divested Malaysian assets further weighed on the result. This was partially compensated by lower depreciation in New Zealand, primarily attributable to the impairments of some E&P assets in 2024, and higher liftings from the United Arab Emirates and Libya.

The **total hydrocarbon production volume** came in at 305 kboe/d, in line with guidance. Excluding the impact from the divestment of SapuraOMV, the production decline was limited at around 2%. In 2024 SapuraOMV contributed 28 kboe/d. In addition, production in New Zealand, Romania, and Norway came in lower, mostly due to natural decline. Output in Libya was higher than the previous year, as 2024 had been impacted by unplanned outages due to force majeure, and this had a partially offsetting effect. **Production cost** excluding royalties increased to USD 10.6/boe in 2025 (2024: USD 10.0/boe) due to lower production volumes and an unfavorable foreign exchange

development, though these factors were partly mitigated by a reduced absolute cost base. Total **hydrocarbon sales volumes** declined by 36 kboe/d to 288 kboe/d, mainly following the production development.

The result of **Gas Marketing & Power** decreased to EUR 252 mn in 2025 (2024: EUR 628 mn). This was primarily caused by the decline in the Gas Marketing Western Europe result to EUR 181 mn (2024: EUR 557 mn), which was largely attributable to one-off effects related to arbitration awards that had a positive impact on the previous year. In addition, a lower storage result due to decreased summer/winter spreads and a lower sales result following reduced price volatility further weighed on the result. The result of Gas & Power Eastern Europe remained unchanged compared to the previous year at EUR 71 mn (2024: EUR 71 mn). The strong performance achieved in the second half of 2025, supported by power market deregulation in Romania starting in July 2025, compensated for the negative results recorded in the first two quarters.

Net **special items** amounted to EUR –830 mn in 2025 (2024: EUR –605 mn), with the majority arising from non-cash net impairment charges of E&P assets. Furthermore, following the agreed principles for the extension of production licenses in Romania for an additional 15 years, an impairment of EUR 297 mn of other financial assets related to abandonment obligations was recorded in 2025. In 2024, net special items were mainly related to impairments of E&P assets. The **Operating Result** declined to EUR 1,877 mn (2024: EUR 3,205 mn).

Capital expenditure including capitalized E&A reduced to EUR 1,910 mn in 2025 (2024: EUR 1,972 mn), as 2024 was impacted by inorganic investments in renewable energy projects in Romania. This was partly offset by an increase in organic investments to EUR 1,881 mn (2024: 1,787 mn) related to Neptun Deep in Romania, as well as increased activity in Austria, Libya, and Norway, counterbalanced by the divestments of the Ghasha concession in the United Arab Emirates and SapuraOMV. Organic capital expenditure in 2025 was primarily directed at projects in Romania, Norway, and Austria. **Exploration expenditure** was EUR 148 mn in 2025, down from the 2024 level of EUR 229 mn. The decrease can be explained to a large extent by the SapuraOMV divestment and lower expenditure in OMV Petrom E&P. E&A expenditure in 2025 was mainly directed at activities in Norway, Austria, and Libya.

Business Overview

In the Energy segment, OMV invests in both traditional and sustainable businesses, with the overarching goal of delivering resilient free cash flow and continuously reducing emissions.

Energy consists of E&P, Gas Marketing & Power, and the Low Carbon Business. The E&P portfolio is being refocused in and around Europe with emphasis on cost optimization and operational efficiencies while executing a large pipeline of organic growth projects. The Gas Marketing & Power business operates across the value chain, from the wellhead to the end customer, featuring a fully integrated natural gas sales and logistics business. It also includes a gas-fired power plant in Romania and power sales in Romania and neighboring countries. The Low Carbon Business concentrates on renewable power generation and geothermal energy production.

In 2025, the Energy division's cash flow improvement program SPARK continued to have a significant positive impact on the financial performance and cash flows of the OMV Group. More than 500 individual initiatives have been defined and are tracked within the program.

Exploration & Production (E&P) Business

The main strategic objective of the E&P business is to become a leading producer of natural gas for our European core markets. By 2030, OMV's ambition is to reach an E&P production level of around 400 kboe/d, with natural gas expected to account for more than 50% of total output. OMV has refocused its production portfolio around three core regions: North, Central and Eastern Europe (CEE), and South. In this context, OMV divested its assets in Malaysia in December 2024.

Total average hydrocarbon production came in at 305 kboe/d for 2025 (2024: 340 kboe/d), with a natural gas share of around 42% (2024: 47%).

Production[1]

	2025				2024			
	Oil & NGL	Natural gas[2]		Total	Oil & NGL	Natural gas[2]		Total
	in mn bbl	in bcf	in mn boe	in mn boe	in mn bbl	in bcf	in mn boe	in mn boe
Romania	17.6	110.9	20.5	38.1	19.1	112.4	20.8	39.9
Austria	2.9	16.4	2.7	5.6	3.0	18.2	3.0	6.0
Norway	8.6	85.5	14.3	22.9	10.0	86.1	14.4	24.4
Libya	12.9	–	–	12.9	10.2	–	–	10.2
Tunisia	0.7	7.9	1.3	2.0	0.9	9.2	1.5	2.5
Kurdistan Region of Iraq	1.0	18.8	3.1	4.1	1.0	18.2	3.0	4.0
United Arab Emirates	18.7	–	–	18.7	18.4	–	–	18.4
New Zealand	2.5	26.2	4.4	6.8	2.9	36.0	6.0	8.9
Malaysia	–	–	–	–	0.8	56.9	9.5	10.2
Total	**64.9**	**265.6**	**46.3**	**111.2**	**66.2**	**337.1**	**58.3**	**124.4**

1 The table displays the total production figures for all fully consolidated companies, and is not adjusted for OMV's ownership interest.
2 To convert natural gas from cf to boe, the following conversion factor was applied in all countries: 1 boe = 6,000 cf. In Romania, the following factor was used: 1 boe = 5,400 cf.

Reserves Development

Proved reserves (1P) as of December 31, 2025, decreased from 979 mn boe (position at December 31, 2024) to 880 mn boe (thereof OMV Petrom: 411 mn boe). The one-year Reserve Replacement Rate (RRR) was 11% in 2025, as positive revisions were almost completely offset by the divestment of the Ghasha concession (2024: –26%). The three-year rolling average RRR is 57% (2024: 21%). Positive performance revisions to proved reserves mainly in the United Arab Emirates, Romania, and Norway and successful project maturations mainly in Romania, Libya, and Norway did not fully compensate for the production and the divestment of the Ghasha concession. **Proved plus probable reserves (2P)** decreased from 1,543 mn boe (position at December 31, 2024) to 1,389 mn boe (thereof OMV Petrom: 620 mn boe). Net additions, such as project maturations in the United Arab Emirates and Romania and better performance in Libya, fully replaced the production but could not offset the divestment of the Ghasha concession.

North

OMV is actively engaged in offshore exploration, appraisal, development, and production projects in Norway. The Company is focused on high grading its portfolio and increasing equity gas production. By concentrating on infrastructure-led exploration next to existing fields, OMV aims to extend the longevity and materiality of its portfolio, ensuring long-term value creation and resilience. In 2025, OMV's production in Norway averaged 63 kboe/d (2024: 67 kboe/d), with a natural gas share of around 62% (2024: 59%).

Norway

Exploration

In 2025, OMV drilled the Hoffmann exploration well as a follow-up to the 2024 Haydn/Monn gas discovery in the Vøring Basin (PL1194) of the Norwegian Sea. This well encountered residual hydrocarbons at the main reservoir level, most likely due to trap leakage. However, we have identified further potential prospects located in the vicinity of Haydn/Monn through a substantial data acquisition program. OMV reinforced its presence in the Vøring Basin with four new licenses in this area (three as operator and one as partner) following the Awards in Predefined Areas (APA) 2024 application process.

Joint Ventures/Operations

OMV holds non-operated interests in four producing fields on the Norwegian Continental Shelf: Gudrun (24% share, oil and gas field operated by Equinor), Gullfaks (19% share, oil and gas field operated by Equinor), Edvard Grieg (20% share, oil and gas field operated by Aker BP), and Aasta Hansteen (15% share, gas field operated by Equinor).

Gudrun Field

The third infill drilling campaign, with drilling of two new wells planned in July and August 2026, aims to accelerate production at the Equinor-operated mature offshore oil field, which is approaching the end of its operational life. This is expected to positively impact plateau production by around 4 kboe/d (net to OMV).

Edvard Grieg/Solveig Phase 2

Edvard Grieg serves as a host platform for several tie-back developments, including Solveig Phase 1 and 2. Efforts to maximize the value of the greater Edvard Grieg area are progressing well, with the Solveig Phase 2 project nearing completion and production start-up scheduled for Q1 2026. In 2025, offshore pipelines, umbilicals, and subsea structures were installed as planned. Topside modifications were successfully completed during the Edvard Grieg shutdown in September 2025. Drilling of three wells commenced in November 2025, with the campaign expected to conclude in April 2026. Estimated production impact at plateau is around 2 kboe/d (net to OMV).

Gullfaks Field

On the Gullfaks field, 15 wells were delivered and handed over to production during 2025. A new project to upgrade an existing wet gas compressor was matured during the year, and the project was sanctioned by year-end 2025.

Growth Projects

Berling

- Type of hydrocarbons: Natural gas and condensate
- Location: Norwegian Sea, 20 km west of the Åsgard field, water depth of around 350 m
- Operator: OMV Norge (30%)
- Development concept: Subsea production structure tied back to the Equinor-operated Åsgard B semi-submersible floating platform
- First gas: 2029
- Plateau production: 12 kboe/d (net to OMV)
- FID: Q4 2022
- Status & outlook: Execution of the project is progressing well without any Lost Time Injuries (LTI). The main offshore installations covering subsea structures, umbilicals, and pipelines have been completed. As part of the Åsgard scope of works for 2026, risers and dynamic umbilicals will be installed. Planning for drilling activities is ongoing, with spud expected in 2027.

Central and Eastern Europe (CEE)

In CEE, OMV is active in Austria, Romania, and Bulgaria. The main focus areas are the development of the major Neptun Deep gas project in the Romanian Black Sea and unlocking further growth potential through exploration activities in both the Romanian and Bulgarian sectors of the Black Sea. Additionally, OMV is actively managing the decline of its mature fields, with the help of workover and well intervention campaigns, ensuring the longevity of its assets. In 2025, OMV's production in CEE averaged 120 kboe/d (2024: 125 kboe/d), with a natural gas share of around 53% (2024: 52%).

Austria

Exploration

The Wittau West Tief 1 exploration well was drilled safely and encountered its primary target in the Hauptdolomit limestone. Initial indications of the presence of gas are positive, and a well test is being conducted to confirm the technical and commercial potential of the reservoir.

Operations

Austria's production remains stable, supported by regular workover campaigns and smart oil recovery (SOR) projects. The successful completion of the gas storage workover campaign has maintained storage capacity at 2.2 bcm, ensuring security of supply. Cost discipline was maintained through the effective implementation of cost and production optimization programs. HSSE performance campaigns were extended to contractor personnel, reinforcing a strong safety culture at every level of the organization. In 2025, the methane emission compliance initiative was executed, strengthening internal skills and competencies. Decarbonization steps remain on track, with the sanctioning of the Auersthal electrical compressor and tie-in works for the gas storage compressor.

Growth Projects

Wittau Phase 1

- Type of hydrocarbons: Natural gas
- Location: East of Vienna, near Aderklaa
- Operator: OMV Austria (100%)
- Development concept: Phase 1 comprises two wells (Wittau Tief 2a and Wittau Tief 3). The produced gas will go through a gas drying unit (ZGT Wittau) and will then be transferred via a 12 km pipeline to the Aderklaa gas treatment facility.
- First gas: 2026
- Plateau production: Around 3 kboe/d (net to OMV), which should result in an approximate 50% increase in OMV's gas production in Austria
- FID: Q1 2025
- Status & outlook: Completion run, stimulation, and well clean-up activities for the Wittau Tief 2a well have been completed. Wittau Tief 3 spudded in October 2025 and drilling will continue until Q1 2026. The construction, tie-in works, and hydro test of the pipeline from ZGT Wittau to the gas treatment facility in Aderklaa have been completed. Construction works in ZGT Wittau and the high-pressure compressor work package in Aderklaa are ongoing, with commissioning and start-up works to follow in Q1 2026.

Romania

In 2025, Romania achieved good production volumes. In addition, the flagship Neptun Deep project – operated by OMV Petrom in partnership with Romgaz Black Sea Limited (50%/50%) – is progressing on schedule and within budget.

Exploration

The Spineni-1 gas well was tested and confirmed a production potential of 180,000 m^3/d of natural gas and 25 m^3/d of condensate, or a total of around 1 kboe/d from the discovery. Approximately EUR 15 mn was invested during the exploration phase. The well will be tied into existing local infrastructure.

Operations

In 2025, excluding production enhancement contracts, 31 new wells and sidetracks were drilled, 542 workover jobs were carried out, and 634 subsurface abandonments were performed in Romania. The good results from new wells and workovers partly compensated for the natural production decline. The major planned maintenance works were successfully and safely finalized for both offshore and onshore facilities.

In addition, OMV Petrom achieved its first dual string gas well completion in the Oltenia area. The 2010 Predești well was safely drilled and completed, and is currently producing gas from two independent geological zones simultaneously. Dual string completions have proven to be successful in field redevelopment projects such as Brădești and are scheduled to be deployed in other gas fields as well.

In terms of other projects, construction activities have progressed for Tank Farm Independenta and the Abramut gas plant and are scheduled to continue throughout 2026.

In 2025, OMV Petrom advanced with activities to reduce its Scope 1 and 2 emissions. These activities included G2P (Gas to Power) and CHP (combined heat and power production) projects to prevent routine flaring and venting. These together with the S2P (Solar to Power) installations cover almost all of the internal electricity needs of OMV Petrom's E&P division.

Growth Projects

Neptun Deep

- Type of hydrocarbons: Natural gas
- Operator: OMV Petrom (50%)
- Location: Romanian sector of the Black Sea, approx. 160 km from shore in water depths ranging from 100 to 1,000 m
- Development concept: Drilling of a total of ten subsea wells is planned. The Pelican South field has four wells on one drill center and the Domino field has six wells across two drill centers. In addition, the project will include flowlines, an unmanned and self-powered offshore platform with gas dehydration facilities, a gas pipeline to Tuzla, and a measurement station.
- First gas: 2027
- Plateau production: 70 kboe/d (net to OMV) expected to be reached within one year after first gas and to last eight to ten years
- FID: Q2 2023
- Status & outlook: In March 2025, the contracted Transocean Barents mobile offshore drilling unit commenced drilling of four Pelican South wells and moved to the Domino field in early 2026 to commence drilling activities on the six wells that will complete the field development plan. All materials provided by third parties, pipelines, umbilicals, and subsea production systems were delivered on time to support prime contractor activities. The shallow water platform topsides and jacket fabrication are on track, with sail away from Indonesia and Sardinia respectively expected in 2026. Onshore work on the natural gas metering station is progressing well, while the micro tunnel, which provides the route for the main pipeline under the beach, was completed and is ready for shore pull operations in early 2026. Overall, the project is on track, with first gas expected in 2027.

Bulgaria

OMV Petrom completed the farm down of 50% of its working interest in the Han Asparuh exploration license in March 2025 to a subsidiary of the Israeli company NewMed Energy, while maintaining its role as operator. In exchange, NewMed Energy will bear a significant part of the costs of the exploration and appraisal operations. Following the entry of state-owned Bulgarian Energy Holding (BEH) in the Han Asparuh block in January 2026, with a 10% interest, OMV Petrom continues to hold a 45% share in the license and remains the operator.

Two deep-water, high-impact exploration wells are planned, with the first well spud in December 2025 with the Noble Globetrotter I drillship. The drilling campaign is expected to cost approximately EUR 170 mn (OMV Petrom share around EUR 30 mn) and will last about five months.

Han Asparuh is an exploration block located in the western Black Sea in Bulgaria, south of the Neptun block in Romania, and has an area of 13,712 km^2 with water depths of just under 2,000 m.

South

In the South region, OMV is active in the United Arab Emirates, Libya, Tunisia, and the Kurdistan Region of Iraq. OMV aims to grow its gas production and resource base in North Africa. This will allow the Company to diversify its portfolio and enhance overall resilience, given the significant potential this region offers. In 2025, OMV's production in the South region averaged 103 kboe/d (2024: 96 kboe/d), with a natural gas share of around 12% (2024: 13%).

Libya

Exploration

The Essar well was successfully tested in October 2025, following the discovery at the end of 2024 in the OMV-operated Contract Area 106/4 (EPSA C103) within the Sirte Basin. Commercial flow rates of around 4 kboe/d were measured, and the discovery will be developed via tie-back to existing nearby infrastructure. In addition, non-operated exploration activities in the Murzuq Basin resumed, with three wells drilled under Repsol's operatorship.

Operations

In 2025, production was 25% higher than the previous year, representing a significant milestone for OMV's operations in Libya. For 2025, production averaged 35 kboe/d, marking the highest level ever achieved by OMV Libya. The main contributor to this performance was OMV's share in the El Sharara field (26 kboe/d), with the highest production levels in years due to increased drilling and workover activities.

In Q2 2025, the Nafoora Asset team was established to enhance the asset performance, accelerate production ramp-up, and provide OMV with greater operational control. Despite a tense security situation in Tripoli during the spring of 2025, the overall environment stabilized, resulting in steady production.

Growth Projects

Nafoora field redevelopment

- Type of hydrocarbons: Oil
- Location: Sirte Basin in the east of Libya
- Operator/JV: AGOCO, with OMV and NOC JV under Nafoora Asset Team (NAT)
- Development concept: Oil field redevelopment project jointly managed by OMV and NOC through NAT and operated by AGOCO. Major contributor to growth in Libya until 2030 and beyond.
- Plateau production: 8 kboe/d (net to OMV) by 2030
- FID: Full field redevelopment FID planned for Q2 2026
- Status & outlook: In 2025, five wells were drilled. Nafoora production reached around 6 kboe/d (net to OMV). In 2026, the plan is to drill six additional infill wells ahead of the FID in Q2 2026.

United Arab Emirates (UAE)

Production in the UAE increased slightly in 2025, driven by enhanced reliability and efficiency at the offshore facilities in Umm Lulu and SARB (Satah Al Razboot). Development drilling and appraisal activities continued at both fields.

Growth Projects

SARB & Umm Lulu Phase 2

- Type of hydrocarbons: Oil
- Location: SARB field, 120 km from Abu Dhabi, and the Umm Lulu field, about 30 km away
- Operator: ADNOC-operated shallow water oil developments (OMV share 20%)
- Development concept: Infill drilling (2024-2026) and hook-up to existing facilities
- Plateau production: 8 kboe/d (net to OMV) by 2030
- FID: Q3 2022
- Status & outlook: SARB Phase 2 and Umm Lulu Phase 2 are both in the execution phase, with more than 50% of the wells drilled and drilling continuing in 2026; installation of Umm Lulu's main oil line is in progress.

Tunisia

Exploration

The recent exploration discoveries (Aziza-1 in the Jenein Sud permit, Anbar-1, Sabeh-1, and Wissal-1 in the Borj El Khadra permit) enabled the award of two new concessions to OMV. Both concessions, Aziza and Sabeh, will be developed through OMV's Nawara surface facilities.

Operations

Production operations were safely conducted and maintained throughout 2025. A workover campaign was carried out on Ritma-1 and Benefsej-1 to restore production, and on Sourour-1 to secure the well and sustain production levels. Planned shutdowns were executed successfully in the Nawara facilities in May and in the Waha field in September. The next turnaround is expected in 2027.

Kurdistan Region of Iraq (KRI)

Operations

In the KRI, Khor Mor activities – operated by Pearl Petroleum – demonstrated continued resilience, maintaining production despite challenging security conditions. The KM250 gas expansion project also delivered first production. Drone activity continued throughout the year, unfortunately resulting in a serious attack in November 2025. While fortunately no personnel were harmed, facilities sustained damage, leading to a subsequent halt of production for two days from the field.

Growth Projects

Khor Mor Growth ("KM250")

- Type of hydrocarbons: Gas, condensate, and LPG
- Location: Kurdistan Region of Iraq
- Operator/JV: Pearl Petroleum-operated onshore gas development critical for KRI (OMV share 10%)
- Plateau production: 4 kboe/d (net to OMV)
- FID: Q4 2019
- Status: First commercial gas sales achieved in October 2025 with the plant commissioned and handed over to operations in 2025.

Rest of the World

In 2025, OMV completed its withdrawal from Yemen. Aside from the core regions, OMV is active in New Zealand. In 2025, OMV's production in New Zealand averaged 19 kboe/d (2024: 24 kboe/d), with a natural gas share of around 64% (2024: 67%).

New Zealand

In New Zealand, notice has been provided to the government and regulators that the Māui gas field is expected to cease production by the end of 2026. Stronger production performance and lower decline rates in the Maari oil field prompted OMV to extend the economic field life to 2032–33 and to request a permit extension beyond 2027. The application for a ten-year extension was approved in August 2025.

Gas Marketing & Power

OMV Gas Marketing & Power aims to further strengthen and diversify its customer portfolio in Western Europe and to regionally expand the Gas & Power business in locations with equity gas production.

Gas Marketing Western Europe

OMV markets and trades natural gas in several European countries, as well as in Turkey. In 2025, natural gas sales volumes in Gas Marketing Western Europe amounted to 39.5 TWh (2024: 53.1 TWh). The foundation of the natural gas sales business is a diverse supply portfolio, which consists of equity gas from Austria and Norway (amounting to 29.8 TWh in 2025 and 30.5 TWh in 2024) and a variety of international suppliers. In addition, OMV's supply portfolio is strengthened by access to Europe's main international trading hubs.

Gas Supply, Marketing, and Trading

OMV's Gas Marketing & Trading sales activities focus on a diverse customer portfolio in the large-scale industry and municipality segments in Austria, Germany, the Netherlands, and Belgium, with origination opportunities in Italy, Slovakia, France, and the United Kingdom. OMV also aims to include green gases in its portfolio to reduce the carbon intensity.

Since the beginning of the war in Ukraine, OMV has been consistently pursuing a strategy to diversify supply sources and therefore can supply all its customers with non-Russian natural gas. OMV sources natural gas from its own production in Norway and Austria, as well as from Norwegian natural gas producers. In addition, OMV also has access to all major Central and Northwest European natural gas trading and capacity marketplaces.

The LNG business is a very important building block for the diversification of OMV's natural gas supply portfolio, thereby enhancing supply security. OMV's transportation capacity contracts into Austria enable the Company to supply equity gas and third-party volumes from Norway to Austria, as well as LNG volumes, using its contracted long-term annual capacity of 3 bcm (around 36 TWh) at the Gate regasification terminal in Rotterdam. In 2025, OMV fully utilized this allotted capacity at the terminal.

Gas Logistics

OMV operates natural gas storage facilities in Austria and Germany with a capacity of approximately 30 TWh. European storage system operators started the storage year in April 2025 with a storage level of 34% (April 1, 2024: 59%). International and national legal requirements and a consistently high degree of price volatility dominated the energy markets in 2025. Despite this challenging environment, OMV Gas Storage managed to win new customers in 2025 and fill the OMV storage facilities to highs of 80% (2024: 93%) in Austria and 86% (2024: 95%) in Germany. Additionally, OMV holds a 65% stake in the Central European Gas Hub (CEGH), the leading natural gas trading hub in Central and Eastern Europe. At the CEGH, 554 TWh of natural gas was nominated at the Virtual Trading Point in 2025 (2024: 700 TWh). This volume corresponds to approximately seven times Austria's annual natural gas consumption.

Gas & Power Eastern Europe

OMV continues to benefit from the integrated business model on the gas and power markets in Romania, with profitability driven by gas and power margins, spark spreads, alongside power balancing services, and integration with renewable power capacities.

Consumption of gas and power in Romania is still impacted by the effects of the energy crisis, especially the industrial sector, which is not showing signs of significant recovery. The gas and power markets in Romania continued to be regulated in 2025, and OMV Petrom's power business line was highly affected in the first half of the year. The Romanian power market was de-regulated in July 2025, with the gas legislation remaining in place until March 2026.

Gas

Natural gas sales volumes in Gas & Power Eastern Europe reached 37.5 TWh in 2025, a 16% increase compared to the prior year level (2024: 32.2 TWh). This reflects a strong performance – the highest annual level recorded since 2021 – driven by OMV Petrom's leading position in the Romanian gas market and its expanding presence in regional markets. All gas sales channels have grown compared to the previous year, from the end user portfolio to the regulated market and the non-regulated wholesale market.

Regional development was again in focus in 2025. OMV Petrom completed the acquisition of OMV Gas Marketing & Trading Hungary in February, securing full ownership and reinforcing the already established presence on the Hungarian gas market by accessing a new gas sales channel to end customers. In the Republic of Moldova, OMV Petrom continued to be one of the main gas suppliers in 2025, supporting the country in addressing security of supply challenges and consolidating its central role for the future, including from the upcoming Neptun Deep volumes.

Power

OMV Petrom operates the 860 MW flexible Brazi gas power plant that generated 4.7 TWh of net electrical output in 2025, 5% less than the level achieved in 2024 due to the legislative context and market developments. It covered 9% of Romania's generation mix, strongly supporting the security of supply and stability of the national power system, including through balancing and ancillary services. In terms of power, OMV Petrom continued to build its

portfolio of renewable Power Purchase Agreements (PPA) from its renewable power assets and continued regional power marketing and trading operations capturing market opportunities and consolidating its position and expertise, mainly in Hungary.

Low Carbon Business

Within the Low Carbon Business (LCB), OMV is focused on advancing opportunities and projects in the renewables and geothermal sectors. OMV plans to invest a total of approximately EUR 1.4 bn in these areas over the period 2026–2030. Approximately 50% is planned for renewables, supporting OMV Petrom's ambition to become a leading power market player in Southeast Europe. OMV Petrom is targeting more than 2.4 TWh of net electrical output by 2030. Similarly, about half of this CAPEX is allocated to geothermal projects, with the goal of producing about 1 TWh of geothermal energy by 2030.

To support these goals, the LCB team is actively advancing renewable power and geothermal energy solutions. In 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.

Renewable Power

Several renewable power generation projects are being developed in the Gas & Power Eastern Europe business. OMV Petrom is collaborating with partners to build a strong portfolio of projects, with gradual phasing of implementation or execution. The well-balanced mix of own projects and partnerships ensures risk sharing, an optimized financing structuring, and the best use of operational capabilities.

In 2025, OMV Petrom completed the acquisition of 50% of the shares in the Gabare photovoltaic project, developed by Enery in Bulgaria. The project is one of the largest in the country with a total capacity of approximately 400 MW, leading to estimated annual production upon completion of 0.3 TWh (net to OMV Petrom). It will be equipped with solar trackers to maximize energy production. In addition, the partners are considering the development of a battery energy storage system to support grid flexibility and stability. The transaction marks a significant step in OMV Petrom's regional expansion and in strengthening its renewable energy portfolio.

Currently, OMV Petrom and its partners have a renewable capacity of around 70 MW already in operation and over 900 MW in construction, the rest being in various phases of execution.

Geothermal

OMV's geothermal energy strategy is to establish a strong position in the geothermal energy sector with a target of approximately 1 TWh of net production output by 2030, which will be achieved by drawing on decades of expertise and experience in subsurface and drilling, as well as through access to the latest technology developments. The Group aims to apply existing and new technologies to unlock the potential of geothermal energy, and seeks to decarbonize district heating networks, large infrastructure operators, and industrial plants.

An important example is our joint venture with Wien Energie, "deeep," which focuses on developing geothermal plants in Vienna with the aim of providing climate-neutral district heating for up to 200,000 households. The first plant, located in Aspern, Vienna, will have a capacity of 20 MW, supported by heat pumps – enough to supply approximately 20,000 households. Drilling of three wells, each reaching depths of over 3,000 meters, 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.

In line with our commitment to sustainable energy solutions, OMV prepared a comprehensive seismic survey to assess the geothermal potential of the East Styrian basin in Austria. OMV is constantly evaluating and maturing further opportunities and projects with regards to hydrothermal and closed-loop geothermal energy. As an example, OMV holds a stake in Eavor Technologies Inc., a leading developer of closed-loop geothermal solutions. Their technology uses closed-loop multilateral wells deep underground. OMV holds exclusive agreements with Eavor as a strategic investor. Eavor is currently proving the commercial viability at the Geretsried site in Germany, with first electricity production successfully achieved in December 2025. OMV is currently in negotiations with several cities in Germany and Romania for deployment of the technology. First production from OMV projects is expected before 2030.

Fuels

OMV's Fuels business refines and markets fuels. It operates three inland refineries in Europe and holds a strong market position in the areas where its refineries are located, serving a robust branded retail network and commercial customers. In the Middle East, it owns 15% of ADNOC Refining and ADNOC Global Trading.

At a glance

		2025	2024	Δ
Clean CCS Operating Result[1]	in EUR mn	1,116	927	20%
thereof ADNOC Refining & Trading	in EUR mn	101	78	30%
Special items	in EUR mn	–7	–98	93%
CCS effects: inventory holding gains (+)/losses (–)[1]	in EUR mn	–243	–119	–104%
Operating Result	in EUR mn	866	709	22%
Capital expenditure[2]	in EUR mn	883	980	–10%
OMV refining indicator margin Europe[3]	in USD/bbl	10.10	7.15	41%
Utilization rate refineries Europe		89%	87%	2
Fuels and other sales volumes Europe	in mn t	16.39	16.21	1%
thereof retail sales volumes	in mn t	5.67	5.54	2%

1 Adjusted for special items and CCS effects; further information can be found in → Note 6 – Segment Reporting – of the Notes to the Consolidated Financial Statements
2 Capital expenditure including acquisitions
3 Actual refining margins realized by OMV may vary from the OMV refining indicator margin due to factors including different crude oil slate, product yield, and operating conditions.

Financial Performance

The clean CCS Operating Result grew to EUR 1,116 mn (2024: EUR 927 mn), mainly as a result of higher refining indicator margins. Partly offsetting were higher utility costs, increased depreciation, negative production effects related to repairs at the Burghausen refinery, and impacts related to the planned shutdown at the Petrobrazi refinery.

At USD 10.1/bbl, the OMV refining indicator margin Europe increased significantly (2024: USD 7.1/bbl) due to higher middle distillate crack spreads. In 2025, the utilization rate of the European refineries rose slightly to 89% (2024: 87%). The higher utilization rate at the Schwechat refinery in 2025 following the planned and unplanned shutdowns in 2024 more than offset the negative impact of the planned shutdown at the Petrobrazi refinery and coker repairs at the Burghausen refinery in 2025. At 16.4 mn t, fuels and other sales volumes in Europe were slightly higher compared to 2024 (16.2 mn t). The retail business result increased primarily due to improved fuel margins, higher sales volumes following the acquisition of retail stations in Austria and Slovakia, and better non-fuel business performance. The result of the commercial business decreased due to lower margins caused by slow economic development.

In 2025, the contribution of ADNOC Refining & ADNOC Global Trading, accounted for as OMV's share of clean CCS net income of the at-equity consolidated companies, improved to EUR 101 mn (2024: EUR 78 mn). This was mainly due to higher refining indicator margins, partly offset by a lower trading result.

Net special items amounted to EUR –7 mn (2024: EUR –98 mn) and were primarily related to losses from commodity derivatives and a reassessment of provisions at OMV Petrom. In 2024, special items were mainly driven by the mark-to-market assessment of commodity derivatives. CCS effects of EUR –243 mn were recorded in 2025 as a consequence of declining crude oil prices (2024: EUR –119 mn). The Operating Result of Fuels increased to EUR 866 mn (2024: EUR 709 mn).

Capital expenditure in Fuels amounted to EUR 883 mn (2024: EUR 980 mn). The previous year was impacted by the acquisition of filling stations in Austria and Slovakia. Besides ordinary ongoing business investments, organic capital expenditure in 2025 comprised investments in the SAF/HVO plant including electrolyzers in Petrobrazi, green hydrogen electrolyzers in Austria, and the fast and ultra-fast EV charging network.

Business Overview

The Fuels business segment refines crude oil and other feedstocks. Its activities include refining, supply and trading, commercial, and retail. OMV owns a total refining capacity of around 500 kbbl/d, with three wholly owned refineries in Europe and a 15% share in ADNOC Refining & ADNOC Global Trading. In Europe, refining activities are highly integrated with marketing to serve a strong branded retail network and a broad base of commercial customers. Total fuels and other sales volumes in Europe amounted to 16.39 mn t in 2025. The strongly branded retail network comprising 1,708 filling stations accounted for around 35% of sales volumes, while commercial customers were mainly from the road and air transportation and construction sectors and accounted for the remaining sales volumes.

Refining Including Product Supply and Sales

OMV's European refineries achieved a utilization rate of 89 % in 2025, which was mainly influenced by maintenance activities in Burghausen at the crude distillation unit in March and the coker unit in October and November. It was also attributable to a cleaning shutdown of the Petrobrazi refinery in May. Despite this challenging economic and operational environment, OMV provided a reliable supply to its B2B customers and achieved excellent business results with high commercial sales in 2025. In response to active market developments and prospecting, OMV expanded its commercial products and services offer, driving transformation with value-added and more sustainable solutions. For details about the development of the refining indicator margin Europe, please refer to → Business Environment.

OMV continued its profitable expansion in the aviation business while successfully meeting the EU SAF mandate through an effective sourcing strategy and strategic investments in state-of-the-art blending facilities at the Schwechat refinery in Austria and the Burghausen refinery in Germany. In addition, OMV remains committed to accelerating SAF adoption beyond regulatory requirements and enabling customers to achieve their sustainability goals, exemplified by an innovative demand aggregation model developed and implemented in collaboration with Airbus. With these steps OMV is setting important milestones to develop the European SAF market for OMV's first large-scale renewable fuels and chemicals plant at the Petrobrazi refinery in Romania, for which construction commenced in February 2025. For details about our sustainable fuels business, please refer to → Innovation and Technology.

OMV also maintains a strong focus on enhancing its product and service offering for commercial road transport, expanding its 360° mobility offer with sustainable solutions such as HVO100 fuel and electric charging and launching its first operational B2B EV truck depots. Customer excellence remains a priority, reflected in OMV's outstanding Net Promoter Score of +76 in 2025 – a clear signal of our commitment to continuous improvement and long-term partnerships.

ADNOC Refining and ADNOC Global Trading

Alongside majority shareholder ADNOC (65%) and Eni (20%), OMV (15%) is a strategic partner in ADNOC Refining, which operates the world's fourth-largest refining complex with integrated petrochemicals business.

In 2025, ADNOC Refining improved the reliability of its assets and achieved high utilization rates with no major unplanned shutdowns, while benefiting from a favorable margin environment in the second half of the year. During the first half of 2025, its business experienced a slowdown in line with global market trends. Focusing on continuous optimization, ADNOC Refining successfully switched its crude intake, as the Crude Flexibility Project allowed the refinery to process a wider range of feedstocks and thus realize the full potential of this complex refinery and its product portfolio.

With the same ownership structure as ADNOC Refining, ADNOC Global Trading (AGT) trades the majority of ADNOC Refining's export volumes of products and supplies non-domestic crudes, condensates, and other liquids for processing. By continuously optimizing trade flows in cooperation with ADNOC, AGT allows ADNOC Refining to access competitive international feedstock sources. During 2025, AGT delivered another year of very strong performance, further expanding its trading portfolio and global geographical reach with the opening of a new Geneva office in addition to its international presence in Singapore.

Refining capacities

In kbbl/d

Schwechat (Austria)	204
Burghausen (Germany)	79
Petrobrazi (Romania)	86
ADNOC Refining (United Arab Emirates)[1]	138
Total	**507**

1 Equivalent to OMV's 15% share in ADNOC Refining

Retail

The Retail business achieved a strong result in 2025 and again proved to be a stable outlet for refinery products and a robust cash generator. Total sales were 5.7 mn t, equivalent to approximately 7 bn l, strongly supported by the ongoing growth in the fuel cards business. In addition, OMV benefited from the acquisitions of the truck-focused AP network in Austria and the B2C network of BENZINOL in Slovakia completed in 2024. At the end of the year, the network comprised 1,708 filling stations (2024: 1,702).

The rollout of the new OMV Group logo has been successfully extended across all countries and resulted in the rebranding of almost 30% (285 filling stations) of the OMV-branded network. The exception was Moldova, where only Petrom-branded sites operate.

OMV especially benefited from its proven multi-brand strategy in a challenging price environment. The OMV brand is positioned as a premium brand, with VIVA representing a strong shop, gastronomy, and service offering, while the unmanned Avanti brand in Austria and the Petrom brand in Romania serve price-sensitive customer groups. Sales of OMV's premium-brand fuel MaxxMotion continued to grow and contributed to the overall Retail result as a high-margin product.

In addition, OMV focused on the B2B and commercial road transport (CRT) business by implementing a strong customer-focused strategy and expanding its CRT-dedicated outlets under the brand AP in Austria and Hungary. The non-fuel business outperformed the 2024 figures, with strong growth in all business segments: shop, gastronomy, and car wash. Meaningful growth of MaxxMotion, fuel consumption, and non-fuel business turnover has been observed among loyal customers, strongly supported by loyalty and targeted activities within the MyStation mobile app for cross- and upselling.

OMV is successfully pursuing its electromobility journey as an integrated eMobility provider in Austria, Hungary, Romania, and Slovakia. In addition, in September 2025, the final investment decision was taken to build a high-performance charging network in the Czech Republic together with PRE, a leading electric mobility provider in the country. OMV also piloted its first chargers in Bulgaria. By the end of 2025, OMV was operating 1,689 high-performance charging points (2024: 804).

Chemicals

Through the Chemicals segment, OMV was in 2025 one of the world's leading providers of advanced and circular polyolefin solutions and a European market leader in base chemicals and plastics recycling. The Company supplied services and products to customers around the globe through Borealis and its two joint ventures: Borouge (with ADNOC, based in the UAE) and Baystar (with TotalEnergies, based in the United States). In 2025, a major milestone was achieved with the signing of the binding agreement for the combination of Borealis and Borouge into Borouge Group International and the subsequent acquisition of NOVA Chemicals. Post-closing, the new entity, Borouge Group International, will be equally held and jointly controlled by OMV and ADNOC.

At a glance

		2025	2024	Δ
Clean Operating Result	in EUR mn	784	459	71%
thereof Borealis excluding JVs	in EUR mn	447	247	81%
thereof Borealis JVs[1]	in EUR mn	248	180	38%
Special items	in EUR mn	–75	–55	–37%
Operating Result from discontinued operations[2]	in EUR mn	335	52	n.m.
Operating Result from continuing operations[2]	in EUR mn	374	352	6%
Capital expenditure[3]	in EUR mn	971	1,081	–10%
Ethylene indicator margin Europe	in EUR/t	569	505	13%
Propylene indicator margin Europe	in EUR/t	445	384	16%
Polyethylene indicator margin Europe	in EUR/t	461	432	7%
Polypropylene indicator margin Europe	in EUR/t	361	402	–10%
Utilization rate steam crackers Europe		82%	84%	–2
Polyolefin sales volumes	in mn t	6.48	6.27	3%
thereof polyethylene sales volumes excl. JVs	in mn t	1.95	1.83	7%
thereof polypropylene sales volumes excl. JVs	in mn t	2.12	2.04	4%
thereof polyethylene sales volumes JVs[4]	in mn t	1.50	1.52	–1%
thereof polypropylene sales volumes JVs[4]	in mn t	0.90	0.89	2%

Note: In March 2025, the Borealis Group, excluding Borouge investments, was reclassified to "held for sale" and in addition classified as "discontinued operations." Since reclassification, the non-current assets are no longer depreciated or amortized and investments are no longer accounted for according to the equity method. If not mentioned otherwise, all indicators in the table above also include items classified as "held for sale" and "discontinued operations." For further details, in particular related to the restated reported figures, see the Consolidated Financial Statements, section → Note 4 OMV and ADNOC to establish a new Polyolefins Joint Venture. When comparing the Chemicals clean Operating Result for 2025 with 2024, a positive deviation of around EUR 544 mn can be explained mainly by the differences in the accounting treatment.

1 OMV's share of clean net income of the at-equity consolidated companies
2 Capital expenditure including acquisitions
3 Restated 2024 figures. More information can be found in the section → OMV and ADNOC to establish a new Polyolefins Joint Venture
4 Pro-rata volumes of at-equity consolidated companies

Financial Performance

The **clean Operating Result** increased in 2025 to EUR 784 mn (2024: EUR 459 mn), mainly because of the reclassification of the Borealis Group (excluding Borouge investments) to held for sale. Additional support came from improved olefin margins, while negative inventory effects, a lower light feedstock advantage, and increased market discounts were partly offsetting.

The contribution of OMV base chemicals grew substantially, mainly due to improved olefin indicator margins. A lower steam cracker utilization rate and higher market discounts were compensating in part. The **ethylene indicator margin Europe** grew by 13% to EUR 569/t (2024: EUR 505/t), while the **propylene indicator margin Europe** increased by 16% to EUR 445/t (2024: EUR 384/t). This was primarily due to lower feedstock costs, as naphtha prices declined. While the weak economic environment led to several cracker closures in the European market, import pressure persisted and the market faced further challenges to the recovery following ongoing tariffs and slowing economic growth.

At 82%, the **utilization rate of the European steam crackers** operated by OMV and Borealis was 2 percentage points lower than in the prior-year period (2024: 84%), but still around 10 percentage points higher than the European average. 2025 experienced lower utilization rates at the Schwechat, Stenungsund, and Burghausen steam crackers, while the utilization rate at the Porvoo cracker increased.

The **contribution of Borealis excluding JVs** in 2025 grew to EUR 447 mn (2024: EUR 247 mn), mostly driven by the stop of depreciation and amortization of non-current assets. Negative inventory effects weighed on the result in 2025 as they were substantially more pronounced than in 2024. The contribution of the base chemicals business declined sharply, mostly as a result of a weaker light feedstock advantage, negative inventory effects, higher market discounts, and lower phenol margins. Improved olefin indicator margins in Europe were only partly compensating. The polyolefin contribution came in lower, mostly due to negative inventory effects, increased market discounts, and higher fixed costs. The European polyolefins market remained subdued in 2025, weighed down by weak macroeconomic sentiment, policy uncertainty, and cautious buying behavior from customers. Overall demand levels were broadly unchanged versus 2024, stable but anemic, amid persistent cost of living pressures. The **polyethylene indicator margin Europe** increased by 7% to EUR 461/t (2024: EUR 432/t), supported by heightened geopolitical uncertainty during the year, including concerns around potential EU tariffs on US imports, which temporarily strengthened pricing power. In contrast, the **polypropylene indicator margin Europe** declined by 10% to EUR 361/t (2024: EUR 402/t), reflecting persistently weak underlying demand in key end-use sectors and sustained import availability, resulting in continued margin erosion over the year. **Polyethylene sales volumes** excluding JVs increased by 7%, while **polypropylene sales volumes** excluding JVs grew by 4% compared to 2024. Sales volumes in 2025 came in higher mainly due to increased sales of Borouge-sourced volumes.

The **contribution of Borealis JVs**, accounted for as OMV's share of clean net income of the at-equity consolidated companies, increased in 2025 to EUR 248 mn (2024: EUR 180 mn). This was mainly the result of Baystar no longer being consolidated (previously consolidated at equity) because of its reclassification to the disposal group as of March 2025. The contribution from Borouge declined in 2025, mainly as a result of reduced average market benchmark prices due to a less favorable market environment in Asia. **Polyethylene sales volumes from the JVs** remained essentially on a similar level to 2024, while **polypropylene sales volumes from the JVs** were 2% higher.

Net **special items** in 2025 amounted to EUR −75 mn (2024: EUR −55 mn) and were mainly related to personnel restructuring and expenses related to Borouge Group International. The **Operating Result from discontinued operations** grew markedly in 2025 to EUR 335 mn (2024: EUR 52 mn), while the **Operating Result from continuing operations** increased slightly to EUR 374 mn (2024: EUR 352 mn).

Capital expenditure in Chemicals decreased to EUR 971 mn (2024: EUR 1,081 mn), mainly as a result of lower non-cash effective CAPEX related to leases as well as the acquisition of Integra Plastics in Bulgaria in 2024. Besides ordinary ongoing business investments, organic capital expenditure in 2025 was predominantly related to Borealis' construction of the new PDH plant in Kallo, the construction of the sorting facility for chemical recycling in Walldürn, and investments fostering growth in specialty products.

Business Overview

Through the Chemicals segment, the OMV Group was one of the world's leading providers of advanced and circular polyolefin solutions and a European market leader in base chemicals and plastics recycling in 2025. It comprised OMV's production of base chemicals, integrated within its operated refineries in Austria and Germany, Borealis' base chemicals and polyolefins business, and several joint ventures. The Group has a considerable footprint in Europe and two strong partnerships, Borouge (with ADNOC) in the United Arab Emirates and Baystar (with TotalEnergies) in the United States, both held via Borealis, enabling the supply of services and products to customers around the globe. At the end of 2025, the production capacity, including joint ventures, amounted to 7.0 mn t of base chemicals, 6.4 mn t of polyolefins, with an almost equal split between polyethylene and polypropylene, and 0.8 mn t of polyolefin compounding. The polyolefin business operates in five industry clusters: Consumer Products, Energy, Health Care, Infrastructure, and Mobility.

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. Post-closing, the new entity, Borouge Group International, will be equally held and jointly controlled by OMV and ADNOC. ADNOC and OMV have also agreed that upon

completion of the combination, Borouge Group International will acquire NOVA Chemicals for an enterprise value of USD 13.4 bn. NOVA Chemicals is a North American-based polyolefin producer and a leader in advanced packaging solutions and proprietary technologies. This acquisition will further strengthen BGI's presence across the Americas and increase its exposure to advantaged feedstock. Borouge Group International will be uniquely positioned to create value and generate superior through-cycle shareholder returns, supported by synergies and a strong pipeline of organic growth projects. For more details, see → Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Base Chemicals

Base chemicals are building blocks for the chemical industry and are transformed into plastics, packaging, clothing, and many other consumer products. OMV directly operates two steam crackers, which are physically integrated into the refineries in Austria and in Germany, allowing for cost-competitive naphtha supply. Borealis operates two crackers, one in Sweden and one in Finland, which both feature high feedstock flexibility and are able to use a high share of light feedstock, providing an economic advantage. In Belgium, Borealis runs a propane dehydrogenation plant based on 100% propane feedstock. OMV produces base chemicals such as olefins (ethylene, propylene, butadiene, and high-purity isobutene) and aromatics (benzene and phenol).

Due to the continued economic downturn in Europe, which is burdening base chemicals demand, the OMV Group's European crackers operated at slightly lower utilization rates in 2025 than the previous year, reaching 82% compared to 84% in 2024. The persisiting weak economic environment in Europe and the resulting low demand led to several cracker closures. While the closures contributed to market rebalancing in the first half of the year, supply-demand surplus persisted due to subdued demand and increased volumes of lower-cost imports. The recovery was further constrained by ongoing tariff uncertainties, heightened geopolitical tensions, and ongoing regional conflicts. The turnaround season remained comparably light, consistent with the previous year. Although marginally higher volumes were offline, the reduction was not sufficient to balance the market amid weaker demand. European cracker operating rates averaged 73%, up by one percentage point from last year's average, largely due to the aforementioned permanent closures. In total, approximately 2.7 mn t of cracker capacity, equivalent to 13% of Western Europe's total capacity, has been taken offline since 2024.

In 2025, butadiene demand stayed weak, especially in the second half amid automotive tariff concerns. In the first half of the year, supply was constrained by permanent closures and a shift to lighter feedstocks, while lower cracker output and exports to Asia kept the market balanced to tight. Overall, weak demand, derivative shutdowns, bearish sentiment, and oversupply continued to weigh on the market.

Domestic consumption of benzene declined due to weak demand; reductions in derivative exports, coupled with rising net imports of derivatives, eroded potential growth. The drop in local consumption forced producers to increasingly rely on export markets. However, a 15% tariff on European imports to the US limited export opportunities.

Growth Projects

Kallo

Borealis is currently constructing a second propane dehydrogenation (PDH) plant in Kallo (Belgium) to leverage the expected growth in propylene demand in Europe. PDH is a vital process step in the production of propylene from propane. As one of the most important building blocks in the entire chemical industry, propylene is also the raw material used to produce polypropylene (PP). The construction project made further progress in 2025, reaching a greenfield construction and pre-commissioning completion rate of over 97%. The plant is scheduled to commence operations in the second half of 2026. The new facility will have a production capacity of 740 kt p.a. of propylene and will be connected to the existing pipeline network in the Amsterdam-Rotterdam-Antwerp (ARA) area, enabling cost-effective and sustainable propylene transportation.

Polyolefins

Through its subsidiary Borealis, OMV was the second-largest polyolefins producer in Europe and among the top ten producers globally in 2025. The value-added polyolefin products of Borealis are the foundation of many valuable plastics applications that are an intrinsic part of modern life. Borealis operates eight polyolefin plants located in Schwechat, Stenungsund, Porvoo, and Burghausen, where they are backward-integrated into steam crackers, as well as in Beringen and Kallo, with PDH-integration, and plants in Antwerp and Geleen. In addition, Borealis operates several compounding plants in Europe, the United States, South Korea, and Brazil (JV with Braskem).

Building on its unique Borstar® polyolefin manufacturing technology, Borealis produces a large share of specialty polyolefin grades, which account for around 45% of the total equity sales volumes. While the standard polyolefins business is strongly influenced by imports from various regions around the world, the specialty grades are afforded greater protection due to their advanced technological integration and the Company's close customer relationships. Borealis' advanced virgin and circular polyolefins play a crucial role in increasing sustainability along the value chain by promoting efficient use of natural resources and energy efficiency in the following key industries: consumer products, energy, health care, infrastructure, and mobility.

During 2025, Borealis made substantial investment decisions for its European assets. Over EUR 100 mn is being invested in its production location in Burghausen (Germany). The investment includes a new production line which will triple the plant's capacity to deliver Daploy™, an innovative high melt strength polypropylene (HMS PP) foamable solution designed for recyclability. Start-up is expected for the latter half of 2026. In Schwechat (Austria), EUR 100 mn is also being invested in a new PP compounding line. With start-up planned for the second half of 2026, the new line will bolster production of specialty compounds designed to be durable, heat resistant, and/or lightweight.

In 2025, the European polyolefins market remained subdued, weighed down by weak macroeconomic sentiment, policy uncertainty, and cautious buying behavior. Overall, the level of demand remained relatively unchanged versus 2024: stable yet anemic, due in part to persistent cost of living concerns. Import pressure remained high, particularly for polyethylene (PE), which is more globally traded than polypropylene (PP). In Europe, PE plant operating rates remained weak but improved compared to the previous year, supported by capacity rationalization. European PP operating rates weakened due to poor profitability, outages, and weak export demand. For further information about the market developments see the → Business environment chapter.

Renewable and Circular Chemicals

Plastics are essential to modern life, keeping our food fresh, our vehicles light, and our medicines sterile. In many applications, plastics offer distinct advantages over alternatives, for example plastic food packaging is highly effective at maintaining sterility and extending shelf-life, thus helping to reduce food waste. Car components made from plastic are lightweight yet sturdy, reducing the car's weight and consequently in-use emissions. Today, the majority of plastics are often produced, used once, and then disposed of in landfills or incinerated. The circular economy products we offer provide a solution to reducing the amount of single-use plastics. Based on the principles of reduce, reuse, and recycle, we aim to keep materials in use for many lifetime cycles, minimizing waste and decreasing the use of fossil resources in the production of new plastics. In this kind of circular economy, what might have been considered as plastic waste at one stage of the cycle will be seen as a valuable raw material at another stage.

Transitioning to a circular economy will require a full suite of different, complementary technologies. The familiar mechanical recycling focuses on end-of-life plastics, which are cleaned, mechanically flaked, melted down, and further processed into plastic granulate without significantly altering the material's chemical structure. While it has proven to be effective and will likely remain the eco-efficient method of choice for the foreseeable future, mechanical recycling still faces limitations such as the processing of multi-layered feedstocks or its use in certain product applications, like contact-sensitive packaging.

In contrast, chemical recycling using pyrolysis breaks down plastics into their hydrocarbon building blocks by heating them up to 400–450°C in an inert atmosphere. The resulting pyrolysis oil is then further processed in the petrochemical plants at the Schwechat refinery to produce a virgin base chemical that replaces fossil hydrocarbons as chemical feedstock for the production of new plastics. Chemical recycling is a vital complement to mechanical recycling as it targets hard-to-recycle plastics. The resulting raw material used for plastics production is indistinguishable in quality from fossil feedstock. In addition, chemical recycling enables plastics to be recycled

indefinitely without a reduction in quality, and the resulting feedstock is suitable for highly demanding applications such as products within the health care or energy industries and for contact-sensitive packaging. Chemical recycling further strengthens circularity in the plastics value chain and helps stakeholders throughout the process to achieve their sustainability targets.

We are committed to advancing the circular economy at every stage in the plastics life cycle, and are integrating circular principles as early as the product design phase. OMV also seeks to maximize the use of alternative feedstocks, including biomass and end-of-life plastics. In practice, OMV and Borealis operate proprietary mechanical and chemical recycling technologies and work on different strategies to secure end-of-life plastics as feedstock for our recycling processes. OMV aims to further increase the share of circular products in its overall production output by strengthening access to feedstock and increasing key mechanical and chemical recycling capabilities.

Partnerships for Feedstock Access

In October 2023, OMV announced the final investment decision to build an innovative sorting plant developed by Interzero, Europe's leading provider of circular economy solutions, to produce feedstock for chemical recycling. For that purpose, OMV and Interzero established a joint venture, in which OMV holds 89.9% of the shares and 10.1% of the shares belong to Interzero. OMV is investing over EUR 170 mn in building this state-of-the-art facility in Walldürn, southern Germany. With a processing capacity of up to 260,000 t of post-consumer mixed waste plastic per year, this fully automatic sorting facility will be the first of its kind to produce feedstock for OMV's chemical recycling on a large industrial scale. Construction began in the fourth quarter of 2023 and is currently advancing according to schedule, with production expected to start in 2026.

Mechanical Recycling

In the course of 2025, the integration of Integra Plastics EAD in Bulgaria was finalized, further boosting the Group's advanced mechanical recycling output. Additional investments in that plant continue to lift the capacity beyond 20 kt p.a. This effort was further bolstered in June by the installation of a recyclate-based polyolefin compounding line in Beringen (Belgium), which started operation in November. This facility uses the continually upgraded Borcycle™ M technology to transform mechanically recycled post-consumer waste into high-quality rigid polypropylene and polyethylene compounds. The other mechanical recycling facilities in the Group are Italy-based Rialti S.p.A, Ecoplast Kunststoffrecycling GmbH in Austria, and mtm plastics GmbH in Germany.

Chemical Recycling

The OMV operated ReOil® pilot plant at the Schwechat refinery has been recycling post-consumer and post-industrial plastics into pyrolysis oil using a pyrolysis process since 2018. In 2024, OMV finalized the construction of a new plant based on its proprietary ReOil® technology, thereby scaling up its chemical recycling capacities. The plant with a nameplate capacity of 16,000 t p.a. has been successfully started up and the feedstock consists of ISCC PLUS-certified post-consumer plastic waste and is supplied by partners from across the value chain, including waste management companies and mechanical recycling companies such as the Borealis subsidiary Ecoplast. As a next step, OMV aims to develop a commercially viable industrial ReOil® plant at the Schwechat refinery with a processing capacity of up to 200,000 t p.a. In March 2025, OMV announced the signing of a grant agreement with CINEA, the European Climate, Infrastructure and Environment Executive Agency, for a grant from the EU Innovation Fund of up to EUR 81.6 mn.

At Borealis, a strategic partnership with BlueAlp, a Netherlands-based chemical recycling technology leader, was announced in December 2025. As a reflection of the company's evolving engagement in the chemical recycling value chain, Borealis will transfer the majority of its shares in Renasci N.V. to BlueAlp while acquiring a 10% stake in it.

Joint Ventures

Borouge (Borealis 36%, ADNOC 54%, free float 10%)

Established in 1998, Borouge is a true success story of the long-term partnership with ADNOC. The joint venture has successfully combined the leading-edge Borstar® technology with competitive feedstock and access to growing Asian markets. Borouge runs ethane-based steam crackers with a capacity of 3.6 mn t p.a. and an olefin conversion unit, converting ethylene into propylene, with a total capacity of around 0.8 mn t p.a. In addition, Borouge operates polyolefin plants with a total production capacity of 5 mn t p.a., thereof 2.7 mn t of polyethylene, 2.2 mn t of polypropylene, and 0.1 mn t of other products. In June 2022, Borouge was listed on the Abu Dhabi Securities Exchange (ADX) with 10% of the total issued share capital. Through Borouge, the Group's footprint reaches all the way to the Middle East, the Asia-Pacific region, the Indian subcontinent, and Africa. Borouge ADP, the production company, is based in the United Arab Emirates, while Borouge PTE, the marketing and sales company, is headquartered in Singapore.

Growth Projects

Borouge 4

The largest growth project currently underway is Borouge 4, situated within the Borouge joint venture founded by Borealis and the Abu Dhabi National Oil Company (ADNOC) in 1998. Ground was broken in 2022 for the construction of Borouge 4, the new USD 6.2 bn facility at the existing complex in Ruwais (UAE), and construction is on schedule and around 90% complete. In preparation for the formation of Borouge Group International, Borealis' 40% participation in Borouge 4 was transferred to OMV and to ADNOC. Following completion of the transaction in October 2025, OMV now holds 30% and ADNOC 70%. The Borouge 4 project will add a 1.5 mn t ethane-based steam cracker and two additional Borstar® polyethylene (PE) units with a total capacity of 1.4 mn t, as well as a 100 kt XLPE plant and a 1-Hexene unit. Commissioning activities for the first Borouge 4 facility, XLPE 2 – designed to produce highly specialized wire and cable solutions - commenced at the end of 2025, and further Borouge 4 plants are expected to be commissioned in 2026. The increased production capacity of advanced base chemicals and polyolefins that will be unlocked once Borouge 4 comes on stream will further enhance its role, as it will supply large volumes to customers in the Middle East and Asia as well as feedstock to the adjacent TA'ZIZ Industrial Chemicals Zone. Once fully operational, Borouge 4 is envisaged to be retransferred to Borouge Group International.

Baystar (Borealis 50%, TotalEnergies 50%)

The Baystar joint venture with TotalEnergies in Texas (US) operates an integrated world-scale 1 mn t ethane to polyethylene complex using the unique Borstar® technology. It includes a 1 mn t ethane cracker in Port Arthur, Texas, and three polyethylene units located in Pasadena, Texas. The two legacy polyethylene units, Bay 1 and Bay 2, have a combined capacity of 0.4 mn t, while the new Bay 3 unit has a capacity of 0.6 mn t. Bay 3, which is based on the latest Borstar® 3G technology, started up in October 2023. With the completion of the USD 1.4 bn unit, Baystar™ has more than doubled its production capacity. As a fully integrated petrochemicals venture, it can supply value-added specialty polymers to the booming energy, infrastructure, and consumer product sectors in North America.

Outlook 2026

As a result of the binding agreement between OMV and ADNOC for the combination of Borouge and Borealis into Borouge Group International and the acquisition of NOVA Chemicals, the outlook for 2026 excludes all Borealis-related effects.

Market Environment

OMV anticipates that the average Brent crude oil price will be around USD 65/bbl (2025: USD 69/bbl). The average realized gas price is expected to be below EUR 30/MWh (2025: EUR 30/MWh), with a THE price forecast of above EUR 30/MWh (2025: EUR 37/MWh).

Group

- Organic CAPEX is projected to come in at around EUR 3.2 bn (2025: EUR 3.7 bn).

Energy

- OMV expects total hydrocarbon production to be slightly below 300 kboe/d (2025: 305 kboe/d), assuming uninterrupted operations in Libya.
- Production cost at OMV Group level is expected to be below USD 11/bbl (2025: USD 10.6/bbl).
- Organic CAPEX for Energy is anticipated to come in at around EUR 1.9 bn (2025: EUR 1.9 bn).
- Exploration and Appraisal (E&A) expenditure is expected to be below EUR 200 mn (2025: EUR 148 mn).

Fuels

- The OMV refining indicator margin Europe is expected to be around USD 8/bbl (2025: USD 10.1/bbl).
- The utilization rate of the European refineries is expected to be above 90% (2025: 89%).
- Fuels and other sales volumes in OMV's markets in Europe are projected to be higher than in the previous year (2025: 16.4 mn t). Commercial margins are predicted to be lower than those in 2025. Retail margins are expected to be slightly lower than the 2025 level.
- Organic CAPEX for Fuels is forecast at around EUR 1.1 bn (2025: EUR 0.9 bn).

Chemicals

- The ethylene indicator margin Europe is expected to be around EUR 550/t (2025: EUR 569/t). The propylene indicator margin Europe is forecast to be around EUR 420/t (2025: EUR 445/t).
- The steam cracker utilization rate is expected to be around 90% (2025: 82%).[1]
- Organic CAPEX for Chemicals is predicted to be around EUR 0.1 bn (2025: EUR 1.0 bn).

For information about the longer-term outlook, see the → Strategy chapter.

Based on its integrated business model and risk management capabilities, OMV remains resilient in navigating global market dynamics, including current developments in the Middle East. However, given the inherent market volatility and geopolitical uncertainties, fluctuations are expected to persist in the near term. At this stage, OMV considers it premature to adjust its overall market outlook; OMV continues to monitor the situation closely. For further details on the developments in the Middle East please refer to the Consolidated Financial Statements (→ Note 36 – Subsequent Events).

1 Starting with 2026, cracker utilization rate excludes Borealis crackers.

Risk Management

As an international oil, gas, and chemicals company, OMV operates across the entire value chain – from hydrocarbon exploration and production to the trading and marketing of mineral oil products, chemical products, and natural gas. OMV is exposed to a variety of risks, including market and financial risks, operational risks, strategic risks, as well as inherent ESG risks. The Group's risk management processes focus on the identification, assessment, and evaluation of these risks and their impact on the Group's financial stability and profitability. The objective of these activities is to actively manage risks based on the Group's risk appetite and defined risk tolerance levels in order to achieve OMV's long-term strategic goals.

Risk Management Governance

Effective risk governance is crucial for successfully navigating the uncertainties inherent in OMV's operations. At the Supervisory Board level, the Audit Committee oversees the implementation and effectiveness of OMV's risk management processes. By utilizing the expertise within the Audit Committee and remaining adaptable through ongoing education, the Supervisory Board maintains its commitment to robust risk governance. The Executive Board proactively oversees and enhances OMV's risk management processes and ensures a strong risk culture throughout OMV. A cross-functional Risk Committee chaired by the CFO and composed of senior management members ensures that the risk management processes effectively identify and manage material risks across the Group. OMV has an effective Corporate Risk Management function within the CFO area that reports directly to the Executive Board and is independent from the business segments.

It is OMV's view that the Group's overall risk is significantly lower than the sum of the individual risks due to its integrated nature and the fact that various risks partially offset each other. However, the balancing effects of industry risks may lag or weaken over time. OMV's risk management activities therefore focus on the net risk exposure of the Group's existing and future portfolio. The interdependencies and correlations between different risks are also reflected in the Company's consolidated risk profile. Risk management and insurance activities are centrally coordinated at the corporate level by the Treasury and Risk & Insurance Management departments. These departments ensure that well-defined and consistent risk management processes, tools, and methodologies are applied across the entire organization. Risk ownership is assigned to the managers who are best suited to overseeing and managing the respective risk. The overall objective of the OMV risk policy is to safeguard the cash flows required by the Group and to maintain a strong investment-grade credit rating in line with the Group's risk appetite.

Financial and non-financial risks are regularly identified, assessed, and reported through the Group's Enterprise-Wide Risk Management (EWRM) process. The main purpose of this process is to deliver value through risk-based management and decision-making, which is ensured by applying a "three lines of defense" model:

1. Business management
2. Risk management and oversight functions
3. Internal audit

The assessment of financial, operational, and strategic risks helps the Group leverage business opportunities in a systematic manner. This approach ensures that OMV's value grows sustainably. Since 2003, the EWRM system has helped enhance risk awareness and improve risk management skills across the entire organization, including at subsidiaries in more than 20 countries. OMV is constantly refining the EWRM process based on internal and external requirements, for instance developing Environmental, Social, and Governance (ESG) reporting standards and frameworks. OMV's EWRM process has been set up in accordance with the ISO 31000 standard and is facilitated by a Group-wide IT system that supports the established individual process steps (risk identification, risk analysis, risk evaluation, risk treatment, reporting, and risk review) through continuous monitoring of changes to the risk profile. The overall risk resulting from the bottom-up risk management process is computed using Monte Carlo simulations and compared against planning data. This is then combined with a top-down approach from the senior

management view to capture risks associated with the Group's strategy. The process also includes companies that are not fully consolidated. The EWRM process uses common risk terminology and language across OMV to facilitate effective risk communication, whereby ESG risks play a key role in the OMV risk taxonomy.

Twice a year, the results of this process are consolidated and presented to the Executive Board and the Audit Committee of the Supervisory Board. In compliance with the Austrian Code of Corporate Governance, the effectiveness of the EWRM system is evaluated by an external auditor on an annual basis. The key financial and non-financial risks identified with respect to OMV's mid-term planning are:

- Financial risks, including market price risks, liquidity risks, credit risks, and foreign exchange risks
- Operational risks, including all risks and impacts related to physical assets, production risks, project risks, tax risks, personnel risks, IT risks, HSSE, and regulatory/compliance risks
- Strategic risks, for example those arising from the energy transition, changes in technology, risks to reputation, or political uncertainties, including sanctions

For further details on risk management and the use of financial instruments, please refer to the Consolidated Financial Statements (→ Note 29 – Risk Management).

Financial Risks

Market price and financial risks arise from volatility in the prices of commodities, including the market price risks from European Emission Allowances (EEA), foreign exchange (FX) rates, and interest rates (IR). Credit risks, which arise from the inability of a counterparty to meet payment or delivery commitments, are also of importance. As an oil, gas, and chemicals company, OMV has significant exposure to oil, natural gas, and chemicals prices. OMV has substantial FX exposure to USD, RON, NOK, NZD, and SEK. The Group has an economic net USD long position, mainly resulting from oil production sales. The comparatively less significant exposure to RON, NOK, NZD, and SEK originates from expenses in local currencies in the respective countries.

Management of Commodity Price Risks, FX Risks, and European Emission Allowances

The analysis and management of financial risks arising from foreign currencies, interest rates, commodity prices, European Emission Allowances, liquidity, credit, and insurable risks are consolidated at the corporate level. Due to their potential impact on cash flow, market price risks are monitored and analyzed centrally using a specific risk analysis model that considers portfolio effects. The impact of financial risks (e.g., commodity prices, currencies) on OMV's cash flow and liquidity is reviewed regularly by the Risk Committee, which is chaired by the CFO and comprises the senior management of the business segments and corporate functions.

In the context of commodity price risks and FX risks, the OMV Executive Board opts for hedging strategies to mitigate such risks whenever deemed necessary. OMV uses financial instruments for hedging purposes to protect the Group's cash flow, for example from the potential negative impact of falling oil and natural gas prices in the Energy division. In the Fuels and Chemicals businesses, OMV is especially exposed to volatile refining and chemicals margins, natural gas prices, and CO_2 emissions certificates, as well as inventory risks. Corresponding optimization and hedging activities are undertaken in order to mitigate these risks, including margin and stock hedges. An optimization, trading, and hedging risk control governance system defines clear mandates including risk thresholds for such activities.

Management of Interest Rate Risks

To balance the Group's interest rate portfolio, loans can be converted from fixed to floating rates and vice versa according to predefined rules. OMV regularly analyzes the impact of interest rate changes on interest income and expenses from floating rate deposits and borrowings.

Management of Credit Risks

Significant counterparty credit risks are assessed, monitored, and controlled at both the Group and segment level using predetermined credit limits for all counterparties, banks, and security providers. These procedures are governed by Group-level guidelines. In light of the challenging geopolitical and economic environment – characterized by volatile commodity prices, high interest rates, and distorted supply chains – special attention is paid to early warning signals, such as changes in payment behavior.

Operational Risks

The nature of OMV's business operations exposes the Group to various health, safety, security, and environmental (HSSE) risks. Such risks include the potential impact of natural disasters, as well as process safety and personal security events. Other operational risks comprise risks related to the delivery of capital projects or legal/regulatory non-compliance. All operational risks are identified, analyzed, monitored, and mitigated in accordance with the Group's defined risk management processes. The control and mitigation of assessed risks take place at all organizational levels using clearly defined risk policies and responsibilities. To ensure the Group's ability to meet planning objectives, the key Group risks are governed centrally through corporate directives, including those relating to health, safety, security, environment, legal matters, compliance, human resources, and sustainability.

Project Risks

As part of implementing its Strategy 2030, OMV is investing in both organic and inorganic growth projects following a mature project risk management process that involves regularly identifying, analyzing, and monitoring project risks. OMV has vast experience in managing major capital projects and mitigating project risks.

OMV may experience operational, political, technological, or other risks beyond its control, both its own and those of its contractual partners, which may delay or hinder the progress of its projects. For example, the execution of major onshore and offshore projects in Romania, Norway, and the United Arab Emirates (UAE) may be affected by changes to the respective regulatory or fiscal frameworks, the unavailability of contractors, or a lack of qualified staff. Project costs may be negatively impacted by price inflation, labor shortages, or the disruption or reorganization of supply chains. Projects, particularly those related to recycling and sustainable fuels, may be affected by insufficient availability of required feedstock supply, the inability to commercially scale up new technologies, or a lack of regulatory clarity. In new business areas in particular, OMV may more often invest through partnerships and joint ventures, which may expose the Company to increased governance and credit risks and may negatively impact project execution. The effect of any of these risks may have a material adverse impact on OMV's business, results of operations, and financial situation.

IT Risks

As OMV's activities rely on information technology systems, the Group may experience disruption caused by large-scale cyber events. For this reason, an Information Security Management System (ISMS) with related security controls is implemented across Group IT services to protect information and IT assets that store and process data. IT-related risks are assessed, regularly monitored, and addressed with dedicated mitigation measures or managed through the use of comprehensive information and security programs across the organization. Operational technology-related risks are reflected in the assessment of process safety risks. Additionally, OMV recognizes the emergence of AI-related risks and is actively integrating measures into existing security governance frameworks and controls to address potential security exposures and vulnerabilities associated with artificial intelligence.

Strategic Risks

In order to identify strategic risks that might have long-term effects on the Company's objectives, OMV continuously monitors its internal and external environment.

Geopolitical and Regulatory Risks

OMV thoroughly monitors geopolitical developments, including the ongoing Russian war on Ukraine and any additional sanctions and countersanctions resulting from it, as well as the US tariffs, and developments in the Middle East particularly in Israel, Iran, and Syria that have raised concerns about regional stability and their potential impact on OMV's business activities. For further details on the developments in the Middle East please refer to the Consolidated Financial Statements (→ Note 36 – Subsequent events).

The Company regularly reviews the impact of such geopolitical developments on its business activities. Continued and/or intensified disruptions in Russian commodity flows to Europe, for example, could result in volatile European energy prices. Sanctions imposed on Russia and countersanctions issued by Russia could lead to further disruptions in global supply chains and shortages of products related to energy, raw materials, agriculture, and metals, and consequently further increases in operational costs.

High volatility in natural gas prices can potentially lead to peak liquidity demands to satisfy margin calls for exchange trading activities at short notice. OMV has unused committed and uncommitted credit facilities to meet such short-term requirements if needed. OMV is responding to the situation with targeted measures to safeguard the Company's economic stability as well as the secure supply of energy.

In addition to the above-mentioned geopolitical tensions, OMV's operations are exposed to other geopolitical risks such as the expropriation and nationalization of property, restrictions on foreign ownership, civil unrest and acts of war or terrorism, and political uncertainties, for example in Libya and Tunisia, as well as other countries where OMV operates and has financial investments. However, OMV has extensive experience in dealing with the political environment in emerging economies. Potential regulatory changes may also lead to disruptions or limitations in production or an increased tax burden. OMV continuously observes political and regulatory developments in all markets that affect OMV's operations. Country-specific risks are assessed before entering new countries.

Macroeconomic Risks

Geoeconomic fragmentation, trade restrictions, and disruptions to global supply chains could lead to further cost increases for OMV. Coupled with high interest rates, this situation has the potential to also negatively impact economic growth, which in turn could affect demand for OMV's products.

Climate Change-Related Risks

OMV consistently evaluates the Group's exposure to risks related to climate change, in addition to the market price risk associated with the European Emission Allowances. Such risks comprise the potential impact of acute or chronic events, such as more frequent extreme weather events, systemic changes to our business model due to a changing legal framework, or substitution of OMV's products due to changing consumer behavior. OMV recognizes climate change as a key global challenge and therefore integrates the related risks and opportunities into the development of the Company's business strategy. Measures implemented to manage or mitigate such risks are set out in the relevant sections of this report, particularly under Sustainability Statement and Strategy.

Business Transformation Risks

OMV's transformation into a leading provider of sustainable fuels, chemicals, and materials, as well as sustainable energy solutions, is influenced by a variety of uncertainties. Such risks include the availability of skilled employees, technology and scale-up risks, the availability of sustainable feedstock in sufficient quality and quantity, and governance risks related to joint ventures and partnerships.

Personnel Risks

Through systematic employee succession and development planning, OMV's People & Culture department aims to develop and attract suitable managerial employees to meet future growth requirements and mitigate personnel risks.

Sustainability Impacts, Risks, and Opportunities

Firmly embedded within the Enterprise-Wide Risk Management process, OMV places special emphasis on five sustainability focus areas:

1. Climate Change
2. Natural Resources Management
3. People and Their Human Rights
4. Health and Safety
5. Ethical Business Practices

The established risk assurance model briefly described above has been adapted to ensure the effective management of potential environmental, social, and governance impacts, risks, and opportunities.

For further details on environmental, social, or governance-related risks, please refer to the dedicated chapters in the → Sustainability Statement.

OMV Group Security

In 2025, geopolitical uncertainty played a pivotal role in shaping both the global security landscape and the energy sector. According to the Uppsala Conflict Data Program, over 60 state-based conflicts are currently active worldwide – the highest number since World War II. Of these, eleven have escalated to the level of war. Global security is especially impacted by the ongoing conflicts in Ukraine and the Middle East.

Consequently, OMV Group Security has continued to invest significant resources in ensuring resilience and security in areas previously considered low risk, while maintaining a focus on assets in the Middle East and North Africa.

In addition to the challenges of operating securely in Tunisia and Libya, the persistent threat of terrorist attacks and hybrid warfare in Europe has not diminished. Political extremism, organized crime, and the increasing convergence of cyber risks with physical threats have necessitated the OMV Group Security department's unwavering focus on a robust yet flexible security strategy. This strategy enables OMV to continue operating in dynamic environments with asymmetric threats.

OMV's internal Security Management Standard lays out a comprehensive range of security regulations, plans, procedures, measures, and systems. The document utilizes the IOGP best practice guidelines, along with other industry best practices (ASIS and UK Security Institute), to enable OMV to more effectively detect, deter, protect against, prevent, record, and investigate threats.

Management and Due Diligence Processes

OMV has a unique, agile, and proven security management system that is regularly reviewed, amended, or enhanced as the situation requires. The philosophy of collecting security information and assessing it as a preventive security instrument remains a fundamental principle of OMV's security strategy. This approach allows us to anticipate or respond instantly to a broad spectrum of geopolitical events, regional conflicts, and isolated incidents. Effective interaction with government and local security agencies further enhances this approach by providing reliable corroboration of facts on the ground.

OMV's security risk assessment platform continues to provide real-time oversight of OMV's asset risk exposure levels and can be quickly adjusted in response to geopolitical or security events, as well as enabling the dissemination of security-critical information in real time.

To ensure the effectiveness and appropriateness of security practices within OMV's business units, the OMV Group Security function conducts regular audits. These occur annually for those ventures deemed as high risk; for 2025, these were Tunisia and Libya. Two other major audits are conducted annually, with business units being chosen

based on operational requirements. In 2025, the selected areas were OMV Austria and a more detailed review of OMV Tunisia, which included testing a revamped audit process.

Terms of Reference are agreed with the business unit prior to commencing the audit. A thorough review then takes place, including site visits, interviews, document analysis, and observations. An audit report is then drafted, shared, agreed, and published. The report will include SMART actions, with the entire process being tracked via OMV's HSSE reporting tool.

The OMV Group Security department continued to deliver operational support to OMV ventures globally in 2025, as well as surge capacity during security challenges. In high-risk countries, OMV also utilized dedicated, on-site Country Security Managers and Asset Protection Experts to enhance security through additional and, where appropriate, local expertise.

Security and Human Rights

OMV is committed to respecting human rights and international humanitarian law (IHL). We achieve this by acting in a manner consistent with all 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). This applies specifically, but not exclusively, to our interactions with public and private security forces. This commitment is a part of our business acumen, though it is not yet fully aligned with the European Sustainability Reporting Standards (ESRS). For more information about our human rights approach, please see the Sustainability Statement (→ S1 Human Rights).

During 2025, OMV was formally accepted as an engaged member of the VPs following its application in 2023. In addition, OMV was accepted as an observer member of ICoCA, thereby reinforcing our strategy target of being an industry leader in this area by 2030.

Other Information

Information required by Section 267 Paragraph 3a in connection with section 243a of the Unternehmensgesetzbuch (Austrian Commercial Code)

1. The capital stock amounts to EUR 327,272,727 and is divided into 327,272,727 bearer shares of no par value. There is only one class of shares.

2. There is a consortium agreement in place between the two core shareholders, Österreichische Beteiligungs AG (ÖBAG) and Abu Dhabi National Oil Company P.J.S.C. (ADNOC), which provides for coordinated behavior and certain limitations on transfers of shareholdings.[1]

3. ÖBAG holds 31.5% and ADNOC holds 24.9% of the capital stock.

4. All shares have the same control rights.

5. Employees who are shareholders directly exercise their voting rights at the General Meetings. Employees who participate in OMV's MyShare program do not exercise their voting rights directly at the General Meetings, but they are given the opportunity, prior to the respective General Meeting, to instruct the account holder via an online mechanism on how the voting rights of their respective shares are to be exercised.

6. The Company's Executive Board must consist of two to six members. The Company's Supervisory Board must consist of at least six members elected by the Annual General Meeting and of the members nominated under Section 110 Paragraph 1 of the Arbeitsverfassungsgesetz (Austrian Labor Constitution Act). Resolutions concerning the dismissal of members of the Supervisory Board pursuant to Section 87 Paragraph 8 of the Aktiengesetz (Austrian Stock Corporation Act) require a simple majority of the votes cast. To approve capital increases pursuant to Section 149 of the Austrian Stock Corporation Act and alterations of the Articles of Association (except those concerning the Company's objects), simple majorities of the votes and capital represented in adopting the resolution are sufficient.

7.

7.1. On May 27, 2025, the Annual General Meeting authorized the Executive Board to repurchase, subject to the approval of the Supervisory Board:

a) bearer shares of no par value of the Company up to a maximum of 5% of the Company's nominal capital in accordance with Section 65 para 1 number 8 Austrian Stock Corporation Act,

b) over a period of 15 months from the date of adoption of the resolution by the Annual General Meeting,

c) for a minimum consideration per share being at the utmost 30% lower than the average, unweighted stock exchange closing price over the preceding ten trading days prior to the respective repurchase of the shares, and a maximum consideration per share being at the utmost 20% higher than the average, unweighted stock exchange closing price over the preceding ten trading days prior to the respective repurchase of the shares,

whereby any repurchases have to be exercised in such way that the Company does not hold more than 1,300,000 treasury shares at any time.

Such repurchases may take place via the stock exchange or a public offering or by any other legal means and for the purpose of share transfer programs, in particular Long Term Incentive Plans, or other stock ownership plans.

1 OMV has been informed by Abu Dhabi National Oil Company (ADNOC) of its intention to transfer its 24.9% shareholding in OMV Aktiengesellschaft to XRG, its wholly-owned international investment company. This transfer is subject to regulatory approvals.

The Executive Board was further authorized to cancel stock repurchased or already held by the Company subject to the approval of the Supervisory Board but without further resolution of the General Meeting and the Supervisory Board was authorized to adopt amendments to the Articles of Association resulting from the cancellation of shares.

7.2. On May 27, 2025, the Annual General Meeting authorized the Executive Board for a period of five years from the adoption of the resolution, therefore, until and including May 26, 2030, subject to the approval of the Supervisory Board, to dispose of or utilize repurchased treasury shares or treasury shares already held by the Company to grant to employees, executive employees and/or members of the Executive Board/management boards of the Company or its affiliates including for purposes of share transfer programs, and to thereby exclude the general purchasing right of shareholders (exclusion of subscription rights). The authorization can be exercised as a whole or in parts or even in several tranches by the Company, by a subsidiary (Section 189a Number 7 of the Austrian Commercial Code) or by third parties for the account of the Company.

8. As at the balance sheet date of 2025, a total of 1,271,670 own shares (EUR 1,271,670), or 0.389% of the capital stock, were held. During the reporting period, 85,659 shares, equivalent to 0.03% of the capital stock, with a value of EUR 3.70 mn were used for share-based compensations. The difference of EUR 0.132 mn between this amount and the historic repurchase value was written to the capital reserve.

9. As of December 31, 2025, OMV has outstanding perpetual hybrid notes with a nominal value of EUR 2,000 mn, which are subordinated to all other creditors. In accordance with IFRS, the net proceeds of the hybrid notes in the amount of EUR 1,985 mn are fully treated as equity because the repayment of the principal and the payments of interest are solely at the discretion of OMV.

   On September 1, 2020, OMV issued hybrid notes with an aggregate principal amount of EUR 1,250 mn, in two tranches (tranche 1: EUR 750 mn; tranche 2: EUR 500 mn) with the following interest payable:

(i) The hybrid notes of tranche 1 bear a fixed interest rate of 2.500% per annum until, but excluding, September 1, 2026, which is the first reset date of tranche 1. From the first reset date (including) until, but excluding, September 1, 2030, the hybrid notes of tranche 1 will bear interest per annum at a reset interest rate which is determined according to the relevant five-year swap rate plus a specified margin. From September 1, 2030 (including), the hybrid notes of tranche 1 will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.

(ii) The hybrid notes of tranche 2 bear a fixed interest rate of 2.875% per annum until, but excluding, September 1, 2029, which is the first reset date of tranche 2. From the first reset date (including) until, but excluding, September 1, 2030, the hybrid notes of tranche 2 will bear interest per annum at a reset interest rate which is determined according to the relevant five-year swap rate plus a specified margin. From September 1, 2030 (including), the hybrid notes of tranche 2 will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.

Interest is due and payable annually in arrears on September 1 of each year, unless OMV elects to defer the relevant interest payments. The outstanding deferred interest must be paid under certain circumstances, in particular, if the Annual General Meeting of OMV resolves upon a dividend payment on OMV shares.

On June 30, 2025, OMV issued hybrid notes with an aggregate principal amount of EUR 750 mn with the following interest payable:

The hybrid notes bear a fixed interest rate of 4.3702% per annum until, but excluding, December 30, 2030, which is the first reset date of the hybrid notes. From the first reset date (including) until, but excluding, the Step-up Date, the hybrid notes will bear interest per annum at a reset interest rate which is determined according to the relevant five-year swap rate plus a specified margin. From the Step-up Date (including), the hybrid notes will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.

Interest is due and payable annually in arrears on December 30 of each year, unless OMV elects to defer the relevant interest payments. The outstanding deferred interest must be paid under certain circumstances, in particular, if the Annual General Meeting of OMV resolves upon a dividend payment on OMV shares.

The hybrid notes outstanding as of December 31, 2025, do not have a scheduled maturity date and they may be redeemed at the option of OMV under certain circumstances. OMV has, in particular, the right to repay the hybrid notes at certain call dates. Any accrued unpaid interest becomes payable when the notes are redeemed. In the case of a change of control, for example, OMV may call the hybrid notes for redemption or else the applicable interest rate will be subject to an increase according to the terms and conditions of the hybrid notes.

On August 8, 2025, OMV published on the Luxembourg Stock Exchange the notice of early redemption and thus exercised its right to call and redeem the EUR 750 mn hybrid notes tranche 2 issued on December 7, 2015. Consequently, the fair value of the hybrid bond was reclassified as of August 8, 2025, from equity and the nominal value plus interest was repaid on September 11, 2025. The reclassification of the hybrid bond is shown in the line "Decrease in hybrid capital" in the consolidated statement of changes in equity. For details please refer to the chapter → Consolidated Statement of Changes in Equity in 2025.

10. The material financing agreements to which OMV is a party and bonds issued by OMV contain typical change of control clauses.

11. There are no agreements between the Company and members of the Executive Board and Supervisory Board or employees regarding the payment of compensation in the event of a public takeover bid.

12. The most important elements of the internal control system regarding the accounting process are the following: governance of the internal control system is defined by internal corporate regulations (ICS Directive and its Annexes). Corporate Internal Audit monitors compliance with these principles and requirements through regular audits, based on the annual audit plan approved by the Audit Committee of the Supervisory Board, or through ad hoc audits. For details regarding our risk management system, please refer to the chapter → Risk Management.

The results of these audits are presented to the Audit Committee of the Supervisory Board. For the main "end-to-end" processes (e.g., purchase-to-pay, order-to-cash), Group-wide Minimum Control Requirements are established. The implementation and the effectiveness are monitored based on a defined schedule. The establishment of Group-wide standards for the preparation of annual and interim financial statements in compliance with the corporate IFRS Accounting Manual is also regulated by an internal corporate regulation. The Group uses a comprehensive risk management system. The essential processes of the financial reporting system have been identified and analyzed. In addition, the effectiveness of the risk management system is regularly evaluated by external auditors. The results of the evaluation are reported to the Audit Committee of the Supervisory Board.

Sustainability Statement

Management Review 21

Sustainability Statement

General Information 90
Environmental Information 144
Social Information 217
Governance Information 286
Sustainability Statement Annex 308
Independent Assurance Report 342

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 3[1] 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.
- Dorothée 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 Artmauer 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

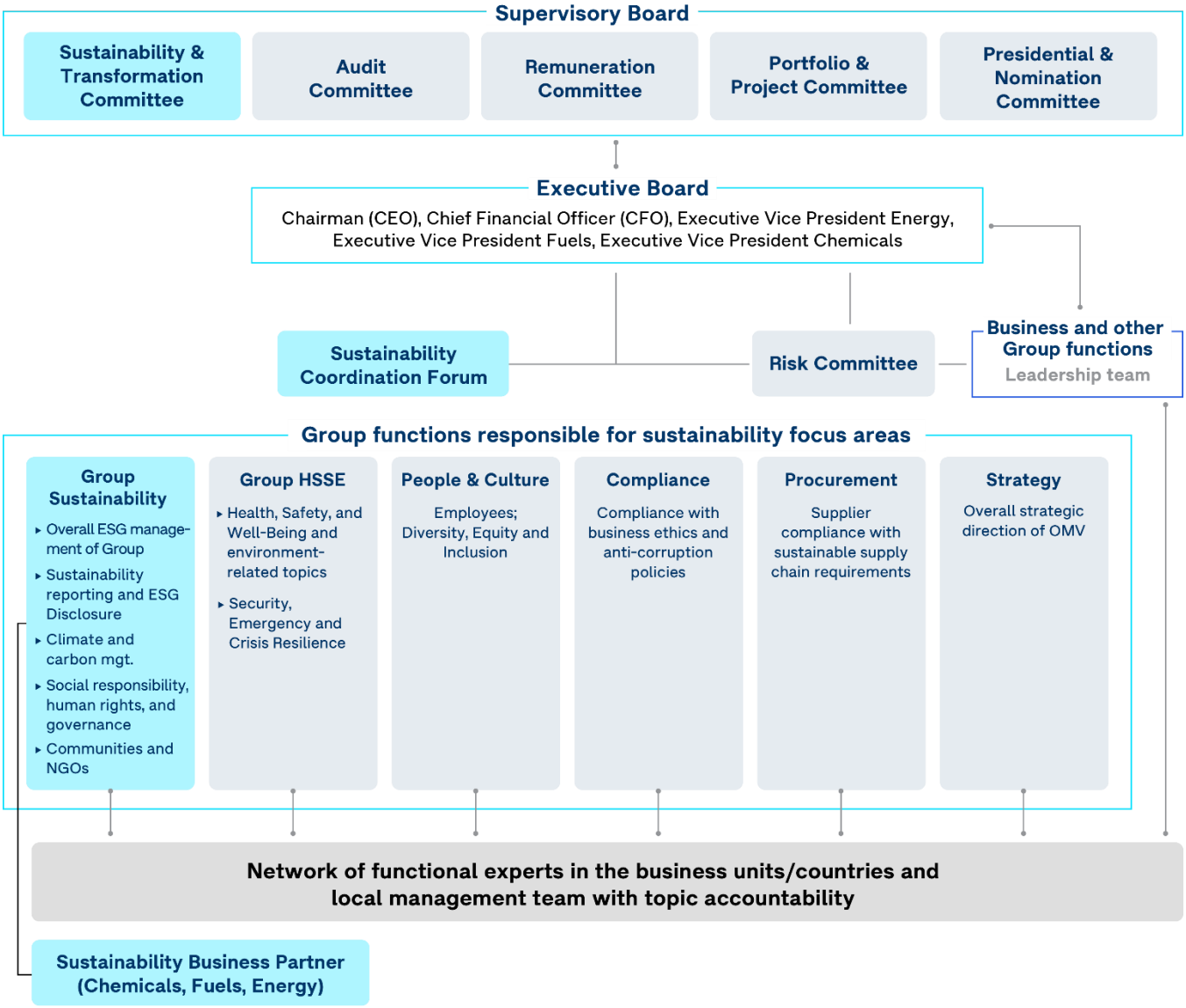
[ESRS-2-GOV-1.22c] Sustainability is central to OMV's Strategy 2030, as evidenced by the net zero ambition for 2050, ambitious decarbonization targets, and the roadmap for 2030/2040, as well as the OMV Sustainability Framework 2030, which covers all ESG-related material topics relevant to OMV. Strategy, 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 chemicals[1]

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.

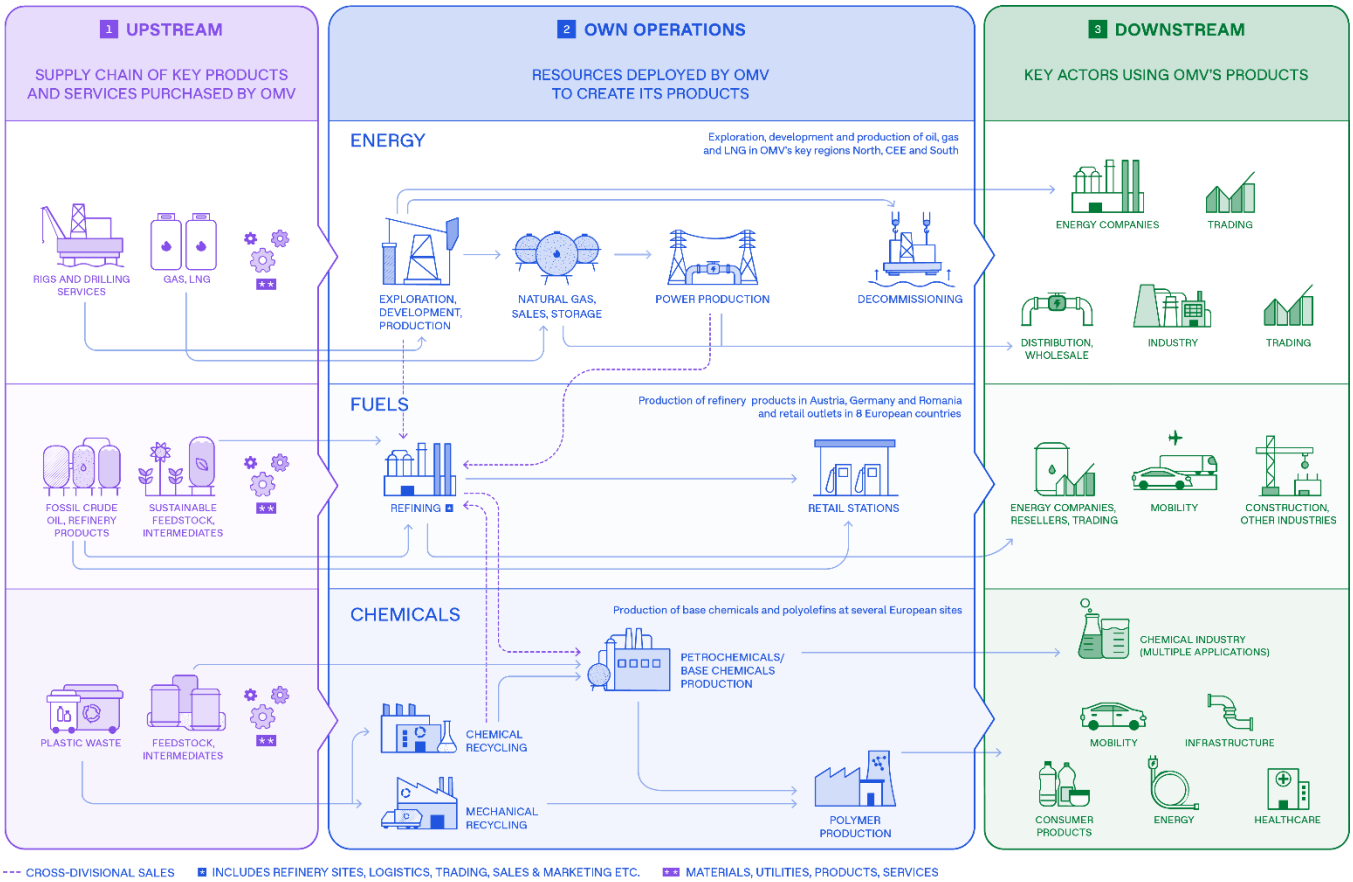
Society

- 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	▪ Regular reports and presentations, roadshows, Annual General Meetings, conferences ▪ Socially responsible investor (SRI) meetings	▪ Share price and overall Company performance ▪ Creditworthiness ▪ Valuation compared to peers ▪ Climate strategy ▪ Significant ESG-related controversies
Customers	▪ Advertising ▪ Events ▪ Customer surveys	▪ Price and quality of products and services ▪ Customer service
Employees	▪ 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	▪ Career and development opportunities ▪ Transparent communication and information ▪ Supportive management
Government authorities	▪ Information exchange ▪ Relationship management ▪ Regular reporting (as required by law)	▪ Regulatory framework ▪ Business environment ▪ Security of (energy) supply
Industry association	▪ Information exchange and regular contact ▪ Participation in industry working groups	▪ Regulatory framework ▪ Business environment
Local communities	▪ 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	▪ Issues stemming from OMV operations such as dust, noise disturbance, increased traffic
Media	▪ Press releases and conferences Interviews	▪ Overall Company strategy, performance, and results
NGOs/NPOs	▪ Social projects, sponsorships, and donations ▪ Stakeholder dialogue and grievance mechanisms ▪ Meetings between OMV CEO and key NGOs	▪ Environmental, social, and climate performance and risks ▪ Long-term OMV strategy
Business partners (JVs, operating and strategic partners)	▪ Industry meetings ▪ Contracts	▪ Industry-wide standards for sustainability topics ▪ Good practice in exploration, development, and production activities
Scientific and research institutions	▪ Joint projects with industry partners, scientific organizations, and universities ▪ Conferences and lectures	▪ Information on and best practice for new technologies
Suppliers and contractors	▪ 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	▪ 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.

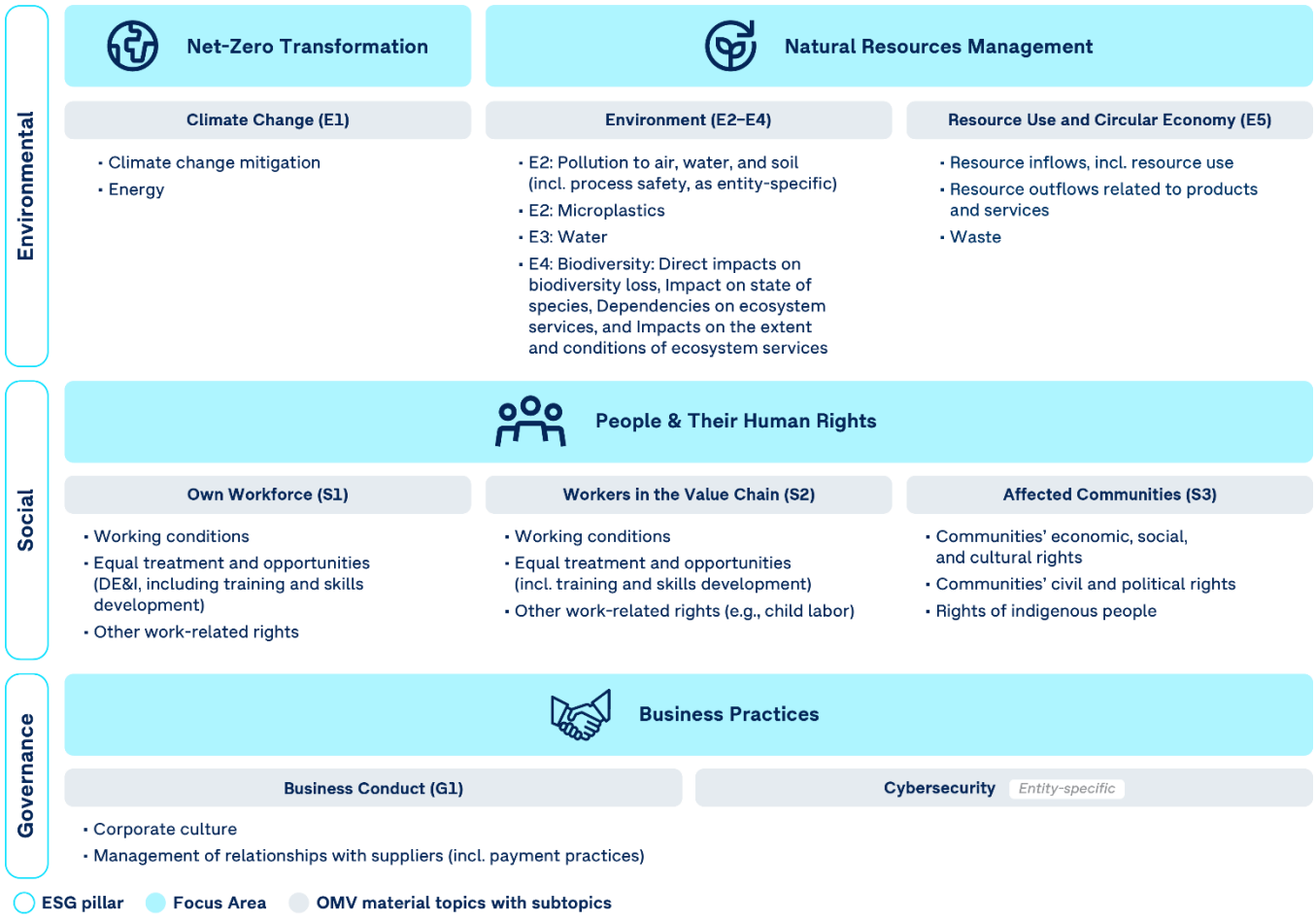
S3 Affected Communities

[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]
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 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.
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	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. All provisions in the Code apply worldwide across all our business segments and consolidated subsidiaries and cover the entire value chain. All business partners and other individuals acting on behalf of OMV must comply with all relevant laws and regulations and follow our CoC or equivalent standards if they have their own adequate regulations in place. This includes all workers in the value chain, such as those of extractive business partners, JV partners, suppliers, agents, consultants, sales representatives, dealers, contractors, sub-contractors, contract workers, and affiliates. Relevant stakeholder groups for the CoC are those persons/groups with a high likelihood of being in vulnerable circumstances such as children, women, migrant workers, indigenous peoples, and human rights defenders. Adjustments specific to companies and/or certain segments and countries are welcomed, provided they harmonize with the OMV CoC.
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	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.
d. A reference, if relevant, to the third-party standards or initiatives the undertaking commits to respect through the implementation of the policy;	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: - United Nations Global Compact (UNGC) - UN Guiding Principles on Business and Human Rights - OECD Guidelines for Multinational Enterprises - UN Sustainable Development Goals (SDGs) In addition, our Code sets out respect for the following third-party commitments related to specific topical areas: 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
e. If relevant, a description of the consideration given to the interests of key stakeholders in setting the policy;	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. 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. 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. To support state-of-the-art and ethical governance frameworks, we exchange with stakeholders, such as regulatory bodies, industry associations, and subject matter experts. 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.
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 CoC is publicly available on our website and internally through dedicated platforms. All detailed provisions can be found online.

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;	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. 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. 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. 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.
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;	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. 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. 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. 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. 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.
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 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.
c. The most senior level in the undertaking's organization that is accountable for the implementation of the policy;	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.
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;	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. 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.
	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. 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. 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. 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.
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-ii] 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
	US	0	0	n.a.
Fuels	AT	318	318	NPA, Natura 2000, KBA
	DE	160	160	NPA, Natura 2000, KBA
	HU	9	9	Natura 2000
	RO	0	25	NPA, Natura 2000, KBA
Energy	AT	27	25	NPA, Natura 2000, KBA
	NO	0	0	n.a.
	NZ	2	2	KBA
	RO	286	222	NPA, Natura 2000, KBA
	TN	0	0	n.a.
Total		**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 m^2 and for facilities an average proxy area of 5,000 m^2 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 Borouge 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

	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**	

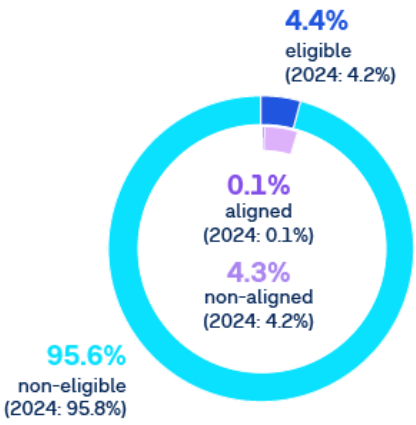
1 The 2024 figures have been restated, for details please refer to the introduction part of this chapter.

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 activties 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



Aligned	2025	2024
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.

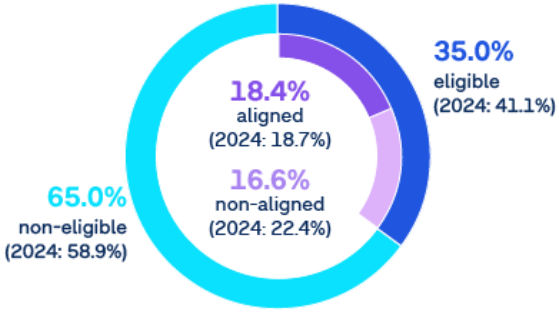
In 2025, the majority of Taxonomy-eligible/aligned CAPEX was related to the objective of climate change mitigation, with only a minor share of eligible CAPEX being related to the environmental objective of the transition to a circular economy.

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



Aligned	2025	2024
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**

1 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.

2 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.

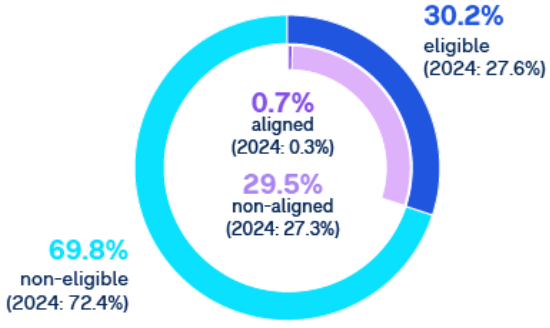
Taxonomy-Eligible and Taxonomy-Aligned OPEX

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	2025	2024
Manufacture of hydrogen	2	0
Production of heat/cool using waste heat	1	1
Infrastructure enabling low-carbon road transport and public transport	1	1
Total aligned OPEX	**4**	**2**

Non-Aligned		
Other eligible activities	148	135
Non-eligible activities	349	358
Total non-aligned OPEX	**497**	**493**

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 2021[2] 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.

[E1-1.16i] 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

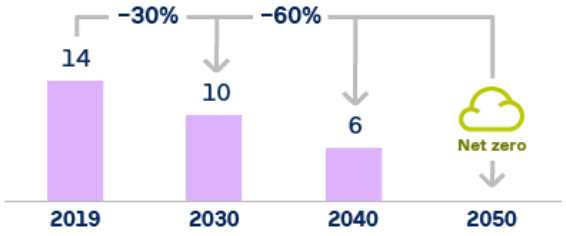
[E1-1 AR 1] [E1-1.16b] [E1-4.34f] [E1-4 AR 30a] To achieve our targets, OMV is committed to adjusting its business model and taking climate action across various areas categorized according to the decarbonization levers described below. These levers group investments identified as part of OMV's mid-term 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	

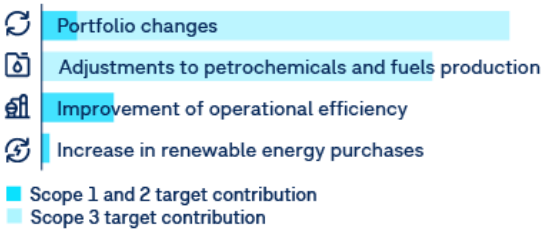
1 As Borealis is expected to be deconsolidated in 2026 as part of the creation of Borouge Group International (BGI), the resulting recalculation of the base year 2019 is considered in these estimations.

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

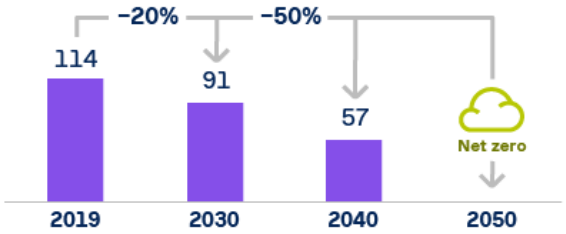
Absolute net GHG Scope 1 and 2 emissions
[mt CO_2e]



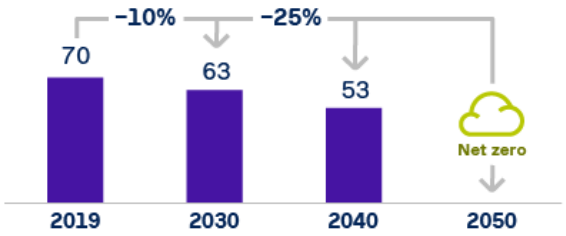
Contribution of measures to absolute GHG emission reduction target for 2030



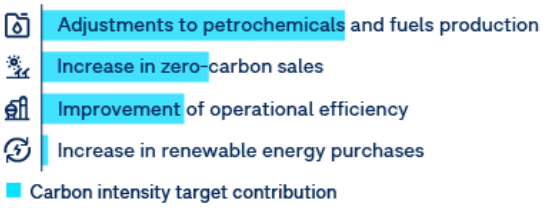
Absolute net GHG Scope 3 emissions
[mt CO_2e]



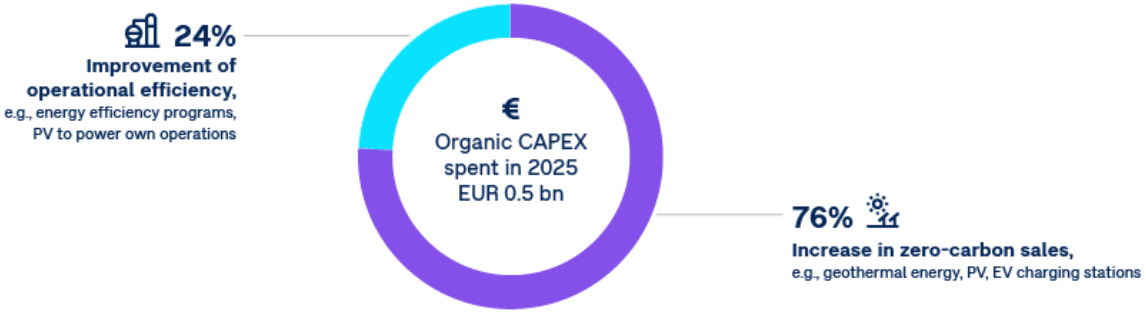
Carbon intensity of energy supply, Scopes 1, 2, and 3 [g CO_2e/MJ]



Contribution of measures to carbon intensity reduction target for 2030



CAPEX in 2025 to achieve climate targets[1]



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.

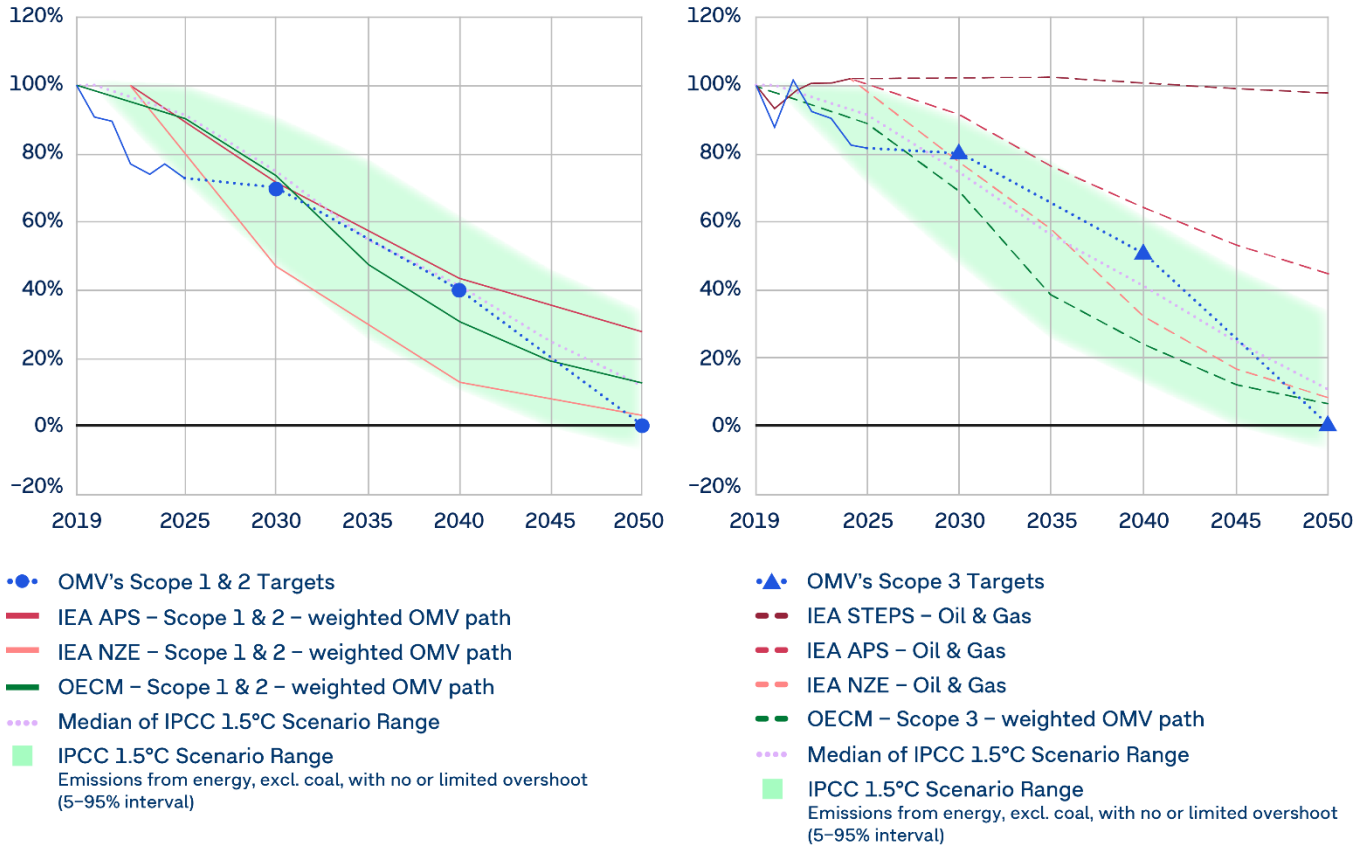
Progress on Transition Plan Implementation

[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 (CO_2, CH_4, and N_2O) 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 CO_2 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 investments[2] 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 Borouge Group International (BGI) transaction, which is expected to happen in 2026, comprising the combination of Borouge 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	Aligned
	NZE CAPEX	1.5°C	60% of target value
	NZE intensities[1]		~70% aligned
	NZE pathway		Not aligned
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	Aligned
	NZE pathway	1.5°C	Nearly aligned
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 follows[1]: the refineries in Schwechat, Burghausen, and Petrobrazi, 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 CO_2 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, sensitivities[1] 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 CO_2 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 2025	CAPEX 2026–2028[2]	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)
										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		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				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				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				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 "deeep," 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 CO_2 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 CO_2 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 CO_2 in the Norwegian North Sea (OMV Norge 50%). The project has the potential for over 5 mn t of CO_2 to be stored annually. We intend to use the site as storage for CO_2 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 CO_2 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 CO_2, with the injection capacity expected to exceed 7.5 mn t of CO_2 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 CO_2 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 CO_2 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 CO_2 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 CO_2 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 Sm^3 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: CO_2, CH_4, 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 CO_2e	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 CO_2e/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 % (Sm^3/Sm^3)	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 [Sm^3] / Marketed gas (sales) [Sm^3]. [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 CO_2 reductions from operated assets between 2020 and 2025 (Scope 1) through concrete reduction initiatives and divestment (status 2025: 0.9 mn t CO_2e)
- 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 3[1] 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 CO_2, CH_4, and N_2O 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-CO_2 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 CO_2e

	Retrospective				Milestones and target years		
	2019 (base year)	2024	2025	% N/N-1	2030[1]	2040[1]	Annual % target/base year
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_2O	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_2O	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 CH_4 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 instruments[1] 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 46i] 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_2e/EUR	0.004	n.a.
Total GHG emissions (market-based) per unit of sales revenue[2, 3]	t CO_2e/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 Borouge 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 Borouge 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 CO_2e/EUR) and "Total GHG emissions (market-based) per unit of sales revenue" (2025: 0.007 t CO_2e/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 CO_2e/EUR) and (0.006 t CO_2e/EUR) respectively.

Biogenic CO_2 emissions

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

In t CO_2

	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 CO_2 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 CO_2e**	**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 CO_2 offsets in OMV's portfolio were wind, solar and hydropower projects in India and China. The climate protection projects used for CO_2 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 CO_2e (2024: 612,288 t of CO_2e). 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 CO_2 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 CO_2 (2024: 8.3 mn t of CO_2).

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	2030
Maintain leading position in Process Safety Event Rate	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

	2025			2024		
Pollutant	**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 spill[1] 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 Rate[1] (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] [E3-1.12a] 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] [E3-1.12a] 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]

m^3

	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 m^3.
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]

m^3

	2025	2024
Water withdrawn[3]	**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 stress[1]	**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 discharges[3]		
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]

m^3

	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 stress[1]	**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 recyclate quality for use in more demanding applications such as contact-sensitive packaging and increasing recyclate 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 CO_2 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 Bornewables™. 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 actions[1] 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 EUR bn	CAPEX 2026–2028 EUR bn[1]	Related IROs
Increase in sustainable (recycled and renewable) feedstock	Manufacture of organic basic chemicals	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
	Manufacture of plastics in primary form/Chemical recycling	Actual and planned				Short- to mid-term		Assessment, execution			
	Mechanical recycling and plastic waste processing	Actual				Short-term		Completion			
	Close to market research, development, and innovation	Actual and planned				Short- to mid-term		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 ≥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 repairability 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

S1 – Own Workforce 218

S2 – Workers in the Value Chain 261

S3 – Affected Communities 274

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 Workforce[1]

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 threshold[1] 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 Transition[2] 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, 4,339[1] 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-Being[1]

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 Ipieca/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 Ipieca/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-80i] 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 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 DUNATÀR 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] **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	2030
Maintain share of top management with international experience at 75%	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 DUNATÀR 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 DUNATÀR 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-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 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 DUNATÀR 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] 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

- (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

2030

- (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/HSSE 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 gender[1]

[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 nationality[2]

[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 nationality[2]

[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

Employees[1] 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

Employees[1] 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 employees[2]	**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 employees[3]	**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.

Employees[1] 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 employees[2]	**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 employees[3]	**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 rate[1]

[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]

Number[1]

	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 metrics[3]

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

	December 31, 2025							
	Age group			Gender				Total
	<30	30-50	>50	Female	Male	Other gender	Not reported	
OMV Executive Board[1]								
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 level[1]								
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 (executives[2] & 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 functions[2]								
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
Total[3]								
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				
	Female	Male	Other gender	Not reported	Total
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 metrics[4]					
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				
	Female	Male	Other gender	Not reported	Total
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 metrics[4]

[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 sites[2]			
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 metrics[2]

[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 %

	2025		2024	
Gender	**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 gap[1]

[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 gap[1]

[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 countries[3]													**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. [S21.18] 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 HSSE 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 HSSE Management process begins with issuing the scope of work, related risks, information about HSSE requirements, and the HSSE key performance indicators (KPIs). The process continues through the tender stage with the HSSE 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, HSSE 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 HSSE or safety walks, service quality meetings, forums, and workshops, using the outcomes to share information and encourage improvement of our HSSE 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 HSSE experts regarding our Contractor HSSE Management process, we have continued to deliver specific training explaining how HSSE requirements and tools are embedded in the source-to-contract process. OMV has also introduced the HSSE 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 HSSE (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 threshold[42] 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-80j]

[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 assessments[1] 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	2030
Be an active member of TfS and conduct sustainability evaluations for all suppliers covering >80% of Procurement spend	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 employees[1] 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	numer	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 threshold[1] 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.

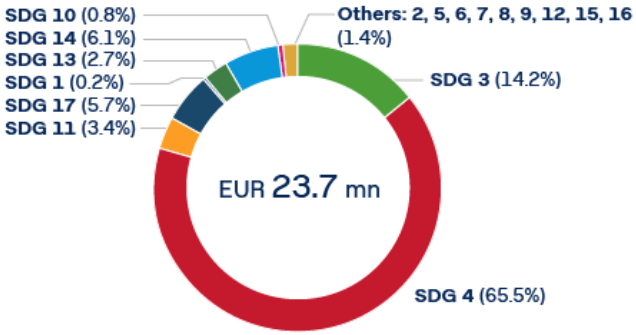
Community investments are aligned with identified local needs and made following consultation with local stakeholders, as well as taking into consideration country-specific priorities in relation to the Sustainable Development Goals (SDGs). We focus on projects with the potential to generate long-term 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).

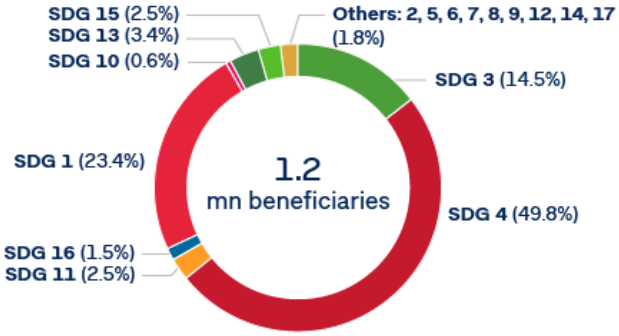
In 2025, for example, OMV Petrom extended its support for infant health programs and continued tree planting activities in Romania. OMV Tunisia supported the first start-up acceleration program for STEM engineering graduates at the ENIG Innovation Hub – the region's first university-based business incubator – 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

G1-1 – Corporate Culture **287**

G1-2 – Management of Relationships with Suppliers **299**

G1-3 – Prevention and Detection of Corruption and Bribery **291**

G1-4 – Incidents of Corruption or Bribery **294**

G1-6 – Payment Practices **303**

G – (Entity-Specific) Cybersecurity **304**

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

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

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

Supplier Relationship Management (SRM)

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

Prequalification

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

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

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

Supplier Selection

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

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

Risk Assessments

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

Audits

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

Supply Chain Carbon Transparency

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

Supplier Capacity Building

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

Local Content

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

Supplier ESG Programs

[Voluntary] Minimum ESG requirements, like presenting proof of a CSR/Human Rights Policy or accepting our Code of Conduct, are part of our supplier prequalification practices. Furthermore, to ensure effective implementation of supplier ESG programs, we award additional points in the commercial evaluation to bidders who have completed/agree to complete the EcoVadis assessment and climate change questionnaire. Suppliers that do not meet the minimum EcoVadis score of 45 are requested to improve and retake the assessment in the following year[1]. 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 IT[1]/OT[2] Security Policy Framework implements a comprehensive layer of security policies, controls, and guidelines to protect the integrity and security of IT/OT systems. This framework is crucial in safeguarding critical infrastructure and ensuring the resilience of process control systems against a potential advanced cyberattack. It consists of a comprehensive set of internal regulatory documents that are linked to the international ISO/IEC 27001:2022 standard and to IEC 62443 for the related OT controls. The effectiveness of OMV's Information Security Management System (ISMS), which is part of the framework, is subject to regular external audits, and a full recertification assessment was successfully completed in July 2025 with an applied certification period until 2028. The framework also covers OMV's commitment to securing the operation of its services in dedicated areas, such as within the filling station retail business and the related PCI DSS[3] requirements. [MDR-P.65b, 65c] This framework applies to the OMV Group globally, including our subsidiaries, Borealis GmbH[4], 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

Sustainability Statement Annex

Immaterial Impacts, Risks, and Opportunities 309

List of Disclosure Requirements 312

List of Datapoints in Cross-Cutting and Topical Standards That Derive from Other EU Legislation 315

EU Taxonomy Data Tables 318

E1 – Climate Change Metrics Definitions and Methodologies 321

E2 – Pollution Metrics Definitions and Methodologies 324

E3 – Water Metrics Definitions and Methodologies 326

E5 – Resource Use and Circular Economy Metrics Definitions and Methodologies 327

S1 – Own Workforce Metrics Definitions and Methodologies 329

S2 – Workers in the Value Chain Metrics Definitions and Methodologies 334

S3 – Affected Communities Metrics Definitions and Methodologies 336

G1 – Business Conduct Metrics Definitions and Methodologies 337

G - (Entity-Specific) Cybersecurity Metrics Definitions and Methodologies 338

NaDiVeG Disclosure 339

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	I	-	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	I	+	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	I	-	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	I	+	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.	I	+	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	I	-	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	I	+	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	I	-	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.	I	+	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]

ESRS disclosure requirement	Incorporation by reference	Page
ESRS 2 General Disclosures		
BP-1 General basis for preparation of sustainability statements		90
BP-2 Disclosures in relation to specific circumstances		91
GOV-1 The role of the administrative, management and supervisory bodies		92
GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		100
GOV-3 Integration of sustainability-related performance in incentive schemes		101
GOV-4 Statement on due diligence		102
GOV-5 Risk management and internal controls over sustainability reporting		102
SBM-1 Strategy, business model and value chain	Note 7 – Sales Revenues	103
SBM-2 Interests and views of stakeholders		108
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Note 3 – Effects of climate change and the energy transition	112
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	Note 3 – Effects of climate change and the energy transition	134
IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement		142
E1: Climate Change		
GOV-3 Integration of sustainability-related performance in incentive schemes		101
E1-1 Transition plan for climate change mitigation		153
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Note 3 – Effects of climate change and the energy transition Directors' Report – Management Review	161
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		137
E1-2 Policies related to climate change mitigation and adaptation		127 162
E1-3 Actions and resources in relation to climate change policies	Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes	164
E1-4 Targets related to climate change mitigation and adaptation	Note 3 – Effects of climate change and the energy transition	169
E1-5 Energy consumption and mix	Note 7 – Sales Revenues	175
E1-6 Gross Scope 1, 2, 3 and Total GHG emissions	Note 7 – Sales Revenues	176
E1-7 GHG removals and GHG mitigation projects financed through carbon credits		179
E1-8 Internal carbon pricing	Note 3 – Effects of climate change and the energy transition	180
E2 Pollution (including process safety entity-specific sub-topic)		
IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities		139
E2-1 Policies related to pollution		127 181
E2-2: Actions and resources related to pollution	Consolidated Statement of Cash Flows in the Consolidated Financial Statements and Notes.	188
E2-3 Targets related to pollution		190
E2-4 Pollution of air, water and soil		193
Entity-specific: Process safety		195
E3 Water and Marine Resources		

List of Disclosure Requirements

[ESRS 2-IRO-2.56]

ESRS disclosure requirement	Incorporation by reference	Page
IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities		139
E3-1 Policies related to water and marine resources		127, 196
E3-2 Actions and resources related to water and marine resources		198
E3-3 Targets related to water and marine resources		199
E3-4 Water consumption		200
E4 Biodiversity and Ecosystems		
E4-1 Transition Plan and Consideration of Biodiversity and Ecosystems in Strategy and Business Model		202
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		113
IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities		140
E4-2 Policies related to biodiversity and ecosystems		127 202
E4-3 Actions and resources related to biodiversity and ecosystems		204
E4-4 Targets related to biodiversity and ecosystems		205
E4-5 Impact metrics related to biodiversity and ecosystems change		205
E5: Resource Use and Circular Economy		
IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities		142
E5-1 Policies related to resource use and circular economy		127 206
E5-2 Actions and resources related to resource use and circular economy		212
E5-3 Targets related to resource use and circular economy		215
E5-4 Resource inflows		215
E5-5 Resource outflows		216
S1: Own Workforce		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		114
S1-1 Policies related to own workforce		127 219
S1-2 Processes for engaging with own workers and workers' representatives about impacts		225
S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns		227
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		228
S1-5 Targets related to managing material impacts, advancing positive impacts, as well as to risks and opportunities		234
S1-6 Characteristics of the undertaking's employees	Note 12 – Personnel expense and average number of employees	244
S1-7 Characteristics of non-employee workers in the undertaking's own workforce		251
S1-8 Collective bargaining coverage and social dialogue		252
S1-9 Diversity metrics		253
S1-10 Adequate wages		254
S1-11 Social protection		254
S1-12 Persons with disabilities		255
S1-13 Training and skills development metrics		255
S1-14 Health and safety metrics		257
S1-15 Work-life balance metrics		258
S1-16 Compensation metrics (pay gap and total compensation)		259
S1-17 Incidents, complaints and severe human rights impacts		260

List of Disclosure Requirements

[ESRS 2-IRO-2.56]

ESRS disclosure requirement	Incorporation by reference	Page
S2 Workers in the Value Chain		
SBM-2 Interests and views of stakeholders		111
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model		115
S2-1 Policies related to value chain workers		127, 261
S2-2 Processes for engaging with value chain workers about impacts		264
S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns		264
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
S2 Entity-specific metrics		272
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		127 274
S3-2 Processes for engaging with affected communities about impacts		276
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns		278
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		280
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		283
S3 Entity-specific metrics		285
G1: Business Conduct		
GOV-1 The role of the administrative, management and supervisory bodies		92
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities		142
G1-1 Corporate culture and business conduct policies		127, 288
G1-2 Management of relationships with suppliers		299
G1-3 Prevention and detection of corruption and bribery		291
G1-4 Confirmed incidents of corruption or bribery		294
G1-6 Payment practices		303
Entity-specific topic: Cybersecurity		304

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) 2022/2453Table 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, Article12.1 (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) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		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 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 m³ 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 I				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 Annex1				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 Annex1				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 I				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	2025														
KPI	**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**	**Taxonomy aligned activities in previous financial year 2024**	**Proportion of Taxonomy aligned activities in previous financial year 2024**
					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)		Turnover											
Financial year		2025											
Economic activities	**Code**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover)**	**Taxonomy aligned KPI (monetary value of Turnover)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover)**	**Environmental objectives of Taxonomy aligned activities**						**Enabling activity**	**Transitional activity**	**Proportion of Taxonomy aligned in axonomy 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 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)		OPEX											
Financial year		2025											
Economic activities	**Code**	**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**
					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.	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 (CO_2, CH_4, N_2O) as t CO_2e 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 CO_2e) 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 CO_2 Emissions

[E1-6 AR 43c] [E1-6 AR 45e] [E1-6 AR 46j] [MDR-M.77a-77b] **Biogenic CO_2 emissions:** biogenic CO_2 emissions are calculated by measuring CO_2 released from the combustion or decomposition of organic materials like biomass and biofuels, and are reported separately for each GHG emissions scope. Biogenic CO_2 emissions not included in Scope 1 GHG emissions are based on site-specific renewable fuel consumption and IPCC emission factors. Biogenic CO_2 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 CO_2 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 cancelation 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 cancelation, 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 EPRTR 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 × 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 (m^3) 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 (m^3) 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 (m^3) 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 ≤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 defintion). 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:

(Number of new hires in region / Total number of new hires) × 100. Gender, age group, and career level distribution split is disclosed as absolute numbers and percentages. Percentatge per category is calculated as (Number in category split / Total number in category) × 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 (Number of employees covered by collective bargaining agreements / Total year-end employee head count) × 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 (Number of employees covered by collective bargaining agreements in the country / Total year-end employee head count in that country) × 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 (Number of employees covered by collective bargaining agreements in the region / Total year-end employee head count in the region) × 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 (Number of employees covered by worker representation in the country / Total head count in the country) × 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: Head count in a specific category / 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

Environment[1]

[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.

Employees[1] 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 nationality[1] 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 rate[1]	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 enagement"), 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 volunatary 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/). 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)

3

Consolidated Corporate Governance Report

Consolidated Corporate Governance Report

As a publicly listed company with its headquarters in Austria, OMV is dedicated to the principles of sound corporate governance and has always sought to comply with best practice in corporate governance to ensure responsible management and control of the OMV Group, a high level of transparency for all stakeholders, and, ultimately, the sustainable and long-term creation of value.

Austrian law, the Articles of Association of the Company, the Internal Rules for the corporate bodies, and the Austrian Code of Corporate Governance (ACCG) provide the core legal framework for OMV's corporate governance. OMV adheres to the ACCG set out by the Austrian Working Group for Corporate Governance in all instances, except for the deviations mentioned in this report. The code is publicly accessible at ↗ www.corporate-governance.at.

In the 2025 financial year, OMV did not fully comply with C-rule 28 or R-rule 28a of the Austrian Corporate Governance Code, as the annual share transfer programs for members of the Executive Board and senior executives were not submitted separately to the Annual General Meeting for approval. The decision for this deviation was made following thorough analysis. It is essentially based on the fact that, the Remuneration Policy for the Executive Board already contains details of all the essential elements of such programs and is submitted to the shareholders for a vote regularly and in the event of significant changes. The deviation therefore does not reduce transparency for shareholders or their opportunities to participate with regard to remuneration programs. At the same time, this approach ensures efficient conduct of Annual General Meetings, in particular by avoiding duplications and reducing complexity. In relation to C-rules 27 and 28, explanations concerning the structure of the remuneration of the OMV Executive Board and the Supervisory Board are given in the Remuneration Policy. The implementation of this policy and the performance outcomes of the financial year under review are set out in the Remuneration Report for OMV's Executive Board and Supervisory Board, which has been prepared annually since the 2020 financial year. The Remuneration Policy and the Remuneration Report are published on ↗ www.omv.com.

For OMV Petrom S.A., a company consolidated in the OMV Group and the shares of which are publicly listed on the Bucharest Stock Exchange, the relevant Corporate Governance Report can be found at ↗ www.omvpetrom.com/en/about-us/corporate-governance.

In accordance with the recommendation in the AFRAC opinion on the Corporate Governance Report, the Corporate Governance Report of OMV as the parent company and the consolidated Corporate Governance Report are combined in one report.

Executive Board

Alfred Stern, born 1965

Date of initial appointment: April 1, 2021
End of the current period of tenure: August 31, 2026[1]
Chairman of the Executive Board and Chief Executive Officer

Alfred Stern has been Chairman of the Executive Board and Chief Executive Officer of OMV Aktiengesellschaft since September 2021. Prior to joining OMV Aktiengesellschaft in April 2021 as Board member for the Chemicals & Materials segment, he had been CEO of Borealis since July 2018. During his 14 years at Borealis, Alfred Stern held a series of other executive positions, and before his appointment as CEO of Borealis, he was Board member for the Polyolefins and Innovation & Technology divisions. He started his career at DuPont de Nemours, which led to extensive international experience in Switzerland, Germany, and the US across the spectrum of Research and Development, Sales and Marketing, and Quality and Business Management.

1 On May 20, 2025, Alfred Stern notified the Chairman of the Supervisory Board that he will not be available for another Executive Board mandate.

Alfred Stern studied at the Technical University of Leoben in Austria. He holds a PhD in Material Science and a Master's in Polymer Engineering and Science.

Positions in major subsidiaries and participations of OMV

Company	Position
OMV Petrom S.A.	President of the Supervisory Board
Borealis GmbH	Chairman of the Supervisory Board (since March 1, 2025)
Borouge Group International AG	Member of the Supervisory Board (since August 29, 2025)

Other relevant positions

Company	Position
Air Products and Chemicals, Inc.	Non-executive member of the Board of Directors (since January 23, 2025)

Reinhard Florey, born 1965

Date of initial appointment: July 1, 2016
End of the current period of tenure: June 30, 2027
Chief Financial Officer

Reinhard Florey graduated in mechanical engineering and economics from Graz University of Technology as well as completing music studies at the University of Music and Performing Arts Graz. He started his career in corporate and strategy consulting.

From 2002 to 2012, he worked in various positions worldwide for thyssenkrupp Steel. Prior to his appointment to the Executive Board of OMV his most recent post was as Chief Financial Officer and deputy Chief Executive Officer of Outukumpu Oyj.

Positions in major subsidiaries and participations of OMV

Company	Position
OMV Petrom S.A.	Member of the Supervisory Board (until April 28, 2025)
OMV Petrom Global Solutions SRL	President of the Supervision Body
Borealis GmbH	Member of the Supervisory Board
Borouge Group International AG	Deputy Chairman of the Supervisory Board (since August 29, 2025)
Bayport Polymers LLC	Non-executive member of the Board of Directors

Other relevant positions

Company	Position
Wiener Börse AG	Member of the Supervisory Board
Voith GmbH & Co. KGaA	Member of the Shareholders' Committee

Martijn van Koten, born 1970

Date of initial appointment: July 1, 2021
End of the current period of tenure: June 30, 2031
Executive Board member for the Fuels segment and, in the interim, for the Chemicals business segment, effective March 1, 2025

Martijn van Koten was born in the Netherlands, where he studied chemical engineering at Delft University of Technology.

He began his professional career at Shell in 1994, taking on several management and technical positions in the refining and downstream business in the UK, Germany, and the Netherlands. Starting 2004, Martijn van Koten assumed the General Manager positions at the Shell production facilities in Sweden and Singapore, before becoming Vice President Manufacturing East & Middle East in Singapore in 2009 and Vice President Supply & Distribution Americas in the USA in 2013.

Also in 2013, Martijn van Koten joined Borealis in Austria as Executive Board member for Operations, HSE & PTS. From 2018 to June 2021, he was the Borealis Executive Board member for the Base Chemicals & Operations business segment.

Positions in major subsidiaries and participations of OMV

Company	Position
OMV Petrom S.A.	Deputy President of the Supervisory Board
Borealis GmbH	Member of the Supervisory Board
Borouge Group International AG	Chairman of the Supervisory Board (since August 29, 2025)
OMV Downstream GmbH	Managing Director
OMV Renewable Fuels & Feedstock US Inc.	Non-executive member of the Board of Directors
Abu Dhabi Oil Refining Company (Takreer)	Non-executive member of the Board of Directors

Berislav Gaso, born 1974

Date of initial appointment: March 1, 2023
End of the current period of tenure: February 29, 2028
Executive Board member for the Energy business segment.

Berislav Gaso holds a Master's degree in Mechanical Engineering from the Technical University of Munich, Germany, and a PhD in Business Administration from the University of St. Gallen, Switzerland. After working as a junior partner at McKinsey & Company, he held various management positions in the MOL Group. Before he joined OMV, he was Executive Vice President in charge of the MOL Group's Exploration & Production division.

Positions in major subsidiaries and participations of OMV

Company	Position
OMV Petrom S.A.	Member of the Supervisory Board
OMV Downstream GmbH	Managing Director
OMV Exploration & Production GmbH	Managing Director
OMV Austria Exploration & Production GmbH	Chairman of the Supervisory Board

Daniela Vlad, born 1970

Date of initial appointment: February 1, 2023
Daniela Vlad resigned from her position as Executive Board member for the Chemicals business segment as of February 28, 2025.

Romanian-born Daniela Vlad holds a Master's degree in Chemical Engineering from the Technical University of Timișoara in Romania and a cum laude Master's in Business Administration from Twente University in the Netherlands. Following her studies, she held management positions at Shell and Philips, and most recently was responsible for key global businesses at AkzoNobel, including Powder Coatings and Industrial Coatings.

Thanks to her many years of international experience in the chemicals industry and in leading strategic transformations, Daniela Vlad combines chemical and financial know-how with expertise in the field of sustainable technical solutions.

Positions in major subsidiaries and participations of OMV

Company	Position
Borealis GmbH	Chairwoman of the Supervisory Board (until February 28, 2025)
OMV Downstream GmbH	Managing Director (until February 28, 2025)
Borouge PLC	Non-executive member of the Board of Directors (until February 28, 2025)

Working Practices of the Executive Board

The approval requirements, responsibilities of individual Executive Board members, decision-making procedures, and the approach to conflicts of interest are governed by the Internal Rules of the Executive Board. The Executive Board generally holds meetings on a bi-weekly basis to exchange information and issue decisions on all matters requiring plenary approval.

Supervisory Board

OMV's Supervisory Board consists of ten members elected by the Annual General Meeting (shareholders' representatives) and five members delegated by the Group's Works Council (employee representatives). One of the current shareholders' representatives was elected at the 2022 Annual General Meeting (AGM), one at the 2023 AGM, four at the 2024 AGM, and four at the 2025 AGM. The members of OMV's Supervisory Board in 2025 and their supervisory board mandates or similar functions in other domestic or foreign listed companies, as well as any management positions held, are shown below.

Lutz Feldmann, born 1957

Chairman
(Independent business consultant)
Mandate: EnBW Energie Baden-Württemberg AG

Edith Hlawati, born 1957

Deputy Chairwoman
(Chief Executive Officer, Österreichische Beteiligungs AG)
Mandates: VERBUND AG, Telekom Austria AG, EuroTeleSites AG

Khaled Salmeen, born 1973

Deputy Chairman
(Chief Executive Officer, Downstream Industry, Marketing and Trading, Abu Dhabi National Oil Company until 2025)
Mandates: ADNOC Logistics & Services PLC, Borouge PLC, ADNOC Gas PLC, Covestro AG (since December 30, 2025)

Khaled Al Zaabi, born 1985

(Group Chief Financial Officer, Abu Dhabi National Oil Company)
Mandates: ADNOC Gas PLC, ADNOC Drilling Company PJSC, ADNOC Logistics & Services PLC, Abu Dhabi National Oil Company for Distribution PJSC

Dorothée Deuring, born 1968

(Independent Corporate Finance and M&A Advisor)
Mandates: Elementis plc (until March 1, 2026), Temenos SA (until May 13, 2025)

Patrick Lammers, born 1964

(Chief Executive Officer, Skyborn Renewables GmbH)
No mandates in domestic or foreign listed companies

Hans Joachim Müller, born 1959

Since May 27, 2025
Mandates: Akzo Nobel N.V., LANXESS AG

Jean-Baptiste Renard, born 1961

(Independent business consultant)
No mandates in domestic or foreign listed companies

Elisabeth Stadler, born 1961

Mandates: voestalpine AG, Österreichische Post AG, Andritz AG

Robert Stajic, born 1979

(Executive Director, Österreichische Beteiligungs AG until September 30, 2025)
Mandate: VERBUND AG

Delegated by the Group's Works Council (employee representatives)

Alexander Auer, born 1969
Hubert Bunderla, born 1965[1]
Alfred Redlich, born 1966
Nicole Schachenhofer, born 1976
Angela Schorna, born 1980

More detailed information about all members of OMV's Supervisory Board, including their professional careers, can be downloaded from OMV's website at ↗ www.omv.com > Company > Leadership > Supervisory Board.

Diversity

The main considerations in selecting the members of the Supervisory Board are relevant knowledge, personal integrity, and experience in executive positions. Furthermore, aspects of the diversity of the Supervisory Board with respect to the internationality of the members, the representation of both genders, and the age structure are taken into account. The Supervisory Board includes five women and six non-Austrian nationals (as of December 31, 2025). The members of the Supervisory Board are aged between 40 and 68.

Independence

The Supervisory Board has defined the criteria that constitute independence (resolution dated December 11, 2025) following the guidelines set out in Annex 1 of the ACCG. The criteria have been fully published at ↗ www.omv.com/en/company/leadership/supervisory-board/independence.

All members elected by the Annual General Meeting declared their independence from the Company and its Executive Board during the 2025 financial year and up to the time of making such declarations (C-rule 53 of the ACCG). Under C-rule 54 of the ACCG, Lutz Feldmann, Dorothée Deuring, Patrick Lammers, Hans Joachim Müller, Jean-Baptiste Renard, and Elisabeth Stadler have made declarations to the effect that they were not shareholders with a stake of more than 10% and did not represent such shareholders' interests during the 2025 financial year and up to the time of making such declarations. Furthermore, the above-mentioned members of the Supervisory Board were nominated for election as Supervisory Board members by Österreichische Beteiligungs AG, which must comply with the strict independence and incompatibility criteria of the Austrian Code of Corporate Governance when nominating or appointing persons as members of the supervisory boards of its affiliated companies, and ensure that they exercise their activities on the supervisory boards of the affiliated companies independently of their own interests or those of legal entities closely associated with them.

1 Andreas Artmäuer (born 1983) was delegated to the Supervisory Board on January 19, 2026, replacing Hubert Bunderla.

Positions and committee memberships in 2025[1]

Name	Supervisory Board and committees 2025[1]						Term of office
	SB	PNC	PPC	AC	RC	STC	
Lutz Feldmann	C	C	–	M	C	–	May 31, 2023, to 2027 AGM
Edith Hlawati	DC	DC	–	–	DC	–	June 3, 2022, to 2026 AGM
Khaled Salmeen	DC	DC	DC	–	DC	M	May 28, 2024, to 2027 AGM
Khaled Al Zaabi	M	M	M	DC	–	–	May 28, 2024, to 2027 AGM
Dorothée Deuring	M	–	–	C	M[2]	M[3]	May 28, 2024, to 2027 AGM
Patrick Lammers	M	–	M	–	M[3]	C[4]	May 28, 2024, to 2026 AGM
Hans Joachim Müller	M	–	M	M	–	DC	May 27, 2025, to 2027 AGM
Jean-Baptiste Renard	M	–	C	–	–	DC	June 3, 2022, to 2028 AGM
Elisabeth Stadler	M	–	–	DC	M	M[2]	May 14, 2019, to 2028 AGM
Robert Stajic	M	–	DC	M	–	M	June 3, 2022, to 2026 AGM[5]
Alexander Auer	M	M	M	M	–	–	Since September 1, 2021
Hubert Bunderla	M	–	–	M	–	M	Since January 18, 2021
Alfred Redlich	M	M	M	–	–	–	Since August 30, 2023
Nicole Schachenhofer	M	–	M	–	–	M	Since January 18, 2021
Angela Schorna	M	–	–	M	–	M	Since March 23, 2018

1 Abbreviations: SB = Supervisory Board, PNC = Presidential and Nomination Committee, PPC = Portfolio and Project Committee, AC = Audit Committee, RC = Remuneration Committee, STC = Sustainability and Transformation Committee, C = Chairman/Chairwoman, DC = Deputy Chairman/Chairwoman, M = Member, AGM = Annual General Meeting
2 Until May 27, 2025
3 Since May 27, 2025
4 Since May 27, 2025 (he was previously a member)
5 Robert Stajic informed OMV on February 19, 2026, about his resignation from the Supervisory Board effective with the AGM 2026; his term of office would have ended with the AGM 2028.

Working Practices of the Supervisory Board

The Supervisory Board fulfills its duties – in particular supervising the Executive Board and advising it on strategy – by discussing the Company's situation and objectives during board meetings. Decisions are also taken at these meetings, except in urgent cases where resolutions can be taken by circular vote. Five committees ensure that the best possible use is made of the Supervisory Board members' expertise. Brief descriptions of these committees are given below (see also the report of the Supervisory Board for an overview of the individual committees' main activities in 2025). In 2025, eight meetings of the Supervisory Board and 30 committee meetings were held. In particular, the Executive Board and the Supervisory Board also discussed OMV's strategy.

Attendance at Supervisory Board and committee meetings in 2025 was as follows:

Attendance at Supervisory Board and committee meetings in 2025[1]

Name	SB	PNC	PPC	AC	RC	STC
Lutz Feldmann	8/8	7/7		7/7	7/7	
Edith Hlawati	8/8	7/7			7/7	
Khaled Salmeen	5/8	4/7	1/5		6/7	3/4
Khaled Al Zaabi	8/8	7/7	5/5	6/7		
Dorothée Deuring	8/8			7/7	3/3[2]	2/2[3]
Patrick Lammers	8/8		4/5		4/4[3]	4/4
Hans Joachim Müller[3]	4/4		3/3	3/3		2/2
Jean-Baptiste Renard	8/8		5/5			4/4
Elisabeth Stadler	8/8			5/7	5/7	1/2[2]
Robert Stajic	8/8		5/5	7/7		4/4
Alexander Auer	8/8	7/7	5/5	7/7		
Hubert Bunderla	8/8			7/7		3/4
Alfred Redlich	7/8	6/7	5/5			
Nicole Schachenhofer	7/8		4/5			4/4
Angela Schorna	7/8			5/7		3/4

1 Abbreviations: SB = Supervisory Board, PNC = Presidential and Nomination Committee, PPC = Portfolio and Project Committee, AC = Audit Committee, RC = Remuneration Committee, STC = Sustainability and Transformation Committee
2 Until May 27, 2025
3 Since May 27, 2025

Pursuant to C-rule 36 of the ACCG, the Supervisory Board discusses the efficiency of its activities annually, in particular its organization and working practices (self-evaluation).

Presidential and Nomination Committee

This committee is empowered to take decisions on matters of urgency. The Supervisory Board may transfer other duties and powers of approval to the Presidential and Nomination Committee on an ad hoc or permanent basis. In its capacity as the Nomination Committee, this body makes proposals to the Supervisory Board for the appointment or replacement of Executive Board members and deals with succession planning. It also makes recommendations for appointments to the Supervisory Board. There were seven meetings of the Presidential and Nomination Committee in 2025, in which discussions focused on Executive and Supervisory Board matters.

Audit Committee

This committee performs the duties set out in Section 92 (4a) of the Austrian Stock Corporation Act. The committee held seven meetings during the reporting year. It predominantly dealt with preparations for the audit of the annual financial statements, a review of the auditors' activities, internal audit, the internal control and risk management systems, and the review of the annual financial statements. Dorothée Deuring is the financial expert on the Audit Committee as per Section 92 (4a) (1) of the Austrian Stock Corporation Act.

The Audit Committee monitors the auditors' independence and reviews a breakdown of the audit fees and fees for additional services besides auditing activities. In the 2025 financial year, KPMG Austria GmbH Wirtschaftsprüfungs- und Steuergesellschaft (including members of their network within the meaning of Section 271b of the Austrian Commercial Code) received EUR 5.88 mn for the annual audit, EUR 2.05 mn for other assurance services, EUR 1.03 mn for tax advisory services, and EUR 0.27 mn for other engagements.

Portfolio and Project Committee

In this committee, decisions on the most important investment and M&A projects are prepared based on extensive information and intensive discussions, and any recommendations are made to the Supervisory Board. In 2025, five meetings of the Portfolio and Project Committee were held.

Sustainability and Transformation Committee

The purpose of the Sustainability and Transformation Committee is to support the Supervisory Board in reviewing and monitoring OMV's strategy with regard to sustainability, as well as ESG-related standards, performance, and processes. It also focuses on performance specifically in terms of HSSE (Health, Safety, Security, and Environment) and in particular regarding climate change. Furthermore, the committee serves to support and oversee the process of transformation toward a more sustainable business model, including the cultural integration of strategically significant acquisitions. The committee held four meetings during the reporting year.

Remuneration Committee

This committee deals with all aspects of the remuneration of Executive Board members and with their employment contracts. The committee's membership does not include employee representatives. The committee is empowered to conclude, amend, and terminate Executive Board members' employment contracts and to make decisions on the awarding of bonuses (variable remuneration components) and other such benefits to them. The Remuneration Committee met seven times during 2025. Executive Board members were invited to attend some of the meetings of the Remuneration Committee.

Mercer | hkp///group provided remuneration advice to the Remuneration Committee on the appropriate structure and level of Executive Board compensation in line with regulatory requirements and market practice and supported the revision of the Remuneration Policy for the Executive Board.

Mercer | hkp///group also advised on the creation of OMV's Remuneration Report. The consulting company did not advise the OMV Executive Board on matters relating to Executive Board remuneration, ensuring independence within the meaning of the Austrian Code of Corporate Governance.

Conflicts of Interest and Dealings by Members of the Supervisory Board Requiring Approval in Accordance with Section 95 (5) (12) of the Austrian Stock Corporation Act

Appropriate handling of conflicts of interest is a matter of course for OMV, and OMV also ensures such an approach at the level of the Supervisory Board with clear rules and processes. Supervisory Board members are obliged to disclose any conflicts of interest to the Chairman of the Supervisory Board without delay. If the Chairman of the Supervisory Board gets into conflicts of interest, he must disclose them immediately to his deputies. Depending on the nature and intensity of the conflict of interest, the measures necessary in each individual case will be taken to protect OMV's interests. In addition to the disclosure of the conflict of interest, which is required in any case, these measures include, in particular, abstention from voting by the Supervisory Board member concerned, his or her non-participation in deliberations and decisions regarding the matter giving rise to the conflict of interest, and a restricted provision of (sensitive) information to the Supervisory Board member affected by the conflict of interest.

Abu Dhabi National Oil Company (ADNOC) P.J.S.C and OMV have had successful business relationships and partnerships in the Energy, Fuels, and Chemicals divisions for many years, which are occasionally the subject of deliberations and/or decisions by the Supervisory Board. OMV attaches great importance to handling potential conflicts of interest in this context in the Supervisory Board carefully and in accordance with the principles set out above.

In the 2025 financial year, no transactions were concluded that would have required the approval of the Supervisory Board in accordance with Section 95 (5) (12) of the Austrian Stock Corporation Act.

Employee Representative Participation

The Group's Works Council holds regular meetings with the Executive Board in order to exchange information about employees and developments affecting them. Furthermore, the Group's Works Council has made use of its right to delegate members to the Supervisory Board (one employee representative for every two members elected by the Annual General Meeting, and one additional employee representative if the number of shareholder representatives is uneven). Therefore, out of the 15 Supervisory Board members, five members are currently employee representatives.

Rights of Minority Shareholders

- General Meeting: An Extraordinary General Meeting must be convened at the request of shareholders holding not less than 5% of the shares.
- Agenda items must be included at the request of shareholders holding not less than 5% of the shares.
- Shareholders holding not less than 1% of the shares may submit resolution proposals on all agenda items. Such resolution proposals must be posted on the website upon request of the respective shareholders.
- Shareholders holding not less than 10% of the shares may require an extraordinary audit in the event of grounds for suspicion of irregularities, or gross violations of the law or the Articles of Association.
- All shareholders, having duly provided evidence of their shareholding, are entitled to attend General Meetings, ask questions, and vote.
- Election of the Supervisory Board: If elections for two or more positions on the Supervisory Board are held at the same General Meeting, separate votes must be held for each position. If elections for three or more seats on the Supervisory Board are held at the same General Meeting, and if prior to the vote on the last position to be assigned it is found that at least one-third of all the votes have been cast in favor of the same person but they have not been elected, then this person must be declared as a Supervisory Board member.

Diversity, Equity, and Inclusion 2025

Diversity is an enormous strength that OMV actively leverages to create business value. OMV strongly believes that culturally diverse teams are more creative, resourceful, and knowledgeable, and that they generate broader perspectives, ideas, and options. Diversity, equity, and inclusion (DE&I), therefore, have a strong impact on people and teams, improving engagement and job satisfaction and directly contributing to the Group's profitability and sustainability.

DE&I has become an integral part of our sustainability commitments, and the OMV Group is developing thanks to our dedicated employee resources groups and cross-workstream activities. Together, we embrace DE&I and contribute to an inclusive work environment and sense of belonging. The workstreams established for this purpose focus on accessibility, gender, generations, LGBTQ+, parenting/caregiving, and intercultural inclusion, thus ensuring holistic representation for all. The DE&I Ambassadors facilitate understanding of DE&I within the organization, generate ideas to increase the sense of belonging, and serve as multipliers for DE&I initiatives.

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, which covers DE&I fundamentals, the importance of belonging, and practical approaches to active inclusion. Delivered by internal trainers, the sessions are offered for line managers and employees.

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 DE&I SharePoint serves as a central hub for employees to access resources such as e-learning modules on DE&I, recordings of past events and knowledge-sharing sessions, stay informed about ongoing initiatives of each DE&I stream, and actively participate in fostering an inclusive workplace.

OMV is committed to supporting women's advancement to managerial positions. The proportion of women in the Group as a whole is 25.7% (2024: 25.5%). The aim is to increase the proportion of women in senior management roles from 24.2%[1] (2024: 23.7%) to 30% by 2030, through a number of initiatives such as mentoring, succession planning, specific training, and measures that promote a healthy work-life balance. In OMV's leadership development programs, the proportion of women was 28.1% (2024: 45.6%). In OMV's Upstream integrated graduate development program for technical skill pools, the proportion of women was 28% in 2025 (2024: 36%), and in the Fuels & Feedstock Fresh Graduate Program, it was 50% (2024: 41%) OMV specifically supports the recruitment and development of women in technical positions.

The Gender stream organized an International Women's Day event with the theme #AccelerateAction, including a keynote speech and panel discussion 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.

The Company-wide employee resources groups organized several events: 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.

1 Advanced and Executive career levels

The Executive Board and Supervisory Board consider the described measures and programs for fostering the diversity of the workforce as a key factor in strengthening the diversity of the internal pool of Executive Board succession candidates. The Presidential and Nomination Committee concerns itself regularly with the identification and development of high-potential employees. In addition to internal succession planning, the Supervisory Board also makes use of external recruitments in order to best fill open Executive Board positions. When selecting Executive Board members – be it internally or externally – special attention is paid to the balance of gender, age, and international experience, in addition to professional skills.

As of December 31, 2025, the Executive Board members of OMV Aktiengesellschaft – four individuals of three different nationalities, with extensive international management experience – were between 51 and 60 years old.

With regard to the election of Supervisory Board members, the selection of potential candidates is based on various criteria, particularly the candidates' professional skills, personal integrity, independence, and impartiality. In addition, diversity aspects such as the representation of both genders, balanced age distribution, industry and technical expertise, and internationality of members is taken into consideration.

On December 31, 2025, the Supervisory Board of OMV included five women, corresponding to a share of 33%. In line with the strategic orientation of the Company, particular focus will be placed on further strengthening industry-specific expertise and the internationality of the Supervisory Board. With members aged between 40 and 68, the Supervisory Board's age structure is balanced.

External Evaluation of Corporate Governance

An external evaluation of OMV's compliance with the provisions of the ACCG by independent advisors is performed every two years. For the 2024 financial year, OMV engaged Deloitte Legal (Jank Weiler Operenyi Rechtsanwälte GmbH, attorney Johannes Lutterotti). The official questionnaire of the Austrian Working Group for Corporate Governance was used for the evaluation. The report on the evaluation is available at ↗ www.omv.com and confirms OMV's compliance with the ACCG for the 2024 financial year in relation to all so-called "comply or explain" rules (the "C-rules") and all recommended rules (the "R-rules"). The next external evaluation of compliance with the ACCG is scheduled to be carried out for the 2026 financial year.

Vienna, March 13, 2026

The Executive Board

Alfred Stern m.p.

Reinhard Florey m.p.

Martijn van Koten m.p.

Berislav Gaso m.p.

4

Consolidated Financial Statements

Auditor's Report 360

Consolidated Income Statement for 2025 374

Consolidated Statement of Comprehensive Income for 2025 375

Consolidated Statement of Financial Position as of December 31, 2025 376

Consolidated Statement of Changes in Equity in 2025 377

Consolidated Statement of Cash Flows for 2025 379

Notes to the Consolidated Financial Statements 380

Oil and Gas Reserve Estimation and Disclosures (unaudited) 485

Consolidated Financial Statements

Auditor's Report

Report on the Consolidated Financial Statements

Audit Opinion

We have audited the consolidated financial statements of

OMV Aktiengesellschaft, Vienna,

and its subsidiaries ("the Group" or "OMV"), which comprise the Consolidated Statement of Financial Position as of December 31, 2025, the Consolidated Income Statement, the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and the Notes to the Consolidated Financial Statements, except for "Oil and Gas Reserve Estimation and Disclosures (unaudited)".

In our opinion, the consolidated financial statements comply with the legal requirements and present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025, and its consolidated financial performance and consolidated cash flows for the year then ended in accordance with the IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) as adopted by the EU, and the additional requirements pursuant to Section 245a UGB (Austrian Commercial Code).

Basis for our Opinion

We conducted our audit in accordance with the Regulation (EU) No. 537/2014 ("EU Regulation") and Austrian Standards on Auditing. These standards require the audit to be conducted in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the audited Group in accordance with Austrian company law and professional regulations, and we have fulfilled our other responsibilities under those relevant ethical requirements. We believe that the audit evidence we have obtained up to the date of the auditor's report is sufficient and appropriate to provide a basis for our audit opinion on this date.

Our liability as auditors is guided under Section 275 UGB (Austrian Commercial Code).

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, however, we do not provide a separate opinion thereon.

Climate change and the energy transition has a significant impact on OMV's business and represents a strategic challenge. It is correspondingly a matter with overarching importance for the consolidated financial statements and potentially has an impact on a number of individual line items of the consolidated financial statements and on disclosures included in the notes to the consolidated financial statements. These effects had a significant impact on our overall audit strategy. As a result, we have identified the following key audit matters that are related to climate change and the energy transition:

- Disclosures on the effects of climate change and the energy transition;
- Recoverability of oil and gas assets with proved reserves;
- Recoverability of equity-accounted investments;
- Valuation of provisions for decommissioning and restoration obligations; and
- Recoverability of refining assets.

These individual key audit matters are described in detail below in addition to other key audit matters.

Disclosures on the effects of climate change and the energy transition

Refer to Note 3 – Effects of Climate Change and the Energy Transition.

Risk for the Consolidated Financial Statements

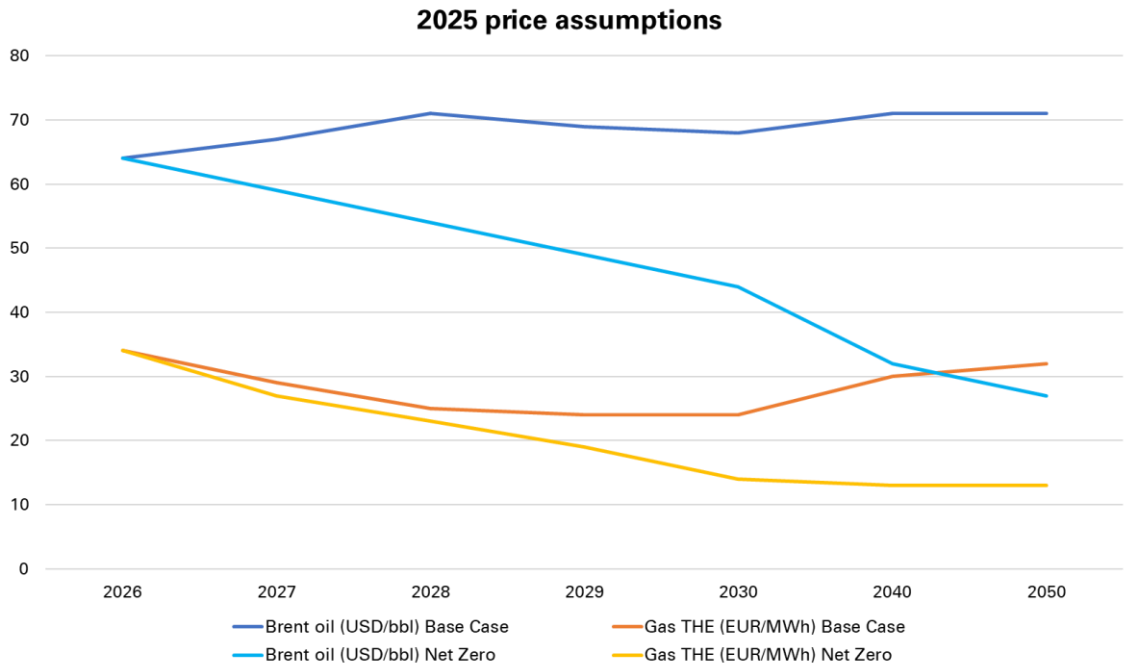
As part of its strategy 2030 presented in 2022, the Group is fully committed to supporting the energy transition. The Group aims to become a net-zero emissions company by 2050.

In Note 3 of the consolidated financial statements the Group describes how management considers both climate-related impacts and emission reduction targets in key areas of the consolidated financial statements and how this impacts the valuation of assets and measurement of liabilities.

OMV considers two different scenarios:

- the base case, whose assumptions in terms of demand and oil and gas prices are consistent with IEA Stated Policies Scenario (STEPS), is used for the mid-term planning as well as for estimates for various areas of the consolidated financial statements, including impairment testing of non-financial assets and the measurement of provisions; and
- the "net zero emissions by 2050" case, whose assumptions are consistent with the IEA Net Zero Emissions (NZE) scenario, is used to perform a sensitivity analysis for the valuation of non-financial assets and the measurement of provisions.

These scenarios differ in the underlying expectations about the pace of the future worldwide decarbonization and lead to different assumptions for demand and prices of oil and gas as well as CO_2 prices.



The main areas impacted by the effects of climate change and the energy transition are:

- the recoverability of assets;
- the useful lives of assets; and
- the valuation of provisions for decommissioning and restoration obligations.

Because of the high level of uncertainty and the complexity of the transformation in a "net zero emissions by 2050" scenario for refinery assets in the Fuels segment and assets in the Chemicals segment, the disclosure is focused on sensitivities and qualitative analysis.

The disclosures on the above areas have high public attention and involve a high degree of judgment and significant macroeconomic assumptions. Therefore, we have identified the disclosures on the effects of climate change and the energy transition as a key audit matter.

Our response

We evaluated the disclosures on the effects of climate change and the energy transition as follows:

- We evaluated the design and implementation of internal controls in the estimation process, with a focus on how the effects of climate change and the energy transition were considered for the key assumptions in the impacted areas of the consolidated financial statements.
- We implemented a climate change panel comprising a group of experienced international KPMG Partners with specific climate change, energy transition, technical audit or accounting expertise to provide an independent challenge to our key decisions and conclusions with respect to the key assumptions to this key audit matter.
- We performed inquiries to understand the impacts of climate change and the energy transition on the consolidated financial statements.
- We compared the assumptions for oil and gas as well as CO_2 prices used in the base case and the "net zero emissions by 2050" case with publicly available information (the IEA STEPS and NZE scenarios).
- We evaluated whether the impacts of climate change and the energy transition were reflected in the respective disclosures for the recoverability of assets, the useful lives of assets, and the valuation of provisions for decommissioning and restoration obligations.
- We read the consolidated sustainability statement and assessed whether there are inconsistencies with the consolidated financial statements.
- We evaluated the accuracy of these disclosures in the consolidated financial statements.

Recoverability of oil and gas assets with proved reserves

Refer to Note 3 – Effects of Climate Change and the Energy Transition, Note 9 – Depreciation, Amortization, Impairments and Write-ups and Note 17 – Property, Plant, and Equipment.

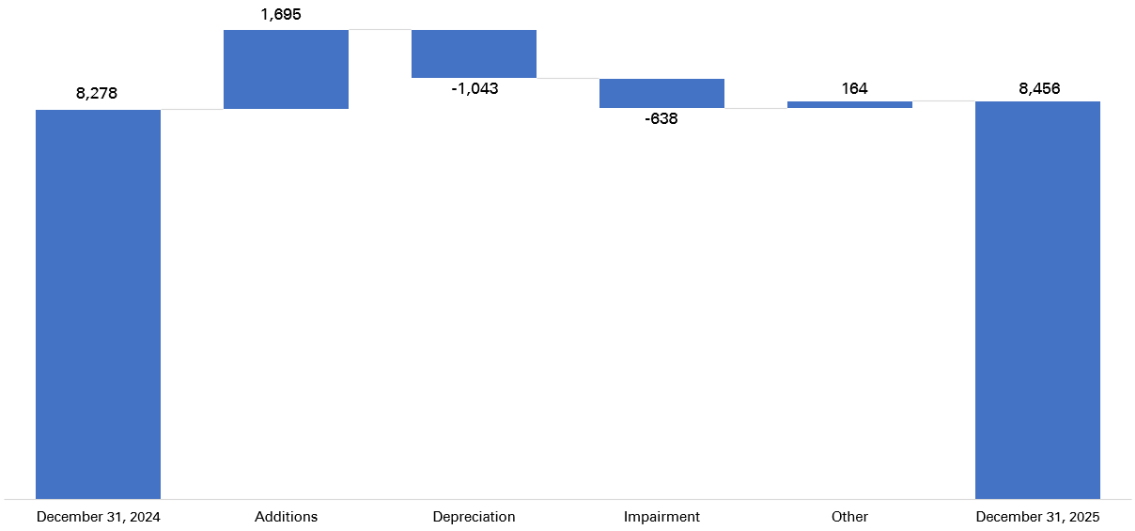
Risk for the Consolidated Financial Statements

The carrying value of oil and gas assets with proved reserves amounts to EUR 8,456 mn as of December 31, 2025.

The assets' operational performance and external factors have a significant impact on the estimated future cash flows and, therefore, the recoverable amount of the oil and gas assets with proved reserves. The recoverable amount is highly judgmental and complex to estimate. The key assumptions considered by the Group in assessing the value in use include oil and gas prices, CO_2 prices, oil and gas reserves, and discount rates. As described in Note 3 these significant assumptions are forward-looking and can be affected by future economic and market conditions, including matters related to climate change and the energy transition.

The Group recorded impairments of EUR 638 mn on oil and gas assets with proved reserves as of December 31, 2025.

Oil and gas assets with proved reserves (in EUR mn)



There is a risk for the consolidated financial statements that the valuation of oil and gas assets with proved reserves is inadequate and the related impairment loss is misstated.

Our response

We assessed the recoverability of oil and gas assets with proved reserves as follows:

- We obtained an understanding and evaluated the design and implementation of key internal controls over the process for evaluating the recoverable amount of oil and gas assets with proved reserves. Our work included testing control activities over the identification of triggering events and the determination of key management assumptions underlying the recoverable amount of the assets tested.

Future cash flows

- We compared the main assumptions (future oil and gas prices, future CO_2 prices, production volumes, future production costs) used within the future cash flow models to those included in mid-term planning approved by the Supervisory Board.
- We assessed the consistency of the assumptions on future production costs by analyzing cost-to-production ratios and comparing them year over year.

Price assumptions

- We assessed the reasonableness of future short and long-term oil and gas price assumptions by comparing these to available industry information, especially IEA's STEPS scenario.
- We examined the CO_2 price assumptions included in the future cash flows by comparing them with current market data and available industry information.

Oil and gas reserves

- We obtained an understanding of the Group's Petroleum Resource Evaluation Standard and performed a walkthrough of the reserve estimation process and controls.
- We compared production forecasts to the internal evaluations of proved and probable oil and gas reserves. We also inquired with internal reservoir engineers and reviewed supporting documentation to understand the status of production forecasts not classified as reserves.

- We reviewed for selected assets prior period reserves estimates made by the independent expert DeGolyer & MacNaughton and inquired about differences to internal estimations.
- We assessed the competence and objectivity of internal reservoir engineers responsible for estimating oil and gas reserves, as well as the independent expert DeGolyer & MacNaughton, through understanding their relevant professional qualifications and experience.
- We inquired about the reasons for significant changes in oil and gas reserves for certain assets.

Discount rates

- With the assistance of our valuation specialists, we assessed input assumptions for determining discount rates by comparing them with market and industry-specific benchmarks.

Other procedures

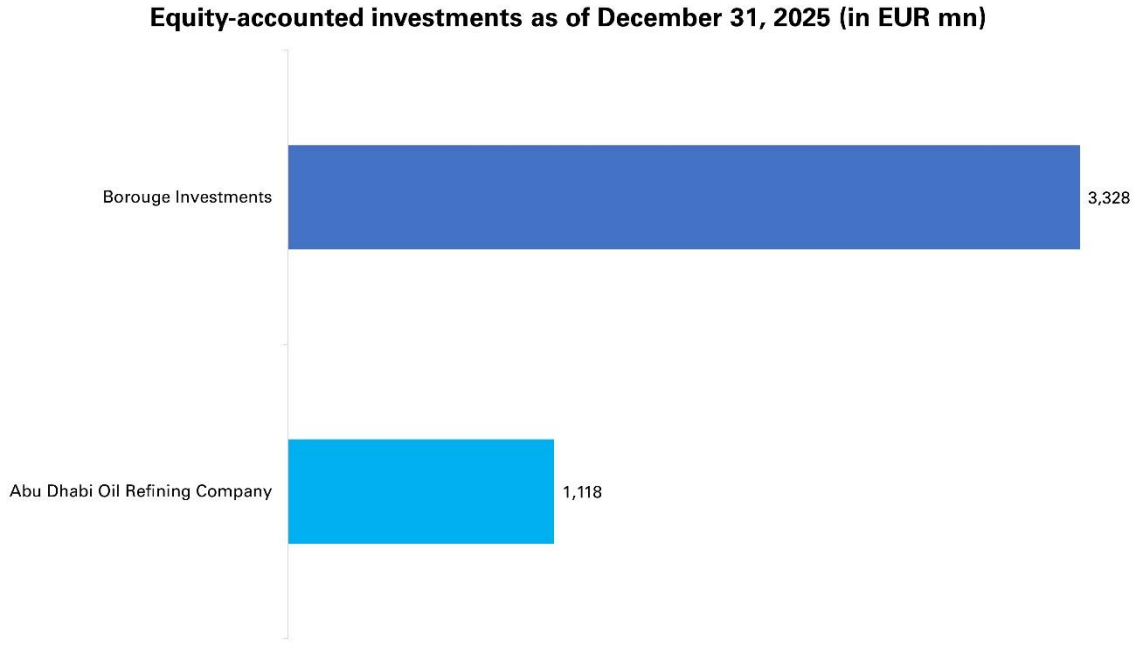
- We assessed the determination of cash generating units based on industry practice and how cash flows are generated.
- We assessed management's identification of indicators for impairments and write-ups.
- We verified the mathematical accuracy of relevant discounted cash flow models.
- We assessed the adequacy of the disclosures in the consolidated financial statements.

Recoverability of equity-accounted investments

Refer to Note 18 – Equity-Accounted Investments.

Risk for the Consolidated Financial Statements

The carrying value of equity-accounted investments amounts to EUR 5,255 mn as of December 31, 2025, including mainly Borouge PLC (part of Borouge Investments) and Abu Dhabi Oil Refining Company (ADNOC Refining).



Borouge PLC is listed on the Abu Dhabi stock exchange. As the pro rata market capitalization significantly exceeds the carrying value of the investment and the investment regularly makes high dividend distributions from current earnings, we do not assume a valuation risk for this investment.

For ADNOC Refining, the assessment of the recoverable amount requires judgment and estimates in the following areas:

- determining whether there is an indication that the investment should be impaired, or there is an indication that an impairment loss recognized in prior periods may no longer exist or may have decreased; and
- measuring any such impairment loss or impairment reversal.

The key assumptions considered by the Group in assessing the recoverable amount of ADNOC Refining include margin forecasts, future utilization rates or production volumes, discount rates as well as perpetual growth rates. Given the complexity of the impairment model, the estimation uncertainty over input data and parameters used and the immanent judgment, the recoverability of the equity-accounted investments ADNOC Refining is considered a key audit matter.

Overall, there is a risk for the consolidated financial statements that the valuation of equity-accounted investments is misstated.

Our response

We assessed the recoverability of the equity-accounted investment ADNOC Refining as follows:

- We obtained an understanding over the process regarding the identification of indicators for impairment and the determination of key assumptions underlying the recoverable amount of the equity-accounted investment.
- We compared the main assumptions for future utilization rates or production volumes used within the future cash flow models to those included in available budgets.
- We analyzed margin forecasts with external market data and other publicly available information.
- We challenged the assumptions in the discounted cash flow model by performing a sensitivity analysis, considering a range of likely outcomes based on various scenarios.
- With the assistance of our valuation specialists, we assessed a range of reasonable input assumptions for determining discount rates and perpetual growth rates.
- We verified the mathematical accuracy of the valuation models.
- We assessed the adequacy of the disclosures in the consolidated financial statements.

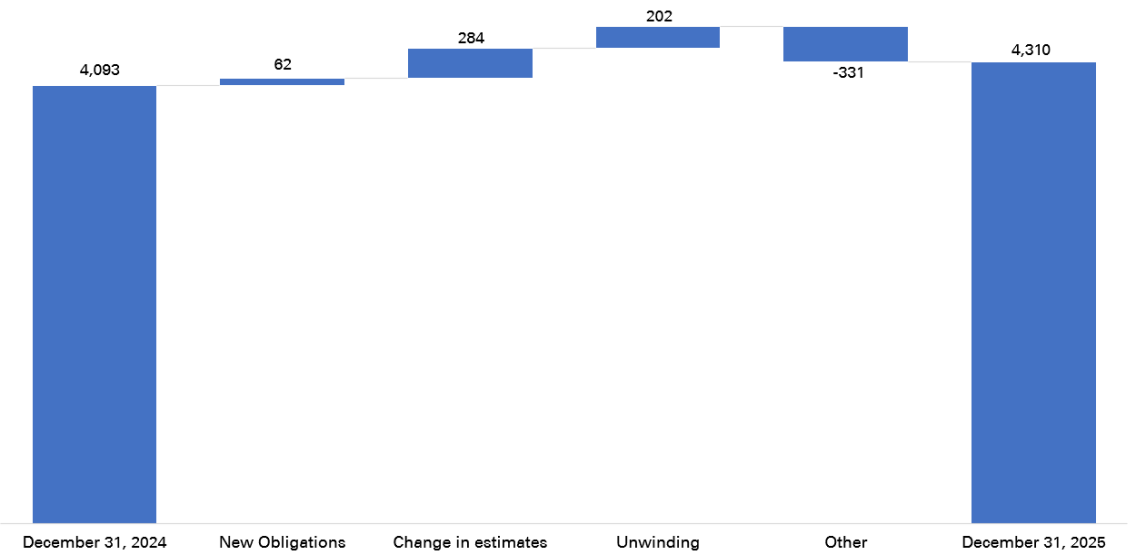
Valuation of provisions for decommissioning and restoration obligations

Refer to Note 25 – Decommissioning and Other Provisions.

Risk for the Consolidated Financial Statements

Provisions for decommissioning and restoration obligations of EUR 4,310 mn are recorded in the consolidated financial statements as of December 31, 2025.

Provisions for decommissioning and restoration obligations (in EUR mn)



As described in Note 25, the Group's core activities regularly lead to obligations related to dismantling and removal, asset retirement, and soil remediation activities. Most of these activities are planned to occur many years in the future and may also be affected by climate change and the energy transition, while decommissioning technologies, costs, and regulations are constantly changing.

The estimation of provisions for decommissioning and restoration obligations is thus a judgmental area as it involves a number of key estimates related to future costs and timing of decommissioning, inflation, and discount rate assumptions.

There is a risk for the consolidated financial statements that the valuation of provisions for decommissioning and restoration obligations is misstated.

Our response

We assessed the valuation of provisions for decommissioning and restoration obligations as follows:

- We obtained an understanding, evaluated the design and implementation, and tested the operating effectiveness of key internal controls over the Group's process to calculate the present value of the estimated future costs for decommissioning and restoration obligations in accordance with local regulation and requirements.
- We assessed the completeness of the assets subject to decommissioning and restoration obligations, especially by understanding the process to determine whether a legal or constructive obligation exists at the reporting date and by comparing the significant additions to property, plant, and equipment to the Group's assessment of new decommissioning and restoration obligations.
- We inquired about changes in the regulatory and legal environment in the respective countries and evaluated whether any changes had an impact on the decommissioning and restoration obligations.

Future costs and timing of decommissioning

- We confirmed that the estimated dates used for decommissioning are consistent with assumptions in other areas, especially impairment testing on oil and gas assets and estimation of oil and gas reserves.
- We verified the supporting evidence for any material revision in cost estimates during the period.
- We compared cost estimates to actual decommissioning costs incurred during the period.

Discount and inflation rates

- With the support of our valuation specialists, we analyzed inflation rates and discount rates by comparing them with market and industry-specific benchmarks.

Other procedures

- We tested the mathematical accuracy of the decommissioning and restoration obligation calculation.
- We assessed the adequacy of the disclosures in the consolidated financial statements.

Recoverability of refining assets

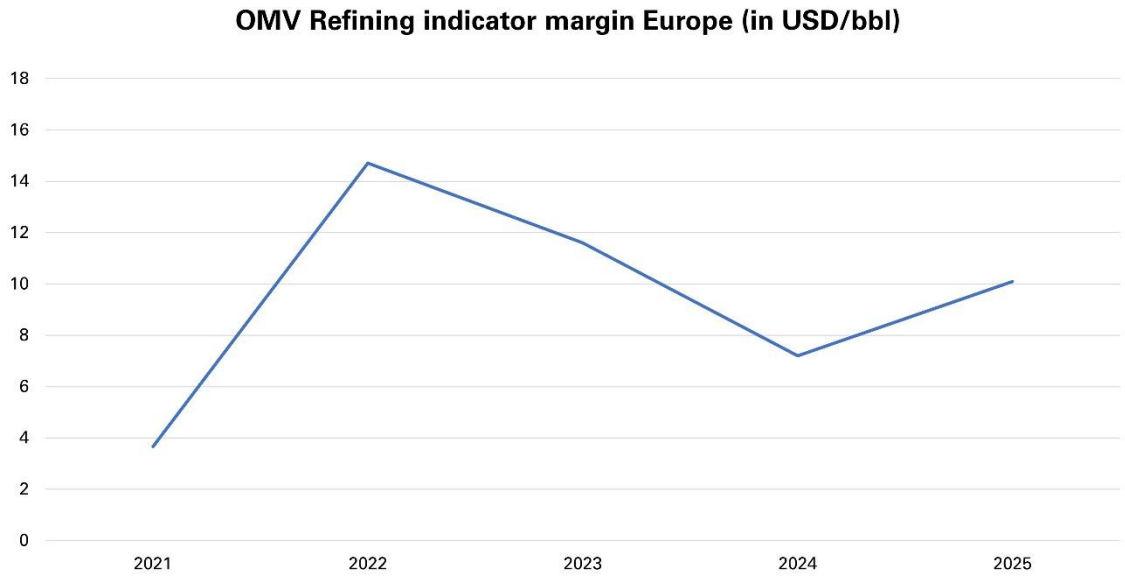
Refer to Note 3 – Effects of Climate Change and the Energy Transition, Note 9 – Depreciation, Amortization, Impairments and Write-ups and Note 17 – Property, Plant, and Equipment.

Risk for the Consolidated Financial Statements

Refining assets are recorded in the consolidated financial statements as of December 31, 2025 with an amount of EUR 3,758 mn.

Due to changes in supply and demand which arise as a consequence of macroeconomic fluctuations in addition to the impacts from climate change and the energy transition, economic benefits from refining assets fluctuate over time. In addition, there are uncertainties which require judgment and estimates in the following areas:

- the level of investments into refining assets to shift their output towards the production of sustainable chemical feedstock and renewable fuels;
- future cash flows from the sale of output from the refining assets;
- economic useful lives of refining assets which depend on the speed of society's move towards net zero emissions.



Source: OMV Consolidated Directors' Reports 2021-2025

There is a risk for the consolidated financial statements that the valuation of refining assets is inadequate, and the related impairment loss is misstated.

Our response

We assessed the recoverability of refining assets as follows:

- We obtained an understanding and evaluated the design and implementation of key internal controls over the process for evaluating the recoverable amount of refining assets. Our work included testing control activities over the identification of triggering events and the determination of key management assumptions underlying the recoverable amount of the assets tested.
- We obtained an overall understanding of OMV's strategy for their refining assets.

- We reviewed internal and external market studies of future supply and demand to evaluate the impact of potential changes in supply and demand on the group's refining portfolio.
- For refining assets included in cash-generating units without goodwill, we assessed management's analysis of indicators for impairment.
- We assessed the reasonableness of assumptions (future utilization rates, future refining margins) used within the future cash flow models by comparing them with available industry information.
- We compared the main assumptions used within the future cash flow models to those included in mid-term planning approved by the Supervisory Board.
- With the assistance of our valuation specialists, we assessed input assumptions for determining discount rates by comparing them with market and industry-specific benchmarks.
- We evaluated management's ability to forecast future cash flows and margins by comparing actual results to historical forecasts.
- We assessed the mathematical accuracy of the discounted cash flow models.
- We assessed economic useful lives by comparing them to industry peers.
- We evaluated the appropriateness of the remaining economic useful lives by considering the forecasts for demand for refined petroleum products under the IEA Stated Policies Scenario.
- We assessed the adequacy of the disclosures in the consolidated financial statements.

Accounting for and presentation of Borealis disposal group as held for sale and discontinued operation

Refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture and Note 5 – Assets and Liabilities Held for Sale.

Risk for the Consolidated Financial Statements

The assets of Borealis disposal group (Borealis group excluding the Borouge investments) and the associated liabilities are presented in the consolidated statement of financial position separately from the Group's other assets and liabilities as of December 31, 2025, without restatement of the balance sheet as of December 31, 2024, for a carrying amount of EUR 10,594 mn and EUR 3,510 mn, respectively.

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into the new company Borouge Group International. The framework agreement sets out that OMV and ADNOC will have equal shareholdings and equal partnership in Borouge Group International following a cash injection of EUR 1.6 bn (reduced by dividends paid out until closing) by OMV into that new company. Based on the signed agreement, OMV is expected to lose control over Borealis group (excluding the Borouge investments) upon closing of the transaction which is expected in Q1 2026 subject to regulatory approvals and other customary conditions.

Therefore, in accordance with IFRS 5, Borealis group (excluding the Borouge investments) has been classified as held for sale since March 3, 2025, and reported as discontinued operations since it represents a separate major line of business of OMV in the Chemicals segment. The net income from discontinued operations attributable to Borealis disposal group amounted to EUR 307 mn for the year ended December 31, 2025.

In EUR mn

	2025	2024
Assets held for sale (Borealis disposal group)	10,594	–
Liabilities associated with assets held for sale (Borealis disposal group)	3,510	–

In EUR mn

	2025	2024
Net income from discontinued operations	307	88

The Borouge investments are still accounted for according to the equity method and are not part of Borealis disposal group because they will continue to be jointly controlled by OMV and ADNOC as part of Borouge Group International after the completion of the transaction.

We have identified the accounting for and the presentation of Borealis disposal group as held for sale and discontinued operation as a key audit matter, considering:

- The size of the transaction, as Borealis disposal group represents a separate major line of business.
- The complexity in applying IFRS 5 induced by the pre-existing cross-shareholdings of OMV and ADNOC in Borealis and Borouge.
- The significant impact on the presentation of the consolidated financial statements and their notes.

There is a risk for the consolidated financial statements that the accounting for and the presentation of Borealis disposal group as held for sale and discontinued operation is inadequate.

Our response

We assessed the accounting for and presentation of Borealis disposal group as held for sale and discontinued operation as follows:

- We confirmed the appropriateness of the classification of Borealis disposal group as held for sale and discontinued operation in accordance with IFRS 5, especially through the review of the minutes of the meetings of the Executive Board and the Supervisory Board related to the contemplated transaction and the analysis of the binding agreement signed on March 3, 2025 between OMV and ADNOC.
- We verified the correct identification and valuation of assets and liabilities recorded as held for sale in the balance sheet as of December 31, 2025, as well as the presentation of net income attributable to Borealis disposal group as net income from discontinued operations in the consolidated income statement for the financial years 2025 and 2024.
- We assessed that Borealis disposal group was measured at the lower of its carrying amount and fair value less costs to sell in accordance with IFRS 5 principles.
- We verified the restatement of comparative information on the basis of the classification of the Borealis disposal group as discontinued operations.
- We assessed the accounting treatment and presentation retained on transactions existing between OMV's continuing operations and the Borealis disposal group.
- We analyzed the reassessment of the net deferred tax asset position of the Austrian tax group triggered by the expected partial disposal of Borealis group from the Austrian tax group.
- We assessed the adequacy of the disclosures in the consolidated financial statements.

Recoverability of receivable from the Romanian State related to obligations for decommissioning and environmental costs

Refer to Note 11 – Other Operating Expenses and Note 20 – Financial Assets.

Risk for the Consolidated Financial Statements

The carrying value of the receivable from the Romanian State related to obligations for decommissioning and environmental costs in OMV Petrom S.A. amounts to EUR 223 mn as of December 31, 2025, after an impairment in the amount of EUR 297 mn in 2025.

As part of the privatization agreement between the Romanian State and OMV Aktiengesellschaft, the Group is entitled to a reimbursement by the Romanian State of part of decommissioning and environmental costs incurred relating to activities prior to privatization in 2004. Consequently, the Group has recognized as receivable from the Romanian State the corresponding estimated decommissioning and environmental remediation costs subject to the privatization agreement. In accordance with relevant accounting standards, such a reimbursement asset is recognised only when recovery is virtually certain.

In December 2025, following an agreed set of legal and contractual objectives between OMV Petrom S.A. and the Romanian State, which include, among others, the 15 years extension of production licenses, an impairment of EUR 297 mn was recorded in "Other operating expenses", related to the receivable from Romanian State for decommissioning obligations foreseen to be incurred by OMV Petrom S.A. at its own costs. The finalization of this set of legal and contractual objectives is expected in 2026. Consequently, as of December 31, 2025, the portion of the receivable from Romanian State for which recoverability is not probable has been impaired, while the balance assessed as virtually certain continues to be recognised.

We considered this matter a key audit matter due to the size of the impairment and the complexity of evaluating its appropriate accounting treatment.

There is a risk for the consolidated financial statements that the valuation of the receivable from the Romanian State related to obligations for decommissioning and environmental costs is misstated.

Our response

We assessed the recoverability of receivable from the Romanian State related to obligations for decommissioning and environmental costs in OMV Petrom S.A. as follows:

- We obtained an understanding of the set of legal and contractual objectives that were agreed with the Romanian State in December 2025 and verified that the impairment of EUR 297 mn recorded on the receivable from the Romanian State was consistent with the terms of those legal and contractual objectives.
- We inspected key documentation supporting management's conclusion that the balance remaining recognised is virtually certain as of December 31, 2025 (including evidence of the agreed settlement principles and payment profile, where applicable).
- We assessed the adequacy of the disclosures in the consolidated financial statements.

Other Information

Management is responsible for other information. Other information is all information provided in the annual report, other than the consolidated financial statements, the group management report and the auditor's report.

Our opinion on the consolidated financial statements does not cover other information and we do not provide any kind of assurance thereon.

In conjunction with our audit, it is our responsibility to read this other information and to assess whether, based on our knowledge gained during our audit, it contains any material inconsistencies with the consolidated financial statements or any apparent material misstatement of fact.

If, on the basis of our work on the other information obtained, we conclude that there is a material misstatement of fact in other information, we must report that fact. We have nothing to report in this regard.

Responsibilities of Management and the Audit Committee for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the IFRS Accounting Standards as adopted by the EU and the additional requirements pursuant to Section 245a UGB (Austrian Commercial Code) and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Management is also responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The audit committee is responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole, are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our audit opinion. Reasonable assurance represents a high level of assurance but provides no guarantee that an audit conducted in accordance with the EU Regulation and with Austrian Standards on Auditing (and therefore ISAs), will always detect a material misstatement, if any. Misstatements may result from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users based on the consolidated financial statements.

As part of an audit in accordance with the EU Regulation and with Austrian Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

Moreover:

- We identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, we design and perform audit procedures responsive to those risks and obtain sufficient and appropriate audit evidence to serve as a basis for our audit opinion. The risk of not detecting material misstatements resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misleading representation or override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the respective note in the consolidated financial statements. If such disclosures are not appropriate, we will modify our audit opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes, as well as whether the consolidated financial statements represent the underlying business transactions and events in a manner that achieves fair presentation.
- We plan and conduct the audit of the consolidated financial statements in order to obtain sufficient appropriate audit evidence on the financial information of the components within the Group, in order to form an audit opinion. We are responsible for directing, supervising and reviewing the audit activities carried out for the purposes of auditing the consolidated financial statements. We remain solely responsible for our audit opinion.
- We communicate with the audit committee regarding, amongst other matters, the planned scope and timing of our audit as well as significant findings, including any significant deficiencies in internal control that we identify during our audit.
- We communicate to the audit committee that we have complied with the relevant professional requirements in respect of our independence, that we will report any relationships and other events that could reasonably affect our independence and, where appropriate, the related safeguards.
- From the matters communicated with the audit committee, we determine those matters that were of most significance in the audit i.e. key audit matters. We describe these key audit matters in our auditor's report unless laws or other legal regulations preclude public disclosure about the matter or when, in rare cases, we determine

that a matter should not be included in our auditor's report because the negative consequences of doing so would reasonably be expected to outweigh the public benefits of such communication.

Report on Other Legal and Regulatory Requirements

Group Management Report

In accordance with Austrian company law, the group management report is to be audited as to whether it is consistent with the consolidated financial statements and prepared in accordance with the applicable legal requirements. It is our responsibility to determine whether the consolidated non-financial statement has been prepared as part of the group management report, to read it and to assess whether, based on knowledge gained during our audit, it contains any material inconsistencies with the consolidated financial statements or otherwise appears to be materially misstated.

Management is responsible for the preparation of the group management report in accordance with Austrian company law.

We have conducted our audit in accordance with generally accepted standards on the audit of group management reports.

Opinion

In our opinion, the group management report is consistent with the consolidated financial statements and has been prepared in accordance with legal requirements. The disclosures pursuant to Section 243a UGB (Austrian Commercial Code) are appropriate.

Statement

Based on our knowledge gained in the course of the audit of the consolidated financial statements and our understanding of the Group and its environment, we did not note any material misstatements in the group management report.

Additional information in accordance with Article 10 EU Regulation

We were elected as auditors at the Annual General Meeting on May 27, 2025 and were appointed by the supervisory board on August 21, 2025 to audit the consolidated financial statements of the Company for the financial year ending on December 31, 2025.

We have been auditors of the Company, without interruption, since the consolidated financial statements as of December 31, 2023.

We declare that our opinion expressed in the "Report on the Consolidated Financial Statements" section of our report is consistent with our additional report to the Audit Committee, in accordance with Article 11 EU Regulation.

We declare that we have not provided any prohibited non-audit services (Article 5 Paragraph 1 EU Regulation) and that we have ensured our independence throughout the course of the audit.

Engagement Partner

The engagement partner is Mr Karl Braun.

Vienna

March 16, 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Karl Braun m.p.
Wirtschaftsprüfer
(Austrian Chartered Accountant)

This report is a translation of the original report in German, which is solely valid.

The consolidated financial statements together with our auditor's opinion may only be published if the consolidated financial statements and the group management report are identical with the audited version attached to this report. Section 281 Paragraph 2 UGB (Austrian Commercial Code) applies.

Consolidated Income Statement for 2025

Consolidated Income Statement

In EUR mn (unless otherwise stated)

	Note	2025	2024[1]
Sales revenues	**6, 7**	**24,308**	**26,194**
Other operating income	8	408	609
Net income from equity-accounted investments	8, 18	401	447
Total revenues and other income		**25,118**	**27,251**
Purchases (net of inventory variation)	19	−13,975	−15,025
Production and operating expenses		−2,174	−2,466
Production and similar taxes		−686	−691
Depreciation, amortization, impairments and write-ups	9	−2,311	−2,457
Selling, distribution, and administrative expenses		−2,002	−1,905
Exploration expenses	9, 10	−149	−151
Other operating expenses	11	−711	−354
Operating Result		**3,110**	**4,202**
Dividend income	32	7	6
Interest income	13, 32	424	300
Interest expenses	13, 32	−388	−390
Other financial income and expenses	13, 32	−106	−20
Net financial result		**−63**	**−103**
Profit before tax		**3,047**	**4,099**
Taxes on income and profit	14	−1,834	−2,163
Net income from continuing operations		**1,212**	**1,936**
Net income from discontinued operations	4	307	88
Net income for the year		**1,520**	**2,024**
thereof attributable to stockholders of the parent		1,017	1,389
thereof attributable to hybrid capital owners		60	64
thereof attributable to non-controlling interests		443	571
Net income for the year from continuing operations attributable to stockholders of the parent		**789**	**1,324**
Basic Earnings Per Share in EUR	**15**	**3.11**	**4.25**
Basic Earnings Per Share in EUR from continuing operations	15	2.41	4.05
Diluted Earnings Per Share in EUR	**15**	**3.11**	**4.24**
Diluted Earnings Per Share in EUR from continuing operations	15	2.41	4.05

1 Restated figures – for more information see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture

Consolidated Statement of Comprehensive Income for 2025

Consolidated Statement of Comprehensive Income

In EUR mn

	Note	2025	2024[1]
Net income for the year		**1,520**	**2,024**
Currency translation differences		**–1,180**	**510**
Gains (+)/losses (–) arising during the year	22	–1,196	550
Reclassification of gains (–)/losses (+) to the income statement		17	–40
Gains (+)/losses (–) on hedges	**29**	**–8**	**–1**
Gains (+)/losses (–) arising during the year		—	–36
Reclassification of gains (–)/losses (+) to the income statement		–8	35
Share of other comprehensive income of equity-accounted investments	**18**	**1**	**2**
Total of items that may be reclassified ("recycled") subsequently to the income statement		**–1,187**	**511**
Remeasurement gains (+)/losses (–) on defined benefit plans	**24**	**92**	**–7**
Gains (+)/losses (–) on equity investments	**20**	**–8**	**–3**
Gains (+)/losses (–) on hedges that are subsequently transferred to the carrying amount of the hedged item	**29**	**—**	**2**
Share of other comprehensive income of equity-accounted investments	**18**	**–0**	**2**
Total of items that will not be reclassified ("recycled") subsequently to the income statement		**83**	**–7**
Income taxes relating to items that may be reclassified ("recycled") subsequently to the income statement		3	–2
Income taxes relating to items that will not be reclassified ("recycled") subsequently to the income statement		–7	–2
Total income taxes relating to components of other comprehensive income	**22**	**–4**	**–3**
Other comprehensive income for the year, net of tax from continuing operations		**–1,107**	**501**
Other comprehensive income for the year, net of tax from discontinued operations	4	9	–8
Other comprehensive income for the year, net of tax	**22**	**–1,098**	**493**
Total comprehensive income for the year from continuing operations		**105**	**2,437**
Total comprehensive income for the year from discontinued operations	4	316	80
Total comprehensive income for the year		**421**	**2,517**
thereof attributable to stockholders of the parent		123	1,808
thereof attributable to hybrid capital owners		60	64
thereof attributable to non-controlling interests		238	645
Total comprehensive income for the year from continuing operations attributable to stockholders of the parent		**–112**	**1,748**

1 Restated figures – for more information see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture

Consolidated Statement of Financial Position as of December 31, 2025

Assets

In EUR mn

	Note	2025	2024
Intangible assets	16	1,049	2,023
Property, plant, and equipment	17	15,719	20,426
Equity-accounted investments	18	5,255	6,661
Other financial assets	20	979	2,116
Other assets	21	278	200
Deferred taxes	14	1,205	1,252
Non-current assets		**24,486**	**32,679**
Inventories	19	1,962	3,936
Trade receivables	20	1,900	2,842
Other financial assets	20	1,093	1,074
Income tax receivables		34	72
Other assets	21	1,192	1,603
Cash and cash equivalents	27	5,077	6,182
Current assets		**11,258**	**15,709**
Assets held for sale	5	10,594	425
Total assets		**46,338**	**48,813**

Equity and Liabilities

In EUR mn

	Note	2025	2024
Share capital		327	327
Hybrid capital		1,985	1,986
Reserves		14,019	15,554
Equity of stockholders of the parent		**16,331**	**17,868**
Non-controlling interests	23	6,235	6,749
Total equity	**22**	**22,567**	**24,617**
Provisions for pensions and similar obligations	24	530	956
Bonds	26	5,703	5,720
Lease liabilities	26	878	1,534
Other interest-bearing debts	26	–	717
Provisions for decommissioning and restoration obligations	25	4,213	4,022
Other provisions	25	393	387
Other financial liabilities	26	210	238
Other liabilities	26	54	92
Deferred taxes	14	754	1,070
Non-current liabilities		**12,735**	**14,735**
Trade payables	26	2,633	3,723
Bonds	26	1,050	850
Lease liabilities	26	265	233
Other interest-bearing debts	26	101	353
Income tax liabilities		506	679
Provisions for decommissioning and restoration obligations	25	97	71
Other provisions	25	1,043	940
Other financial liabilities	26	827	1,047
Other liabilities	26	1,003	1,507
Current liabilities		**7,525**	**9,404**
Liabilities associated with assets held for sale	5	3,510	56
Total equity and liabilities		**46,338**	**48,813**

Consolidated Statement of Changes in Equity in 2025

Consolidated Statement of Changes in Equity in 2025[1]

In EUR mn

	Share capital	Capital reserves	Hybrid capital	Revenue reserves	Currency translation differences	Hedges	Share of other compr. income of equity-accounted investments	Treasury shares	Equity of stockholders of the parent	Non-controlling interests	Total equity
January 1, 2025	**327**	**1,522**	**1,986**	**14,525**	**–410**	**–4**	**–78**	**–1**	**17,868**	**6,749**	**24,617**
Net income for the year	—	—	—	1,077	—	—	—	—	1,077	443	**1,520**
Other comprehensive income for the year	—	—	—	86	–990	10	1	—	–894	–204	**–1,098**
Total comprehensive income for the year	**—**	**—**	**—**	**1,163**	**–990**	**10**	**1**	**—**	**183**	**238**	**421**
Increase hybrid capital	—	—	744	—	—	—	—	—	744	—	**744**
Dividend distribution and hybrid coupon	—	—	—	–1,603	—	—	—	—	–1,603	–773	**–2,376**
Decrease hybrid capital	—	—	–745	–40	—	—	—	—	–785	—	**–785**
Share-based payments	—	9	—	—	—	—	—	3	12	—	**12**
Repurchase of own shares	—	—	—	—	—	—	—	–62	–62	—	**–62**
Increase (+)/decrease (–) in non-controlling interests	—	—	—	–18	–4	—	—	—	–22	22	**–0**
Reclassification of cash flow hedges to balance sheet	—	—	—	—	—	–4	—	—	–4	–1	**–5**
December 31, 2025	**327**	**1,531**	**1,985**	**14,027**	**–1,404**	**2**	**–78**	**–59**	**16,331**	**6,235**	**22,567**

Consolidated Statement of Changes in Equity in 2024[1]

In EUR mn

	Share capital	Capital reserves	Hybrid capital	Revenue reserves	Currency translation differences	Hedges	Share of other compr. income of equity-accounted investments	Treasury shares	Equity of stockholders of the parent	Non-controlling interests	Total equity
January 1, 2024	**327**	**1,520**	**2,483**	**14,835**	**–844**	**–0**	**–81**	**–2**	**18,238**	**7,131**	**25,369**
Net income for the year	—	—	—	1,453	—	—	—	—	1,453	571	**2,024**
Other comprehensive income for the year	—	—	—	–17	434	–1	3	—	419	74	**493**
Total comprehensive income for the year	**—**	**—**	**—**	**1,436**	**434**	**–1**	**3**	**—**	**1,872**	**645**	**2,517**
Dividend distribution and hybrid coupon	—	—	—	–1,732	—	—	—	—	–1,732	–711	**–2,443**
Decrease hybrid capital	—	—	–496	–14	—	—	—	—	–510	—	**–510**
Share-based payments	—	2	—	—	—	—	—	1	3	—	**3**
Increase (+)/decrease (–) in non-controlling interests	—	—	—	—	—	—	—	—	—	–316	**–316**
Reclassification of cash flow hedges to balance sheet	—	—	—	—	—	–2	—	—	–2	0	**–2**
December 31, 2024	**327**	**1,522**	**1,986**	**14,525**	**–410**	**–4**	**–78**	**–1**	**17,868**	**6,749**	**24,617**

1 See Note 22 – Equity of stockholders of the parent and Note 23 – Non-controlling interests

Consolidated Statement of Cash Flows for 2025

Consolidated Statement of Cash Flows

In EUR mn

	Note	2025	2024
Net income for the year		**1,520**	**2,024**
Depreciation, amortization, impairments and write ups	9	2,508	3,079
Deferred taxes	14	65	15
Current taxes	14	1,863	2,195
Income taxes paid incl. tax refunds		−1,960	−2,351
Losses (+)/gains (−) from disposal of non-current assets and businesses	8, 11	21	0
Income from equity-accounted investments and other dividend income	8, 20, 32	−383	−307
Dividends received from equity-accounted investments and other companies	18, 35	542	784
Interest expenses	13, 32	179	148
Interest paid		−200	−177
Interest income	13, 32	−440	−446
Interest received		406	444
Increase (+)/decrease (−) in personnel provisions	24	−43	−13
Net change in other provisions and emissions certificates	3, 25	275	23
Other changes	27	141	−110
Cash flow from operating activities excluding net working capital effects		**4,494**	**5,308**
Decrease (+)/increase (−) in inventories	19	699	−72
Decrease (+)/increase (−) in receivables	20, 21	326	729
Increase (+)/decrease (−) in liabilities	26	−304	−508
Changes in net working capital components		**721**	**148**
Cash flow from operating activities		**5,215**	**5,456**
thereof Cash flow from operating activities from discontinued operations		852	679
Investments			
Intangible assets and property, plant, and equipment	16, 17	−3,849	−3,513
Investments, loans, and other financial assets	20	−457	−605
Acquisitions of subsidiaries and businesses, net of cash acquired		−11	−199
Divestments and other investing cash inflows			
Cash inflows in relation to non-current assets and financial assets		1,108	350
Cash inflows from the sale of subsidiaries and businesses, net of cash disposed	27	455	814
Cash flow from investing activities		**−2,754**	**−3,152**
thereof Cash flow from investing activities from discontinued operations		−196	−788
Increase hybrid bond	27	744	—
Increase in long-term borrowings	27	977	990
Repayments of long-term borrowings	27	−1,455	−1,047
Repayment hybrid bond	27	−750	−500
Repurchase of own shares		−62	—
Increase (+)/decrease (−) in short-term borrowings	27	−7	−113
Dividends paid to stockholders of the parent (incl. hybrid coupons)	22	−1,634	−1,744
Dividends paid to non-controlling interests	23	−647	−717
Cash flow from financing activities		**−2,834**	**−3,132**
thereof Cash flow from financing activities from discontinued operations		−983	−660
Effect of exchange rate changes on cash and cash equivalents		−53	0
Net increase (+)/decrease (−) in cash and cash equivalents		**−426**	**−828**
Cash and cash equivalents at beginning of year	27	6,182	7,011
Cash and cash equivalents at end of year	**27**	**5,756**	**6,182**
Thereof cash disclosed within Assets held for sale		679	—
Cash and cash equivalents presented in the consolidated statement of financial position		**5,077**	**6,182**

Notes to the Consolidated Financial Statements

Basis of Preparation	381
Accounting Policies, Judgments, and Estimates	381
Effects of Climate Change and the Energy Transition	385
OMV and ADNOC to Establish a New Polyolefins Joint Venture	391
Assets and Liabilities Held for Sale	398
Segment Reporting	400
Sales Revenue	404
Other Operating Income and Net Income from Equity-Accounted Investments	406
Depreciation, Amortization, Impairments and Write-ups	407
Exploration Expenses	410
Other Operating Expenses	410
Personnel Expenses and Average Number of Employees	411
Net Financial Result	411
Taxes on Income and Profit	413
Earnings Per Share	418
Intangible Assets	418
Property, Plant, and Equipment	422
Equity-Accounted Investments	426
Inventories	430
Financial Assets	431
Other Assets	437
Equity of Stockholders of the Parent	438
Non-Controlling Interests	442
Provisions for Pensions and Similar Obligations	443
Decommissioning and Other Provisions	448
Liabilities	451
Consolidated Statement of Cash Flows	456
Contingent Liabilities and Contingent Assets	458
Risk Management	459
Fair Value Hierarchy	464
Offsetting of Financial Assets and Financial Liabilities	466
Result on Financial Instruments	468
Share-Based Payments	469
Expenses Group Auditor	471
Related Parties	472
Subsequent Events	477
Direct and Indirect Investments of OMV Aktiengesellschaft	478

Notes to the Consolidated Financial Statements

1 | Basis of Preparation

OMV Aktiengesellschaft (registered in the Austrian Register of Companies with its office based at Trabrennstraße 6–8, 1020 Vienna, Austria) is an integrated, international oil, gas, and chemicals company with activities in the divisions Energy, Fuels, and Chemicals.

These financial statements have been prepared and are in compliance with **IFRS Accounting Standards (IFRS) as adopted by the EU and in accordance with the supplementary accounting regulations pursuant to Sec. 245a, Para. 1 of the Austrian Commercial Code (UGB)**. The financial year corresponds to the calendar year.

The consolidated financial statements are in general based on the historical cost principle, except for certain positions that have been measured at fair value. The accounting policies adopted are consistent with those of the previous financial year, except where otherwise indicated.

The consolidated financial statements have been prepared in million EUR (EUR mn, EUR 1,000,000). Accordingly, there may be rounding differences.

The consolidated financial statements for 2025 were prepared by the Executive Board of OMV on March 13, 2026 and submitted to the Supervisory Board for approval.

2 | Accounting Policies, Judgments, and Estimates

Significant Judgments and Estimates

Preparation of the consolidated financial statements requires management to make estimates and judgments that affect the amounts reported for assets, liabilities, income, and expenses, as well as the amounts disclosed in the Notes. These estimates and assumptions are based on historical experience and other factors that are deemed reasonable at the date of preparation of these financial statements. Actual outcomes could differ from these estimates.

Key accounting estimates, assumptions, and judgments that are involved in preparing the consolidated financial statements are listed in the table below.

Note	Key accounting estimates and judgments	Estimate/Judgment
Note 3 – Effects of Climate Change and the Energy Transition	Assumptions on decarbonization pathways and commodity prices for valuation of assets and liabilities	Estimate
Note 9 – Depreciation, Amortization, Impairments and Write-ups	Recoverability of non-financial assets	Estimate
Note 14 – Taxes on Income and Profit	Recoverability of deferred tax assets	Estimate
Note 16 – Intangible Assets	Recoverability of unproved oil and gas assets	Estimate
Note 17 – Property, Plant, and Equipment	Estimate of oil and gas reserves	Estimate
Note 17 – Property, Plant, and Equipment	Prolongation and termination options in lease contracts	Judgment
Note 20 – Financial Assets	Recoverability and fair value measurement of financial assets	Estimate
Note 24 – Provisions for Pensions and Similar Obligations	Assumptions for measurement of provisions for pensions and similar obligations	Estimate
Note 25 – Decommissioning and Other Provisions	Assumptions for measurement of decommissioning and onerous contract provisions	Estimate
Note 29 – Risk Management	Classification of contracts for the purchase or sale of natural gas as "own use contracts" outside of the scope of IFRS 9	Judgment

Significant Accounting Policies

The accounting policies for the individual items in the balance sheet and the income statement are presented in the respective sections of the Notes.

Principles of Consolidation

The consolidated financial statements comprise the financial statements of OMV Aktiengesellschaft and the entities it controls as well as OMV's interests in jointly controlled and equity-accounted investments.

The financial statements of all consolidated companies are prepared in accordance with uniform Group-wide accounting policies.

Business Combinations and Goodwill

Business combinations are accounted for using the acquisition method. Assets and liabilities of subsidiaries acquired are included at their fair value at the time of acquisition. The non-controlling interests are measured at the proportionate share of the acquiree's identifiable net assets.

Goodwill is calculated as the excess of the aggregate of the consideration transferred, the amount recognized for non-controlling interest in the acquiree, and, if applicable, the fair value of the equity previously held by OMV in the acquired entity over the net identifiable assets acquired and liabilities assumed.

Any gain on a bargain purchase is recognized in profit or loss immediately.

Associated Companies and Joint Arrangements

Associated companies are those entities in which the Group has a significant influence, but no control or joint control over the financial and operating policies. Joint arrangements, which are arrangements of which the Group has joint control together with one or more parties, are classified into joint ventures or joint operations. Joint ventures are joint arrangements in which the parties that share control have rights to the net assets of the arrangement. Joint operations are joint arrangements in which the parties that share joint control have rights to the assets, and obligations for the liabilities, relating to the arrangement.

Investments in associated companies and joint ventures are accounted for using the equity method, under which the investment is initially recognized at cost and subsequently adjusted for the Group's share of the profit or loss less dividends received and the Group's share of other comprehensive income and other movements in equity.

Significant joint exploration and production activities in the E&P business in the Energy segment are conducted through joint operations that are not structured through a separate vehicle. For these joint operations, OMV recognizes in the consolidated financial statements its share of the assets held and liabilities and expenses incurred jointly with the other partners, as well as the Group's income from the sale of its share of the output and any liabilities and expenses that the Group has incurred in relation to the joint operation. Acquisitions of interests in a joint operation, in which the activity of the joint operation constitutes a business, are accounted for according to the relevant IFRS 3 principles for business combination accounting.

In addition, there are contractual arrangements similar to joint operations that are not jointly controlled and therefore do not meet the definition of a joint operation according to IFRS 11. This is the case when the main decisions can be taken by more than one combination of affirmative votes of the involved parties or where one other party has control. OMV assesses whether such arrangements are within or outside the scope of IFRS 11 on the basis of the relevant legal arrangements such as concession, license, or joint operating agreements, which define how and by whom the relevant decisions for these activities are taken. The accounting treatment for these arrangements is basically the same as for joint operations. As acquisitions of interests in such arrangements are not within the scope of IFRS 3, OMV's accounting policy is to treat such transactions as asset acquisitions.

Foreign Currency Translation

Monetary foreign currency balances are measured at closing rates, and exchange gains and losses accrued at the statement of financial position date are recognized in the income statement.

The financial statements of Group companies with functional currencies that differ from the Group's presentation currency are translated using the closing rate method. Differences arising from statement of financial position items translated at closing rates are disclosed in other comprehensive income. Income statement items are translated at average rates for the period. The use of average rates for the income statement creates additional differences compared to the application of the closing rates in the statement of financial position, and these are directly adjusted in other comprehensive income.

The most significant rates applied in translating currencies to EUR were as follows:

Foreign currency translation

	2025		2024	
	Statement of financial position date	Average	Statement of financial position date	Average
Czech koruna (CZK)	24.237	24.688	25.185	25.120
Hungarian forint (HUF)	385.150	397.770	411.350	395.300
New Zealand dollar (NZD)	2.038	1.942	1.853	1.788
Norwegian krone (NOK)	11.843	11.717	11.795	11.629
Romanian leu (RON)	5.097	5.042	4.974	4.975
Swedish krona (SEK)	10.822	11.066	11.459	11.433
US dollar (USD)	1.175	1.130	1.039	1.082

Changes in Accounting Policies

The Group adopted Amendments to IAS 21: Lack of Exchangeability on January 1, 2025, which did not have any material impact on OMV's Group financial statements.

New and Amended Accounting Standards That Are Not Yet Mandatory

OMV has not applied the following standards and amendments to standards that have been issued but are not yet effective. EU endorsement is still pending in some cases.

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 will replace IAS 1 – Presentation of Financial Statements and applies for annual reporting periods beginning on or after January 1, 2027. Even though IFRS 18 will not impact the recognition or measurement of items in the financial statements, its impact on presentation and disclosure is expected to be significant.

OMV is currently work to identify and assess all impacts of the new standard on OMV's primary financial statements and Notes. The following main impacts have been identified:

- OMV expects that grouping items of income and expenses in the income statement into the new categories will impact how the operating result is calculated and reported. The main impact will be related to the net income from equity-accounted investments, which will, in the future, be reported in the investing category and therefore no longer included in the operating result. In addition, some items such as the fees related to securitization and factoring will no longer be included in the financial result but reported within the operating result. While these changes will reduce the operating result, they will not have any impact on the Group's net income.
- In the cash flow statement, the main impact will be attributable to changes to the presentation of interest received and paid and dividends received. Interest and dividends received will be presented as cash flows from investing activities, which is a change from their current presentation as part of cash flow from operating activities. Interest paid will be presented as cash flow from financing activities and no longer presented within cash flow from operating activities.
- New disclosures will be required for management-defined performance measures. In addition, a break-down of the defined nature of expenses for line items presented by function in the operating category of the consolidated income statement will be disclosed.

OMV will apply the new standard from its mandatory effective date of January 1, 2027. Retrospective application is required, and so the comparative information for the financial year ending December 31, 2026, will be restated in accordance with IFRS 18.

Other Accounting Standards

The following amended accounting standards are not expected to have a significant impact on the Group's consolidated financial statements:

Amendments to IFRS	IASB effective date
Amendments to IFRS 9 and IFRS 7: Classification and Measurement of Financial Instruments	January 1, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-dependent Electricity	January 1, 2026
Amendments to IAS 21: The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency	January 1, 2027

3 | Effects of Climate Change and the Energy Transition

OMV has considered the short- and long-term effects of climate change and the energy transition in preparing the consolidated financial statements. They are subject to uncertainty, and they may have a significant impact on the assets and liabilities currently reported by the Group.

The Group is exposed to climate risks and risks associated with the energy transition, including risks for stranded assets, decrease in demand for fossil products, and regulatory risks. The risks from climate change and their management are also described in the Directors' Report.

OMV's Targets and Commitments to Decarbonization

In 2022, OMV defined quantitative short-, medium-, and long-term targets for its emissions reductions and committed to becoming a net zero emissions company by 2050 (Scopes 1, 2, and 3). For Scope 1 and 2 emissions, OMV is aiming for an absolute reduction of at least 30% by 2030 and of at least 60% by 2040. For the defined categories in Scope 3 emissions, OMV is striving for a reduction of at least 20% by 2030 and of 50% by 2040.[1] These absolute GHG emissions reductions and the increase in zero-carbon product energy sales are the key to reducing the carbon intensity of OMV's energy supply. In 2025, OMV revised its carbon intensity target for 2030 due to a shift in the timeline of projects and is now pursuing a reduction in carbon intensity of 10% by 2030 and of 25% by 2040.[2]

According to the most recent mid-term planning, OMV plans to invest organic capital expenditure of approximately EUR 2.6 bn in 2026–2028 for projects relating to sustainable business transformation, development of low-carbon business solutions, and energy efficiency measures.

Effects on Estimation Uncertainty

The significant accounting estimates performed by management incorporate the future effects of OMV's own strategic decisions and commitments on having its portfolio aligned with the energy transition targets, short- and long-term impacts of climate risks, and the energy transition to lower-carbon energy sources, together with management's best estimate on global supply and demand, including forecast commodities prices.

Nevertheless, there is significant uncertainty surrounding the changes in the mix of energy sources over the next 30 years and the extent to which such changes will meet the ambitions of the Paris Agreement. While companies can commit to such ambitions, financial reporting under IFRS requires the use of assumptions that represent management's current best estimate of the range of expected future economic conditions, which may differ from such targets. These assumptions include expectations of future worldwide decarbonization efforts and the transition of economies to net zero emissions.

OMV uses two different scenarios: the base case and the "net zero emissions by 2050" case. The scenarios differ in the underlying expectations of the pace of future worldwide decarbonization and lead to different assumptions for demand, prices, and margins of fossil commodities.

The **base case** is guided by the IEA Stated Policies Scenario (STEPS).[3] It considers specific energy, climate, and related industrial policies that have been adopted or put forward, as well as policy intentions not yet codified into law but supported by markets, infrastructure, and financial conditions. The STEPS scenario is not in line with the goals of the Paris Agreement of keeping global warming well below 2°C above pre-industrial levels. Underlying supply and demand are inspired by STEPS and the corresponding price assumptions were developed by the internal Strategic Intelligence department. The base case is used for mid-term planning as well as for estimates relating to the measurement of various items in the Group financial statements, including impairment testing of non-financial assets and the measurement of provisions.

1 The following Scope 3 categories are included: Category 11 – "Use of sold products for energy supply," Category 1 – "Purchased goods (feedstocks)," and Category 12 – "End of life of sold products for non-energy use."
2 The base for the emissions reduction targets is the Group's emissions in 2019 adjusted for the emissions of Borealis, in which OMV acquired a majority stake in 2020.
3 Based on the World Energy Outlook 2024 report published by the IEA.

In the prior year, the base case price assumptions applied by OMV were inspired by the IEA Announced Pledges (APS) Scenario which was no longer included in the World Energy Outlook published by the IEA in October 2025. Compared to the APS, which was based on the assumption that all decarbonization pledges announced by governments around the world will be met on time and in full, STEPS assumes higher trajectories for oil and gas demand and lower growth rates for renewables. This change in the underlying energy transition pathway resulted in higher oil and gas prices applied in the 2025 mid-term planning and impairment testing in comparison to the previous year.

The **"net zero emissions by 2050"** case, which is based on a faster decarbonization path than the base case, is used for calculating sensitivities in order to recognize the uncertainty of the pace of the energy transition and to better understand the financial risk of the energy transition to OMV's existing assets. The assumptions used in this case are in line with the Net Zero Emissions by 2050 (NZE) scenario modeled by the IEA.[1] It presents a pathway for the global energy sector to achieve net zero GHG emissions by 2050 and is compatible with limiting the temperature increase to 1.5°C by 2100.

For investment decisions, business cases are calculated using the price and demand assumptions according to the base case, along with the aim of reaching a net-zero status by 2050. These assumptions are the same as for mid-term planning and impairment tests. In addition, a stress test based on the commodity price assumptions of the "net zero emissions by 2050" scenario is mandatory for all investment decisions in order to assess the risk of stranded assets in this decarbonization scenario.

Recoverability of Assets

The following table summarizes the carrying amounts of the Group's intangible assets (incl. goodwill), PPE, and equity-accounted investments disaggregated according to the type of assets:

Carrying amounts as of December 31[1]

In EUR mn

	Segment	Intangible assets (incl. goodwill)	Property, plant and equipment	Equity-accounted investments
			2025	
Oil and gas exploration and evaluation	Energy	245	–	–
Oil and gas production	Energy	288	8,881	263
Gas storages and power plant	Energy	15	497	0
Refining	Fuels	178	3,758	1,348
Retail	Fuels	44	1,354	1
Chemical production and recycling (incl. chemical part of refineries)	Chemicals	206	841	3,552
Other		74	388	91
Total		**1,049**	**15,719**	**5,255**
			2024	
Oil and gas exploration and evaluation	Energy	285	–	–
Oil and gas production	Energy	360	8,679	288
Gas storages and power plant	Energy	16	515	0
Refining	Fuels	185	3,508	1,524
Retail	Fuels	45	1,285	–
Chemical production and recycling (incl. chemical part of refineries)	Chemicals	1,047	6,087	4,777
Other		85	352	72
Total		**2,023**	**20,426**	**6,661**

1 Excluding assets that were reclassified to held for sale

Commodity price assumptions have a significant impact on the recoverable amounts of E&A assets, PPE, and goodwill. For the impairment tests, the price set as defined for mid-term planning and derived from the base case as described above was used. Costs for CO_2 emissions are taken into account to the extent that carbon pricing

1 Based on the World Energy Outlook 2024 report published by the IEA

schemes are in place in the respective countries. Disclosures on the impairment tests are included in Note 9 – Depreciation, Amortization, Impairments and Write-ups.

The base case price assumptions and the EUR–USD exchange rates used for impairment testing are listed below (in 2025 real terms for 2025 and 2024 real terms for 2024):

2025 Price assumptions for base case and impairment testing

	2026	2027	2028	2029	2030	2040	2050
Brent oil price (USD/bbl)	64	67	71	69	68	71	71
EUR–USD exchange rate	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Brent oil price (EUR/bbl)	55	59	61	60	59	62	62
Gas price THE (EUR/MWh)	34	29	25	24	24	30	32
CO_2 price EUA (EUR/t)	74	88	102	102	100	135	143

2024 Price assumptions for base case and impairment testing

	2025	2026	2027	2028	2029	2030	2040	2050
Brent oil price (USD/bbl)	73	72	71	69	68	67	63	56
EUR–USD exchange rate	1.10	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Brent oil price (EUR/bbl)	67	63	61	60	59	58	55	48
Gas price THE (EUR/MWh)	32	30	26	23	23	22	24	24
CO_2 price EUA (EUR/t)	69	86	104	111	118	125	147	147

Sensitivities based on the "net zero emissions by 2050" climate scenario have been calculated to test the resilience of assets against the risks of the energy transition.

The assumptions used in the sensitivity analysis are included in the table below (prices in 2025 real terms):

2025 Price assumptions for "net zero emissions by 2050" sensitivities

	2026	2027	2028	2029	2030	2040	2050
Brent oil price (USD/bbl)	64	59	54	49	44	32	27
EUR–USD exchange rate	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Brent oil price (EUR/bbl)	55	51	47	42	38	28	23
Gas price THE (EUR/MWh)	34	27	23	19	14	13	13
CO_2 prices (EUR/t):							
EUA/Advanced economies with net zero pledges	78	91	104	116	127	186	227
Emerging and developing economies with net zero pledges	31	42	54	67	82	145	182
Selected emerging and developing economies	7	10	14	18	23	77	163
Other emerging and developing economies	4	6	8	11	14	32	50

The "net zero emissions by 2050" sensitivities for oil and gas assets were calculated using a simplified method and are based on a discounted cash flow model in line with the impairment testing calculations. The cash flows are based on adjusted mid-term planning for the next three years and life of field planning for the remaining years until abandonment. The "net zero emissions by 2050" case does not include any changes to input factors other than prices and volumes. The calculation considers an earlier economic cut-off date for oil and gas fields if the revenues impacted by lower prices are not sufficient to cover the costs. But it especially does not take into account any restructurings, cost reduction measures, divestments, or other changes in the business plans that are not included in the base case. The amounts presented therefore should not be seen as a best estimate of an expected impairment impact following such a scenario.

The CO_2 costs considered for oil and gas assets are based on the CO_2 prices in the IEA NZE by 2050 scenario. CO_2 costs are included for 100% of OMV's share of direct emissions.

The sensitivities calculated based on the "net zero emissions by 2050" case indicate that there is a risk of impairments of oil and gas assets. The carrying amounts of the oil and gas assets with proved reserves (incl. E&P at-equity investments) would decrease by EUR 3.3 bn and goodwill would decrease by EUR 0.1 bn. In addition, all oil and gas assets with unproved reserves would be abandoned with a pre-tax loss of EUR 0.2 bn. The total post-tax impact on profit or loss would be EUR 2.6 bn.

OMV plans to transform its European refineries so that they will stay competitive as the decarbonization of the fuels and chemicals sector progresses. Crude oil distillation throughput will be reduced. The product mix will be adapted to lower heating oil and diesel output while increasing the chemical yield. In parallel, a production portfolio of renewable fuels and sustainable chemical feedstocks will be developed. It is expected that declines in demand for fossil products caused by the energy transition will progress more slowly in the markets in the Middle East and Asia to which ADNOC Refining has access.

OMV refining indicator margins applied for impairment testing of the European refineries average USD 6.5/bbl for the 15 years until 2040 and gradually decline thereafter. The utilization rates assumed in the impairment tests average 81% for the 15 years until 2040. The 2025 after-tax discount rate applied was 6.75% (2024: 6.75%) for CGU Refining Austria and 6.50% for CGU Refining Germany (2024: 6.25%).

Given the high level of uncertainty and the complexity of the interplay between various driving factors in a "net zero emissions by 2050" climate scenario for refineries, sensitivities based on changes in the operating result or refining margins, respectively, are disclosed.

A decrease of 20% in the operating result of the European refineries over the entire cash flow projection period and in the terminal value would result in a pre-tax impairment of the refineries in Austria and Germany of EUR 0.6 bn (including an impairment of goodwill of EUR 0.1 bn) and no impairment of the Petrobrazi refinery in Romania.

In the impairment test for the investment in ADNOC Refining (including ADNOC Global Trading), gross refining margins are assumed at an average of USD 8.5/bbl for the five years until 2030 and thereafter. All other things being equal, a change of USD –1.0/bbl or +1.0/bbl in gross refining margins over the entire cash flow projection period and in the terminal value would result in an impairment of the investment in ADNOC Refining of EUR 0.4 bn or an impairment reversal of up to EUR 0.5 bn, respectively.

For retail, cash flows of less than ten years were sufficient to demonstrate the recoverability of the carrying amounts of the assets currently held. Consequently, there was no need to perform a calculation under the "net zero emissions by 2050" scenario.

As far as the Borealis Group is concerned, which, apart from the Borouge investments, is classified as held for sale, management would not foresee any negative effects on the overall demand for polyolefin solutions in the accelerated decarbonization scenario. Pricing of polyolefins is mainly driven by base chemical markets like naphtha, ethane, and propane. An accelerated change in the world's energy landscape might lead to different price movements in those relevant base chemicals, temporarily affecting the profitability of some assets in the polyolefin value chain. Due to the expected strong demand for polyolefin solutions, management does not foresee any substantial negative effects on the overall integrated value chain.

Useful Life

The pace of the energy transition may have an impact on the remaining useful life of assets. The depreciable fixed assets in the refineries will on average be fully depreciated over the next 10 years, and in retail over the next 5 to 11 years. Demand for petroleum and chemical products is expected to stay robust over this period of time. In addition, OMV has already started implementing an investment program to transform its refinery and retail assets. It is therefore predicted that the energy transition will not have a material impact on the expected useful life of existing property, plant, and equipment in the Fuels and Chemicals segments.

In the Energy segment, oil and gas assets are depreciated using the unit-of-production method, which is based on proved reserves. According to the current production plans, 47% of proved reserves as of December 31, 2025, will be left by 2030, 9% by 2040, and 3% by 2050. The existing oil and gas assets with proved reserves (without

considering any future investments) will therefore be significantly depreciated by 2030 and, with the exception of one field, fully depreciated by 2050.

Decommissioning Provisions

The carrying amounts and maturity profile of decommissioning provisions are as follows:

Estimation of maturities and cash outflows of decommissioning and restoration obligations[1, 2]

In EUR mn

	2025		2024	
	Carrying amount	Undiscounted inflated costs	Carrying amount	Undiscounted inflated costs
≤1 year	97	102	71	76
1–10 years	1,698	2,336	1,617	2,340
11–20 years	2,200	4,777	1,923	4,315
21–30 years	155	405	296	791
>30 years	160	680	187	753
Total	**4,310**	**8,300**	**4,093**	**8,275**

1 Mainly related to decommissioning and restoration obligations in the Energy business segment
2 Excluding liabilities related to assets and disposal groups held for sale

The speed of the energy transition will influence the timing of the decommissioning of oil and gas facilities. In the "net zero emissions by 2050" scenario, some oil and gas fields could be shut down earlier. Given the low real interest rates used in the calculation and assuming a similar yearly abandonment capacity, there would not be any material impact on the book value of the decommissioning provisions.

For refinery and chemical sites built on owned land as well as related storages and pipelines, no decommissioning provisions are recognized because these plants are long-lived assets that will continue to be used in an energy transition scenario. For OMV's European refinery sites, there are significant investments planned in the coming years with the goal of transforming them in the direction of renewable fuels and chemical feedstock production with deeper chemicals integration and implementation of these plans already started. Furthermore, ADNOC Refining is expected to continue to operate under a Paris Agreement-aligned scenario because of its favorable positioning in the market.

Deferred Tax Assets

In the "net zero emissions by 2050" scenario, based on the simplified recoverability analysis, deferred tax assets related to additional impairments would for the most part be considered recoverable. No material effects with respect to the net deferred tax asset position of the Austrian tax group would be expected.

Impact on Ability to Pay Dividends

The management assessed the impact of the "net zero emissions by 2050" scenario on the ability of OMV Aktiengesellschaft to pay dividends. The potential impairment loss in this scenario in 2025 would not impact the ability to pay dividends in 2026 because of the strong result and financial reserves at the level of the stand-alone financial statements of OMV Aktiengesellschaft, which are the basis for dividend payments.

Emissions Certificates and CO_2 Costs

Accounting Policy

Emission allowances are measured at cost and presented within other short-term assets. Certificates received free of charge from government authorities (EU Emissions Trading System for greenhouse gas emission allowances) are recognized with acquisition costs of zero.

The emissions caused create an obligation to surrender emission rights. A provision is created for this obligation, which is valued at the acquisition costs of the emissions certificates held, forward prices of open forward purchases, and, for any remaining shortfall, at the market value.

Legal Background

Directive 2003/87/EC of the European Parliament and the European Council established a greenhouse gas emissions trading scheme, requiring member states to draw up national plans to allocate emissions certificates. The directive sets up a cap-and-trade system, where a cap is placed on the total amount of certain greenhouse gases that can be emitted by installations covered by the system. Companies report their emissions annually and surrender enough allowances to cover their emissions. Under this scheme, affected OMV Group companies are entitled to a yearly allocation of free emissions certificates and purchase additional certificates for any remaining shortfall.

The New Zealand government established a greenhouse gas emissions trading scheme under the Climate Change Response Act 2002. Under this scheme, New Zealand companies are not entitled to receive free emissions certificates. OMV has purchased certificates to meet its own use liability. Apart from purchased certificates, each sale of gas to domestic customers in New Zealand creates an obligation for OMV. To meet this obligation, OMV receives emissions certificates from these customers. The certificates received are treated as pass-through items.

In Germany, the Fuel Emissions Trading Act (BEHG; Brennstoffemissionshandelsgesetz) is the basis for the national emissions trading scheme for the heating and transport sectors. It obliges companies that place fuels on the market to acquire fee-based certificates from the German Emissions Trading Authority (DEHSt, Deutsche Emissionshandelsstelle). The certificates are currently not eligible for trading and there are no free allocations.

Austria currently does not issue or trade physical certificates under the National Emissions Certificate Trading Act (NEHG). Instead, the system is based on a reporting and payment obligation, where liable parties must report their emissions and pay a fixed national carbon price per tonne of CO_2.

CO_2 Costs and Obligations

Total expensed CO_2 costs and carbon taxes related to continuing operations amounted to EUR 1,105 mn in 2025 (2024: EUR 470 mn). From 2025 onwards, emission costs related to the National Emissions Certificate Trading Act in Austria (NEHG) are shown on a gross basis in OMV Downstream GmbH, following updated legislation requirements that link the CO_2 tax burden to the actual level of products' fossil content. Previously, these costs were considered as pass-through items.

The provisions for CO_2 emissions are presented within current other provisions and amounted to EUR 801 mn, thereof EUR 544 mn for emissions certificates to be surrendered (2024: EUR 509 mn) and EUR 257 mn in relation to NEHG emissions in Austria, payable to authorities.

Emissions Certificates

In 2026, OMV expects to surrender 6,562 thousand emissions certificates from the European Emissions Trading System, 4,214 thousand BEHG certificates, and 1,460 thousand NZ certificates for (not yet externally verified) emissions, of which 1,066 thousand emissions certificates from customers in New Zealand. This excludes emissions certificates related to Borealis disposal group that is classified as "held for sale."

Emissions certificates[1]

Number of certificates, in thousands

	2025			2024		
	European Trading System	NZ Trading System	DE Trading System	European Trading System	NZ Trading System	DE Trading System
Certificates held as of January 1	**10,899**	**1,358**	**3,640**	**11,506**	**2,079**	**3,472**
Opening balance in relation to Borealis disposal group	−2,223	—	—	—	—	—
Free allocation for the year	3,083	—	—	3,588	—	—
Certificates surrendered[2]	−6,719	−1,703	−3,861	−7,618	−2,730	−3,668
Net purchases and sales during the year	3,216	−13	4,241	3,424	26	3,836
Certificates received from customers	—	1,356	—	—	1,983	—
Certificates held as of December 31	**8,257**	**997**	**4,020**	**10,899**	**1,358**	**3,640**

1 One certificate entitles the holder to emit 1 t of green-house gases (in CO_2e) during a defined period of time.
2 According to verified emissions for the prior year

4 | OMV and ADNOC to Establish a New Polyolefins Joint Venture

Description of the Transaction

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. ADNOC has also entered in a share purchase agreement with Nova Chemicals Holding GmbH, an indirectly wholly owned company of Mubadala Investment Company P.J.S.C., for 100% of Nova Chemicals for an enterprise value of USD 13.4 bn. ADNOC and OMV have agreed that upon completion of the combination, Borouge Group International will acquire Nova Chemicals, further expanding its footprint in North America. The Nova Chemicals transaction will be funded through acquisition debt, which is expected to be refinanced in the capital markets.

OMV and ADNOC will have equal shareholdings in Borouge Group International upon closing, including a cash injection of EUR 1.6 bn (reduced by dividends paid out until closing) by OMV into the new company. Borouge Group International will be listed in Abu Dhabi Securities Exchange (ADX) and offer a share exchange to Borouge's PLC free float shareholders. The new entity will be headquartered and domiciled in Austria, with regional headquarters to be established in Abu Dhabi. It is further intended that Borouge Group International will have as well a listing on the Vienna Stock Exchange (VSE) in the future. The equal shareholding structure enables joint control between OMV and ADNOC, allowing both parties to have equal decision-making rights in all strategic matters.

As part of the preparations for the formation of the polyolefins joint venture between OMV and ADNOC, Borealis' 40% participation in Borouge 4 LLC (Borouge 4), including associated shareholder loans and financial guarantees, was transferred to OMV subsidiaries (30%) and to ADNOC's subsidiary MPP Holdings GmbH[1] (10%) on October 24, 2025. The transaction did not have a material impact on the consolidated income statement. The cash proceeds related to the associated shareholder loans amounted to EUR 158 mn and are reported in the line "Cash inflows in relation to non-current assets and financial assets" in the Consolidated Statement of Cash Flows. Once fully operational, Borouge 4 is envisaged to be retransferred to Borouge Group International AG. When combined, the three highly complementary businesses will create the fourth-largest global polyolefins group.

The combination of Borouge and Borealis and the acquisition of Nova Chemicals will be closed simultaneously, with expected completion in Q1 2026 subject to regulatory approvals and other customary conditions.

1 Renamed to XRG Austria GmbH in January 2026

Reclassification to Held for Sale and Discontinued Operations

Accounting Policy

For the presentation of the results from discontinued operations, OMV reclassifies consolidated amounts and provides additional disclosures on material transactions between OMV's continuing business and the discontinued operations. The results from discontinued operations are presented under a single post-tax amount in the statement of comprehensive income.

Based on the signed agreement, OMV is expected to lose control over Borealis Group (excluding the Borouge investments) leading to deconsolidation after closing of the transaction. Consequently, on March 3, 2025, Borealis Group (excluding the Borouge investments) was reclassified to "held for sale" according to IFRS 5 (later referred to as Borealis disposal group). Since reclassification, the non-current assets are no longer depreciated or amortized, and investments are no longer accounted for according to the equity method in line with IFRS 5 requirements. Applying the measurement principles of IFRS 5 did not lead to a remeasurement of Borealis disposal group. For an overview of the Borealis disposal group "held for sale" balances as of December 31, 2025, see Note 5 – Assets and Liabilities Held for Sale.

Borealis disposal group represents a separate major line of business of OMV in the Chemicals segment and is therefore reported as a discontinued operation. The prior year statement of comprehensive income has been restated to present the discontinued operations separately from the continuing operations.

OMV entities will continue to purchase goods from and sell goods to the discontinued operations. The intra-group transactions are fully eliminated on Group level. For more details on material eliminated intercompany charges, see section "Additional disclosures related to discontinued operations."

The Borouge investments are currently jointly controlled by OMV and ADNOC and will continue to be jointly controlled after the closing of the transaction. OMV's stake in the Borouge investments will increase following the transaction, as the shares in Borouge will be indirectly held via Borouge Group International AG. They, therefore, continue to be accounted for according to the equity method.

Borouge Group International AG and some entities of Borealis Group are members of the Austrian Tax Group and will continue to be part of the Austrian Tax Group after closing of the transaction via joint tax grouping (Beteiligungsgemeinschaft). This joint tax group will be formed by the Austrian shareholders of Borouge Group International AG, and the proportional share of taxable result of the joint tax group will be attributable to the Austrian Tax Group. The expected partial disposal of Borealis Group from the Austrian Tax Group triggered the reassessment of the net deferred tax asset position (DTA) of the Austrian Tax Group in OMV Aktiengesellschaft. As a consequence, at the reclassification date, the DTA of the Austrian Tax Group decreased by EUR 129 mn. The impact of the reassessment is presented in the line "Taxes on income and profit" in the Consolidated Income Statement.

Restatement

Prior year periods have been adjusted accordingly in order to comply with the requirements of IFRS 5.34 to reflect comparative information for discontinued operations. The tables below depict the financial information as reported in 2024 and restated:

Impact on Primary Financial Statements

Consolidated Income Statement 2024

In EUR mn

	Reported	Discontinued operations impact	Restated
Sales revenues	33,981	–7,787	26,194
Other operating income	688	–79	609
Net income from equity-accounted investments	299	148	447
Total revenues and other income	**34,968**	**–7,718**	**27,251**
Purchases (net of inventory variation)	–19,787	4,763	–15,025
Production and operating expenses	–3,851	1,385	–2,466
Production and similar taxes	–691	–	–691
Depreciation, amortization, impairments and write-ups	–2,994	537	–2,457
Selling, distribution, and administrative expenses	–2,814	909	–1,905
Exploration expenses	–151	–	–151
Other operating expenses	–426	72	–354
Operating Result	**4,254**	**–52**	**4,202**
Dividend income	7	–1	6
Interest income	455	–155	300
Interest expenses	–412	23	–390
Other financial income and expenses	–69	50	–20
Net financial result	**–19**	**–83**	**–103**
Profit before tax	**4,235**	**–135**	**4,099**
Taxes on income and profit	–2,211	47	–2,163
Net income from continuing operations	**2,024**	**–88**	**1,936**
Net income from discontinued operations	–	88	88
Net income for the year	**2,024**	**–**	**2,024**
thereof attributable to stockholders of the parent	1,389	–	1,389
thereof attributable to hybrid capital owners	64	–	64
thereof attributable to non-controlling interests	571	–	571

Consolidated Statement of Comprehensive Income 2024

In EUR mn

	Reported	Discontinued operations impact	Restated
Net income for the year	**2,024**	**—**	**2,024**
Currency translation differences	**511**	**–1**	**510**
Gains (+)/losses (–) arising during the year	551	–1	550
Reclassification of gains (–)/losses (+) to the income statement	–40	—	–40
Gains (+)/losses (–) on hedges	**–8**	**7**	**–1**
Gains (+)/losses (–) arising during the year	–82	46	–36
Reclassification of gains (–)/losses (+) to the income statement	74	–39	35
Share of other comprehensive income of equity-accounted investments	**2**	**—**	**2**
Total of items that may be reclassified ("recycled") subsequently to the income statement	**505**	**6**	**511**
Remeasurement gains (+)/losses (–) on defined benefit plans	–16	9	–7
Gains (+)/losses (–) on equity investments	–3	—	–3
Gains (+)/losses (–) on hedges that are subsequently transferred to the carrying amount of the hedged item	4	–2	2
Share of other comprehensive income of equity-accounted investments	2	—	2
Total of items that will not be reclassified ("recycled") subsequently to the income statement	**–14**	**7**	**–7**
Income taxes relating to items that may be reclassified ("recycled") subsequently to the income statement	2	–4	–2
Income taxes relating to items that will not be reclassified ("recycled") subsequently to the income statement	0	–2	–2
Total income taxes relating to components of other comprehensive income	**2**	**–5**	**–3**
Other comprehensive income for the year, net of tax from continuing operations	**493**	**8**	**501**
Other comprehensive income for the year, net of tax from discontinued operations	—	–8	–8
Other comprehensive income for the year, net of tax	**493**	**—**	**493**
Total comprehensive income for the year from continuing operations	2,517	–80	2,437
Total comprehensive income for the year from discontinued operations	—	80	80
Total comprehensive income for the year	**2,517**	**—**	**2,517**
thereof attributable to stockholders of the parent	1,808	—	1,808
thereof attributable to hybrid capital owners	64	—	64
thereof attributable to non-controlling interests	645	—	645

Impact on Segment Reporting

Segment Sales 2024

In EUR mn

Sales to third parties	Reported	Discontinued operations impact	Restated
Energy	8,984	—	8,984
Fuels	16,554	—	16,554
Chemicals	8,424	–7,787	637
Corporate & Other	18	—	18
Total	**33,981**	**–7,787**	**26,194**

Segment and Group result 2024

In EUR mn

	Reported	Discontinued operations impact	Restated
Operating Result Energy	3,205	—	3,205
Operating Result Fuels	709	—	709
Operating Result Chemicals	404	–52	352
Operating Result Corporate & Other	–80	—	–80
Operating Result segment total	**4,238**	**–52**	**4,187**
Consolidation: Elimination of intersegmental profits	16	—	16
OMV Group Operating Result	**4,254**	**–52**	**4,202**

Additional Disclosures Related to Discontinued Operations

Income Statement and Other Comprehensive Income from Discontinued Operations

Net income from discontinued operations

In EUR mn (unless otherwise stated)

	2025	2024
Sales revenues	7,533	7,787
Other operating income	135	79
Net income from equity-accounted investments	–28	–148
Total revenues and other income	**7,640**	**7,718**
Depreciation, amortization, impairments and write-ups	–91	–537
Other operating expenses	–7,215	–7,128
Operating Result	**335**	**52**
Net financial result	67	83
Profit before tax	**402**	**135**
Taxes on income and profit	–94	–47
Net income for the year from discontinued operations	**307**	**88**
thereof attributable to stockholders of the parent	228	64
Basic Earnings Per Share in EUR from discontinued operations	**0.70**	**0.20**
Diluted Earnings Per Share in EUR from discontinued operations	0.70	0.20

Moreover, the following material intercompany transactions, which have been eliminated, were reported between Borealis disposal group and OMV's continuing operations:

Material eliminated intercompany transactions of discontinued operations

In EUR mn

	2025	2024
Sales revenues to continuing operations	59	66
Purchases from continuing operations	–1,370	–1,474
Current income tax charges from continuing operations	–2	–65

Sales revenues to continuing operations were mainly related to the sale of chemical products, which were predominantly sold to OMV's Chemicals sites in Schwechat (Austria) and Burghausen (Germany) for production. These sales revenues were eliminated before reclassification to "Net income from discontinued operations." The gross margin related to them is reflected in "Net income from discontinued operations." The before mentioned sales contracts will stay effective after closing of the transaction.

Purchases from continuing operations were mainly related to the sale of feedstock (base chemicals) from OMV's refinery sites in Schwechat (Austria) and Burghausen (Germany). These sales revenues from OMV's continuing operations to Borealis were eliminated and are therefore not included in the line "Sales revenues" in the Consolidated Income Statement. The gross margin related to them is reflected in "Net income from continuing operations." In the table "Net income from discontinued operations" those purchases from OMV's continuing

operations are reflected in the line "Other operating expenses." The before mentioned sales contracts will stay effective after closing of the transaction.

The current income tax charges to the Borealis disposal group for members of the Austrian tax group were pooled with the tax result of the other members of the Austrian tax group in OMV Aktiengesellschaft. These income taxes were eliminated prior to reclassification to "Net income from discontinued operations" and are therefore not included in the line "Taxes on income and profit" in the table "Net income from discontinued operations."

For a detailed overview regarding eliminations of intercompany transactions related to discontinued operations, see the tables below:

Net income from discontinued operations – before and after elimination of intercompany transactions

In EUR mn

	2025			2024		
	Before elimination of intercompany transactions related to discontinued operations	Elimination of intercompany transactions related to discontinued operations	**Total discontinued operations**	Before elimination of intercompany transactions related to discontinued operations	Elimination of intercompany transactions related to discontinued operations	**Total discontinued operations**
Sales revenues	7,592	–59	**7,533**	7,853	–66	**7,787**
Other operating income	135	—	**135**	79	—	**79**
Net income from equity-accounted investments	–28	—	**–28**	–148	—	**–148**
Total revenues and other income	**7,699**	**–59**	**7,640**	**7,784**	**–66**	**7,718**
Depreciation, amortization, impairments and write-ups	–91	—	**–91**	–537	—	**–537**
Total operating expenses	–7,273	59	**–7,215**	–7,195	66	**–7,128**
Operating Result	**335**	**—**	**335**	**52**	**—**	**52**
Net financial result	67	—	**67**	83	—	**83**
Profit before tax	**402**	**—**	**402**	**135**	**—**	**135**
Taxes on income and profit	–96	2	**–94**	–112	65	**–47**
Net income for the year from discontinued operations	**306**	**2**	**307**	**24**	**65**	**88**

Net income from continuing operations – before and after elimination of intercompany transactions

In EUR mn

	2025			2024		
	Before elimination of intercompany transactions related to discontinued operations	Elimination of intercompany transactions related to discontinued operations	**Total continuing operations**	Before elimination of intercompany transactions related to discontinued operations	Elimination of intercompany transactions related to discontinued operations	**Total continuing operations**
Sales revenues	25,678	–1,370	**24,308**	27,668	–1,474	**26,194**
Other operating income	408	—	**408**	609	—	**609**
Net income from equity-accounted investments	401	—	**401**	447	—	**447**
Total revenues and other income	**26,488**	**–1,370**	**25,118**	**28,724**	**–1,474**	**27,251**
Total operating expenses	–23,378	1,370	**–22,008**	–24,522	1,474	**–23,048**
Operating Result	**3,110**	**—**	**3,110**	**4,202**	**—**	**4,202**
Net financial result	–63	—	**–63**	–103	—	**–103**
Profit before tax	**3,047**	**—**	**3,047**	**4,099**	**—**	**4,099**
Taxes on income and profit	–1,833	–2	**–1,834**	–2,099	–65	**–2,163**
Net income for the year from continuing operations	**1,214**	**–2**	**1,212**	**2,001**	**–65**	**1,936**

Statement of Comprehensive Income from discontinued operations

In EUR mn

	2025	2024
Net income for the year from discontinued operations	**307**	**88**
Total of items that may be reclassified ("recycled") subsequently to the income statement	**5**	**–6**
Total of items that will not be reclassified ("recycled") subsequently to the income statement	**19**	**–7**
Income taxes relating to items that may be reclassified ("recycled") subsequently to the income statement	–9	4
Income taxes relating to items that will not be reclassified ("recycled") subsequently to the income statement	–5	2
Total income taxes relating to components of other comprehensive income	**–15**	**5**
Other comprehensive income for the year, net of tax from discontinued operations	**9**	**–8**
Total comprehensive income for the year from discontinued operations	**316**	**80**
thereof attributable to stockholders of the parent	235	60

The cumulative income (net of tax) recognized in other comprehensive income and included in equity amounted to EUR 47 mn for the Borealis disposal group as of December 31, 2025.

Other Disclosures Related to Discontinued Operations

Cash Flows

Further details on Cash Flows attributable to discontinued operations can be found in the "Consolidated Statement of Cash Flows."

Credit Risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Borealis disposal group is exposed to credit risk from its operating (primarily trade receivables) and financing activities, including deposits with banks and financial institutions and other financial instruments. For further details on related balance sheet items, see Note 5 – Assets and Liabilities Held for Sale.

Credit risk exists also in relation to the financial guarantee contracts issued by Borealis to Bayport Polymers LLC, with a maximum exposure based on drawdowns of financing arrangements as of December 31, 2025, of EUR 1,387 mn plus interest (2024: EUR 727 mn plus interest). Details on guarantees provided by Borealis are further described in Note 35 – Related Parties.

Liquidity Risk

Borealis actively manages liquidity risk to mitigate the risk of encountering difficulties in meeting the obligation associated with financial liabilities. Liquidity is managed on a daily basis to ensure the Borealis Group's liquidity requirements are met at all times and covered with the lowest possible level of working capital.

Market Risk

Borealis is exposed to certain commodity price risks relating to its business operations, which it manages using derivative instruments (Level 2 of Fair Value Hierarchy).

For petrochemical production, some of the forecasted cracker feedstock purchases and finished product sales are hedged through refined oil product swaps. Cash flow hedge accounting is applied to these derivatives, except for the derivatives that are used to limit the price risk on the inventory held for immediate consumption. Contracts not designated as cash flow hedges are classified as fair value through profit or loss and stated at fair value.

In addition, Borealis hedges its forecasted electricity purchases using electricity swaps. For these derivatives, cash flow hedge accounting is applied.

Foreign Currency Risk

Borealis incurs foreign currency risks on sales, purchases, and borrowings that are denominated in currencies other than EUR. The most significant exposures exist for USD and SEK, which are partially hedged using currency

derivatives (Level 2 of Fair Value Hierarchy). Borealis hedges forecasted positions denominated in foreign currencies using FX forwards and swaps. Borealis classifies its foreign exchange forward contracts as cash flow hedges and states them at fair value through other comprehensive income.

Additionally, translation risk arises on the consolidation of subsidiaries, associated companies, and joint ventures with functional currencies different from EUR. Foreign exchange translation differences relating to these net investments, except net investments in Borouge, are recognized in other comprehensive income from discontinued operations.

Borealis has hedged part of its investment in a joint venture that has USD as its functional currency by designating certain external loans in USD as hedges of the Group's investments in its foreign operations. The hedged risk in the net investment hedge is the risk of a weakening USD against the EUR that would result in a reduction in the carrying amount of the Group's net investment in the joint venture in USD. The EUR/USD impact on the measurement of the loans is recognized in other comprehensive income from discontinued operations.

Contingent Assets

On July 11, 2025, Borealis GmbH filed a lawsuit against Clariant, Orbia, Celanese, Westlake, and its affiliates with the court of Amsterdam, the Netherlands, for the damages caused by the fact that the defendants set up an ethylene purchasing cartel. At the reporting date, Borealis Group has a contingent asset arising from this lawsuit. As the outcome and financial effect remain uncertain, no asset has been recognized in accordance with IAS 37. The estimated financial effect is still subject to ongoing assessment and cannot be reliably measured at this stage.

5 | Assets and Liabilities Held for Sale

Accounting Policy

Non-current assets and disposal groups are classified as held for sale if their carrying amounts are to be realized by sale rather than through continued use. This is the case when the sale is highly probable, and the asset or disposal group is available for immediate sale in its present condition. At OMV, these conditions are normally considered not to be fulfilled before binding offers from interested parties are received.

Non-current assets and disposal groups classified as held for sale are measured at the lower of the carrying amount and fair value less costs to sell. Property, plant and equipment and intangible assets once classified as held for sale are no longer amortized or depreciated and investments in associates and joint ventures are no longer accounted for at equity.

Assets and liabilities held for sale

In EUR mn

	Chemicals	OMV Group
	Borealis disposal group	
	2025	
Intangible assets	891	891
Property, plant, and equipment	6,018	6,018
Equity-accounted investments	437	437
Other assets incl. deferred taxes	232	232
Non-current assets	**7,579**	**7,579**
Inventories	1,166	1,166
Trade receivables	664	664
Other assets	506	506
Cash and cash equivalents	679	679
Current assets	**3,015**	**3,015**
Total assets	**10,594**	**10,594**
Provisions for pensions and similar obligations	255	255
Lease liabilities	613	613
Other interest-bearing debts	503	503
Provisions for decommissioning and restoration obligations	53	53
Other provisions	26	26
Other liabilities incl. deferred taxes	406	406
Non-current liabilities	**1,856**	**1,856**
Trade payables	932	932
Lease liabilities	82	82
Other interest-bearing debts	200	200
Other provisions	79	79
Other liabilities	362	362
Current liabilities	**1,655**	**1,655**
Total liabilities	**3,510**	**3,510**

Assets and liabilities held for sale

In EUR mn

	Energy	OMV Group
	2024	
Intangible assets	31	31
Property, plant, and equipment	385	385
Non-current assets	**416**	**416**
Inventories	2	2
Other assets	7	7
Current assets	**9**	**9**
Total assets	**425**	**425**
Provisions for decommissioning and restoration obligations	2	2
Other liabilities	18	18
Non-current liabilities	**19**	**19**
Other liabilities incl. provisions	37	37
Current liabilities	**37**	**37**
Total liabilities	**56**	**56**

Chemicals

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. Based on the signed agreement, OMV is expected to lose control over Borealis Group (excluding the Borouge investments), leading to deconsolidation after closing of the transaction. The closing of the transaction is expected to be completed in Q1 2026 subject to regulatory approvals and other customary conditions. Consequently, on March 3, 2025, Borealis Group (excluding the Borouge

investments) was reclassified to "held for sale" according to IFRS 5. For more information, see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Energy

On May 29, 2025, OMV signed and closed an agreement to divest its 5% stake in the Ghasha concession, located in the United Arab Emirates, to Lukoil Gulf Upstream L.L.C. S.P.C. (Lukoil). The related assets and liabilities were reclassified to held for sale in 2024. The transaction did not have a material impact on the income statement in 2025.

6 | Segment Reporting

Accounting Policy

For business management purposes, OMV is divided into three operating business segments as well as the segment Corporate and Other (C&O). Each business segment represents a strategic unit, operates in different markets, and is managed independently. Strategic business decisions are made by the Executive Board of OMV. With the exception of C&O, the reportable segments of OMV are the same as the operating segments.

Total segment assets include intangible assets as well as property, plant, and equipment. Sales to external customers are broken down according to geographical areas on the basis of where the risk is transferred to customers. The net revenues of commodity trading activities within the scope of IFRS 9 and hedging results are reported in the country in which the reporting subsidiary is located. Accounting policies of the operating segments are the same as those used for the consolidated financial statements, with certain exceptions for intra-group sales and cost allocations by the parent company, which are determined in accordance with internal OMV policies. Management is of the opinion that the transfer prices of goods and services exchanged between segments correspond to market prices. Business transactions not attributable to operating segments are included in the results of the C&O segment.

Business Operations and Key Markets

Energy operates three businesses in three core regions: North, CEE, and South. The Exploration & Production business focuses on the exploration, development, and production of crude oil, natural gas liquids, and natural gas. The Gas business manages a comprehensive natural gas sales and logistics network, spanning from the wellhead to the end customer. This includes storage, multi-commodity trading, and the Group's power activities. The Energy segment's Low Carbon Business develops sustainable energy sources, including geothermal projects and renewable power solutions, such as solar and wind energy.

The **Fuels** business segment refines and markets crude oil and other feedstock. It operates refineries with an annual capacity of 17.8 mn t in Schwechat (Austria), Burghausen (Germany), and Petrobrazi (Romania). In these refineries, crude oil is processed into petroleum products, which are sold to commercial and private customers.

OMV has a strong position in the markets located within the areas of its supply, serving commercial customers and operating a retail business of 1,708 filling stations.

OMV holds minority stakes in various equity-accounted investments, the most significant being the 15% participation in ADNOC Refining (United Arab Emirates) with an annual refining capacity of 7.1 mn t (OMV share).

The **Chemicals** business segment is one of the world's leading providers of advanced and circular polyolefin solutions and a European market leader in base chemicals and plastics recycling.

OMV Group has a production capacity, including joint ventures, of 7.0 mn t of base chemicals, 6.4 mn t of polyolefins, and 0.8 mn t of compounding. The majority of production is located in Europe, with two overseas manufacturing facilities in the United States, one in Brazil, and one in South Korea. In addition, OMV holds minority stakes in various equity-accounted investments, the most significant ones being Borouge (United Arab Emirates), a Borealis joint venture with ADNOC that operates the largest petrochemical complex in the world, and the Baystar joint venture (Pasadena, United States), which has operated an ethane cracker since 2022 and started up an additional polyethylene plant using the unique Borstar® technology in 2023.

OMV Group is pursuing various initiatives in mechanical and chemical recycling and renewable polyolefins. Borealis is building a propane dehydrogenation plant in Belgium to leverage expected growth in propylene demand in Europe. The new facility will have a production capacity of 0.7 mn t of propylene. Moreover, Borouge 4 is currently being built (Ruwais, United Arab Emirates), an ethane-based steam cracker with a total capacity of 1.5 mn t and polyolefin plants with a total capacity of 1.4 mn t using the unique Borstar® technology.

Group management, financing, and insurance activities, as well as certain service functions, are concentrated in the **Corporate & Other** (C&O) segment.

One of the key measures of operating performance for the Group is the **Clean CCS Operating Result**.

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. Consequently, on March 3, 2025, the Borealis Group, excluding the Borouge investments, was reclassified to "held for sale" and in addition classifies as "discontinued operations." More information can be found in Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture. The result from discontinued operations remains reflected in the Clean CCS Operating Result.

The **disclosure of special items** is considered appropriate in order to facilitate the analysis of ordinary business performance. To reflect comparable figures, certain items affecting the result are added back or deducted. These items can be divided into four subcategories: personnel restructuring, unscheduled depreciation and write-ups, asset disposals, and other.

Furthermore, to enable effective performance management in an environment of volatile prices and comparability with peers, the CCS effect is eliminated from the accounting result. The CCS effect, also called inventory holding gains and losses, is the difference between the cost of sales calculated using the current cost of supply, and the cost of sales calculated using the weighted average method after adjusting for any changes in valuation allowances. In volatile energy markets, measuring of the costs of petroleum products sold based on historical values (e.g., weighted average cost) can have distorting effects on reported results. This performance measurement enhances the transparency of results and is commonly used in the oil industry. OMV therefore publishes this measure in addition to the Operating Result determined according to IFRS.

Segment reporting

In EUR mn

	2025						
	Energy	Fuels	Chemicals	C&O	**Total**	Consoli-dation	**OMV Group**
Sales revenues[1,2]	10,813	17,347	841	520	**29,520**	–5,212	**24,308**
Intersegmental sales[2]	–3,128	–1,302	–270	–513	**–5,212**	5,212	**—**
Sales to third parties	**7,685**	**16,045**	**571**	**7**	**24,308**	**—**	**24,308**
Other operating income	196	126	17	69	**408**	—	**408**
Net income from equity-accounted investments	34	88	279	—	**401**	—	**401**
Purchases (net of inventory variation)	4,172	14,096	317	0	**18,585**	–4,610	**13,975**
Depreciation and amortization	1,158	524	86	45	**1,814**	—	**1,814**
Impairment losses (incl. exploration & appraisal)	793	11	—	0	**804**	—	**804**
Write-ups	195	6	—	—	**201**	—	**201**
Other operating expenses	501	114	28	68	**711**	–0	**711**
Operating Result	**1,877**	**866**	**374**	**–87**	**3,030**	**80**	**3,110**
Operating Result from discontinued operations	**—**	**—**	**335**	**—**	**335**	**—**	**335**
Special items for personnel restructuring	37	2	32	5	**75**	—	**75**
Special items for unscheduled depreciation and write-ups	454	–5	15	—	**465**	—	**465**
Special items for asset disposal	—	—	–19	—	**–19**	—	**–19**
Other special items	339	10	47	7	**402**	—	**402**
Special items	**830**	**7**	**75**	**12**	**924**	**—**	**924**
Clean Operating Result[3]	**2,707**	**873**	**784**	**–75**	**4,288**	**80**	**4,368**
CCS effect	—	243	—	—	**243**	–5	**239**
Clean CCS Operating Result[3]	**2,707**	**1,116**	**784**	**–75**	**4,532**	**75**	**4,607**
Segment assets[4]	10,142	5,333	1,048	246	**16,769**	—	**16,769**
Additions to PPE/IA[5]	2,081	878	246	35	**3,239**	—	**3,239**
Equity-accounted investments[6]	341	1,362	3,552	—	**5,255**	—	**5,255**

1 Including intersegmental sales
2 Intersegmental product streams have been redefined in 2025, prior year numbers have been adjusted accordingly.
3 Including Clean Operating Result from discontinued operations
4 Property, plant, and equipment (PPE), intangible assets (IA), excluding assets reclassified to assets held for sale
5 Excluding additions to assets reclassified to held for sale and additions to decommissioning assets
6 Excluding assets held for sale

Segment reporting

In EUR mn

	2024						
	Energy	Fuels	Chemicals	C&O	**Total**	Consoli-dation	**OMV Group**
Sales revenues[1,2]	12,587	18,100	913	503	**32,102**	−5,908	**26,194**
Intersegmental sales[2]	−3,603	−1,545	−275	−485	**−5,908**	5,908	**—**
Sales to third parties	**8,984**	**16,554**	**637**	**18**	**26,194**	**—**	**26,194**
Other operating income	433	90	23	63	**609**	—	**609**
Net income from equity-accounted investments	43	79	326	—	**447**	—	**447**
Purchases (net of inventory variation)	4,843	15,040	445	—	**20,329**	−5,304	**15,025**
Depreciation and amortization	1,307	489	77	41	**1,913**	—	**1,913**
Impairment losses (incl. exploration & appraisal)	620	18	—	1	**638**	—	**638**
Write-ups	−0	16	—	—	**15**	—	**15**
Other operating expenses	166	108	18	62	**354**	—	**354**
Operating Result	**3,205**	**709**	**352**	**−80**	**4,187**	**16**	**4,202**
Operating Result from discontinued operations	**—**	**—**	**52**	**—**	**52**	**—**	**52**
Special items for personnel restructuring	6	0	8	—	**15**	—	**15**
Special items for unscheduled depreciation and write-ups	472	16	16	—	**504**	—	**504**
Special items for asset disposal	−23	—	—	—	**−23**	—	**−23**
Other special items	149	82	31	6	**268**	—	**268**
Special items	**605**	**98**	**55**	**6**	**764**	**—**	**764**
Clean Operating Result[3]	**3,810**	**808**	**459**	**−73**	**5,003**	**16**	**5,018**
CCS effect	—	119	—	—	**119**	4	**123**
Clean CCS Operating Result[3]	**3,810**	**927**	**459**	**−73**	**5,122**	**19**	**5,141**
Segment assets[4]	10,031	5,023	7,134	261	**22,449**	—	**22,449**
Additions to PPE/IA[5]	1,679	871	1,087	59	**3,697**	—	**3,697**
Equity-accounted investments[6]	355	1,530	4,777	—	**6,661**	—	**6,661**

1 Including intersegmental sales
2 Intersegmental product streams have been redefined in 2025, prior year numbers have been adjusted accordingly.
3 Including Clean Operating Result from discontinued operations
4 Property, plant, and equipment (PPE), intangible assets (IA), excluding assets reclassified to assets held for sale
5 Excluding additions to assets reclassified to held for sale and additions to decommissioning assets
6 Excluding assets held for sale

In 2025, **special items for unscheduled depreciation and write-ups** were mainly attributable to impairments of E&P assets in the Energy segment. For further details on impairments and write-ups, see Note 9 – Depreciation, Amortization, Impairments and Write-ups.

The category **Other special items** was mainly affected by an impairment of other financial assets in the Energy segment related to abandonment obligations, foreseen to be incurred by OMV Petrom at its own costs, following the agreed principles between OMV Petrom and the Romanian State, as well as by temporary valuation effects. For further details, see Note 20 – Financial Assets.

Information on geographical areas

In EUR mn

	2025			2024		
	Sales to third parties	Segment assets[1]	Equity-accounted investments[2]	Sales to third parties	Segment assets[1]	Equity-accounted investments[2]
Austria	7,186	4,066	11	6,868	5,109	12
Belgium	72	49	–	65	2,840	25
Germany	3,154	1,304	20	4,322	1,391	25
Hungary	1,501	122	–	1,447	107	–
Libya	591	778	–	628	866	–
Norway	484	911	–	757	941	–
Romania	5,977	7,357	65	5,888	6,480	70
United Arab Emirates	1,205	1,360	4,769	1,366	1,547	5,644
Rest of CEE[3]	2,451	526	17	2,472	569	–
Rest of Europe	1,367	12	19	1,685	1,841	23
Rest of the world[4]	320	284	354	696	759	862
Total	**24,308**	**16,769**	**5,255**	**26,194**	**22,449**	**6,661**

1 Property, plant, and equipment (PPE), intangible assets (IA), excluding assets reclassified to assets held for sale
2 Equity-accounted investments are allocated based on the seat of the registered office of the parent company, excluding assets held for sale.
3 Including Türkiye
4 Rest of the world: In 2025, this consists mainly of New Zealand and Tunisia. In 2024, this includes primarily Australia, Brazil, Malaysia, New Zealand, Singapore, South Korea, Tunisia and the United States of America.

7 | Sales Revenues

Accounting Policy

Revenues from Contracts with Customers

Revenue is generally recognized when control over a product or a service is transferred to a customer. It is measured based on the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties.

When goods such as crude oil, LNG, oil and chemical products, and similar goods are sold, the delivery of each quantity unit normally represents a single performance obligation. Revenue is recognized when control of the goods has transferred to the customer, which is the point in time when legal ownership and the risk of loss have passed to the customer, and is determined on the basis of the Incoterm agreed in the contract with the customer. These sales are conducted with normal credit terms according to the industry standard.

Revenue from the production of crude oil, in which OMV has an interest with other producers, is recognized according to the sales method. This means that revenue is recognized based on the actual sales to third parties, regardless of the Group's percentage interest or entitlement. An adjustment of production costs is recognized at average cost for the difference between the costs associated with the output sold and the costs incurred based on entitlement to output, with a counter entry in the other assets or liabilities.

In the Fuels retail business, revenues from the sale of fuels are recognized when products are supplied to customers. Depending on whether OMV is principal or agent in the sale of shop merchandise, revenue and costs related to such sales are presented gross or net in the income statement. OMV is principal if it controls the goods before they are transferred to the customer, which is mainly indicated by OMV having the inventory risk. At filling stations, payments are due immediately at the time of purchase or, in the case of payments using fuel cards, in the month following the purchase.

OMV's gas and power supply contracts include a single performance obligation that is satisfied over

the agreed delivery period. Revenue is recognized according to the consumption by the customer and in line with the amount OMV has a right to invoice.

In some customer contracts for the delivery of natural gas, the fees charged to the customer comprise a fixed charge plus a variable fee depending on the volumes delivered. These contracts contain only one performance obligation, which is to stand ready for the delivery of gas over a certain period. The revenue from the fixed charges and the variable fees is recognized in line with the amount chargeable to the customer. Gas and power deliveries are billed and paid on a monthly basis.

Gas storage contracts contain a stand-ready obligation to provide storage services over an agreed period of time. Revenue is recognized according to the amount OMV has a right to invoice. These services are billed and paid on a monthly basis.

There are some customer contracts at OMV for the delivery of oil and gas and for the provision of gas storage services that have a term of more than one year. In principle, IFRS 15 requires the disclosure of the total amount of transaction prices allocated to unperformed performance obligations for such contracts. Contracts for the delivery of oil contain variable prices based on market prices on the delivery date, as is common in the oil industry. For these contracts it is therefore not possible to allocate the transaction price to unsatisfied performance obligations. For gas delivery and gas storage contracts, OMV applies the practical expedient according to IFRS 15.121 (b), based on which this information need not be disclosed for contracts where revenue is recognized in the amount the entity has a right to invoice. OMV therefore does not disclose this information.

Revenues from Other Sources

Revenues from other sources include revenues from commodity contracts that are within the scope of IFRS 9. Sales and purchases of commodities are reported net, when the forward sales and purchase contracts are determined to be for trading purposes and not for the final physical delivery.

In addition, revenues from other sources include an adjustment of revenues related to certain production sharing agreements in the E&P business because the national oil company's profit share is considered as income tax. Realized and unrealized results from the hedging of sales transactions are also included in this line item.

Sales revenues

In EUR mn

	2025	2024
Revenues from contracts with customers	23,895	26,174
Revenues from other sources	413	20
Sales revenues	**24,308**	**26,194**

Revenues from contracts with customers

In EUR mn

	Energy	Fuels	Chemicals	Corporate & Other	OMV Group
			2025		
Crude oil, NGL, and condensates	510	1,594	–	–	**2,104**
Natural gas and LNG	5,600	13	–	–	**5,613**
Fuel, heating oil, and other refining products	–	13,328	–	–	**13,328**
Chemical products	–	38	550	–	**588**
Other goods and services[1]	1,259	976	21	6	**2,262**
Revenues from contracts with customers	**7,369**	**15,950**	**571**	**6**	**23,895**
			2024		
Crude oil, NGL, and condensates	846	1,681	–	–	**2,527**
Natural gas and LNG	7,263	7	–	–	**7,270**
Fuel, heating oil, and other refining products	–	13,754	–	–	**13,754**
Chemical products	–	58	637	–	**696**
Other goods and services[1]	953	958	0	16	**1,928**
Revenues from contracts with customers	**9,062**	**16,458**	**637**	**16**	**26,174**

1 Mainly power sales in Energy and retail non-oil business in Fuels

Starting with 2025, revenues from forward sales of power and marketing of crude oil from own-production (2024: EUR 1,547 mn) which have previously been presented under "Revenues from other sources" are shown under "Revenues from contracts with customers", for a more comprehensive and transparent presentation of the company's business. To ensure comparability, prior year figures have been adjusted accordingly.

8 | Other Operating Income and Net Income from Equity-Accounted Investments

Other operating income and net income from equity-accounted investments

In EUR mn

	2025	2024
Foreign exchange gains from operating activities	143	103
Gains from disposals[1]	24	74
Residual other operating income	241	433
Other operating income	**408**	**609**
Income from equity-accounted investments	426	496
Expenses from equity-accounted investments	-25	-49
Net income from equity-accounted investments	**401**	**447**

1 Including disposals of businesses, subsidiaries, equity-accounted investments, and tangible and intangible assets

Foreign exchange gains from operating activities were mainly impacted by the development of the USD foreign exchange rate in 2025 and 2024.

Gains from disposals in 2024 related mostly to gains from the divestment of OMV's 50% share in the Malaysian SapuraOMV Upstream Sdn. Bhd.

On January 3, 2025, the Stockholm Chamber of Commerce (SCC) ruled in favor of OMV in the arbitration proceedings relating to the Austrian supply contract, awarding OMV compensation by Gazprom Export LLC. In light of this favorable award, the financial impact of the partial set-off against liabilities under the Austrian gas supply contract was recorded in "Other operating income" (included in "**Residual other operating income**") in 2025 in the amount of EUR 48 mn.

Following concluded arbitration proceedings in relation to the German gas supply contract with Gazprom Export under International Chamber of Commerce (ICC) rules in November 2024, OMV received an arbitral award that granted damages to OMV which were set off against liabilities under the Austrian gas supply contract. This led in 2024 to a positive impact of EUR 259 mn in the Consolidated Income Statement, thereof EUR 234 mn reflected in the line items "Other operating income" (included in "**Residual other operating income**" in the above table) and EUR 25 mn in "Interest income."

Furthermore**, residual other operating income** for 2025 was impacted by a positive outcome from litigation in Romania, and contained government grants in both years. In addition, the position included storage income related to Erdöl-Lagergesellschaft m.b.H. of EUR 46 mn (2024: EUR 46 mn).

Income from equity-accounted investments was mainly impacted by Borouge PLC and ADNOC Global Trading. For further details, see Note 18 – Equity-Accounted Investments.

9 | Depreciation, Amortization, Impairments and Write-Ups

Accounting Policy

Impairment of Assets

Intangible assets, property, plant, and equipment (including oil and gas assets), and investments in associated companies and joint ventures are tested for impairment whenever events or changes in circumstances indicate that an asset may be impaired. Impairment tests are performed at the level of the asset or the smallest group of assets that generates cash inflows that are largely independent of those from other assets or groups of assets, called cash-generating units (CGUs).

If assets are determined to be impaired, the carrying amounts are written down to their recoverable amount, which is the higher of fair value less costs of disposal or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a post-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. The cash flows are generally derived from the recent budgets and planning calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated.

The fair value less costs of disposal is determined on the basis of recent market transactions, if available. If no such transactions can be identified, an appropriate valuation model is used.

If the reasons for impairment no longer apply in a subsequent period, a reversal is recognized in profit or loss. The increased carrying amount related to the reversal of an impairment loss shall not exceed the carrying amount that would have been determined (net of amortization and depreciation) had no impairment loss been recognized in prior years.

Impairment losses are part of the income statement line "Depreciation, amortization, impairments and write-ups," except for impairment losses related to exploration and appraisal assets, which are shown in "Exploration expenses."

Significant Estimates: Recoverability of Assets

Evaluating whether assets or CGUs are impaired or whether past impairments should be reversed, requires the use of various estimates and assumptions, such as price and margin developments, production volumes, and discount rates.

Changes in the economic situation, expectations of climate-related risks, or other facts and

circumstances might require a revision of these assumptions and could lead to impairments of assets or reversals of impairments within the next financial year. The management performs this analysis for each material CGU.

The price and margin assumptions used in impairment testing are reviewed annually by management and approved by the Supervisory Board as part of mid-term planning (MTP). They are based on management's best estimates and consistent with external sources. Whereas prices in the near term are anchored in recent forward prices and market developments, long-term price assumptions are developed using a variety of long-term forecasts by reputable experts and consider long-term views of global supply and demand. OMV's long-term assumptions take into consideration the impacts of climate change and the energy transition to lower-carbon energy sources (see more information in Note 3 – Effects of Climate Change and the Energy Transition).

The key valuation assumptions for the recoverable amounts of E&P assets are oil and gas prices, production volumes, and exchange and discount rates. The production profiles were estimated based on reserves estimates (see Note 17 – Property, Plant, and Equipment) and past experience and represent management's best estimate of future production. The cash flow projections for the first three years are based on the mid-term plan and thereafter on "life of field" planning, and therefore cover the whole life span of the field.

For the calculation of the recoverable amounts of the refineries, the main assumptions are the relevant margins, volumes, discount rates, and inflation. The value in use calculation is based on cash flows of the three-year mid-term plan, cash flows of the strategic planning period until 2040, and a terminal value.

The price sets used for the value in use calculations are included in Note 3 – Effects of Climate Change and the Energy Transition.

The following tables provide a reconciliation to the amounts reported in the income statement.

Depreciation, amortization, impairments (excluding exploration & appraisal) and write-ups

In EUR mn

	2025	2024
Depreciation and amortization	1,814	1,913
Write-ups	–201	–15
Impairment losses (excl. exploration & appraisal)	698	559
Depreciation, amortization, impairment losses (excluding exploration & appraisal) and write-ups	**2,311**	**2,457**

Impairment losses (including exploration & appraisal)

In EUR mn

	2025	2024
Impairment losses (excl. exploration & appraisal)	698	559
Impairment losses (exploration & appraisal)	106	79
Impairment losses (including exploration & appraisal)	**804**	**638**

Depreciation, amortization, impairments and write-ups – split by function

In EUR mn

	2025	2024
Depreciation and amortization	**1,814**	**1,913**
attributable to exploration expenses	—	—
attributable to production and operating expenses	1,552	1,664
attributable to selling, distribution, and administrative expenses	262	249
Write-ups	**–201**	**–15**
attributable to exploration expenses	—	—
attributable to production and operating expenses	–200	–15
attributable to selling, distribution, and administrative expenses	–1	–0
Impairment losses (incl. exploration & appraisal)	**804**	**638**
attributable to exploration expenses	106	80
attributable to production and operating expenses	693	539
attributable to selling, distribution, and administrative expenses	5	19

Impairments and Write-Ups in Energy

In 2025, impairments of EUR 135 mn were recognized for certain oil and gas assets and goodwill in Tunisia. These impairments were driven by production decline. The recoverable amount of related assets, determined based on the value in use, was EUR 95 mn. The after-tax discount rate applied was 10.25%.

Impairments of EUR 131 mn were recognized for certain gas assets in New Zealand. These impairments were also attributable to production decline. The recoverable amount of related assets, determined based on the value in use, was EUR 177 mn. The after-tax discount rate applied was 7.50%.

In Romania, net impairments of EUR 122 mn related to certain oil and gas assets were recognized and were mainly due to higher production decline for some mature fields and increased E&P taxation in the context of the agreed principles between OMV Petrom and the Romanian State for 15 years extension of production licenses. The recoverable amount of related assets, determined based on the value in use, was EUR 2,162 mn. The after-tax discount rate applied was 9.00%.

Reported impairment losses attributable to exploration and appraisal amounted to EUR 106 mn, mostly related to unsuccessful exploration wells in Norway, and to impairments in New Zealand and Austria.

Other impairments in 2025 included EUR 91 mn related mainly to unsuccessful workovers, and obsolete or replaced assets in Romania.

In 2024, impairments of EUR 222 mn were recognized for gas assets in New Zealand, driven by expected lower production volumes. In Romania, impairments of EUR 121 mn were recognized primarily for oil and gas assets, mainly due to general operating costs increases amid high inflation. Also, impairments of EUR 125 mn were recognized on certain oil and gas assets in the Energy segment due to revaluation to fair value less costs to sell following their reclassification to assets held for sale.

Reported impairment losses attributable to exploration and appraisal amounted to EUR 79 mn in 2024, mostly related to unsuccessful exploration wells in Austria and Norway.

In 2024, other impairments were also mainly related to unsuccessful workovers and obsolete or replaced assets in Romania (EUR 65 mn).

10 | Exploration Expenses

Accounting Policy

Exploration expenses relate exclusively to the E&P business in the Energy segment and comprise the costs associated with unproved reserves. These include geological and geophysical costs for the identification and investigation of areas with possible oil and gas reserves and the administrative, legal, and consulting costs associated with exploration. They also include all impairments on exploration wells where no proved reserves could be demonstrated.

The following financial information reflects the amounts included in the Group totals for the exploration and appraisal of oil and natural gas resources. These activities are all accounted for within the Energy segment.

Exploration and appraisal of mineral resources

In EUR mn

	2025	2024
Impairment losses (exploration & appraisal)	106	79
Other exploration expenses	43	72
Exploration expenses	**149**	**151**
Net cash used in operating activities	41	71
Net cash used in investing activities	103	141

11 | Other Operating Expenses

Other operating expenses

In EUR mn

	2025	2024
Foreign exchange losses from operating activities	129	117
Losses from the disposals of businesses, subsidiaries, and tangible and intangible assets	12	4
Net impairment losses on financial assets measured at amortized cost	291	18
Personnel reduction schemes	42	11
Research and development expenses	84	78
Residual other operating expenses	153	125
Other operating expenses	**711**	**354**

Foreign exchange losses from operating activities were mainly impacted by the development of the USD foreign exchange rate in 2025 and 2024.

Net impairment losses on financial assets measured at amortized cost in 2025 were impacted by an impairment of other financial assets of EUR 297 mn related to abandonment obligations foreseen to be incurred by OMV Petrom at its own costs, further information is included in Note 20 – Financial Assets. The 2024 figure was mainly related to impairments of receivables in Tunisia amounting to EUR 17 mn.

Residual other operating expenses contained expenses relating to various digitalization initiatives amounting to EUR 17 mn (2024: EUR 12 mn), as well as expenses related to the minimum stockholding obligation outsourced to Erdöl-Lagergesellschaft m.b.H. in the amount of EUR 55 mn (2024: EUR 56 mn). In addition, this position included 0.5% tax on turnover applicable to oil and gas companies in Romania in the amount of EUR 40 mn (2024: EUR 43 mn).

12 | Personnel Expenses and Average Number of Employees

Personnel expenses

In EUR mn

	2025	2024
Wages and salaries	1,088	1,020
Costs of defined benefit plans	5	14
Costs of defined contribution plans	34	35
Personnel reduction schemes	42	11
Other employee benefits	184	173
Taxes and social contributions	156	149
Personnel expenses	**1,509**	**1,402**

Share-based payments were part of **other employee benefits**. For further information, please refer to Note 33 – Share-Based Payments. Additional details on **defined benefit plans** are included in Note 24 – Provisions for Pensions and Similar Obligations.

Average number of employees[1]

	2025	2024
OMV Group excluding OMV Petrom Group and Borealis Group	6,761	6,959
OMV Petrom Group	10,054	8,337
Borealis Group	6,187	6,110
OMV Group	**23,002**	**21,406**
thereof employees from discontinued operations	6,187	6,110

1 Calculated as the average of the number of employees at month-end during the year

13 | Net Financial Result

Accounting Policy

For OMV Petrom S.A., the unwinding expenses for decommissioning provisions are included net of the unwinding income from receivables recoverable from the Romanian State.

Interest income

In EUR mn

	2025	2024
Cash and cash equivalents	199	217
Discounted receivables	35	8
Other financial and non-financial assets	161	59
Loans	29	17
Interest income	**424**	**300**

Interest income on cash and cash equivalents in 2025 was primarily related to interest income on EUR, RON, and USD bank deposits.

Interest income from other financial and non-financial assets in 2025 mainly included interest income following a positive outcome from litigation in Romania. 2024 included interest income of EUR 25 mn following concluded arbitration proceedings in relation to the German gas supply contract with Gazprom Export.

Interest income from loans included EUR 27 mn (2024: EUR 16 mn) from the loan agreement with Borouge 4 LLC. For further details see Note 35 – Related Parties.

Interest expenses

In EUR mn

	2025	2024
Bonds	131	107
Lease liabilities	38	29
Other financial and non-financial liabilities	11	14
Provisions for decommissioning and restoration obligations	179	204
Provisions for jubilee payments, personnel reduction schemes, and other employee benefits	2	2
Provisions for pensions and severance payments	20	22
Provisions for onerous contracts	5	5
Other	11	11
Interest expenses, gross	**398**	**396**
Capitalized borrowing costs	−10	−7
Interest expenses	**388**	**390**

For further details on **bonds** and **lease liabilities,** see Note 26 – Liabilities.

Interest expenses on provisions for decommissioning and restoration obligations in 2025 were impacted by unwinding effects in the amount of EUR 179 mn (2024: EUR 173 mn). In 2024, part of the interest expenses on provisions for decommissioning and restoration obligations was related to the negative reassessment effects of receivables recoverable from the Romanian State amounting to EUR 31 mn.

Interest expenses on provisions for pension and severance payments were netted against interest income on pension plan assets, which amounted to EUR 12 mn (2024: EUR 13 mn).

Other financial income and expenses

In EUR mn

	2025	2024
Carrying amount of sold trade receivables	−7,395	−7,189
Proceeds on sold trade receivables	7,342	7,127
Financing charges for factoring and securitization	**−53**	**−61**
Net foreign exchange gains (+)/losses (−)	−58	54
Other	5	−12
Other financial income and expenses	**−106**	**−20**

In 2025, the **net foreign exchange result** was predominantly impacted by USD.

14 | Taxes on Income and Profit

Accounting Policy

In addition to corporate income taxes and trade earnings taxes, typical E&P taxes from oil and gas production, like the country/national oil company's profit share for certain EPSAs, are disclosed as income taxes.

Exploration and production sharing agreements (EPSAs) are contracts for oil and gas licenses in which the oil or gas production is shared between one or more oil companies and the host country/national oil company in defined proportions. Exploration expenditures are carried by the oil companies as a rule and recovered from the state or the national oil company through what is known as "cost oil" in a successful case only. Under certain EPSA contracts, the host country's/national oil company's profit share represents imposed income taxes and is treated as such for the purpose of the income statement presentation.

Deferred taxes are recognized for temporary differences. Deferred tax assets (DTA) are recognized to the extent that it is probable that taxable profit will be available, against which the unused tax losses, unused tax credits, and deductible temporary differences can be utilized.

The Group has applied the mandatory temporary exception to the recognition and disclosure of information about DTA and deferred tax liabilities (DTL) arising from Pillar Two income taxes.

Significant Estimates: Recoverability of DTA

The recognition of DTA requires an assessment of when those assets are likely to reverse, and an evaluation as to whether or not there will be sufficient taxable profits available to offset the assets when they reverse. This assessment of recoverability requires assumptions regarding future taxable profits and is therefore uncertain. At OMV, this assessment is based on detailed tax planning that covers the life span of fields in E&P entities and a five-year period in the other entities.

In both 2025 and the previous year, a valuation allowance for the DTA of the Austrian tax group was recognized. The DTA recognized for the Austrian tax group as of December 31, 2025, reflects the expected utilization of deductible temporary differences of balance sheet items and tax losses carried forward during the 5-year planning horizon. A limitation to the usage of tax losses of 75%, as stipulated by the Austrian Corporate Income Tax Act, was considered in the assessment of the recoverable DTA within and after the planning period.

Changes in the assumptions regarding future taxable profits can lead to an increase or decrease in the amount of DTA recognized, which has an impact on the net income in the period in which the change occurs.

Taxes on income and profit

In EUR mn

	2025	2024
Profit before tax	**3,047**	**4,099**
Current taxes	1,825	2,147
thereof related to previous years	42	–16
Deferred taxes	9	16
Taxes on income and profit	**1,834**	**2,163**

Taxes on income and profit accounted for in other comprehensive income

In EUR mn

	2025	2024
Deferred taxes	4	3
Current taxes	—	—
Taxes on income and profit accounted for in other comprehensive income – continuing operations	**4**	**3**
Taxes on income and profit accounted for in other comprehensive income – discontinued operations	15	–5
Total taxes on income and profit accounted for in other comprehensive income	18	–2

Changes in deferred taxes[1]

In EUR mn

	2025	2024
Deferred taxes as of January 1	182	–114
Deferred taxes as of December 31	108	182
Changes in deferred taxes	**–74**	**297**
Deferred tax expenses (–)/income (+) attributable to discontinued operations	–56	1
Deferred taxes accounted for in OCI or directly in equity	–17	3
Changes in the consolidated group, currency translation differences, and other changes[2]	8	309
Deferred tax expenses per income statement	**–9**	**–16**
The deferred taxes per income statement comprise the following elements:		
Change in tax rate	15	1
Non-recognition and changes in valuation allowance of DTA	–147	14
Adjustments within loss carryforwards (not recognized in prior years, expired loss carryforwards, and other adjustments)	–12	–10
Additions to and usage of loss carryforwards	146	–64
Origination and reversal of temporary differences	–11	44

1 Deferred tax balances also include deferred tax balances reclassified to held for sale.
2 In 2024, these effects were mainly related to the deconsolidation of SapuraOMV (EUR 349 mn).

OMV Aktiengesellschaft forms a **tax group** in accordance with Section 9 of the Austrian Corporate Income Tax Act 1988 (KStG), which aggregates the taxable profits and losses of all the Group's main subsidiaries in Austria and possibly arising losses of one foreign subsidiary (OMV AUSTRALIA PTY LTD).

Dividend income from domestic subsidiaries is in general exempt from taxation in Austria. Dividends from EU and EEA participations as well as from subsidiaries whose country of residence has a comprehensive mutual administrative assistance agreement with Austria are exempt from taxation in Austria if certain conditions are met. Dividends from other foreign investments that are comparable to Austrian corporations, for which the Group holds a 10% investment share or more for a minimum period of one year, are also excluded from taxation at the level of the Austrian parent company.

The change in the valuation allowance of deferred taxes for the Austrian tax group was reported in the income statement, except to the extent that the DTA arose from transactions or events that were recognized outside profit or loss, i.e., in other comprehensive income or directly in equity.

As disclosed in Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture, Borouge Group International AG and some entities of Borealis Group are members of the Austrian Tax Group and will continue to be part of the Austrian Tax Group after the closing of the transaction via joint tax grouping ("Beteiligungsgemeinschaft"). A proportional share of the taxable result of the joint tax group will be allocated to the Austrian Tax Group. Consequently, the recoverable DTA of the Austrian Tax Group was reassessed in March 2025.

Global Minimum Tax

In December 2023, the Pillar Two legislation (Mindestbesteuerungsgesetz) effective from January 1, 2024, was enacted in Austria, where the ultimate parent company of the Group is incorporated. Under this legislation, Group companies are subject to Pillar Two income taxes on profits that are taxed at an effective tax rate of less than 15%. Certain subsidiaries of the Group are subject to a qualified domestic minimum tax in the countries where Pillar Two rules were transposed into national law.

The Group has performed a preliminary calculation of transitional safe harbors for Pillar Two purposes. Based on the preliminary safe harbor calculation and the detailed Pillar Two calculation for those jurisdictions not qualifying for the safe harbors, no material exposure to Pillar Two income taxes is expected for financial year 2025.

Effective Tax Rate

The **effective tax rate** is the ratio of income tax to profit before tax. The table below reconciles the effective tax rate and the standard Austrian corporate income tax rate of 23% (2024: 23%), showing the major influencing factors.

Tax rate reconciliation

	2025		2024	
	In EUR mn	In %	In EUR mn	In %
Theoretical taxes on income based on Austrian income tax rate	**701**	**23.0**	**943**	23.0
Tax effect of:				
Differing foreign tax rates	939	30.8	1,149	28.0
Non-deductible expenses	224	7.4	267	6.5
Non-taxable income and tax incentives	−53	−1.7	−45	−1.1
Income and expenses related to equity-accounted investments	−97	−3.2	−137	−3.3
Change in tax rate	−15	−0.5	−1	−0.0
Permanent effects within tax loss carryforwards	−0	−0.0	14	0.4
Tax write-downs and write-ups on investments in subsidiaries	−27	−0.9	−32	−0.8
Non-recognition and changes in valuation allowance of DTA	147	4.8	−14	−0.3
Taxes related to previous years	29	1.0	1	0.0
Other	−13	−0.4	18	0.4
Total taxes on income and profit	**1,834**	**60.2**	**2,163**	**52.8**

Differing foreign tax rates effects in 2025 related mostly to subsidiaries operating in tax jurisdictions with high corporate income tax rates (Norway, United Arab Emirates, and Libya). The decrease in the effects related to differing foreign tax rates compared to 2024 was mostly due to the lower profit before tax of those subsidiaries.

Non-deductible expenses related mostly to the gross-up effects related to exploration and production sharing agreements, permanent effects related to depreciation and amortization, and reassessment of receivables. 2024 was predominantly impacted by the impairment of an oil and gas asset in the Energy segment for which the divestment process was initiated during the year.

Non-taxable income and tax incentives in 2025 mainly related to investment allowances and non-taxable income from penalties and late payment interest, while in 2024 these effects related mostly to government grants and investment allowances.

Income and expenses related to equity-accounted investments effects in 2025 and 2024 were mainly related to the share of profit from equity-accounted investments.

Non-recognition and changes in valuation allowance of DTA in 2025 was mainly impacted by the reassessment of the deferred tax asset position of the Austrian tax group.

Taxes related to previous years in 2025 were mainly attributable to the changes in uncertain tax risk positions, adjustments of prior year impairments, and the effects related to differences between the functional currency and tax currency of certain subsidiaries.

Deferred Taxes

Deferred taxes

In EUR mn

	Deferred tax assets total	Deferred tax assets not recognized	Deferred tax assets recognized	Deferred tax liabilities
		2025		
Intangible assets	78	—	78	52
Property, plant, and equipment	109	3	106	1,643
Inventories	27	—	27	20
Derivatives	24	—	24	41
Receivables and other assets	88	20	68	70
Deferred taxes reclassified to assets and liabilities associated with assets held for sale	508	368	140	482
Provisions for pensions and similar obligations	122	81	41	84
Provisions for decommissioning, restoration obligations, and environmental costs	1,293	15	1,278	—
Other provisions	81	—	81	3
Liabilities	182	37	145	19
Tax impairments according to Section 12 (3)/2 of the Austrian Corporate Income Tax Act (KStG)	337	—	337	—
Tax loss carryforwards	1,178	982	196	—
Total	**4,028**	**1,506**	**2,522**	**2,413**
Netting (same tax jurisdictions)			−1,307	−1,307
Deferred taxes reclassified to assets and liabilities associated with assets held for sale			−10	−352
Deferred taxes as per statement of financial position			**1,205**	**754**

		2024		
Intangible assets	112	—	112	214
Property, plant, and equipment	142	5	137	2,255
Inventories	47	—	47	33
Derivatives	22	—	22	49
Receivables and other assets	113	22	92	253
Provisions for pensions and similar obligations	209	97	112	109
Provisions for decommissioning, restoration obligations, and environmental costs	1,208	25	1,183	—
Other provisions	103	—	103	1
Liabilities	345	36	308	0
Tax impairments according to Section 12 (3)/2 of the Austrian Corporate Income Tax Act (KStG)	476	—	476	—
Tax loss carryforwards	1,438	1,075	364	—
Outside basis differences	141	—	141	—
Total	**4,357**	**1,259**	**3,097**	**2,915**
Netting (same tax jurisdictions)			−1,845	−1,845
Deferred taxes as per statement of financial position			**1,252**	**1,070**

Deferred taxes were mainly related to different valuation methods, differences in impairments, write-offs, write-ups, and depreciation and amortization, as well as different definitions of costs.

Deferred taxes reclassified to assets and liabilities associated with assets held for sale pertained entirely to discontinued operations. For further details, see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

As of December 31, 2025, deductible temporary differences for which no DTA was recognized amounted to EUR 629 mn (2024: EUR 729 mn).

The overall net DTA position of tax jurisdictions that suffered a tax loss either in the current or preceding year amounted to EUR 612 mn (2024: EUR 10 mn), of which EUR 320 mn is attributable to the Austrian tax group (2024: nil).

Tax Loss Carryforwards

As of December 31, 2025, OMV recognized **tax loss carryforwards** of EUR 4,979 mn before allowances (2024: EUR 6,108 mn), of which EUR 757 mn (2024: EUR 1,539 mn) is considered recoverable for the calculation of deferred taxes.

The eligibility of losses to be carried forward expires as follows:

Tax loss carryforwards[1]

In EUR mn

	2025		2024	
	Base amount (before allowances)	thereof not recognized	Base amount (before allowances)	thereof not recognized
2025	–	–	11	11
2026	3	3	3	3
2027	3	3	3	3
2028	2	2	2	2
2029	1	1	4	3
2030	6	3	–	–
After 2030/2029	1	–	0	–
Unlimited	4,963	4,210	6,085	4,547
Tax loss carryforwards	**4,979**	**4,222**	**6,108**	**4,569**

1 Tax loss carryforwards related to disposal groups reclassified to held for sale are excluded.

In certain tax jurisdictions, local tax laws stipulate limitations on the usage of tax losses carried forward. These limitations range from 50% up to 80% of the taxable profit for the year. As of December 31, 2025, tax loss carryforwards related to tax jurisdictions with the aforementioned limitations amounted to EUR 4,613 mn (2024: EUR 5,725 mn), of which EUR 676 mn (2024: EUR 1,470 mn) is considered recoverable for the calculation of deferred taxes.

The majority of **tax loss carryforwards not recognized** referred to the Austrian tax group.

Outside Basis Differences

As of December 31, 2025, the aggregate amount of temporary differences associated with fully consolidated and equity-accounted investments in continuing operations, for which deferred tax liabilities have not been recognized, amounted to EUR 5,052 mn (2024: EUR 9,667 mn).

The exception criteria as per IAS 12 for not recognizing these deferred tax liabilities is deemed to be fulfilled due to the fact that the Group is able to control or influence the relevant decisions with respect to the timing of the reversal and it is not probable that temporary differences will reverse in the foreseeable future or the Group intends to reinvest undistributed profits. Capital gains on disposals of investments may be realized on various levels of the

Group depending on the structuring of potential divestments. Due to the complexity of the Group and the associated tax implications, simplifying assumptions for the calculation have been made that aim to diminish cascade effects.

15 | Earnings Per Share

Accounting Policy

The calculation of diluted Earnings Per Share takes into account the weighted average number of shares in issue following the conversion of all potentially diluting ordinary shares.

Earnings Per Share (EPS)

	2025		2024	
	Basic	Diluted	Basic	Diluted
Weighted average number of shares outstanding	326,919,829	327,272,727	327,001,732	327,226,795
Earnings attributable to stockholders of the parent in EUR mn	1,017	1,017	1,389	1,389
Earnings Per Share in EUR	**3.11**	**3.11**	**4.25**	**4.24**
Earnings from continuing operations attributable to stockholders of the parent in EUR mn	789	789	1,324	1,324
Earnings Per Share in EUR from continuing operations	**2.41**	**2.41**	**4.05**	**4.05**
Earnings from discontinued operations attributable to stockholders of the parent in EUR mn	228	228	64	64
Earnings Per Share in EUR from discontinued operations	**0.70**	**0.70**	**0.20**	**0.20**

The potentially diluting ordinary shares included 352,898 (2024: 225,063) contingently issuable bonus shares related to Long-Term Incentive Plans and the Equity Deferral.

16 | Intangible Assets

Accounting Policy

Intangible Assets Including Goodwill

Intangible assets are stated at cost, less accumulated amortization and impairment. Development costs are capitalized if the recognition criteria according to IAS 38 are fulfilled. All other research and development costs are recognized as an expense in the period in which they incur. Software, licenses, concessions, and similar intangible assets are amortized on a straight-line basis over the contract or license period or the useful economic life, which is between 3 and 20 years.

Goodwill acquired in a business combination is tested for impairment at least yearly. Impairments are recorded immediately through profit or loss; subsequent write-ups are not possible.

Oil and Gas Assets with Unproved Reserves

E&P activities are recorded using the successful efforts method. The acquisition costs of geological and geophysical studies before the discovery of proved reserves are recognized in the period in which they are incurred. The costs of wells are capitalized and reported as intangible assets until the existence or absence of potentially commercially viable oil or gas reserves is determined. Wells that are not commercially viable are expensed. The costs of exploration wells whose commercial viability has not yet been determined continue to be capitalized as long as the following conditions are fulfilled:

1. Sufficient oil and gas reserves have been discovered that would justify completion as a production well.
2. Sufficient progress is being made in assessing the economic and technical feasibility to justify beginning field development in the near future.
3. The period for which the entity has the right to explore in the specific area has not expired.

Exploratory wells in progress at year-end that are determined to be unsuccessful subsequent to the statement of financial position date are treated as non-adjusting events, meaning that the costs incurred for such exploratory wells remain capitalized in the financial statements of the reporting period under review and will be expensed in the subsequent period.

License acquisition costs and capitalized exploration and appraisal activities are not amortized as long as they are related to unproved reserves, but tested for impairment when there is an indication of potential impairment.

When the decision to develop a particular asset is made, the related intangible exploration and evaluation assets are reclassified to property, plant and equipment.

Significant Estimates: Recoverability of Unproved Oil and Gas Assets

There may be cases when costs related to unproved oil and gas properties remain capitalized over longer periods while various appraisal and seismic activities continue in order to assess the size of the reservoir and its commerciality. Further decisions on the optimum timing of such developments are made from a resource and portfolio point of view. As soon as there is no further intention to develop a discovery, the assets are immediately impaired.

Intangible assets

In EUR mn

	Concessions, software, licenses, rights	Development costs	Oil and gas assets with unproved reserves	Goodwill	Total
			2025		
Development of costs					
January 1	**1,512**	**795**	**1,022**	**511**	**3,840**
Currency translation differences	−7	−0	−62	−39	**−109**
Additions	28	−5	107	—	**130**
Transfers	2	−0	−47	—	**−45**
Reclassification to assets held for sale	−681	−531	—	−29	**−1,241**
Disposals	−123	−0	−59	−31[1]	**−214**
December 31	**731**	**259**	**960**	**411**	**2,362**
Development of amortization					
January 1	**920**	**161**	**737**	**—**	**1,817**
Currency translation differences	−6	—	−51	—	**−57**
Amortization[2]	44	19	0	—	**63**
Impairments[2]	6	—	105	—	**110**
Transfers	0	—	−15	—	**−15**
Reclassification to assets held for sale	−268	−155	—	—	**−423**
Disposals	−123	−0	−59	—	**−183**
December 31	**572**	**24**	**716**	**—**	**1,312**
Carrying amount January 1	593	635	285	511	**2,023**
Carrying amount December 31	**158**	**235**	**245**	**411**	**1,049**

			2024		
Development of costs					
January 1	**1,385**	**695**	**963**	**384**	**3,428**
Currency translation differences	−3	0	17	21	**34**
Changes in the consolidated group	20	—	—	106	**125**
Additions	93	101	139	—	**333**
Transfers	30	0	−15	—	**16**
Reclassification to assets held for sale	—	—	−41	—	**−41**
Disposals	−12	−1	−42	—	**−55**
December 31	**1,512**	**795**	**1,022**	**511**	**3,840**
Development of amortization					
January 1	**842**	**119**	**688**	**—**	**1,649**
Currency translation differences	−2	−0	15	—	**13**
Amortization[2]	98	36	0	—	**134**
Impairments[2]	0	6	89	—	**95**
Transfers	−7	—	—	—	**−7**
Reclassification to assets held for sale	—	—	−15	—	**−15**
Disposals	−12	−0	−40	—	**−53**
December 31	**920**	**161**	**737**	**—**	**1,817**
Carrying amount January 1	543	576	275	384	**1,779**
Carrying amount December 31	**593**	**635**	**285**	**511**	**2,023**

1 Relates to the impairment of goodwill attributable to Tunisia
2 Including the result from discontinued operations up to the reclassification to held for sale

In 2025, intangible assets related to the Borealis disposal group were reclassified to **assets held for sale.** In 2024, these were mainly related to certain oil and gas intangible assets in the Energy segment which were divested in 2025. For details, see Note 5 – Assets and Liabilities Held for Sale.

In 2024, **changes in the consolidated group** were mainly due to the acquisition of AP Truck Mobility GmbH, which led to EUR 94 mn of changes in the consolidated group in intangible assets, including EUR 82 mn goodwill, and the acquisition of OPM E-CHARGE S.R.L., which resulted in EUR 10 mn of goodwill. Both acquisitions were related to the Fuels segment.

Further details on **impairments and write-ups** can be found in Note 9 – Depreciation, Amortization, Impairments and Write-ups.

Goodwill allocation

In EUR mn

	2025	2024
Goodwill allocated to Energy	287	357
Goodwill allocated to Fuels	124	125
Goodwill allocated to Chemicals	—	29
Goodwill	**411**	**511**

As of December 31, 2025, goodwill in the Energy segment was primarily attributable to Libya with EUR 175 mn (2024: EUR 198 mn) and the United Arab Emirates with EUR 106 mn (2024: EUR 120 mn).

Goodwill impairment tests based on a value in use calculation were performed and resulted in a goodwill impairment of EUR 31 mn in the Energy segment in Tunisia. For details about key impairment test assumptions and sensitivities, refer to Note 3 – Effects of Climate Change and the Energy Transition.

For details on contractual obligations for the acquisition of intangible assets, refer to Note 17 – Property, Plant, and Equipment.

17 | Property, Plant, and Equipment

Accounting Policy

Property, plant, and equipment are recognized at cost of acquisition or construction (including costs of major inspections, and general overhauls).

Borrowing costs directly attributable to the acquisition, construction, or production of qualified assets are capitalized until these assets are substantially ready for their intended use or sale. All other borrowing costs are expensed in the period in which they are incurred.

The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset when a decommissioning provision is recognized (see Note 25 – Decommissioning and Other Provisions). Costs for replacing components are capitalized and the carrying values of the replaced parts are derecognized. Costs relating to minor maintenance and repairs are treated as expenses in the year in which they are incurred.

Property, plant, and equipment (except for oil and gas assets) are amortized or depreciated on a straight-line basis over the useful economic life.

Useful life		**Years**
Intangible assets		
Software		3–7 or license duration
Concessions, licenses, contract-related intangible assets, etc.		3–20 or contract duration
Business-specific property, plant, and equipment		
Energy	Oil and gas wells	Unit of production method
	Gas power plant	8–30
Fuels	Pipelines	20–30
	Storage tanks	40
	Refinery facilities	25
	Filling stations	5–20
Chemicals	Chemical production facilities	15–20
Other property, plant, and equipment		
Production and office buildings		20–50
Other technical plant and equipment		10–20
Fixtures and fittings		3–15

Oil and gas assets with proved reserves are included in property, plant, and equipment. They are reclassified from intangible assets once the reserves are proved and commercial viability is established. Development expenditure on the construction, installation, or completion of infrastructure facilities such as platforms and pipelines and drilling development wells is capitalized within tangible assets.

Once production of oil and gas assets starts, depreciation commences. Capitalized exploration and development costs as well as auxiliary facilities are generally depreciated based on proved developed reserves by applying the unit of production method; only capitalized exploration rights and acquired reserves are amortized on the basis of total proved reserves, unless a different reserves basis is more adequate. Depreciation of economically successful exploration and production assets is reported as depreciation, amortization, impairment charges and write-ups.

Significant Estimate: Oil and Gas Reserves

The oil and gas reserves are estimated by the Group's petroleum experts in accordance with industry standards and reassessed at least once per year. In addition, external reviews are performed regularly. During 2025, the reserves of the oil and gas assets in Austria, New Zealand, Libya, Norway, and Romania up to December 31, 2024, were externally reviewed by DeGolyer and MacNaughton (D&M). The reserves of Tunisia and the Kurdistan Region of Iraq (KRI) were externally reviewed the year before.

The results of the external reviews did not show significant deviations from the internal estimates, apart from a few exceptional cases. In the case of significant deviations, OMV performs further analysis, involving additional independent experts where necessary.

Oil and gas reserve estimates have a significant impact on the assessment of the recoverability of the carrying amounts of the Group's oil and gas assets. Downward revisions of these estimates could lead to impairment of the asset's carrying amount. In addition, changes to the estimates of oil and gas reserves prospectively impact the amount of amortization and depreciation.

Property, plant, and equipment including right-of-use assets

In EUR mn

	Land and buildings	Oil and gas assets with proved reserves	Plant and machinery	Other fixtures, fittings, and equipment	Assets under construction	**Total**
				2025		
Development of costs						
January 1	**3,811**	**27,078**	**14,074**	**2,377**	**3,067**	**50,408**
Currency translation differences	−4	−1,251	−28	−10	−13	**−1,305**
Additions	77	1,695	183	89	1,068	**3,112**
New obligations and change in estimates for decommissioning	4	326	−2	—	—	**327**
Transfers	136	55	557	119	−822	**45**
Reclassification to assets held for sale	−365	—	−4,210	−245	−1,966	**−6,786**
Disposals	−17	−109	−74	−71	−5	**−275**
December 31	**3,642**	**27,794**	**10,500**	**2,259**	**1,329**	**45,525**
Development of depreciation						
January 1	**2,017**	**18,800**	**7,547**	**1,596**	**22**	**29,982**
Currency translation differences	−3	−860	−12	−5	−0	**−880**
Depreciation[1]	137	1,043	563	170	—	**1,912**
Impairments[1]	8	638	12	2	3	**663**
Transfers	4	15	−4	−0	1	**15**
Reclassification to assets held for sale	−47	—	−1,258	−108	−9	**−1,421**
Disposals	−15	−107	−71	−68	−4	**−264**
Write-ups	−1	−191	−9	−0	—	**−201**
December 31	**2,100**	**19,338**	**6,766**	**1,587**	**13**	**29,805**
Carrying amount January 1	1,794	8,278	6,527	782	3,046	**20,426**
Carrying amount December 31	**1,542**	**8,456**	**3,733**	**672**	**1,316**	**15,719**

Property, plant, and equipment including right-of-use assets

In EUR mn

	Land and buildings	Oil and gas assets with proved reserves	Plant and machinery	Other fixtures, fittings, and equipment	Assets under construction	**Total**
			2024			
Development of costs						
January 1	**3,606**	**26,425**	**13,191**	**2,178**	**2,479**	**47,878**
Currency translation differences	–20	–8	–62	–4	–2	**–96**
Changes in the consolidated group	40	—	37	1	73	**150**
Additions	85	1,333	281	196	1,473	**3,366**
New obligations and change in estimates for decommissioning	14	–141	–11	0	34	**–105**
Transfers	120	17	702	130	–984	**–16**
Reclassification to assets held for sale	–0	406	1	2	11	**420**
Disposals	–32	–954	–65	–125	–15	**–1,191**
December 31	**3,811**	**27,078**	**14,074**	**2,377**	**3,067**	**50,408**
Development of depreciation						
January 1	**1,900**	**17,498**	**6,844**	**1,540**	**15**	**27,798**
Currency translation differences	–11	–80	–45	–3	–0	**–140**
Depreciation[1]	145	1,191	788	179	—	**2,302**
Impairments[1]	5	495	36	2	14	**552**
Transfers	6	1	1	0	–1	**7**
Reclassification to assets held for sale	–0	648	0	2	7	**657**
Disposals	–28	–953	–63	–124	–12	**–1,179**
Write-ups	–0	1	–16	–0	–0	**–15**
December 31	**2,017**	**18,800**	**7,547**	**1,596**	**22**	**29,982**
Carrying amount January 1	1,705	8,927	6,347	637	2,464	**20,081**
Carrying amount December 31	**1,794**	**8,278**	**6,527**	**782**	**3,046**	**20,426**

1 Including the result from discontinued operations up to the reclassification to held for sale

In 2025, property, plant, and equipment including right-of-use assets related to the Borealis disposal group with a total carrying amount of EUR 5,366 mn were reclassified to **assets held for sale**. In 2024, these were mainly related to certain oil and gas assets in the Energy segment, which were divested in 2025. For details see Note 5 – Assets and Liabilities Held for Sale.

In 2024, EUR 150 mn of **changes in the consolidated group** were due to several acquisitions, in particular AP Truck Mobility GmbH, Integra Plastics AD, JR Constanta S.R.L., JR Solar Teleorman S.R.L., and JR Teleorman S.R.L.

Further details on **impairments and write-ups** can be found in Note 9 – Depreciation, Amortization, Impairments and Write-ups.

Contractual obligations for acquisitions

In EUR mn

	2025	2024
Intangible assets	242	248
Property, plant, and equipment	2,556	3,221
Contractual obligations	**2,799**	**3,470**

In 2025, contractual commitments for acquisitions of intangible assets and property, plant, and equipment were mainly related to exploration and production activities in the Energy segment and activities in the Fuels segment. The 2024 amount included EUR 379 mn of commitments related to the Borealis disposal group, which was reclassified to "held for sale" and was therefore excluded from the 2025 amounts.

OMV as a Lessee

Accounting Policy

As a lessee, OMV recognizes lease liabilities and right-of-use assets for lease contracts according to IFRS 16. It applies the recognition exemption for short-term leases and leases in which the underlying asset is of low value and therefore does not recognize right-of-use assets and lease liabilities for such leases. Leases to explore for and use oil and natural gas, which comprise mainly land leases used for such activities, are not in the scope of IFRS 16. The rent for these contracts is recognized as expense on a straight-line basis over the lease term.

Non-lease components are separated from the lease components for the measurement of right-of-use assets and lease liabilities. Lease liabilities are recognized at the present value of fixed lease payments and lease payments that depend on an index or rate over the determined lease term with the applicable discount rate. Right-of-use assets are recognized at the value of the lease liability plus prepayments and initial direct costs and presented within property, plant, and equipment.

Significant Judgments: Prolongation and Termination Options of Lease Contracts

OMV has a significant number of contracts in which it leases filling stations. Many of these contracts include prolongation and termination options. Prolongation options or periods after termination options are included in the lease term if it is reasonably certain that the lease will be prolonged or not terminated. When determining the lease term, the Group takes into account all relevant facts and circumstances that create an economic incentive for shortening or prolonging the lease term using the available options. When assessing the lease term of leases in filling stations for periods covered by prolongation or termination options, the assumption was applied that the lease term will not exceed 20 years.

Optional periods not taken into account in the measurement of the leases exist mainly for E&P equipment in Romania, office buildings, and gas storage caverns in Germany. The prolongation option for the office buildings and the gas storage caverns can only be exercised in the distant future.

Right-of-use assets mainly included leases for filling station sites and buildings, other land, vessels, pipelines, and office buildings. In addition, OMV leases gas storage facilities in Austria and Germany, technical equipment, and vehicles.

Leases not yet commenced in 2025 but committed amounted to EUR 8 mn (2024: EUR 251 mn). Amounts as of December 31, 2025, exclude lease commitments related to Borealis disposal group that is classified as "held for sale." As of December 31, 2024, lease commitments included EUR 133 mn related to the Borealis disposal group.

Right-of-use assets recognized under IFRS 16

In EUR mn

	Land and buildings	Plant and machinery	Other fixtures, fittings, and equipment	Total
		2025		
January 1	**599**	**701**	**244**	**1,543**
Additions	74	157	86	**317**
Depreciation	−64	−95	−82	**−241**
Reclassification to assets held for sale	−73	−544	−102	**−719**
Other movements	−2	−4	−5	**−11**
December 31	**533**	**215**	**142**	**890**
		2024		
January 1	**556**	**692**	**149**	**1,397**
Changes in the consolidated group[1]	24	—	0	**24**
Additions	72	86	186	**345**
Depreciation	−63	−71	−91	**−226**
Other movements	10	−7	0	**3**
December 31	**599**	**701**	**244**	**1,543**

1 Mainly from the acquisition of JR Constanta S.R.L., JR Solar Teleorman S.R.L., JR Teleorman S.R.L., and AP Truck Mobility GmbH in 2024

Additions to **right-of-use assets** in 2025 included leases for a drilling rig and vessels in relation to the Neptun Deep joint operation in Romania.

In 2025, right-of-use assets related to the Borealis disposal group with a total carrying amount of EUR 720 mn were reclassified to **assets held for sale**. For details, see Note 5 – Assets and Liabilities Held for Sale.

For information on lease liabilities, see Note 26 – Liabilities.

18 | Equity-Accounted Investments

Material Joint Ventures and Associates

Borouge Investments

Borealis owns a 36% stake (2024: 36%) in **Borouge PLC** (PLC) and Abu Dhabi National Oil Company owns 54%, the remaining 10% is listed on the Abu Dhabi Securities Exchange. PLC is registered in Abu Dhabi and is the holding company for its 100% interest in **Abu Dhabi Polymers Company Limited (Borouge)** (ADP) and its 84.75% interest in **Borouge Pte. Ltd.** (PTE).

As of December 31, 2025, the fair value of the Group's interest in PLC, which is listed on the Abu Dhabi Securities Exchange of the United Arab Emirates (UAE), was EUR 6,595 mn (December 31, 2024: EUR 6,807 mn), based on the quoted market price available on the UAE stock exchange. The corresponding book value of PLC was EUR 3,237 mn as of December 31, 2025 (December 31, 2024: EUR 3,799 mn).

The **"Borouge investments" (representing the total OMV share in PLC, ADP, PTE)** are a leading provider of innovative, value-creating plastic solutions for the energy, infrastructure, automotive, health care, and agriculture industries, as well as advanced packaging applications. They are also responsible for the marketing and sales of the products produced. As joint control is exercised, Borouge investments are accounted for as a joint venture.

Bayport Polymers LLC

Bayport Polymers LLC (Baystar), registered in Pasadena (incorporated in Wilmington), is a petrochemical company primarily engaged in the manufacturing and sales of polyethylene and ethylene, under the trade name Baystar.

Bayport Polymers LLC, considered as material joint venture in 2024, is part of Borealis disposal group and was reclassified in March 2025 to "held for sale." As a result, the net income attributable to Bayport Polymers LLC prior to its reclassification is presented as "net income from discontinued operations" in the Consolidated Income Statement. Following the reclassification, the investment in Bayport Polymers LLC is no longer accounted for using the equity method, in line with IFRS 5 requirements. Further information is provided in Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Abu Dhabi Oil Refining Company

OMV also holds a 15% (2024: 15%) interest **in Abu Dhabi Oil Refining Company**, registered in Abu Dhabi, which runs a refinery hub with integrated petrochemicals. According to the contractual agreement between the shareholders, OMV has strong participation rights that represent a significant influence as per the definition in IAS 28.

The tables below contain summarized financial information for the material joint ventures and associates:

Statement of comprehensive income – material joint ventures

In EUR mn

	2025	2024
	Borouge investments	Borouge investments
Sales revenue	5,175	5,566
Depreciation, amortization, impairments, and write-ups	–647	–746
Interest income	21	26
Interest expenses	–157	–189
Taxes on income and profit	–322	–397
Net income for the year	**815**	**978**
Other comprehensive income	4	4
Total comprehensive income	**819**	**982**

Statement of financial position – material joint ventures

In EUR mn

	2025	2024
	Borouge investments	Borouge investments
Non-current assets	5,971	7,159
Current assets	1,804	2,090
thereof cash and cash equivalents	363	403
Non-current liabilities	353	3,428
thereof non-current financial liabilities (excl. other liabilities and provisions)	133[1]	2,985
Current liabilities	3,400	900
thereof current financial liabilities (excl. trade payables, other liabilities, and provisions)	2,525[1]	9
Equity	4,022	4,922
Group's share	**1,463**	**1,784**
Goodwill	1,868	2,113
Intercompany profit elimination	–3	–2
Carrying amount of investment	**3,328**	**3,895**
Dividends received	413	436

1 Transfer due to the reclassification of a loan from non-current liabilities to current liabilities in 2025

Statement of comprehensive income – material associates

In EUR mn

	2025	2024
	Abu Dhabi Oil Refining Company	Abu Dhabi Oil Refining Company
Sales revenue	23,419	25,498
Net income for the year	**–7**	**–101**
Other comprehensive income	4	7
Total comprehensive income	**–3**	**–94**

Statement of financial position – material associates

In EUR mn

	2025	2024
	Abu Dhabi Oil Refining Company	Abu Dhabi Oil Refining Company
Non-current assets	14,671	16,961
Current assets	5,854	5,328
Non-current liabilities	6,206	5,226
Current liabilities	3,397	4,403
Equity	10,922	12,661
Group's share	**1,638**	**1,899**
Impairment of investment	–520	–588
Carrying amount of investment	**1,118**	**1,311**
Dividends received	44	202

Carrying amount reconciliation

In EUR mn

	2025			2024		
		Joint Ventures	Associate		Joint Ventures	Associate
	Borouge investments	Bayport Polymers LLC	Abu Dhabi Oil Refining Company	Borouge investments	Bayport Polymers LLC	Abu Dhabi Oil Refining Company
January 1	**3,895**	**478**	**1,311**	**3,737**	**586**	**1,444**
Currency translation differences from continuing operations	–445	–	–148	230	–	83
Currency translation differences from discontinued operations	–	–3	–	–	32	–
Net income from continuing operations	299	–	–1	359	–	–15
Net income from discontinued operations	–	–28	–	–	–140	–
Other comprehensive income from continuing operations	0	–	1	2	–	1
Dividends distributed	–421	–	–44	–434	–	–202
Reclassification to assets held for sale	–	–447	–	–	–	–
December 31	**3,328**	**–**	**1,118**	**3,895**	**478**	**1,311**

Individually Immaterial Joint Ventures and Associates

Borouge 4 LLC

OMV owns a 30% stake (2024: 40% stake owned through Borealis) in **Borouge 4 LLC**, registered in Abu Dhabi. In preparation for the formation of the polyolefins joint venture between OMV and ADNOC, Borealis' 40% participation in Borouge 4 LLC (Borouge 4), including associated shareholder loans and financial guarantees, was transferred to

OMV subsidiaries (30%) and to ADNOC's subsidiary MPP Holdings GmbH[1] (10%) on October 24, 2025. For further details, please refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

The Borouge 4 project will add an ethane-based steam cracker, two polyolefin plants, a 1-Hexene unit, and a cross-linked polyethylene plant (XPLE). Commissioning activities for the first Borouge 4 facility, XLPE 2 – designed to produce highly specialized wire and cable solutions – commenced at the end of 2025 and the company is preparing for start-up, with the commissioning of further Borouge 4 plants expected in 2026. Once fully operational, Borouge 4 is envisaged to be transferred to Borouge Group International. OMV has joint control over Borouge 4 LLC, which is accounted for as a joint venture in line with IFRS 11.

Erdöl-Lagergesellschaft m.b.H.

OMV holds a 55.6% (2024: 55.6%) share in **Erdöl-Lagergesellschaft m.b.H** (ELG), registered in Lannach, which holds the majority of the emergency stock of crude and petroleum products in Austria. In spite of holding the majority of voting rights in the general assembly, OMV does not have control over ELG. Any major decisions on financial and operating policies are delegated to the standing shareholder's committee, in which a quorum of two-thirds of the share capital is required for decisions.

Abu Dhabi Petroleum Investments LLC and Pak-Arab-Refinery Limited

OMV exercises joint control over **Abu Dhabi Petroleum Investments LLC** (ADPINV, OMV's interest 25%, 2024: 25%), registered in Abu Dhabi, and **Pak-Arab Refinery Limited** (PARCO; indirect interest of OMV amounts to 10%, 2024: 10%), registered in Karachi, and accounts for both investments at-equity. ADPINV is a holding company for its 40% interest in PARCO. As unanimous consent of the parties is required for decisions about relevant activities and OMV has rights to the net assets based on the legal structure, OMV classifies the companies as joint ventures according to IFRS 11.

Pearl Petroleum Company Limited

Furthermore, OMV has a 10% interest (2024: 10%) in **Pearl Petroleum Company Limited**, registered in Road Town, British Virgin Islands, which is involved in the exploration and production of hydrocarbons in the Kurdistan Region of Iraq. According to the joint venture agreement, OMV has significant influence within the meaning of IAS 28, as unanimous consent is required for some strategic decisions. Therefore, Pearl is accounted for using the equity method even though OMV's share is just 10%.

Individually Immaterial Joint Ventures and Associates of Borealis Disposal Group

Furthermore, individually immaterial joint ventures and associates as part of Borealis disposal group were reclassified to "held for sale" and are no longer accounted for according to the equity method. The net income attributable prior to their reclassification is presented as "net income from discontinued operations" in the Consolidated Income Statement. For further details, please refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Statement of comprehensive income for individually immaterial joint ventures and associates from continuing operations – Group's share

In EUR mn

	2025		2024	
	Joint ventures	Associates	Joint ventures	Associates
Sales revenue from continuing operations	352	5,348	319	6,162
Net income from continuing operations	–7	111	–25	128
Total comprehensive income from continuing operations	–7	111	–25	128

1 Renamed XRG Austria GmbH in January 2026

Carrying amount reconciliation for individually immaterial joint ventures and associates

In EUR mn

	2025		2024	
	Joint ventures	Associates[1]	Joint ventures	Associates[1]
January 1	**489**	**488**	**443**	**458**
Currency translation differences from continuing operations	–41	–48	27	25
Changes in the consolidated group[2]	17	8	70	–
Net income from continuing operations	–7	111	–25	128
Net income from discontinued operations	–0	–0	–2	–7
Disposals and other changes	–1	–	–	–
Dividends distributed	–10	–68	–24	–116
Reclassification to assets held for sale	–95[3]	–33	–	–
December 31	**352**	**457**	**489**	**488**

1 Including associated companies accounted for at-cost.
2 Changes in the consolidated group represent the acquisitions of shares in associated and jointly controlled entities in the area of renewable energy. For further details related to 2025 acquisitions, please refer to Note 37 – Direct and Indirect Investments of OMV Aktiengesellschaft.
3 The balance is mainly attributable to the transfer of Borealis' 10% stake in Borouge 4 LLC (Borouge 4) to MPP Holdings GmbH (renamed to XRG Austria GmbH in January 2026), which was reclassified to "assets held for sale" and subsequently divested within the reporting year. For more information, please refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

19 | Inventories

Accounting Policy

Inventories are recognized at the lower of cost and net realizable value. Costs incurred are generally determined based on the individual costs for goods that are not interchangeable or the average price method. Costs of production comprise directly attributable material and labor costs as well as fixed and variable indirect material and production overhead costs. In refineries, a carrying capacity approach is applied, according to which the production costs are allocated to product groups on the basis of their relative market values at the end of the period.

Inventories

In EUR mn

	2025	2024
Crude oil	461	652
Natural gas	295	582
Petrochemical feedstock	–	308
Other raw materials and supplies	327	416
Refined petroleum products (including work in progress)	825	1,041
Petrochemical products (including work in progress)	–	853
Other finished products	55	84
Inventories	**1,962**	**3,936**

The line item "Purchases (net of inventory variation)" in OMV's Consolidated Income Statement includes costs of goods and materials, inventory changes, and inventory valuations. In 2025, net expenses from inventory valuation amounting to EUR 25 mn were recognized, compared to net income of EUR 291 mn in 2024. The figure in 2025 was mainly related to crude oil and petroleum products in progress, and in 2024 mainly to natural gas in storage.

The decrease in inventories was mainly related to the reclassification of Borealis disposal group to "held for sale." For more information, see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

20 | Financial Assets

Accounting Policy

At initial recognition, OMV classifies its financial assets as subsequently measured at amortized cost, fair value through other comprehensive income (FVOCI), or fair value through profit or loss (FVTPL). The classification depends on both the Group's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets. All regular way trades are recognized and derecognized on the trade date, i.e., the date that the Group commits to purchasing or selling the asset.

Debt instruments are measured **at amortized cost**. OMV recognizes allowances for expected credit losses (ECLs) for all financial assets measured at amortized cost. The ECL calculation is based on the external or internal credit ratings of the counterparty and associated probabilities of default or where more appropriate based on a probability-weighted amount that was determined by evaluating a range of possible outcomes. Available forward-looking information is considered, if it has a material impact on the amount of the valuation allowance recognized.

ECLs are recognized in two stages. Where there has not been a significant increase in the credit risk since initial recognition, credit losses are measured at twelve-month ECLs. The 12-month ECL is the credit loss that could result from default events that are possible within the next twelve months. The Group considers a financial asset to have low credit risk when its credit risk rating is equivalent to the definition of "investment grade."

Where there has been a significant increase in the credit risk since initial recognition, a loss allowance is required for the lifetime ECL, i.e., the expected credit losses resulting from possible default events over the expected life of a financial asset. For this assessment, OMV considers all reasonable and supportable information that is available without undue cost or effort. Furthermore, OMV assumes that the credit risk to a financial asset has significantly increased if it is more than 30 days past due. If credit quality improves for a lifetime ECL asset, OMV reverts to recognizing allowances on a 12-month ECL basis. A financial asset is considered to be in default when the financial asset is 90 days past due, unless there is reasonable and supportable information demonstrating that a more lagging default criterion is appropriate. A financial asset is written off when there is no reasonable expectation that the contractual cash flows will be recovered.

For trade receivables and contract assets from contracts with customers, a simplified approach is adopted, where the impairment losses are recognized at an amount equal to lifetime expected credit losses. If there are credit insurances or securities held against the balances outstanding, the ECL calculation is based on the probability of default of the insurer/securer for the insured/secured element of the outstanding balance and for the remaining amount on the probability of default of the counterparty.

Non-derivative financial assets **classified as at fair value through profit or loss (FVTPL)** include trade receivables from sales contracts with provisional pricing because the contractual cash flows do not solely represent payments of principal and interest on the principal amount outstanding. Furthermore, this measurement category includes portfolios of trade receivables held with an intention to sell them.

Equity instruments are either measured **at fair value through profit or loss (FVTPL)** or **at fair value through OCI (FVOCI)**. OMV decided irrevocably to classify as investments at FVOCI its equity investments, which are held for strategic purposes and not trading.

OMV derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

Significant Estimates: Recoverability and Fair Value Measurement of Financial Assets

The management is periodically assessing the receivable from the Romanian State related to obligations for decommissioning and environmental costs in OMV Petrom S.A., which was recognized based on the privatization agreement. The assessment process is considering, inter alia, the history of amounts claimed, documentation process related requirements, potential litigation or arbitration proceedings and any facts and circumstances with impact on the receivable recoverability. In accordance with the relevant accounting standards, the receivable is recognized on the balance sheet once its recovery is considered virtually certain.

The investments in the Russian entities JSC GAZPROM YRGM Development (YRGM) and OJSC Severneftegazprom (SNGP) are accounted for at fair value through profit or loss according to IFRS 9 since their deconsolidation was triggered by the Russian war on Ukraine.

On December 19, 2023, the Russian President signed a decree regarding the Yuzhno-Russkoye field. According to this decree, OMV's shareholdings in Russian entities and consequently its interests in the gas field are to be transferred to new Russian companies. Those companies will ultimately be held by the insurance company JSC SOGAZ and Gazprom. The proceeds from the transfer of the OMV interest to JSC SOGAZ are to be paid into a Russian special account. This decree equals a unilateral and irreversible expropriation by seizing the interests of OMV in return for compensation that will be determined by Russia and placed in accounts that will eventually be under Russian control. On July 1, 2024, the Russian government established the new companies. According to the public records, the shares attributable to OMV interest have not been transferred to SOGAZ until year-end 2025. Based on these developments and the unchanged situation with regard to the Russian war on Ukraine, OMV considers its investments in YRGM and SNGP to have a fair value of nil as of December 31, 2025 (2024: nil).

OMV has a contractual position toward Gazprom from the redetermination of the reserves of the Yuzhno-Russkoye gas field, which was taken over as part of the acquisition of the participation in this field in 2017. According to this agreement, the volume of gas reserves in the Yuzhno-Russkoye field is contractually defined and if the reserves are higher or lower than what was assumed in the agreement, either OMV could be obligated to compensate Gazprom (but would have profited in the future from higher sales volumes) or Gazprom could be obligated to compensate OMV. The payment for the reserve redetermination is linked to the actual amount of the gas reserves.

Based on the reserves determined by an independent expert, who was appointed according to the swap agreement, OMV would be entitled to compensation. In the current difficult political and legal environment in Russia, however, at this stage OMV does not expect this contractual position to be recoverable and measures this asset with a value of nil (2024: nil).

Financial assets

In EUR mn

	Valued at fair value through profit or loss	Valued at fair value through other comprehen-sive income	Valued at amortized cost	**Total carrying amount**	thereof short-term	thereof long-term
			2025			
Trade receivables from contracts with customers	—	—	1,435	**1,435**	1,435	—
Other trade receivables	—	—	465	**465**	465	—
Total trade receivables	**—**	**—**	**1,900**	**1,900**	**1,900**	**—**
Equity investments	—	102	—	**102**	—	102
Bonds	—	—	43	**43**	27	15
Derivatives	331	—	—	**331**	223	107
Loans	—	—	551	**551**	1	550
Other sundry financial assets	—	—	1,047	**1,047**	841	206
Total other financial assets	**331**	**102**	**1,640**	**2,073**	**1,093**	**979**
Financial assets	**331**	**102**	**3,540**	**3,973**	**2,993**	**979**
			2024			
Trade receivables from contracts with customers	128	—	2,230	**2,358**	2,358	—
Other trade receivables	—	—	484	**484**	484	—
Total trade receivables	**128**	**—**	**2,714**	**2,842**	**2,842**	**—**
Equity investments	1	105	—	**106**	—	106
Investment funds	29	—	—	**29**	—	29
Bonds	—	—	91	**91**	59	33
Derivatives	269	39	—	**307**	220	87
Loans	—	—	1,286	**1,286**	5	1,282
Other sundry financial assets	2	—	1,369	**1,370**	790	581
Total other financial assets	**301**	**143**	**2,746**	**3,190**	**1,074**	**2,116**
Financial assets	**429**	**143**	**5,460**	**6,032**	**3,916**	**2,116**

Financial assets at fair value through profit or loss mainly consisted of financial assets held for trading.

In 2025 the position **loans** included loans and the related accrued interest of EUR 490 mn (2024: EUR 435 mn) from a shareholder loan agreement entered into with Borouge 4 LLC. In 2024, it included in addition loans and related accrued interest in the amount of EUR 769 mn from a shareholder loan agreement with Bayport Polymers LLC, which was reclassified to assets held for sale and largely repaid in the reporting period. For further details, please refer to Note 35 – Related Parties.

Other sundry financial assets included the receivable from the Romanian State amounting to EUR 223 mn (2024: EUR 429 mn) related to obligations for decommissioning and environmental costs in OMV Petrom S.A.

On October 2, 2020, OMV AG, as party in the privatization agreement, initiated arbitration proceedings against the Romanian Ministry of Environment, in accordance with the ICC Rules, regarding certain claims unpaid by the Ministry of Environment in relation to well decommissioning and environmental remediation works amounting to EUR 31 mn. On August 30, 2022, the Arbitral Tribunal issued the Final Award on the arbitration and requested the Ministry of Environment to reimburse to OMV Petrom S.A. the amount of EUR 31 mn and related interest. In October 2022, the Ministry of Environment challenged the award in front of Paris Court of Appeal, procedure which was ongoing as of December 31, 2025.

Towards the end of 2022, OMV AG, as party in the privatization agreement, initiated two other arbitration proceedings against the Romanian Ministry of Environment, in accordance with the ICC Rules, which have been further consolidated in a single case, regarding certain claims unpaid by the Ministry of Environment in relation to

well decommissioning and environmental remediation works amounting to EUR 46 mn. On January 15, 2025, the Arbitral Tribunal issued the Final Award on the arbitration and requested the Ministry of Environment to reimburse to OMV Petrom S.A. the full amount requested and related interest. As of December 31, 2025, the procedure for recognition and enforcement in Romania of the award is ongoing. On February 17, 2026, the Paris Court of Appeal has decided to dismiss the Ministry of Environment's annulment request.

On December 20, 2024, OMV AG, as party in the privatization agreement, initiated arbitration proceedings against the Romanian Ministry of Environment, in accordance with the ICC Rules, regarding certain claims unpaid by the Ministry of Environment in relation to well decommissioning works amounting to EUR 49 mn. As of December 31, 2025, the arbitration procedure was ongoing.

In December 2025, following an agreed set of legal and contractual objectives between OMV Petrom S.A. and the Romanian State, which include, among others, the 15 years extension of production licenses, an impairment of EUR 297 mn was recorded in "Other operating expenses", related to receivable from Romanian State for abandonment obligations foreseen to be incurred by OMV Petrom S.A. at its own costs. The finalization of this set of legal and contractual objectives is expected in 2026.

Consequently, as of December 31, 2025, the portion of the receivable from Romanian State for which recoverability is not probable has been impaired, while the amounts assessed as recoverable continue to be reflected in the balance sheet.

Additionally, other sundry financial assets contained receivables toward partners in the Exploration & Production business as well as seller participation notes and complementary notes in Carnuntum DAC (see below chapter Unconsolidated structured entities – for further details).

Impairment of Financial Assets

Probability of default

	Equivalent to external credit rating	Probability of default	
		2025	2024
Risk Class 1	AAA, AA+, AA, AA–, A+, A, A–	0.13%	0.13%
Risk Class 2	BBB+, BBB, BBB–	0.44%	0.44%
Risk Class 3	BB+, BB, BB–	1.18%	1.18%
Risk Class 4	B+, B, B–	8.52%	8.52%
Risk Class 5	CCC/C	29.54%	29.54%
Risk Class 6	SD/D	100.00%	100.00%

For further details on credit risk management, see Note 29 – Risk Management.

Impairments of trade receivables

In EUR mn

	2025	2024
January 1	**127**	**101**
Amounts written off	–11	–6
Net remeasurement of expected credit losses	–25	25
Currency translation differences	–8	3
Reclassification to/from assets held for sale	–5	3
December 31	**78**	**127**

Credit quality of trade receivables

In EUR mn

	2025	2024
Risk Class 1	593	666
Risk Class 2	538	700
Risk Class 3	564	952
Risk Class 4	141	262
Risk Class 5	110	225
Risk Class 6	33	37
Total gross carrying amount	**1,978**	**2,841**
Expected credit losses	–78	–127
Total	**1,900**	**2,714**

Impairments of other financial assets at amortized cost

In EUR mn

	12-month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Total
		2025		
January 1	**12**	**23**	**1,600**	**1,635**
Amounts written off	–0	—	–2	**–3**
Net remeasurement of expected credit losses	18	–4	421	**435**
Currency translation differences	–1	–3	–15	**–19**
Reclassification to assets held for sale	–7	—	–1	**–9**
December 31[1,2]	**22**	**17**	**2,002**	**2,041**
		2024		
January 1	**13**	**32**	**1,442**	**1,487**
Amounts written off	–0	—	–3	**–3**
Net remeasurement of expected credit losses	–1	–10	155	**144**
Currency translation differences	–0	2	5	**7**
December 31[1,2]	**12**	**23**	**1,600**	**1,635**

1 "Lifetime ECL credit impaired" included a fully impaired gross carrying amount of loan receivables including accrued interest related to the financing agreements for the Nord Stream 2 pipeline project in the amount of EUR 1.5 bn (2024: EUR 1.4 bn).
2 "12-month ECL" included an amount of EUR 1 mn (2024: EUR 1 mn) and "Lifetime ECL credit impaired" an amount of EUR 302 mn (2024: EUR 9 mn) related to the receivable from the Romanian State, which are outside the scope of IFRS 9.

Credit quality of other financial assets at amortized cost

In EUR mn

	12-month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Total	12-month ECL	Lifetime ECL not credit impaired	Lifetime ECL credit impaired	Total
		2025				2024		
Risk Class 1	244	—	—	**244**	452	—	—	**452**
Risk Class 2[1]	1,229	48	380	**1,656**	832	81	91	**1,004**
Risk Class 3	158	—	—	**158**	1,401	0	—	**1,401**
Risk Class 4	0	—	—	**0**	0	—	—	**0**
Risk Class 5	0	—	22	**22**	15	—	22	**37**
Risk Class 6[2]	—	—	1,601	**1,601**	—	—	1,487	**1,487**
Total gross carrying amount	**1,632**	**48**	**2,002**	**3,681**	**2,700**	**81**	**1,600**	**4,381**
Expected credit losses[3]	–22	–17	–2,002	**–2,041**	–12	–23	–1,600	**–1,635**
Total	**1,610**	**30**	**—**	**1,640**	**2,688**	**58**	**—**	**2,746**

1 "12-month ECL" included an amount of EUR 224 mn (2024: EUR 430 mn) and "Lifetime ECL credit impaired" an amount of EUR 302 mn (2024: EUR 9 mn) related to the receivable from the Romanian State, which are outside the scope of IFRS 9.
2 "Lifetime ECL credit impaired" included a fully impaired gross carrying amount of loan receivables including accrued interests related to the financing agreements for the Nord Stream 2 pipeline project in the amount of EUR 1.5 bn (2024: EUR 1.4 bn).
3 "12-month ECL" included an amount of EUR 1 mn (2024: EUR 1 mn) and "Lifetime ECL credit impaired" an amount of EUR 302 mn (2024: EUR 9 mn) related to the receivable from the Romanian State, which are outside the scope of IFRS 9.

Unconsolidated Structured Entities

Accounting Policy

OMV sells trade receivables in a securitization program and continues to service and collect the receivables. The risk retained by the OMV Group is insignificant and therefore the trade receivables sold are derecognized in their entirety.

OMV sells trade receivables in a securitization program to Carnuntum DAC, based in Dublin, Ireland. Although OMV continues to service the receivables, OMV does not control Carnuntum DAC. OMV performs the collection of the receivables strictly according to the defined Credit & Collection Policy and any decisions related to overdue receivables may only be taken by the purchaser. In 2025, OMV transferred trade receivables amounting to EUR 5,425 mn to Carnuntum DAC (2024: EUR 5,505 mn). The receivables are sold at their nominal amount less a discount. The discount was recognized in profit or loss and amounted to EUR 42 mn in 2025 (2024: EUR 51 mn). Interest income on the notes held in Carnuntum DAC amounted to EUR 7 mn in 2025 (2024: EUR 11 mn). In addition, OMV received a service fee for the debtor management services provided for the receivables sold.

As of December 31, 2025, OMV held seller participation notes amounting to EUR 114 mn (2024: EUR 83 mn) and complementary notes amounting to EUR 75 mn (2024: EUR 96 mn) in Carnuntum DAC, shown in other financial assets. As of December 31, 2025, the maximum exposure to loss from the securitization program was EUR 120 mn (2024: EUR 107 mn).

The seller participation notes are senior to a loss reserve and third-party investor participation. The complementary notes are senior to seller participation notes and are of the same seniority as the senior notes issued by the program.

21 | Other Assets

Other assets

In EUR mn

	2025		2024	
	Short-term	Long-term	Short-term	Long-term
Prepaid expenses	59	18	87	12
Advance payments on fixed assets	144	114	221	13
Other payments on account	95	7	193	17
Receivables from other taxes and social security	119	31	287	43
Emission rights[1]	661	–	666	–
Emission rights to be received from customers[1]	14	–	23	–
Other non-financial assets	99	108	125	116
Other assets	**1,192**	**278**	**1,603**	**200**

1 For further details refer to Note 3 – Effects of Climate Change and the Energy Transition.

The decrease in **advance payments on fixed assets** and **other payments on account** was mainly related to the Neptun Deep project in Romania, in line with progress of works.

Receivables from other taxes and social security decreased mainly due to the reclassification of Borealis disposal group to "held for sale" and lower excise taxes paid in advance in Romania.

22 | Equity of Stockholders of the Parent

Capital Stock

The **capital stock** of OMV Aktiengesellschaft consists of 327,272,727 (2024: 327,272,727) fully paid no par value shares with a total nominal value of EUR 327,272,727 (2024: EUR 327,272,727). There are no different classes of shares and no shares with special rights of control. All shares are entitled to dividends for the financial year 2025, with the exception of treasury shares held by OMV Aktiengesellschaft.

Capital Reserves

Capital reserves have been formed by the contribution of funds into OMV Aktiengesellschaft by its shareholders over and above the capital stock, on the basis of their ownership relationship.

Hybrid Capital

Accounting Policy

According to IFRS, the net proceeds of the hybrid notes are treated fully as equity because the repayment of the principal and the payments of interest are solely at the discretion of OMV.

The **hybrid capital** recognized in equity in the amount of EUR 1,985 mn consists of perpetual, subordinated hybrid notes.

On September 1, 2020, OMV issued hybrid notes with an aggregate principal amount of EUR 1,250 mn in two tranches (Tranche 1: EUR 750 mn; Tranche 2: EUR 500 mn) with the following interest payable:

- The hybrid notes of tranche 1 bear a fixed interest rate of 2.500% per annum until, but excluding, September 1, 2026, which is the first reset date of tranche 1. From the first reset date (including) until, but excluding, September 1, 2030, the hybrid notes of tranche 1 will bear interest per annum at a reset interest rate, which is determined according to the relevant five-year swap rate plus a specified margin. From September 1, 2030 (including), the hybrid notes of tranche 1 will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.
- The hybrid notes of tranche 2 bear a fixed interest rate of 2.875% per annum until, but excluding, September 1, 2029, which is the first reset date of tranche 2. From the first reset date (including) until, but excluding, September 1, 2030, the hybrid notes of tranche 2 will bear interest per annum at a reset interest rate, which is determined according to the relevant five-year swap rate plus a specified margin. From September 1, 2030 (including), the hybrid notes of tranche 2 will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.

Interest is due and payable annually in arrears on September 1 of each year, unless OMV elects to defer the relevant interest payments. The outstanding deferred interest must be paid under certain circumstances, in particular if the Annual General Meeting of OMV resolves upon a dividend payment on OMV shares.

On June 30, 2025, OMV issued hybrid notes with an aggregate principal amount of EUR 750 mn with the following interest payable:

- The hybrid notes bear a fixed interest rate of 4.3702% per annum until, but excluding, December 30, 2030, which is the first reset date of the hybrid notes. From the first reset date (including) until, but excluding, the step-up date, the hybrid notes will bear interest per annum at a reset interest rate, which is determined according to the relevant five-year swap rate plus a specified margin. From the step-up date (including), the hybrid notes will bear an interest rate per annum at the relevant five-year swap rate for each interest period thereafter plus a specified margin and a step-up of 100 basis points.

Interest is due and payable annually in arrears on December 30 of each year, unless OMV elects to defer the relevant interest payments. The outstanding deferred interest must be paid under certain circumstances, in particular if the Annual General Meeting of OMV resolves upon a dividend payment on OMV shares.

The hybrid notes outstanding as of December 31, 2025, do not have a scheduled maturity date and they may be redeemed at the option of OMV under certain circumstances. OMV has, in particular, the right to repay the hybrid notes at certain call dates. Any accrued unpaid interest becomes payable when the notes are redeemed. In the case of a change of control, for example, OMV may call the hybrid notes for redemption or else the applicable interest rate will be subject to an increase according to the terms and conditions of the hybrid notes.

On August 8, 2025, OMV published on the Luxembourg Stock Exchange the notice of early redemption and thus exercised its right to call and redeem the EUR 750 mn hybrid notes tranche 2 issued on December 7, 2015. Consequently, the fair value of the hybrid bond was reclassified as of August 8, 2025, from equity and the nominal value plus interest was repaid on September 11, 2025. The reclassification of the hybrid bond is shown in the line "Decrease hybrid capital" in the consolidated statement of changes in equity.

Revenue Reserves

The net income and losses of all companies within the scope of consolidation are included in the Group's **revenue reserves**, adjusted for the purpose of consolidation.

Treasury Shares

Accounting Policy

For repurchased own shares, the costs of repurchased shares are reflected as a reduction in equity. Gains or losses on the re-issue of treasury shares (issue proceeds less acquisition cost) result in an increase or a reduction in capital reserves.

Based on the authorization of the Annual General Meeting dated May 28, 2024, and approval of the Supervisory Board, OMV Aktiengesellschaft carried out a share repurchase program in March 2025. The volume of the repurchase program amounted to up to 300,000 shares and was fully utilized. The repurchase was carried out exclusively via the Vienna Stock Exchange and served to fulfill the obligations of the Company under share transfer programs, in particular Long-Term Incentive Plans, Annual Bonus (Equity Deferrals), or other stock ownership plans.

On May 27, 2025, the Annual General Meeting authorized the Executive Board to repurchase, subject to the approval of the Supervisory Board:

1. bearer shares of no par value of the Company up to a maximum of 5% of the Company's nominal capital, in accordance with Section 65 para 1 number 8 Austrian Stock Corporation Act,
2. over a period of 15 months from the date of adoption of the resolution by the Annual General Meeting,
3. for a minimum consideration per share being at the utmost 30% lower than the average, unweighted stock exchange closing price over the preceding ten trading days prior to the respective repurchase of the shares, and a maximum consideration per share being at the utmost 20% higher than the average, unweighted stock exchange closing price over the preceding ten trading days prior to the respective repurchase of the shares,

whereby any repurchases have to be exercised in such way that the Company does not hold more than 1,300,000 treasury shares at any time.

Such repurchases may take place via the stock exchange or a public offering or by any other legal means and for the purpose of share transfer programs, in particular Long-Term Incentive Plans or other stock ownership plans.

The Executive Board was further authorized to cancel stock repurchased or already held by the Company subject to the approval of the Supervisory Board but without further resolution of the Annual General Meeting, and the

Supervisory Board was authorized to adopt amendments to the Articles of Association resulting from the cancelation of shares.

On May 27, 2025, the Annual General Meeting authorized the Executive Board for a period of five years from the adoption of the resolution, therefore until and including May 26, 2030, subject to the approval of the Supervisory Board, to dispose of or utilize repurchased treasury shares or treasury shares already held by the Company to grant to employees, executive employees, and/or members of the Executive Board/management boards of the Company or its affiliates, including for purposes of share transfer programs, and to thereby exclude the general purchasing right of shareholders (exclusion of subscription rights). The authorization can be exercised as a whole or in parts or even in several tranches by the Company, by a subsidiary (Section 189a Number 7 of the Austrian Commercial Code), or by third parties for the account of the Company.

Based on the existing authorization of the Annual General Meeting dated May 27, 2025, and approved by the Supervisory Board, OMV Aktiengesellschaft carried out a limited share repurchase. The repurchase program started on November 3, 2025, and ended on November 21, 2025. The volume of the repurchase program totaled up to 1,000,000 bearer shares of no par value and was fully utilized. The repurchase was carried out exclusively via the Vienna Stock Exchange and serves to fulfill the obligations of the Company under share transfer programs, in particular Long-Term Incentive Plans, Annual Bonus (Equity Deferrals), or other stock ownership plans.

Treasury shares

	Number of shares	In EUR mn
January 1, 2024	**142,007**	**1.6**
Disposals	−84,678	−0.9
December 31, 2024	**57,329**	**0.6**
Repurchase of own shares	1,300,000	62.1
Disposals	−85,659	−3.5
December 31, 2025	**1,271,670**	**59.3**

Development of number of shares in issue

	Number of shares	Treasury shares	Shares in issue
January 1, 2024	**327,272,727**	**142,007**	**327,130,720**
Used for share-based compensations	—	−84,678	84,678
December 31, 2024	**327,272,727**	**57,329**	**327,215,398**
Repurchase of own shares	—	1,300,000	−1,300,000
Used for share-based compensations	—	−85,659	85,659
December 31, 2025	**327,272,727**	**1,271,670**	**326,001,057**

Other disclosures

The **gains and losses recognized directly in other comprehensive income and their related tax effects** were as follows:

Tax effects relating to each component of other comprehensive income

In EUR mn

	2025			2024		
	Pre-tax expense (–) income (+)	Tax expense (–) benefit (+)[1]	Net-of-tax expense (–) income (+)	Pre-tax expense (–) income (+)	Tax expense (–) benefit (+)[1]	Net-of-tax expense (–) income (+)
Currency translation differences	–1,180	3	–1,177	510	–2	508
Gains (+)/losses (–) on hedges	–8	—	–8	–1	0	–1
Remeasurement gains (+)/losses (–) on defined benefit plans	92	–8	83	–7	–2	–9
Gains (+)/losses (–) on equity investments	–8	2	–6	–3	1	–3
Gains (+)/losses (–) on hedges that are subsequently transferred to the carrying amount of the hedged item	—	—	—	2	–1	1
Share of other comprehensive income of equity-accounted investments	1[2]	n.a.	1	4[2]	n.a.	4
Other comprehensive income for the year from continuing operations	**–1,104**	**–4**	**–1,107**	**504**	**–3**	**501**
Other comprehensive income for the year from discontinued operations	24	–15	9	–14	5	–8
Other comprehensive income for the year	**–1,080**	**–18**	**–1,098**	**491**	**2**	**493**

1 Including valuation allowances for deferred tax assets for the Austrian tax group. For further details, please refer to Note 14 – Taxes on Income and Profit.
2 Represents net-of-tax amounts

On May 27, 2025, the payment of a total dividend of EUR 4.75 per share was approved at the Annual General Meeting, of which EUR 3.05 per eligible share represents the regular dividend and EUR 1.70 per eligible share an additional dividend. The total dividend for the financial year 2024 was paid in June 2025 and amounted to EUR 1,553 mn. In 2024, the dividend payment for the financial year 2023 amounted to EUR 1,652 mn (EUR 5.05 per share). The interest distributed for hybrid bonds recognized in equity amounted to EUR 50 mn in 2025 (2024: EUR 80 mn).

On February 4, 2026, the Executive Board of OMV Aktiengesellschaft proposed a total dividend of EUR 4.40 per share for the financial year 2025. The proposed total dividend comprises a regular dividend of EUR 3.15 per share and an additional dividend of EUR 1.25 per share, which are subject to approval at the Annual General Meeting in 2026.

23 | Non-Controlling Interests

Subgroups with material non-controlling interests (NCI)

In EUR mn

	2025			2024		
Subgroups	% NCI	Net income allocated to NCI	Accumulated NCI	% NCI	Net income allocated to NCI	Accumulated NCI
OMV Petrom Group	49%	296	3,639	49%	411	3,823
Borealis Group	25%	144	2,587	25%	108	2,916
SapuraOMV Group	–	–	–	50%	50	–
Other subsidiaries	n.a.	2	10	n.a.	2	11
OMV Group	**n.a.**	**443**	**6,235**	**n.a.**	**571**	**6,749**

The proportion of ownership corresponds to the proportion of voting rights of the non-controlling interests in all cases.

The main activities of **OMV Petrom Group**, the largest integrated energy producer in Southeastern Europe, are oil and gas exploration and production (in Romania and Bulgaria), refining of crudes (in Romania), marketing of petroleum products (in Romania, Bulgaria, Serbia, and Moldova), and sale of natural gas as well as production and sales of electricity (in Romania and neighboring countries).

Borealis Group is one of the world's leading providers of advanced and circular polyolefin solutions, a European innovative leader in polyolefins recycling, and a major producer of base chemicals. The majority of Borealis' production is located in Europe, with manufacturing facilities in the United States, Brazil, and South Korea. Borealis Group (excluding Borouge investments) was reclassified to "held for sale" on March 3, 2025, and is classified as "discontinued operations." For more information, see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture. For an overview of the reclassified balance sheet items, see Note 5 – Assets and Liabilities Held for Sale. For further financial information, regarding Borouge investments see Note 18 – Equity-Accounted Investments

The following tables summarize the financial information of the subgroups with material non-controlling interests:

Statement of comprehensive income of subgroups with material NCI[1]

In EUR mn

	2025	2024	
	OMV Petrom Group	OMV Petrom Group	Borealis Group[2]
Sales revenue	7,257	7,189	7,853
Net income for the year	606	842	424
Total comprehensive income	609	840	670
Attributable to NCI	298	410	168
Dividends paid to NCI	369	430	286

1 Figures refer to subgroup level, i.e., including at-equity consolidation and after elimination of intercompany transactions and balances within the subgroup.
2 Borealis Group (excluding Borouge investments) was reclassified to "held for sale" on March 3, 2025.

Statement of financial position as of December 31 of subgroups with material NCI[1]

In EUR mn

	2025	2024	
	OMV Petrom Group	OMV Petrom Group	Borealis Group[2]
Non-current assets	8,511	7,791	12,296
Current assets	3,413	3,797	3,485
Non-current liabilities	2,429	2,083	1,996
Current liabilities	2,004	1,642	2,137

1 Figures refer to subgroup level, i.e. including at-equity consolidation and after elimination of intercompany transactions and balances within the subgroup.
2 Borealis Group (excluding Borouge investments) was reclassified to "held for sale" on March 3, 2025.

Statement of cash flows of subgroups with material NCI[1]

In EUR mn

	2025	2024	
	OMV Petrom Group	OMV Petrom Group	Borealis Group[2]
Operating cash flow	1,785	1,300	1,188
Investing cash flow	−1,276	−1,160	−1,033
Financing cash flow	−909	−968	−1,471
Net increase (+)/decrease (−) in cash and cash equivalents	−442	−828	−1,320

1 Figures refer to subgroup level, i.e., including at-equity consolidation and after elimination of intercompany transactions and balances within the subgroup.
2 Borealis Group (excluding Borouge investments) was reclassified to "held for sale" on March 3, 2025.

24 | Provisions for Pensions and Similar Obligations

Accounting Policy

With regard to pensions and similar obligations, a distinction is made between defined benefit and defined contribution plans. In the case of defined contribution plans, current contributions are recognized as an expense.

For defined benefit obligations, provisions for pensions, severance payments, and jubilee payments are calculated using the projected unit credit method, which divides the costs of the estimated benefit entitlements over the whole period of employment and thus takes future increases in remuneration into account. Actuarial gains and losses for defined benefit pension and severance payment obligations are recognized in full in the period in which they occur in other comprehensive income. Such actuarial gains and losses are not reclassified to profit or loss in subsequent periods. Actuarial gains and losses on obligations for jubilee payments are recognized in profit or loss. Net interest expenses are calculated on the basis of the net defined benefit obligation and disclosed as part of the financial result. The difference between the return on plan assets and interest income on plan assets included in the net interest expenses is recognized in other comprehensive income.

Provisions for voluntary and mandatory separations under restructuring programs are recognized if a detailed plan has been approved by management and communicated to those affected prior to the statement of financial position date and an irrevocable commitment is thereby established. Expenses related to such restructuring programs are included in the line "Other operating expenses" in the Consolidated Income Statement. Voluntary modifications to employees' remuneration arrangements are recognized once the respective employees have accepted the employing company's offer and the offer is no longer revocable. Provisions for obligations related to individual separation agreements that lead to fixed payments over a defined period of time are recognized at the present value of the obligation.

Significant Estimates: Pensions and Similar Obligations

The projected unit credit method of calculating provisions for pensions, severance, and jubilee entitlements requires estimates of discount rates, future increases in salaries, and future increases in pensions.

The biometric basis for calculating provisions for pensions, severance, and jubilee entitlements of Austrian Group companies is provided by AVÖ 2018 P – Angestellte – Rechnungsgrundlagen für die Pensionsversicherung (Biometric Tables for Pension Insurance), using the variant for salaried employees. In other countries, similar actuarial parameters are used. Employee turnover was

computed based on age or years of service, respectively. The expected retirement age used for calculations is based on the relevant country's legislation.

The following tables include details on funded and unfunded pension plans and severance plans, which are operated under broadly similar regulatory frameworks.

Employee benefit obligations related to the Borealis disposal group, classified as held for sale in 2025, are measured in accordance with IAS 19 and presented within liabilities associated with assets held for sale. Expenses related to these obligations are included in Net income from discontinued operations. For details see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture and Note 5 – Assets and Liabilities Held for Sale.

Pensions and similar obligations

In EUR mn

	2025	2024
Present value of funded pension obligations	503	867
Fair value of plan assets	–387	–618
Provisions for funded pension obligations	**115**	**249**
Present value of unfunded pension obligations	266	462
Present value of obligations for severance and other plans	89	157
Provisions for pensions, severance, and other plans	**470**	**867**
Present value of obligations for other long-term benefits	59	89
Total provisions for pensions and similar obligations	**530**	**956**

Other long-term benefits mainly comprise jubilee payments. Employees in Austria and Germany are entitled to jubilee payments after completion of a given number of years of service. These plans are non-contributory and unfunded.

Present value of obligations

In EUR mn

	2025		2024	
	Pensions	Severance and other plans	Pensions	Severance and other plans
Present value of obligations as of January 1	**1,329**	**157**	**1,332**	**145**
Current service costs	7	4	21	4
Past service costs	—	–5	2	6
Interest costs	28	4	45	6
Amounts recognized in the income statement[1]	**34**	**4**	**69**	**16**
Adjustments due to changes in demographic assumptions	—	–0	1	–1
Adjustments due to changes in financial assumptions	–78	–7	39	3
Experience adjustments	–6	1	–18	–1
Total remeasurements of the period (OCI)[1]	**–84**	**–5**	**22**	**2**
Actual benefit payments	–65	–29	–89	–22
Currency translation differences	1	–2	–5	1
Reclassification to/from liabilities associated with assets held for sale	–447	–35	—	15
Present value of obligations as of December 31	**768**	**89**	**1,329**	**157**

1 Including the result from discontinued operations up to the reclassification to held for sale

Fair value of plan assets

In EUR mn

	2025	2024
Fair value of plan assets as of January 1	618	598
Interest income[1]	12	21
Return on plan assets excluding interest income (OCI)[1]	2	8
Actual benefit payments	–39	–58
Actual employer contributions	27	51
Currency translation differences	–2	–1
Reclassification to/from liabilities associated with assets held for sale	–232	–
Fair value of plan assets as of December 31	**387**	**618**

1 Including the result from discontinued operations up to the reclassification to held for sale

Provisions and expenses

In EUR mn

	2025		2024	
	Pensions	Severance and other plans	Pensions	Severance and other plans
Provisions as of January 1	**711**	**157**	**734**	**145**
Current service costs	7	4	21	4
Past service cost	–	–5	2	6
Net interest costs	16	4	24	6
Amounts recognized in the income statement[1]	**22**	**4**	**48**	**16**
Adjustments due to changes in demographic assumptions	–	–0	1	–1
Adjustments due to changes in financial assumptions	–78	–7	39	3
Experience adjustments	–6	1	–18	–1
Return on plan assets excluding interest income	–2	–	–8	–
Total remeasurements of the period (OCI)[1]	**–86**	**–5**	**15**	**2**
Actual benefit payments	–27	–29	–31	–22
Actual employer contributions	–27	–	–51	–
Currency translation differences	3	–2	–3	1
Reclassification to/from liabilities associated with assets held for sale	–216	–35	–	15
Provisions as of December 31	**381**	**89**	**711**	**157**

1 Including the result from discontinued operations up to the reclassification to held for sale

Pensions

OMV has both defined contribution and defined benefit pension plans. In the case of defined contribution plans, OMV has no obligations beyond payment of the agreed premiums.

In contrast, participants in defined benefit plans are entitled to pensions at certain levels and are generally based on years of service and the employee's average compensation. These defined benefit plans expose the Group to actuarial risks, such as longevity risk, interest rate risk, inflation risk (as a result of the indexation of the pension), and market risk.

Pension commitments were calculated based on country- and plan-specific assumptions. A large portion of the pension commitments of several OMV companies was transferred to country-specific external pension funds, however, there is also a number of unfunded plans where the benefit payment obligation lies with the Group. The benefits provided depend on the employee's length of service and salary in the final years leading up to retirement and, generally, they are updated in line with the consumer price index or a similar index.

In 2025, the majority of pension commitments are attributable to plans in Austria, which are mainly funded, and to Germany, which are unfunded.

In Austria, the majority of pension commitments were transferred to external pension funds managed by APK Pensionskasse AG. The investment of plan assets in Austria is governed by Section 25 of the Austrian Pension Fund Act and the Investment Fund Act. In addition to these regulations, the investment guidelines of APK Pensionskasse AG regulate the spread of asset allocation, the use of umbrella funds, and the selection of fund managers. The majority of plan assets was invested in debt securities traded in liquid markets, for which quoted prices are available.

During 2025, pension commitments related to the Borealis disposal group were reclassified to liabilities associated with assets held for sale. These are attributable mainly to funded pension plans in Belgium and unfunded pension plans in Sweden. The allocation of plan assets was mainly in insurance contracts. The investment plans in Belgium follow the investment strategy of the respective insurance company as well as local legal regulations.

Defined benefit contributions related to 2025 in the amount of EUR 14 mn are expected to be paid in 2026. This amount excludes plans related to the Borealis disposal group that were reclassified to held for sale in 2025.

Severance and Other Plans

Employees of Austrian Group companies whose service began before December 31, 2002, are entitled to severance payments upon termination of employment or upon reaching the normal retirement age. The entitlements depend on years of service and final compensation levels. Entitlement to severance payments for employees whose service began after December 31, 2002, is covered by defined contribution plans. Similar obligations to entitlement to severance payments also exist in other countries where the Group provides employment. These defined benefit plans expose the Group to actuarial risks, mainly interest rate risk and inflation risk (as a result of the indexation of the salary).

The following tables for 2025 do not include plans related to the Borealis disposal group, which was reclassified to held for sale.

Underlying assumptions for calculating pension expenses and expected defined benefit entitlements as of December 31

	2025		2024	
	Pensions	Severance and other plans	Pensions	Severance and other plans
Capital market interest rate	4.00%–4.25%	3.50%–7.00%	3.25%–4.50%	3.00%–7.00%
Future increases in salaries	2.50%–4.00%	3.75%–4.00%	3.00%–5.50%	3.00%–5.50%
Future increases in pensions	2.00%–2.25%	—	1.75%–3.25%	—

The following actuarial assumptions for calculating pension expenses and expected defined benefit entitlements are considered as material and are stress tested within the following ranges. The increase or decrease compared to the values accounted for defined benefit obligations in relative deviation terms and in absolute values are as follows:

Sensitivities – percentage change

	2025					
	Capital market interest rate		Future increases in salaries		Future increases in pensions	
	+0.50%	−0.50%	+0.50%	−0.50%	+0.50%	−0.50%
Pensions	−4.25%	4.60%	0.28%	−0.26%	3.93%	−3.66%
Severance and other plans	−3.29%	3.48%	3.51%	−3.35%	—	—

	2024					
	Capital market interest rate		Future increases in salaries		Future increases in pensions	
	+0.50%	−0.50%	+0.50%	−0.50%	+0.50%	−0.50%
Pensions	−5.05%	5.54%	1.72%	−1.61%	3.67%	−3.40%
Severance and other plans	−3.68%	3.94%	3.29%	−3.13%	—	—

Sensitivities – absolute change

In EUR mn

	2025					
	Capital market interest rate		Future increases in salaries		Future increases in pensions	
	+0.50%	−0.50%	+0.50%	−0.50%	+0.50%	−0.50%
Pensions	−33	35	2	−2	30	−28
Severance and other plans	−3	3	3	−3	—	—

	2024					
	Capital market interest rate		Future increases in salaries		Future increases in pensions	
	+0.50%	−0.50%	+0.50%	−0.50%	+0.50%	−0.50%
Pensions	−67	74	23	−21	49	−45
Severance and other plans	−5	5	5	−4	—	—

Duration profiles and average duration of defined benefit obligations as of December 31

In EUR mn

	2025			
	Duration profiles			Duration
	1–5 years	6–10 years	>10 years	in years
Pensions	278	199	291	9
Severance and other plans	36	36	17	7

	2024			
	Duration profiles			Duration
	1–5 years	6–10 years	>10 years	in years
Pensions	400	343	587	11
Severance and other plans	72	51	35	8

Allocation of plan assets as of December 31

	2025	2024
Asset category		
Equity securities	30%	19%
Debt securities	52%	33%
Cash and money market investments	2%	2%
Insurance contracts	—	37%
Other	16%	9%
Total	**100%**	**100%**

25 | Decommissioning and Other Provisions

Accounting Policy

A provision is recorded for present obligations to third parties when it is probable that an obligation will occur, and the settlement amount can be estimated reliably. Provisions for individual obligations are based on the best estimate of the amount necessary to settle the obligation, discounted to the present value in the case of long-term obligations.

The Group recognizes provisions for decommissioning and environmental obligations. The Group's core activities regularly lead to obligations related to dismantling and removal, asset retirement, and soil remediation activities. These decommissioning and restoration obligations are principally of material importance in the Energy segment (oil and gas wells, surface facilities) and in connection with filling stations on third-party property. At the time the obligation arises, it is provided for in full by recognizing the present value of future decommissioning and restoration expenses as a provision. An equivalent amount is capitalized as part of the carrying amount of long-lived assets. Any such obligation is calculated on the basis of best estimates. The unwinding of discounting leads to interest expenses and accordingly to increased obligations at each statement of financial position date until decommissioning or restoration. For other environmental risks and measures, provisions are recognized if such obligations are probable, and the amount of the obligation can be estimated reliably. Provisions for onerous contracts are recognized for contracts in which the unavoidable costs of meeting a contractual obligation exceed the economic benefits expected to be received under the contract. These provisions are measured at the lower amount of the cost of fulfilling the contract and any potential penalties or compensation arising in the event of non-performance.

Significant Estimates: Decommissioning and Onerous Contract Provisions

The most significant decommissioning obligations of the Group are related to the plugging of wells, the abandonment of facilities, and the removal and disposal of offshore installations. The majority of these activities are planned to occur many years in the future, while decommissioning technologies, costs, regulations, and public expectations are constantly changing. Estimates of future restoration costs are based on reports prepared by Group experts or partner companies and on past experience. Any significant downward changes in the expected future costs or postponement in the future affect both the provision and the related asset, to the extent that there is sufficient carrying amount. Otherwise, the provision is reversed in income. Significant upward revisions trigger the assessment of the recoverability of the underlying asset. Provisions for decommissioning and restoration costs require estimates of discount and inflation rates, which have material effects on the amounts of the provision.

Management believes that compliance with current laws and regulations and future, more stringent laws and regulations will not have a material negative impact on the Group's results, financial position, or cash flows in the near future.

OMV concluded several long-term, non-cancelable contracts that became onerous due to the negative development of market conditions. This led to the recognition of onerous contract provisions in the Group's financial statements for the unavoidable costs of meeting the contract obligations. The estimates used for calculating the positive contributions that partly cover the fixed costs were based on external sources and management expectations.

Decommissioning and other provisions

In EUR mn

	Decommissioning and restoration obligations	Other provisions	Total
January 1, 2025	**4,093**	**1,327**	**5,420**
Currency translation differences	−164	−19	**−183**
Usage	−105	−781	**−886**
Releases	−30	−35	**−65**
Allocations	578	1,074	**1,651**
Transfers	—	4	**4**
Reclassified to liabilities associated with assets held for sale	−62	−133	**−195**
December 31, 2025	**4,310**	**1,437**	**5,747**
thereof short-term as of December 31, 2025	97	1,043	**1,140**
thereof short-term as of January 1, 2025	71	940	**1,011**

Decommissioning and other provisions related to the Borealis disposal group were reclassified to liabilities associated with assets held for sale. For details see Note 5 – Assets and Liabilities Held for Sale.

Provisions for Decommissioning and Restoration Obligations

Provisions for decommissioning and restoration obligations

In EUR mn

	Carrying amount
January 1, 2025	**4,093**
Currency translation differences	−164
New obligations	62
Increase arising from revisions in estimates	314
Reduction arising from revisions in estimates	−30
Unwinding of discounting	202
Reclassified to liabilities associated with assets held for sale	−62
Usage, disposals, and other changes	−105
December 31, 2025	**4,310**

The **increase arising from revisions in estimates** was mainly driven by decreased real interest rates for RON and USD compared to 2024. Additional impacts stemmed from higher cost estimates, especially in Romania.

Main assumptions for calculating decommissioning and restoration obligations as of December 31[1]

	2025		
	Discount rate	Inflation rate	Real discount rate
Eurozone (EUR)	3.00–3.50%	2.00%	1.00–1.50%
New Zealand (NZD)	3.75–5.25%	2.00%	1.75–3.25%
Norway (NOK)	4.25%	2.00%	2.25%
Romania (RON)	6.75%	3.00%	3.75%
United States (USD)	4.25–4.75%	2.25%	2.00–2.50%

1 Based on the main currencies of the underlying obligations. Multiple discount rates per currency arise due to different maturities.

A decrease of 1 percentage point in the real discount rates used to calculate the decommissioning provisions would lead to an additional provision of EUR 538 mn; in the opposite case, the provision would decrease by EUR 459 mn. For details on the estimation of maturities and cash outflows of decommissioning and restoration obligations, refer to Note 3 – Effects of Climate Change and the Energy Transition.

The provisions for decommissioning and restoration costs included obligations attributable to OMV Petrom S.A. amounting to EUR 2,036 mn (2024: EUR 1,726 mn). Part of the obligations is to be recovered from the Romanian State in accordance with the privatization agreement. For further information, see Note 20 – Financial Assets.

Other Provisions

Other provisions

In EUR mn

	2025		2024	
	Short-term	Long-term	Short-term	Long-term
Environmental costs	12	122	27	98
Onerous contracts	19	153	43	158
Other personnel provisions	121	8	172	10
Emissions certificates	544	—	509	—
Residual other provisions	347	110	189	120
Other provisions	**1,043**	**393**	**940**	**387**

As of December 31, 2025, the **provision for environmental costs** refer mainly to environmental works in relation to Arpechim refinery site in Romania.

The **provisions for onerous contracts** were mainly related to associated transportation commitments of OMV Gas Marketing & Trading GmbH. At the end of 2025, the provision for the related non-cancelable transportation commitments of OMV Gas Marketing & Trading GmbH amounted to EUR 168 mn (2024: EUR 199 mn). The calculation is based on the difference between the fixed costs for using the capacities and the net profit from usage expected to be generated by using the capacities. The discount rate applied was 3.00% (2024: 2.25%). Besides the discount rate, the key assumptions are the gas prices at the relevant gas hubs, which are based on forward rates or on management's best estimates of future prices.

Other personnel provisions were mainly related to provisions for bonuses, which decreased following the reclassification of Borealis disposal group to "held for sale."

Emissions certificates provisions increased in 2025, mainly due to the increase in the fixed price for emission certificates in Germany, according to the Fuel Emissions Trading Act (BEHG).

In 2025, **Residual other provisions** include the obligation related to CO_2 emissions under the National Emissions Trading Act in Austria (NEHG) in the amount of EUR 257 mn, payable to the authorities. Following updated legislation requirements that link the CO_2 tax burden to the actual level of products' fossil content, this amount is presented within provisions starting 2025, whereas previously it was presented in Other liabilities.

For further details on emissions trading schemes applicable to OMV Group, refer to Note 3 – Effects of Climate Change and the Energy Transition.

26 | Liabilities

Liabilities

In EUR mn

	2025			2024		
	Short-term	Long-term	**Total**	Short-term	Long-term	**Total**
Bonds	1,050	5,703	**6,753**	850	5,720	**6,570**
Other interest-bearing debts	101	0	**101**	353	717	**1,070**
Lease liabilities	265	878	**1,143**	233	1,534	**1,767**
Trade payables	2,633	–	**2,633**	3,723	–	**3,723**
Other financial liabilities	827	210	**1,037**	1,047	238	**1,284**
Other liabilities	1,003	54	**1,058**	1,507	92	**1,600**
Liabilities	**5,879**	**6,845**	**12,724**	**7,713**	**8,301**	**16,014**

Other interest-bearing debts as of December 31, 2025, predominantly referred to bank loans.

Decrease in **Liabilities** was mainly related to the reclassification of Borealis disposal group to "held for sale." For further details, please refer to Note 5 – Assets and Liabilities Held for Sale.

For further details on lease contracts, please refer to Note 17 – Property, Plant, and Equipment.

For further details on cash and non-cash effective changes in bonds, other interest-bearing debts, and lease liabilities, please refer to Note 27 – Consolidated Statement of Cash Flows.

Supplier Finance

Accounting Policy

OMV has entered into supplier finance arrangements with various finance providers. The Group has not derecognized the majority of original liabilities to which the arrangement applies because neither legal release was obtained nor was the original liability substantially modified while entering into the arrangement. The liabilities are shown within trade payables or other financial liabilities until payment. From OMV's perspective, these arrangements do not significantly extend payment terms beyond the normal terms agreed with other suppliers that are not participating in the programs. Consequently, cash effects are included in the cash flow from operating activities.

OMV participates in several supplier finance programs under which its suppliers may elect to receive early payment of their invoice from a bank by factoring their receivable from the Group to the bank. Under these arrangements, the bank agrees to pay amounts to a supplier participating in the program in respect of invoices owed by the Group and receives settlement from OMV later. The principal purpose of these programs is to facilitate efficient payment processing and enable the consenting suppliers to sell their receivables due from OMV to a bank before their maturity.

Due to access to supplier finance facilities with multiple finance providers, there is no significant liquidity risk related to the supplier finance programs. OMV has agreements with more than one bank in place, reducing the concentration of liquidity risk. The carrying amount of liabilities in scope of supplier finance arrangements as of December 31, 2025, amounted to EUR 40 mn of trade liabilities and EUR 23 mn of other financial liabilities (2024: EUR 66 mn trade liabilities and EUR 24 mn other financial liabilities).

Bonds

International corporate bonds

In EUR mn

Nominal	Coupon	Repayment	**2025** Carrying amount December 31	2024 Carrying amount December 31
EUR 500,000,000	0.00% fixed	07/03/2025	—	500
EUR 300,000,000	1.75% fixed	12/10/2025	—	305
EUR 1,000,000,000	1.00% fixed	12/14/2026	999	998
EUR 750,000,000	3.50% fixed	09/27/2027	755	754
EUR 500,000,000	2.00% fixed	04/09/2028	507	506
EUR 500,000,000	1.875% fixed	12/04/2028	500	500
EUR 750,000,000	0.75% fixed	06/16/2030	750	750
EUR 500,000,000	3.25% fixed	09/04/2031	502	501
EUR 750,000,000	2.375% fixed	04/09/2032	760	759
EUR 500,000,000	3.125% fixed	11/10/2033	495	—
EUR 500,000,000	1.00% fixed	07/03/2034	498	497
EUR 500,000,000	3.75% fixed	09/04/2036	501	500
EUR 500,000,000	3.875% fixed	11/12/2040	488	—
International corporate bonds			**6,753**	**6,570**

Bonds and Other Interest-Bearing Debts

Bonds and other interest-bearing debts

In EUR mn

	2025	2024
Short-term loan financing	1	6
Short-term component of long-term financing	1,150	1,197
Total short-term	**1,151**	**1,203**
Maturities of long-term financing		
2025	—	1,197
2026	1,150	1,188
2027	748	875
2028	999	1,156
2029	—	97
2030	747	—
2031/2030 and subsequent years	3,210	3,121
Total long-term	**6,854**	**7,634**

Breakdown of bonds and other interest-bearing debts

In EUR mn

		2025		2024	
			Weighted average interest rate		Weighted average interest rate
Bonds and other long-term interest-bearing debts[1]					
Fixed rates	EUR	6,853	2.28%	7,353	1.80%
	USD	—	—	240	4.19%
Total		**6,853**	**2.28%**	**7,592**	**1.87%**
Variable rates[2]	EUR	—	—	26	3.61%
	USD	—	—	16	6.57%
Total		**—**	**—**	**42**	**4.68%**
Other short-term interest-bearing debts					
EUR		1	0.05%	—	—
Other currencies		—	—	6	4.08%
Total		**1**	**0.05%**	**6**	**4.08%**

1 Including short-term components of long-term debts
2 Rates at year-end

Other Financial Liabilities

Other financial liabilities

In EUR mn

	Short-term	Long-term	Total
		2025	
Derivatives	159	98	**257**
Other sundry financial liabilities	667	112	**780**
Other financial liabilities	**827**	**210**	**1,037**
		2024	
Derivatives	302	100	**403**
Other sundry financial liabilities	744	137	**882**
Other financial liabilities	**1,047**	**238**	**1,284**

The table below summarizes the maturity profile of the Group's financial liabilities based on contractual undiscounted cash flows:

Financial liabilities (undiscounted cash flows)

In EUR mn

	≤1 year	1–5 years	>5 years	Total
		2025		
Bonds	1,154	2,959	3,675	**7,788**
Other interest-bearing debts	101	–	–	**101**
Lease liabilities	297	470	662	**1,429**
Trade payables	2,633	–	–	**2,633**
Derivatives	159	98	–	**257**
Other sundry financial liabilities	668	55	91	**814**
Financial liabilities (undiscounted cash flows)	**5,012**	**3,582**	**4,427**	**13,021**
		2024		
Bonds	924	3,124	3,248	**7,297**
Other interest-bearing debts	356	592	151	**1,098**
Lease liabilities	277	662	1,234	**2,173**
Trade payables	3,723	–	–	**3,723**
Derivatives	315	102	–	**417**
Other sundry financial liabilities	744	82	89	**916**
Financial liabilities (undiscounted cash flows)	**6,339**	**4,562**	**4,722**	**15,623**

Other Liabilities

Other liabilities

In EUR mn

	Short-term	Long-term	**Total**
		2025	
Other taxes and social security liabilities	639	—	**639**
Payments received in advance	42	9	**51**
Contract liabilities	120	40	**159**
Other sundry liabilities	203	6	**209**
Other liabilities	**1,003**	**54**	**1,058**
		2024	
Other taxes and social security liabilities	934	—	**934**
Payments received in advance	136	32	**168**
Contract liabilities	201	53	**253**
Other sundry liabilities	237	7	**245**
Other liabilities	**1,507**	**92**	**1,600**

The decrease in **other taxes and social security liabilities** was mainly impacted by the obligation related to CO_2 emissions under the National Emissions Trading Act in Austria (NEHG) presented within Other provisions starting 2025, following updated legislation requirements that link the CO_2 tax burden to the actual level of products' fossil content.

The **contract liabilities** consisted mainly of non-refundable prepayments of storage fees received from Erdöl-Lagergesellschaft m.b.H., Lannach, on the basis of long-term service contracts, future product deliveries, sold vouchers, and cash received for customer loyalty programs from OMV's retail business.

27 | Consolidated Statement of Cash Flows

Accounting Policy

Cash and cash equivalents include cash balances, bank accounts, and highly liquid short-term investments with low realization risk, i.e., negligible short-term exchange and interest risks. The maximum maturity at the time of acquisition for such investments is three months.

Cash and cash equivalents[1]

In EUR mn

	2025	2024
Cash at bank and in hand	416	573
Short-term deposits	5,340	5,610
Cash and cash equivalents	**5,756**	**6,182**

1 Including cash and cash equivalents reclassified to assets held for sale

Significant Non-Cash Items

The line "Other changes" in the Consolidated Statement of Cash Flows contains several cash and non-cash adjustments, amongst others, adjustments related to realized and unrealized derivatives as well as non-cash valuation adjustments of inventories and receivables. Moreover, in 2024 this line contained the payment of EUR 250 mn for the solidarity contribution on refined crude oil in Romania related to the year 2023.

In 2025, the line "Interest received" was positively impacted by favorable outcome from litigation in Romania. The positive impact did not arise from a direct cash inflow, but from set off against various liabilities.

In 2024, cash flow from operating activities excluding net working capital effects included a positive impact of EUR 259 mn following concluded arbitration proceedings with Gazprom Export. This positive impact did not result from a direct cash payment, but from set off against liabilities under the Austrian gas supply contract.

In 2025 and 2024, non-cash additions to fixed assets mainly included effects of new lease contracts and the reassessment of decommissioning and restoration obligations.

Cash Flow from Investing Activities

The line "Cash inflows in relation to non-current assets and financial assets" contained inflows of EUR 656 mn in relation to a loan repayment by Bayport Polymers LLC (for further details, see Note 35 – Related Parties). Moreover, the line contained inflows of EUR 158 mn from the transfer of shareholder loans in relation to Borouge 4 LLC to ADNOC's subsidiary MPP Holdings GmbH (renamed to XRG Austria GmbH in January 2026) (see also Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture).

The line "Cash inflows from the sale of subsidiaries and businesses, net of cash disposed" contained a cash impact of EUR 457 mn in relation to the divestment of OMV's 5% stake in the Ghasha concession, located in the United Arab Emirates. Further details are provided in Note 5 – Assets and Liabilities Held for Sale.

Cash Flow from Financing Activities

2025 was positively impacted by the issuance of two bonds (EUR 500 mn each), partly offset by repayments of two bonds with a nominal value totaling EUR 800 mn. Moreover, the line "Repayment of hybrid bond" comprised the repayment of a hybrid bond with a nominal value of EUR 750 mn, while the line "Increase hybrid bond" contained the issuance of a hybrid bond with a nominal value of EUR 750 mn. For further details on hybrid bonds, please refer to Note 22 – Equity of Stockholders of the Parent.

Changes in liabilities arising from financing activities (incl. liabilities associated with assets held for sale)

In EUR mn

	2025			
	Bonds	Other interest-bearing debts	Lease liabilities	**Total**
January 1	**6,570**	**1,070**	**1,767**	**9,407**
Increase in long-term borrowings	977	—	—	**977**
Repayments of long-term borrowings	–800	–330	–326	**–1,455**
Repayment of hybrid bond	–750	—	—	**–750**
Decrease (–)/increase (+) in short-term borrowings	—	–7	—	**–7**
Total cash flows related to financing activities	**–573**	**–337**	**–326**	**–1,235**
Currency translation differences	—	–32	–29	**–61**
Reclassification of hybrid bond from equity to financial liabilities	785	—	—	**785**
Difference between interest expenses and interest paid	2	–6	1	**–3**
Other changes	—	103[1]	424[2]	**528**
Total non-cash changes	**787**	**65**	**396**	**1,249**
Coupon payment from hybrid bond before reclassification from equity[3]	–31	—	—	**–31**
December 31	**6,753**	**798**	**1,838**	**9,390**

1 Mainly related to an outstanding loan liability to MPP Holdings GmbH (renamed to XRG Austria GmbH in January 2026) stemming from a dividend distribution
2 Mainly related to new lease agreements
3 Shown in the line "Dividends paid to stockholders of the parent (incl. hybrid coupons)" in the Consolidated Statement of Cash Flows

Changes in liabilities arising from financing activities (incl. liabilities associated with assets held for sale)

In EUR mn

	2024			
	Bonds	Other interest-bearing debts	Lease liabilities	**Total**
January 1	**6,073**	**1,470**	**1,587**	**9,130**
Increase in long-term borrowings	990	—	—	**990**
Repayments of long-term borrowings	–500	–307	–240	**–1,047**
Repayment of hybrid bond	–500	—	—	**–500**
Decrease (–)/increase (+) in short-term borrowings	—	–113	—	**–113**
Total cash flows related to financing activities	**–10**	**–421**	**–240**	**–671**
Currency translation differences	—	14	8	**22**
Changes in the consolidated group	—	18	21	**39**
Reclassification of hybrid bond from equity to financial liabilities	510	—	—	**510**
Difference between interest expenses and interest paid	8	–13	2	**–3**
Other changes	—	—	390[1]	**390**
Total non-cash changes	**519**	**20**	**420**	**959**
Coupon payment from hybrid bond before reclassification from equity[2]	–11	—	—	**–11**
December 31	**6,570**	**1,070**	**1,767**	**9,407**

1 Mainly related to new lease agreements
2 Shown in the line "Dividends paid to stockholders of the parent (incl. hybrid coupons)" in the Consolidated Statement of Cash Flows

The total cash outflow related to lease liabilities amounted to EUR 380 mn (2024: EUR 283 mn) (including discontinued operations).

As of December 31, 2025, continuing operations of the Group had available EUR 3,173 mn of undrawn committed borrowing facilities that can be used for future activities (December 31, 2024: EUR 3,115 mn).

Financing commitments provided to related parties are detailed in Note 35 – Related Parties.

28 | Contingent Liabilities and Contingent Assets

OMV management is of the opinion that litigations, to the extent not covered by provisions or insurance, either do not present an obligation and/or the outflow is remote and/or they will not materially affect the Group's financial position.

OMV entered into guarantees as part of the ordinary course of the Group's business, mainly under credit facilities granted by banks, without cash collateral. No material losses are likely to arise from these. Further information on financial guarantees is included in Note 29 – Risk Management.

As of December 31, 2025, a proceeding was pending against OMV that related to local service contractors in one of the subsidiaries. OMV's share of the claimed amount is around USD 300 mn. Management currently does not believe that any of the alleged matters will have a material effect on the financial position or results of operations. This assessment is based on assumptions deemed reasonable by management including those about future events and uncertainties. However, the outcome of these matters is ultimately uncertain, such that unanticipated events and circumstances might occur that might cause management to change these assumptions and give rise to a material adverse effect on the financial position in the future.

The Russian invasion of Ukraine and subsequent sanctions led to gas supply disruptions in Austria, causing significant operational losses for OMV Group due to high natural gas prices and volatility. In January 2023, OMV initiated arbitration at the Stockholm Chamber of Commerce (SCC) under the Austrian supply contract, seeking damages from Gazprom Export LLC (GPE) due to unpredictable deliveries under the Austrian contract expiring in 2040. Following a unilateral full supply cut by GPE on November 16, 2024, OMV terminated the Austrian contract on December 11, 2024, with immediate effect. On December 23, 2024, OMV declared a partial set-off of its open damage claims in the amount of EUR 48 mn against liabilities under the Austrian gas supply contract. However, as the SCC arbitration proceedings were still ongoing as of December 31, 2024, OMV did not consider the gain of such set-off in the Consolidated Income Statement but as a contingent asset in 2024.

On January 3, 2025, the Stockholm Chamber of Commerce ruled in favor of OMV in the arbitration proceedings relating to the Austrian supply contract, awarding OMV compensation by Gazprom Export LLC. In light of this favorable award, the financial impact of the partial set-off against liabilities under the Austrian gas supply contract was recorded in other operating income in 2025 in the amount of EUR 48 mn, since the gain was no longer contingent.

In May 2025, OMV subsidiaries filed a claim for damages in the total amount of around EUR 1 bn against Clariant, Orbia, Celanese and Westlake with the court of Amsterdam, the Netherlands. The claim relates to infringement of competition law on the ethylene purchasing market, which was sanctioned by the European Commission in July 2020. The defendants have rejected the claim. The anticipated timeline for the further conduct of the case is not known yet.

Additionally, Borealis has filed its separate lawsuit against 4 defendants and their affiliates on July 11, 2025, with the court of Amsterdam, the Netherlands. For further details, please refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

29 | Risk Management

Capital Risk

OMV's financial steering framework is built upon the principles of operational efficiency, capital efficiency, financing efficiency, and sustainable portfolio management. With the focus on strengthening OMV's balance sheet, delivering a positive free cash flow, and growing its profitability, the financial steering framework represents sustainable, risk-monitored, and future-oriented value creation for OMV and its stakeholders.

OMV manages its capital structure to safeguard its capital base, thereby preserving investor, creditor, and capital market confidence and providing a sustainable financial foundation for the future operational development of the Group. OMV's financing strategy focuses on maintaining strong cash flow and financial stability. The principal targets are a positive free cash flow after dividends and a strong investment-grade credit rating, based on a healthy balance sheet and a long-term leverage ratio below 30%, supporting OMV's future development and strategy.

Capital management – key performance measures

In EUR mn (unless otherwise stated)

	2025	2024
Bonds	6,753	6,570
Lease liabilities	1,838	1,767
Other interest-bearing debts	798	1,070
Debt	**9,390**	**9,407**
Cash and cash equivalents	5,756	6,182
Net debt[1]	**3,633**	**3,225**
Equity	**22,567**	**24,617**
Leverage ratio[2] in %	**14**	**12**

1 Including items that were reclassified to assets or liabilities held for sale
2 The leverage ratio is defined as (net debt including leases)/(equity + net debt including leases).

Liquidity Risk

For the purpose of assessing liquidity risk, OMV Group's yearly budgeted operating and financial cash flows are monitored and analyzed on a monthly basis. Thus, every month the Group generates a forecasted net change in liquidity, which is then compared to the total month-end balances of money market deposits and loans, as well as to the maturities of the current portfolio and the available liquidity reserves of the same month. This analysis provides the basis for financing decisions and capital commitments.

To ensure that the OMV Group remains solvent at all times and retains the necessary financial flexibility, liquidity reserves in the form of committed credit lines and short-term uncommitted money market lines are maintained. As of December 31, 2025, the average weighted maturity of the Group's debt portfolio (excluding lease liabilities and financial liabilties reclassified to the position "held for sale") was 5.4 years (as of December 31, 2024: 4.5 years).

The OMV Group's operational liquidity management is mainly handled via cash pooling systems, which enable optimum use of existing cash and liquidity reserves for the benefit of each individual member of the cash pooling system and the Group as a whole.

High volatility in commodity prices can potentially lead to peak liquidity demands in order to satisfy margin calls for exchange traded activities at short notice. To monitor and actively manage the OMV Group's exposure to margin calls and the associated liquidity risk, OMV has implemented targeted measures. Trading units of the Group are required to perform regular stress tests to evaluate the effect of predefined, extreme commodity prices on credit exposures and margin requirements. Additionally, preference is given to over-the-counter transactions over exchange traded instruments when entering new transactions.

Details of OMV Group's financial liabilities are provided in Note 26 – Liabilities.

Market Risk

Accounting Policy

Derivative financial instruments are used to hedge market risks resulting from changes in currency exchange rates, commodity prices, and interest rates and for trading purposes. Derivative instruments are recognized at fair value. Unrealized gains and losses are recognized as income or expenses, except where hedge accounting according to IFRS 9 is applied.

Those derivatives qualifying and designated as hedges are either 1) a **fair value hedge** when hedging exposure to changes in the fair value of a recognized asset or liability, 2) a **cash flow hedge** when hedging exposure to variability in cash flows that is attributable to a particular risk associated with a recognized asset or liability or a highly probable forecast transaction, or 3) a **net investment hedge** when hedging the foreign exchange risk in a net investment in a foreign operation.

For cash flow hedges, the effective part of the changes in fair value is recognized in other comprehensive income, while the ineffective part is recognized immediately in the income statement. Where the hedging of cash flows results in the recognition of a non-financial asset or liability, the carrying value of that item will be adjusted for the accumulated gains or losses recognized directly in OCI.

Hedges of net investments in foreign operations are accounted for in a similar way to cash flow hedges. Any gain or loss on the hedging instrument relating to the effective portion of the hedge is recognized in OCI and accumulated in the reserve for currency translation differences. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss. Gains and losses accumulated in equity are reclassified to profit or loss when the foreign operation is disposed of or sold.

Contracts to buy or sell non-financial items that can be settled net in cash or another financial instrument are accounted for as financial instruments and measured at fair value. Associated gains or losses are recognized in profit or loss. However, contracts that are entered into and continue to be held for the purpose of the receipt or delivery of non-financial items in accordance with the Group's expected purchase, sale, or usage requirements are not accounted for as derivative financial instruments, but as executory contracts.

OMV has concluded several long-term power purchase agreements. The majority of these contracts were entered into and continue to be held for own use and are therefore accounted for as executory contracts.

Significant Judgment: Classification of Contracts for the Purchase or Sale of Natural Gas as "Own Use" Contracts

The classification of contracts for the purchase or sale of natural gas as "own use" contracts, which are outside the scope of IFRS 9, requires significant judgment. OMV systematically analyzes the gas supply and sales contracts to determine whether they fulfill the conditions for application of the own use exemption. Contracts are classified as "own use" contracts if it can be demonstrated that they are entered into and continue to be held for the purpose of physical delivery or receipt of the natural gas in accordance with the Group's expected purchase, sale, or usage requirements and that the Group does not have any practice of settling similar contracts on a net basis. In addition, this analysis consists of demonstrating that the "own use" contracts do not include any written options such as volume flexibilities that go beyond the needs of the ordinary business and therefore are financial options according to IFRS 9. Only contracts fulfilling these criteria are treated as "own use" contracts outside the scope of IFRS 9 and are accounted for as executory contracts.

For the purpose of mitigating market price risks, the Group enters into derivative financial instruments such as over-the-counter (OTC) swaps, options, futures, and forwards.

Swaps do not require an up-front investment when the contracts are concluded; settlement normally takes place at the end of the quarter or month. Premiums on purchased options are payable when the contract is concluded; if options are exercised, the difference between the strike price and the average market price for the period is paid at contract expiration.

Commodity price risk management refers to the analysis, assessment, reporting, and hedging of market price risk exposure arising from both non-trading and trading activities. This covers production (oil, gas, and power), refining (refinery margin, inventories up to a defined threshold), oil and gas marketing activities (marketing margin, inventories up to a defined threshold), and power generation (spark spreads), in addition to proprietary trading positions.

Limited proprietary trading activities may be performed to create market access within the oil, power, and gas markets up to a defined threshold.

Hedges are generally placed in the legal entities where the underlying exposure exists. When certain conditions are met, the Group may elect to apply IFRS 9 hedge accounting principles to recognize the offsetting effects on profit or loss of changes in the fair value of the hedging instruments at the same time as the hedged items.

Derivatives are mostly used for economic hedging purposes and not as speculative investments. However, where derivatives are not designated as hedging instruments (i.e., hedge accounting is not applied), they are measured at fair value through profit or loss for accounting purposes.

Commodity Price Risk

European Emission Allowances

All of OMV's business segments are exposed to fluctuations in the price of greenhouse gas emissions (GHG emissions) under the EU Emissions Trading System (ETS). Purchases of European Emission Allowances (EEA) are always executed in a timely manner, and it is OMV's highest priority to fulfill all legal obligations under the ETS. OMV monitors price risks from emission allowances and manages them using derivative instruments (forwards) traded bilaterally on the secondary market (known as over-the-counter transactions).

Electricity Prices

OMV's business segments are exposed to fluctuations in electricity prices and therefore closely monitor related price risks. To mitigate the impact of potentially extreme market price movements, OMV's business segments hedge portions of the forecasted electricity purchases using derivative instruments and power purchase agreements (PPAs).

Energy

Operational commodity price risk management in Energy includes hedging market price risk exposure arising from non-trading and trading activities in gas marketing (hedging price risk to inventory fluctuations and differences in the terms and conditions of purchases and sales), as well as limited proprietary trading positions to create market access within the gas markets.

No hedge accounting was applied for any of these derivative instruments.

Fuels

Fuels is exposed to market price risks arising from both trading and non-trading activities, including production, refining, and marketing activities associated with crude oil and oil products, as well as limited proprietary trading positions intended to create market access within oil and oil product markets.

In Fuels, derivative instruments are used both to hedge selected product sales and to reduce exposure to price risks to inventory fluctuations. Crude oil and product swaps are employed to hedge the refining margin (crack spread), which represents the difference between crude oil prices and bulk product prices.

Furthermore, exchange traded oil futures and OTC contracts (such as contracts for difference and swaps) are used to hedge short-term market price risks associated with purchases and sales.

OMV has decided to discontinue the designation of new hedging relationships in the Fuels segment effective from 2024. Hedge relationships established prior to 2024 remained effective until the realization of the corresponding hedged item and are considered immaterial for 2025.

For open hedging contracts, sensitivity analysis is performed to determine the effect of market price fluctuations (+/−10%) on market value. The sensitivity of the OMV Group's overall earnings differs from the sensitivity shown below, as the the contracts concluded are used to hedge operational exposure.

The following table shows the fair values as well as market price sensitivities of open commodity derivatives.

Fair value and sensitivity analysis for open commodity derivatives affecting profit or other comprehensive income before tax

In EUR mn

	2025				2024			
	Fair value assets	Fair value liabilities	Market price +10%	Market price −10%	Fair value assets	Fair value liabilities	Market price +10%	Market price −10%
Commodity price risk								
Oil incl. oil products	—	—	—	—	21	−1	−16	16
Gas	—	—	—	—	—	−1	1	−1
Power	—	—	—	—	16	−48	29	−29
Commodity hedges (designated in a CFH hedge relationship)[1] affecting other comprehensive income before tax	**—**	**—**	**—**	**—**	**38**	**−50**	**14**	**−14**
Oil incl. oil products	8	−4	−17	17	2	−24	−22	22
Oil incl. oil products (designated in a FVH hedge relationship)[1]	—	—	—	—	0	−1	4	−4
Gas	174	−183	−28	28	133	−231	−58	58
Power	119	−64	−14	14	86	−68	−9	9
Derivatives for European emission allowances	28	−1	20	−20	44	−7	21	−21
Commodity hedges affecting profit before tax	**329**	**−252**	**−39**	**39**	**265**	**−330**	**−64**	**64**

1 Including ineffective part of hedges designated in a hedging relationship

Foreign Exchange Risk Management

OMV operates in many countries and currencies, therefore industry-specific activities and the corresponding foreign exchange rate risks need to be analyzed precisely. The USD represents OMV's largest risk exposure due to movement of the USD against the EUR and also against the Group's other main currencies (RON, NOK, and NZD). Movements of these currencies against the EUR are also significant sources of risk. Other currencies have only a limited impact on cash flow and the operating result. The transaction risk to foreign currency cash flows is monitored on an ongoing basis. The Group's long and short net position are reviewed at least semiannually and sensitivity is calculated. This analysis provides the basis for managing of transaction risks on currencies. Since OMV produces commodities that are mainly traded in USD, the Group has an economic USD long position.

FX options, forwards, and swaps may be used to hedge foreign exchange rate risks on outstanding receivables and payables. The market value of these instruments will move in the opposite direction to the value of the underlying receivable or liability if the relevant foreign exchange rate changes. When certain conditions are met, the Group may elect to apply IFRS 9 hedge accounting principles in order to recognize the offsetting effects on profit or loss of changes in the fair value of the hedging instruments at the same time as the hedged items.

Translation risk is also monitored on an ongoing basis at Group level and the risk position is evaluated. Translation risk arises on the consolidation of subsidiaries, associated companies, and joint ventures with functional currencies different from EUR. The largest exposure results from changes in RON-, USD-, and NOK-denominated assets against the EUR.

For financial instruments, sensitivity analysis is performed for changes in foreign exchange rates of currencies material to the Group. At Group level, the EUR–RON sensitivity not only includes the net RON exposure versus the EUR but also the net RON exposure versus the USD, since the USD–RON exposure can be split into EUR–RON and EUR–USD exposure. The same applies to the EUR–NOK and EUR–NZD exposure.

The following table shows the fair values of open foreign currency derivatives as well as the sensitivity of exchange rates on the net foreign exchange exposure material to the Group:

Fair value of open FX derivatives and sensitivity analysis on exchange rates affecting profit before tax[1]

In EUR mn

	2025				2024			
	Fair value assets	Fair value liabilities	10% appreciation of the EUR	10% depreciation of the EUR	Fair value assets	Fair value liabilities	10% appreciation of the EUR	10% depreciation of the EUR
EUR–NZD	–	–2	–23	23	–	–	–34	34
EUR–USD	0	–0	–17	17	1	–10	–6	6
EUR–RON	–	–	5	–5	–	–	–18	18
EUR–NOK	2	–3	1	–1	2	–3	5	–5

1 Refers only to financial instruments and is not the same as the Group's overall foreign exchange rate sensitivity in terms of profit before tax.

Interest Rate Management

OMV's debt portfolio as of December 31, 2025, had only limited exposure to changes in interest rates, as almost all liabilities carried fixed interest rates. Any future financing activities will be subject to prevailing market conditions at the time, which could potentially lead to higher interest expenses.

To facilitate the management of interest rate risk, OMV's existing liabilities are analyzed in terms of fixed and floating rate borrowings, currencies, and maturities. Appropriate ratios for the various categories are established and, where necessary, derivative instruments are used to hedge fluctuations outside predetermined ranges.

OMV regularly analyzes the impact of interest rate changes on interest income and expenses from floating rate deposits and borrowings. Currently, the effects of changes in interest rates are not considered to represent a material risk.

Credit Risk Management

The main counterparty credit risks are assessed and monitored at both Group and segment level using predetermined criteria and limits for all counterparties, banks, and security providers. Based on a risk assessment, counterparties, banks, and security providers are assigned a credit limit, an internal risk class, and a specific limit validity period. Risk assessments are reviewed at least annually or on an ad hoc basis. Credit risk processes are governed by guidelines at OMV Group level stipulating the Group-wide minimum requirements. The main counterparties with contracts involving derivative financial instruments have investment-grade credit ratings. OMV uses commercial trade insurance for parts of its receivables in certain business areas to mitigate credit risk. Due to the high economic uncertainty resulting from the current geopolitical situation, special attention is paid to early warning signals such as changes in payment behavior.

Credit risk is the risk that the OMV Group's counterparties will not meet their obligation under a financial instrument or customer contract, leading to a financial loss.

Credit risk exists in relation to the financial guarantee contracts issued by OMV to Borouge 4 LLC, which is accounted for using the equity method, for the funding of Borouge 4 LLC under the Italian Export Credit Agency agreement. The total guarantee amounts to EUR 814 mn plus interest (2024: EUR 1,228 mn plus interest). Based on the already drawn financing by Borouge 4 LLC, the guaranteed amount as of December 31, 2025 totaled EUR 814 mn plus interest (2024: EUR 1,009 mn plus interest).

In general, a payment under the guarantee agreement is triggered by the non-performance by the guaranteed party of the obligation covered by the guarantee. Therefore, a financial liability initially measured at fair value was recognized.

Maximum credit exposure[1]

In EUR mn

	2025	2024
Trade receivables	1,900	2,842
Investments	102	135
Bonds	43	91
Derivatives	331	307
Loans	551	1,286
Other sundry financial assets	1,047	1,370
Cash and cash equivalents	5,077	6,182
Financial guarantee contracts[2]	814	1,735
Total maximum credit exposure	**9,864**	**13,950**

1 Excluding items reclassified to held for sale
2 Maximum exposure of financial guarantee contracts based on drawdowns of financing facilities as of December 31 excluding interest accrued

30 | Fair Value Hierarchy

Accounting Policy

The fair value is the amount for which an asset or liability could be transferred at the measurement date, based on the assumption that such transfers take place between participants in principal markets and, where applicable, taking the highest and best use into account.

Fair values are determined according to the following hierarchy:

Level 1: Quoted prices in active markets for identical assets or liabilities. For OMV Group, this category will in most cases only be relevant for securities, bonds, investment funds, and futures contracts.

Level 2: Valuation technique using directly or indirectly observable inputs. To determine the fair value for financial instruments within Level 2, forward prices of crude oil or natural gas, interest rates, and foreign exchange rates are usually used as inputs to the valuation model. In addition, counterparty credit risk and volatility indicators, if applicable, are considered.

Level 3: Valuation techniques such as discounted cash flow models using significant unobservable inputs (e.g., long-term price assumptions and reserves estimates).

Fair value hierarchy of financial assets[1] and net amount of assets and liabilities held for sale at fair value

In EUR mn

	Carrying amount			Fair value level			
	Valued at amortized cost	Valued at fair value	Total	Level 1	Level 2	Level 3	Total
			2025				
Trade receivables	1,900	–	**1,900**	–	–	–	**–**
Equity investments	–	102	**102**	14	69	19	**102**
Bonds	43	–	**43**	–	–	–	**–**
Derivatives	–	331	**331**	7	323	–	**331**
Loans	551	–	**551**	–	–	–	**–**
Other sundry financial assets	1,047	–	**1,047**	–	–	–	**–**
Total	**3,540**	**432**	**3,973**	**21**	**392**	**19**	**432**
			2024				
Trade receivables	2,714	128	**2,842**	–	128	–	**128**
Equity investments	–	106	**106**	19	62	25	**106**
Investment funds	–	29	**29**	29	–	–	**29**
Bonds	91	–	**91**	–	–	–	**–**
Derivatives	–	307	**307**	5	302	–	**307**
Loans	1,286	–	**1,286**	–	–	–	**–**
Other sundry financial assets	1,369	2	**1,370**	–	–	2	**2**
Net amount of assets and liabilities associated with assets held for sale, measured at fair value less costs to sell	n.a.	369	**369**	–	369	–	**369**
Total	**5,460**	**941**	**6,401**	**52**	**862**	**27**	**941**

1 Excluding assets that were reclassified to held for sale

Fair value hierarchy of financial liabilities and other liabilities at fair value[1]

In EUR mn

	Carrying amount			Fair value level			
	Valued at amortized cost	Valued at fair value	Total	Level 1	Level 2	Level 3	Total
			2025				
Trade payables	2,633	–	**2,633**	–	–	–	**–**
Bonds	6,753	–	**6,753**	–	–	–	**–**
Lease liabilities	1,143	–	**1,143**	–	–	–	**–**
Other interest-bearing debt	101	–	**101**	–	–	–	**–**
Derivatives	–	257	**257**	26	231	–	**257**
Other financial liabilities	766	14	**780**	–	14	–	**14**
Other liabilities at fair value[2]	–	18	**18**	–	18	–	**18**
Total	**11,396**	**289**	**11,684**	**26**	**263**	**–**	**289**
			2024				
Trade payables	3,723	–	**3,723**	–	–	–	**–**
Bonds	6,570	–	**6,570**	–	–	–	**–**
Lease liabilities	1,767	–	**1,767**	–	–	–	**–**
Other interest-bearing debt	1,070	–	**1,070**	–	–	–	**–**
Derivatives	–	403	**403**	28	375	–	**403**
Other financial liabilities	865	16	**882**	–	16	–	**16**
Other liabilities at fair value[2]	–	40	**40**	–	40	–	**40**
Total	**13,996**	**459**	**14,455**	**28**	**431**	**–**	**459**

1 Excluding liabilities that were reclassified to held for sale
2 Including hedged items designated in a fair value hedge relationship related to product swaps with the national stockholding company in Germany

Financial liabilities for which fair values are disclosed

In EUR mn

	Carrying amount	Fair value	Fair value level	
			Level 1	Level 2
		2025		
Bonds	6,753	6,596	6,596	–
Other interest-bearing debt	101	99	–	99
Financial liabilities	**6,854**	**6,694**	**6,596**	**99**
		2024		
Bonds	6,570	6,359	6,359	–
Other interest-bearing debt	1,070	989	–	989
Financial liabilities	**7,640**	**7,349**	**6,359**	**989**

The table above shows the carrying amount and fair value of financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information of other financial assets and liabilities measured at amortized cost, as the carrying amount represents an adequate approximation to the fair value.

31 | Offsetting of Financial Assets and Financial Liabilities

Accounting Policy

Financial assets and financial liabilities are offset only when the Group has a current and legally enforceable right to set off the recognized amounts and when there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

In the normal course of business, OMV enters into various master netting arrangements in the form of International Swaps and Derivatives Association (ISDA) agreements, European Federation of Energy Traders (EFET) agreements, or other similar arrangements.

The tables below show the carrying amounts of recognized financial assets and financial liabilities that are subject to various netting arrangements. The net column would be in the Group's statement of financial position if all set-off rights were exercised.

Offsetting of financial assets[1]

In EUR mn

	Note	Financial instruments (gross)	Amounts set off in the statement of financial position	**Financial instruments in the statement of financial position (net)**	Liabilities with right of set-off (not offset)	**Net**
				2025		
Derivatives	20	1,866	−1,536	**331**	−55	**276**
Trade receivables	20	3,497	−1,597	**1,900**	−77	**1,824**
Other sundry financial assets	20	1,049	−2	**1,047**	—	**1,047**
Total		**6,413**	**−3,135**	**3,278**	**−131**	**3,146**
				2024		
Derivatives		1,805	−1,498	**307**	−38	**269**
Trade receivables		4,018	−1,176	**2,842**	−85	**2,757**
Other sundry financial assets		1,374	−3	**1,370**	−0	**1,370**
Total		**7,197**	**−2,677**	**4,520**	**−123**	**4,397**

1 Excluding assets that were reclassified to held for sale

Offsetting of financial liabilities[1]

In EUR mn

	Note	Financial instruments (gross)	Amounts set off in the statement of financial position	**Financial instruments in the statement of financial position (net)**	Assets with right of set-off (not offset)	**Net**
				2025		
Derivatives	26	1,793	−1,536	**257**	−55	**202**
Trade payables	26	4,230	−1,597	**2,633**	−77	**2,556**
Other sundry financial liabilities	26	781	−2	**780**	—	**780**
Total		**6,804**	**−3,135**	**3,670**	**−131**	**3,538**
				2024		
Derivatives		1,900	−1,498	**403**	−38	**365**
Trade payables		4,899	−1,176	**3,723**	−85	**3,638**
Other sundry financial liabilities		885	−3	**882**	−0	**882**
Total		**7,684**	**−2,677**	**5,007**	**−123**	**4,884**

1 Excluding liabilities that were reclassified to held for sale

32 | Result on Financial Instruments

Result on financial instruments

In EUR mn

	Amount	Financial instruments at fair value through profit or loss	Equity instruments designated as measured at fair value through other comprehensive income	Financial assets at amortized cost	Financial liabilities at amortized cost
			2025		
Fair value changes of financial assets and derivatives	**205**	205	—	—	—
Net impairment losses on financial assets	**-291**	—	—	-291	—
Result on financial instruments within operating result	**-86**	**205**	**—**	**-291**	**—**
Dividend income	**7**	—	6	—	—
Interest income	**424**	—	—	294	—
Interest expenses	**-388**	—	—	—	-167
Fair value changes of FX derivatives	**16**	16	—	—	—
Financial charges for factoring and securitization	**-53**	-53	—	—	—
Other	**5**	—	—	1	-4
Result on financial instruments within financial result	**11**	**-37**	**6**	**295**	**-170**
			2024		
Fair value changes of financial assets and derivatives	**-209**	-209	—	—	—
Net impairment losses on financial assets	**-18**	—	—	-18	—
Result on financial instruments within operating result	**-228**	**-209**	**—**	**-18**	**—**
Dividend income	**6**	—	6	—	—
Interest income	**300**	—	—	296	—
Interest expenses	**-390**	—	—	—	-139
Fair value changes of FX derivatives	**-26**	-26	—	—	—
Financial charges for factoring and securitization	**-61**	-61	—	—	—
Impairments of financial instruments, net	**-5**	—	—	0	—
Other	**-6**	—	0	0	-6
Result on financial instruments within financial result	**-183**	**-88**	**6**	**296**	**-145**

In 2025, the **interest income** not allocated largely comprised interest income following a positive outcome from litigation in Romania. The **interest expenses** not allocated were mainly related to the unwinding of provisions. For further details, see Note 13 – Net Financial Result.

33 | Share-Based Payments

Accounting Policy

The fair value of share-based compensation expenses arising from the Long-Term Incentive (LTI) Plan – OMV's main equity-settled plan – is estimated using a model based on the expected target achievements and the expected share prices. For cash-settled awards, a provision based on the fair value of the amount payable is built up over the vesting period, so that by the end of the vesting period the fair value of the bonus shares to be granted is fully provided for. The provision is remeasured at the end of each reporting period up to the date of settlement, with any changes in fair value recognized in profit or loss. For share-settled awards, the grant date fair value is recognized as an expense (including income tax), with a corresponding increase in equity, over the vesting period of the awards. The amount recognized as an expense is adjusted to subsequent changes in parameters other than market parameters.

In addition, the Equity Deferral part of the annual bonus is settled in shares. Accordingly, the related expense is recognized against equity. For share-based awards, the award is settled net of tax to the participants.

Long-Term Incentive (LTI) Plans

LTI plans with similar conditions are granted annually to the Executive Board and selected Senior Managers in the Group. On the vesting date, shares will be granted to the participants. The number of bonus shares is determined depending on the achievement of defined performance criteria. The performance criteria and their corresponding typical weightings for the Executive Board members are defined in the Remuneration Policy, and as of 2022 are as follows: Relative Total Shareholder Return (30%), Clean CCS (Current Cost of Supply) ROACE (40%), ESG targets (30%). Based on predefined criteria (e.g., fatalities, Total Recordable Injury Rate (TRIR), process safety – also in comparison to industry benchmarks), a Health & Safety Malus of between 0.8 and 1.0 is applied to the overall target achievement for Executive Board members. In case of severe incidents, the Remuneration Committee may reduce the payout to zero. For Senior Managers, as of 2022, the following performance criteria apply: Relative Total Shareholder Return (30%), Free Cash Flow (35%), and ESG targets/Transformation targets (35%). The defined performance criteria may not be amended during the performance period of the LTI plans. However – in order to maintain the incentivizing character of the program – the responsible governing body has the discretion to adjust for Senior Managers the threshold/target/maximum levels of the Free Cash Flow, in case of material changes in external factors such as oil and gas prices. The adjustment can be made in both directions.

Disbursement is made in cash or in shares. Since 2022, the OMV Petrom LTI plan payment has been made in shares only. Executive Board members and Senior Managers as active participants of the plans are required to build up an appropriate volume of shares and to hold those shares until retirement or departure from the company. For Senior Managers, if the eligibility of the LTI plan lapses but they are still in active employment with the company, the shareholding requirement expires when the last LTI plan is paid out. The shareholding requirement is defined as a percentage of the annual gross base salary for the Executive Board, and as a percentage of the respective Target Long-Term Incentive for Senior Managers. Executive Board members have to fulfill the shareholding requirement within five years after the initial respective appointment. Until fulfillment of the shareholding requirement, disbursement takes the form of shares, whilst thereafter, the plan participants can decide between cash or share settlement. As long as the shareholding requirements are not fulfilled, the granted shares after deduction of taxes are transferred to a trustee deposit, managed by the company.

For payments in shares, the grant date fair values are spread as expenses over the three-year performance period with a corresponding increase in shareholders' equity. In the case of assumed cash settlements, a provision is made for the expected future costs of the LTI plans on the statement of financial position date based on fair values.

Long-Term Incentive Plans

	2025 plan	2024 plan	2023 plan	2022 plan
Start of plan	01/01/2025	01/01/2024	01/01/2023	01/01/2022
End of performance period	12/31/2027	12/31/2026	12/31/2025	12/31/2024
Vesting date	03/31/2028	03/31/2027	03/31/2026	03/31/2025
Shareholding requirement				
Executive Board Chairman	200% of annual gross base salary	200% of annual gross base salary	200% of annual gross base salary	200% of annual gross base salary
Executive Board Deputy Chairman	175% of annual gross base salary	175% of annual gross base salary	175% of annual gross base salary	175% of annual gross base salary
Other Executive Board members	150% of annual gross base salary	150% of annual gross base salary	150% of annual gross base salary	150% of annual gross base salary
Senior Managers	75% of the respective Target Long-Term Incentive	75% of the respective Target Long-Term Incentive	75% of the respective Target Long-Term Incentive	75% of the respective Target Long-Term Incentive
Details per Plan[1]				
Share Price (fair value) at Grant Date	44.54	47.50	42.17	–
Equity reserve (in EUR mn) as of December 31, 2025	3	7	8	–
Maximum shares as of December 31, 2025	873,502	820,964	646,340	–
Expected shares as of December 31, 2025	576,036	566,220	502,923	–
thereof settled in shares	215,071	229,481	179,735	–
thereof settled in cash	360,965	336,739	323,188	–
Fair value of plan – Average share price	45.94	46.49	47.45	–
Fair value of plan (in EUR mn) as of December 31, 2025[2]	26	26	24	–
Provision (in EUR mn) as of December 31, 2025[2]	5	10	15	–

1 Including Borealis Group, which was reclassified to "held for sale" – for more details, see Note 5 – Assets and Liabilities Held for Sale.
2 Excluding incidental wage costs

Equity Deferral

The Equity Deferral serves as a long-term compensation instrument for the members of the Executive Board that promotes retention and shareholder alignment in OMV. It combines the interests of management and shareholders via a long-term investment in restricted shares. The holding period of the Equity Deferral is three years from vesting. The plan also seeks to prevent inadequate risk-taking.

The performance criteria and their typical weightings for the Executive Board are defined in the Remuneration Policy and are as follows: Reported Net Income (40%), Free Cash Flow (30%), Operational target (15%), and ESG target (15%). Based on predefined criteria (e.g., fatalities, TRIR, and process safety – also in comparison to industry benchmarks), a Health & Safety Malus of between 0.8 and 1.0 is applied to overall target achievement. In case of severe incidents, the Remuneration Committee may reduce the payout to zero.

The Annual Bonus is capped at 180% of the target Annual Bonus. A minimum of one-third of the Annual Bonus is granted in shares. The determined bonus achievement is settled on March 31 following the end of the period whereby at the statement of financial position date the target achievements and the share price are estimated (the latter on the basis of market quotes).

Given the volatility of commodity prices and market conditions inherent to the industry, the variable remuneration plans give the Remuneration Committee the authority (in line with general practices in the Oil and Gas industry) to adjust the threshold, target, and maximum levels of the financial targets based on oil/gas prices and EUR/USD exchange rates compared with assumptions at the time the targets were set. Adjustments can be applied in both directions. They are determined by the Remuneration Committee and published in the Remuneration Report. The granted shares after deduction of taxes are transferred to a trustee deposit, managed by the Company, to be held for three years.

In 2025, expenses amounting to EUR 3 mn were recorded with a corresponding increase in equity (2024: EUR 2 mn).

Employee Share Purchase Plan

In 2025, OMV launched an employee share purchase plan program, a share-based payment arrangement according to IFRS 2, which entitled employees to buy shares at a discounted price. The discount was borne by OMV and was therefore accounted for as cash-settled share based payment in line with IFRS 2. OMV itself did not acquire or provide shares, nor did it hold any treasury shares for this purpose. The share purchases and subsequent custody in the participants' name were carried out exclusively through an external third-party company. The transaction had no material impact on OMV's consolidated income statement.

Total Expenses

Expenses related to all share-based payment transactions are summarized in the table below.

Expenses related to share-based payment transactions[1]

In EUR mn

	2025	2024
Cash-settled	21	6
Equity-settled	15	7
Total expenses arising from share-based payment transactions	**36**	**13**

1 Excluding incidental wage costs and expenses related to emyployee share purchase plan and including expenses reported by Borealis disposal group classified as discontinued operation

34 | Expenses Group Auditor

Expenses for services rendered by the Group auditor (including the international network within the meaning of Section 271b UGB) comprised the following:

Expenses for services rendered by the Group auditor (including the international network)

In EUR mn

	2025		2024	
	Group auditor	thereof KPMG Austria GmbH Wirtschafts- prüfungs- und Steuerberatungs- gesellschaft	Group auditor	thereof KPMG Austria GmbH Wirtschafts- prüfungs- und Steuerberatungs- gesellschaft
Audit of Group accounts and year-end audit	5.88	2.87	5.70	2.55
Other assurance services	2.05	1.77	1.67	1.48
Tax advisory services	1.03	–	2.51	–
Other services	0.27	–	0.55	–
Total	**9.22**	**4.64**	**10.44**	**4.03**

35 | Related Parties

Under IAS 24, details of relationships with related parties and related enterprises not included in consolidation must be disclosed. Enterprises and individuals are considered to be related if one party is able to control or exercise significant influence over the business of the other. Österreichische Beteiligungs AG (ÖBAG), Vienna, holds an interest of 31.5% and Abu Dhabi National Oil Company P.J.S.C., Abu Dhabi, holds an interest of 24.9% in OMV Aktiengesellschaft; both are related parties under IAS 24.

Transactions in Relation to Equity-Accounted Investments

In 2025 and 2024, there were the following arm's length supplies of goods and services (including the granting of licenses for the use of technologies belonging to the Group) between the Group and equity-accounted companies including companies reclassified to "held for sale."

Transactions with equity-accounted investments – Sales and trade receivables

In EUR mn

	2025		2024	
	Sales and other income	Trade receivables	Sales and other income	Trade receivables
Abu Dhabi Oil Refining Company	2	1	2	1
Adamant Ecodev S.R.L.	2	–	–	–
ADNOC Global Trading LTD	3	1	4	1
Bayport Polymers LLC[1]	9	2	11	4
Borouge investments[2]	562	124	507	126
Borouge 4 LLC	5	1	7	2
EEX CEGH Gas Exchange Services GmbH	1	0	1	0
Erdöl-Lagergesellschaft m.b.H.	46	0	46	0
GENOL Gesellschaft m.b.H.	164	21	134	22
Kilpilahden Voimalaitos Oy[1]	5	0	5	3
Recelerate GmbH[1]	0	0	1	0
Total	**799**	**150**	**719**	**159**

1 Part of Borealis disposal group
2 Including Borouge PLC and Borouge Pte. Ltd.

Moreover, OMV recognized EUR 14 mn income from financial guarantees granted to equity-accounted investments (2024: EUR 7 mn). For further details, see below.

Transactions with equity-accounted investments – Purchases and trade payables

In EUR mn

	2025		2024	
	Purchases and services received	Trade payables	Purchases and services received	Trade payables
Bayport Polymers LLC[1]	65	3	43	3
Borouge investments[2]	511	188	434	143
Deutsche Transalpine Oelleitung GmbH	34	3	33	3
EPS Ethylen-Pipeline-Süd GmbH & Co KG	4	–	4	–
Erdöl-Lagergesellschaft m.b.H.	78	5	56	2
GENOL Gesellschaft m.b.H.	23	3	12	1
Industrins Räddningstjänst i Stenungsund AB[1]	1	0	1	0
Kilpilahden Voimalaitos Oy[1]	101	13	85	–
PetroPort Holding AB[1]	4	0	4	0
Recelerate GmbH[1]	0	0	3	0
Salzburg Fuelling GmbH	–	–	1	0
Società Italiana per l'Oleodotto Transalpino S.p.A.	5	0	5	1
Total	**826**	**216**	**679**	**154**

1 Part of Borealis disposal group
2 Including Borouge PLC and Borouge Pte. Ltd.

Dividends distributed from equity-accounted investments

In EUR mn

	2025	2024
Abu Dhabi Oil Refining Company	44	202
Abu Dhabi Petroleum Investments LLC	10	24
ADNOC Global Trading LTD	37	76
Borouge investments[1]	421	434
Deutsche Transalpine Oelleitung GmbH	1	1
EEX CEGH Gas Exchange Services GmbH	1	1
Pearl Petroleum Company Limited	27	35
Società Italiana per l'Oleodotto Transalpino S.p.A.	1	1
Transalpine Ölleitung in Österreich Gesellschaft m.b.H.	1	1
Dividends distributed from equity-accounted investments	**543**	**776**

1 Including Borouge PLC and Borouge Pte. Ltd.

Other balances with equity-accounted investments

In EUR mn

	2025	2024
Bayport Polymers LLC[1]	42	769
Borouge 4 LLC	490	435
Cil PV Plant SRL	1	0
Dunav Solar Plant EOOD	1	–
Electrocentrale Borzesti SRL	55	25
Enerintens Solar SRL	1	–
Kilpilahden Voimalaitos Oy[1]	58	55
Tenersolar Park SRL	1	–
Loan receivables	**650**	**1,285**
Bayport Polymers LLC[1]	64	21
Borouge 4 LLC	15	–
C2PAT GmbH[2]	–	1
Freya Bunde-Etzel GmbH & Co. KG	6	7
Other financial receivables	**85**	**29**
Borouge investments[3]	7	8
Contract assets	**7**	**8**
Kilpilahden Voimalaitos Oy[1]	9	10
Advance payments	**9**	**10**
Bayport Polymers LLC[1]	63	20
Borouge 4 LLC	14	1
Other financial liabilities	**77**	**21**
Erdöl-Lagergesellschaft m.b.H.	53	66
Contract liabilities	**53**	**66**
Erdöl-Lagergesellschaft m.b.H.	32	32
Provisions	**32**	**32**

1 Part of Borealis disposal group
2 Deconsolidated on August 26, 2025
3 Including Borouge PLC and Borouge Pte. Ltd.

On October 24, 2025, the agreement to transfer Borealis' 40% participation in **Borouge 4 LLC** (Borouge 4), including associated shareholder loans and financial guarantees, to OMV subsidiaries (30%) and to ADNOC's subsidiary MPP Holdings GmbH[1] (10%) was closed. Consequently, the following balances as of December 31, 2025, reflect only the 30% participation in Borouge 4. Following the transfer, Borealis recognized cash proceeds from MPP Holdings GmbH[1] related to the associated shareholder loans in the amount of EUR 158 mn and a financial receivable against MPP Holdings GmbH[1] in the amount of EUR 102 mn plus interest.

As of December 31, 2025, undrawn financial commitments to Borouge 4 totaling EUR 227 mn (December 31, 2024: EUR 615 mn) originated from a shareholder loan agreement. EUR 455 mn out of the total EUR 682 mn commitment

1 Renamed XRG Austria GmbH in January 2026

had been drawn as of December 31, 2025, resulting in a loan receivable (including interest) of EUR 490 mn as at year-end (December 31, 2024: EUR 435 mn).

Furthermore, a guarantee for the funding of Borouge 4 under the Italian Export Credit Agency agreement was granted. The total guarantee amounted to EUR 814 mn plus interest. Based on the already drawn financing by Borouge 4, the guaranteed amount was fully utilized (December 31, 2024: EUR 1,009 mn).

On January 3, 2025, **Bayport Polymers LLC** closed an amendment to the existing Revolving Credit Facility contract increasing the maximum amount of the credit facility, which is guaranteed by Borealis to EUR 149 mn (December 31, 2024: EUR 96 mn). The guarantee was utilized in the amount of EUR 74 mn plus interest as of December 31, 2025 (December 31, 2024: EUR 82 mn).

In 2022, Bayport Polymers LLC issued two tranches of senior notes, for which Borealis provided a parental guarantee, amounting to EUR 553 mn plus interest as of December 31, 2025 (December 31, 2024: EUR 626 mn). On June 10, 2025, a loan was repaid by Bayport Polymers LLC to Borealis, which completed the externalization of certain shareholder loans, reducing the loan receivables against Bayport Polymers LLC to EUR 42 mn as of December 31, 2025 (December 31, 2024: EUR 769 mn). The repayment was financed via a syndicated Baystar senior term loan facility in the amount of EUR 638 mn with three tranches up to 9 years, guaranteed by Borealis for the full amount. On October 16, 2025, a new loan in the amount of EUR 213 mn was concluded by Bayport Polymers LLC, of which 50% (EUR 106 mn) was guaranteed by Borealis. Additionally, Borealis provided a parental guarantee for the lease of railcars by Bayport Polymers LLC with a maximum exposure of EUR 15 mn as of December 31, 2025 (December 31, 2024: EUR 19 mn). In total, Borealis recognized a financial liability of EUR 63 mn in relation to those financial guarantees.

In September 2024, OMV Petrom finalized the acquisition of 50% shares in the joint venture **Electrocentrale Borzesti SRL**, held together with RNV Infrastructure. Both partners plan to invest approximately EUR 1.3 bn in renewable energy projects according to the shareholders' agreement, including a large portion of external financing. Therefore, part of the estimated investment will be financed by share capital increase and/or by shareholder loans granted to the joint venture equally by both partners, subject to obtaining the final investment decision for the respective projects. Loan receivables by OMV Petrom S.A. from Electrocentrale Borzesti SRL amounted to EUR 55 mn as of December 31, 2025 (December 31, 2024: EUR 25 mn), reflecting further drawings during the reported period.

The contract liabilities toward Erdöl-Lagergesellschaft m.b.H. are related to a long-term contract for rendering of services.

Government-Related Entities

Based on the OMV ownership structure, the **Republic of Austria** has an indirect relationship with OMV via ÖBAG and is therefore, together with companies under the control of the Republic of Austria, considered a related party. In its normal course of business, OMV has arm's length transactions mainly with Österreichische Post Aktiengesellschaft, VERBUND AG, Autobahnen- und Schnellstraßen-Finanzierungs-Aktiengesellschaft (ASFINAG), Österreichische Bundesbahnen-Holding Aktiengesellschaft, Bundesbeschaffung GmbH, and their subsidiaries.

In 2024, OMV concluded a power purchase agreement with VERBUND for the supply of sustainable electricity obtained from hydropower for four years starting in January 2025.

Via ADNOC, OMV has an indirect relationship with the **Emirate of Abu Dhabi**, which, together with the companies under the control of Abu Dhabi, is also considered a related party. In 2025, there were supplies of goods and services, for instance to Abu Dhabi Company for Offshore Petroleum Operations Ltd and NOVA Chemicals Corporation (NOVA).

On March 3, 2025, OMV and ADNOC signed a binding agreement for the combination of their shareholdings in Borealis and Borouge into Borouge Group International. For more details, see Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Borouge Group International AG[1] recognized a financial liability from recharging of costs against Abu Dhabi National Oil Company P.J.S.C (ADNOC) in the amount of EUR 18 mn as of December 31, 2025.

As of December 31, 2025, an outstanding loan liability to MPP Holdings GmbH[2] was reported in the amount of EUR 102 mn plus interest, stemming from a dividend distribution. Furthermore, as detailed above, cash proceeds in the amount of EUR 158 mn were received from MPP Holdings GmbH[2] and a financial receivable of EUR 102 mn plus interest against MPP Holdings GmbH[2] was recognized.

On November 5, 2025, OMV and Masdar (also known as the Abu Dhabi Future Energy Company, jointly owned by TAQA, ADNOC, and Mubadala) signed a binding agreement to establish a company for the financing, construction, and operation of the 140 MW green hydrogen electrolyzer plant in Bruck an der Leitha, Austria, with construction having started in September 2025 and the facility expected to be operational in 2027. The company will be majority-owned by OMV, with Masdar holding a 49% share.

Pursuant to the Ghasha concession agreement entered into in 2018, the Supreme Council for Financial and Economic Affairs of the Emirate of Abu Dhabi (SCFEA) and ADNOC consented to the transfer of OMV's 5% stake in the Ghasha concession to Lukoil subject to the satisfaction of certain conditions. OMV has incurred a transaction fee in the amount of USD 100 mn as of the closing date of the transaction, i.e., on May 29, 2025.

Furthermore, OMV cooperates with ADNOC in several Exploration & Production arrangements and closed strategic equity partnerships with ADNOC, covering both the ADNOC Refining business and a Trading joint venture.

Key Management Personnel Compensation

Remuneration received by active members of the Executive Board as of December 31, 2025

In EUR mn

	2025				
	Stern	Florey	Gaso	van Koten	**Total**
Short-term benefits	**2.16**	**1.80**	**1.28**	**1.32**	**6.56**
Fixed (base salary)	1.13	0.93	0.60	0.66	**3.32**
Variable (cash bonus)[1]	1.02	0.87	0.62	0.63	**3.13**
Benefits in kind[2]	0.01	0.01	0.05[3]	0.03[4]	**0.11**
Post-employment benefits	**0.28**	**0.23**	**0.15**	**0.16**	**0.83**
Pension fund contributions	0.28	0.23	0.15	0.16	**0.83**
Share-based benefits	**1.61**	**0.98**	**0.38**	**0.63**	**3.60**
Variable (Equity Deferral 2024)	0.84	0.72	0.38	0.39	**2.34**
Variable (LTIP 2022)	0.76	0.26	–	0.24	**1.26**
Remuneration received by the Executive Board	**4.06**	**3.01**	**1.81**	**2.11**	**10.99**

1 The variable components relate to target achievement in 2024, for which bonuses were paid in 2025.
2 Including cash payments for allowances
3 Including rental, advisory costs, and related taxes
4 Including car allowances

1 Borouge Group International AG (BGI) was established as part of the preparations for the formation of the polyolefins joint venture between OMV and ADNOC. BGI holds 100% of the shares in Borealis GmbH and is owned 75% by the OMV Group and 25% by MPP Holdings GmbH (in January 2026 renamed to XRG Austria GmbH). For more information, refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture
2 Renamed XRG Austria GmbH in January 2026

Remuneration received by former members of the Executive Board as of December 31, 2025

In EUR mn

	2025				
	Pleininger[3]	Skvortsova[4]	Seele[5]	Vlad[6]	**Total**
Short-term benefits	**—**	**0.00**	**—**	**1.00**	**1.00**
Fixed (base salary)	—	—	—	0.35	**0.35**
Variable (cash bonus)[1]	—	—	—	0.59	**0.59**
Benefits in kind[2]	—	0.00	—	0.05[7]	**0.06**
Post-employment benefits	**—**	**—**	**—**	**0.15**	**0.15**
Pension fund contributions	—	—	—	0.15	**0.15**
Termination benefits	**—**	**—**	**—**	**0.29**	**0.29**
Share-based benefits	**0.33**	**0.24**	**0.50**	**0.37**	**1.43**
Variable (Equity Deferral 2024)	—	—	—	0.37	**0.37**
Variable (LTIP 2022)	0.33	0.24	0.50	—	**1.07**
Remuneration received by former Executive Board members	**0.33**	**0.24**	**0.50**	**1.80**	**2.87**

1 The variable components relate to target achievement in 2024, for which bonuses were paid in 2025.
2 Including cash payments for allowances
3 Johann Pleininger resigned from the Executive Board effective December 31, 2022, and his contract ended on April 30, 2023.
4 Elena Skvortsova resigned from the Executive Board effective October 31, 2022, and her contract ended on June 14, 2023.
5 Rainer Seele resigned from the Executive Board effective August 31, 2021, and his contract ended on June 30, 2022.
6 Daniela Vlad resigned from the Executive Board effective February 28, 2025, and her contract ended on July 31, 2025.
7 Including rental, moving and advisory costs, and related taxes

Remuneration received by active members of the Executive Board as of December 31, 2024

In EUR mn

	2024					
	Stern	Florey	Gaso	van Koten	Vlad[5]	**Total**
Short-term benefits	**2.24**	**1.87**	**1.30**	**1.36**	**1.32**	**8.09**
Fixed (base salary)	1.04	0.87	0.60	0.62	0.58	**3.70**
Variable (cash bonus)[1]	1.19	0.99	0.63	0.72	0.66	**4.18**
Benefits in kind[2]	0.01	0.01	0.07[3]	0.03[4]	0.09[3]	**0.21**
Post-employment benefits	**0.26**	**0.22**	**0.15**	**0.15**	**0.14**	**0.93**
Pension fund contributions	0.26	0.22	0.15	0.15	0.14	**0.93**
Share-based benefits	**1.58**	**1.19**	**0.35**	**0.61**	**0.36**	**4.09**
Variable (Equity Deferral 2023)	0.87	0.72	0.35	0.40	0.36	**2.70**
Variable (LTIP 2021)	0.71	0.47	—	0.21	—	**1.39**
Remuneration received by the Executive Board	**4.08**	**3.27**	**1.80**	**2.13**	**1.82**	**13.10**

1 The variable components relate to target achievement in 2023, for which bonuses were paid in 2024.
2 Including cash payments for allowances
3 Including rental, advisory costs, and related taxes
4 Including car allowances
5 Daniela Vlad resigned from the Executive Board effective February 28, 2025, and her contract ended on July 31, 2025.

Remuneration received by former members of the Executive Board as of December 31, 2024

In EUR mn

	2024				
	Pleininger[3]	Skvortsova[4]	Seele[5]	Gangl[6]	**Total**
Short-term benefits	**0.34**	**0.34**	**—**	**—**	**0.68**
Variable (cash bonus)[1]	0.34	0.33	—	—	**0.67**
Benefits in kind[2]	—	0.01	—	—	**0.01**
Share-based benefits	**0.88**	**0.61**	**1.80**	**0.11**	**3.39**
Variable (Equity Deferral 2023)	0.27	0.18	—	—	**0.46**
Variable (LTIP 2021)	0.60	0.43	1.80	0.11	**2.94**
Remuneration received by former Executive Board members	**1.22**	**0.95**	**1.80**	**0.11**	**4.07**

1 The variable components relate to target achievement in 2023, for which bonuses were paid in 2024.
2 Including cash payments for allowances
3 Johann Pleininger resigned from the Executive Board effective December 31, 2022, and his contract ended on April 30, 2023.
4 Elena Skvortsova resigned from the Executive Board effective October 31, 2022, and her contract ended on June 14, 2023.
5 Rainer Seele resigned from the Executive Board effective August 31, 2021, and his contract ended on June 30, 2022.
6 Thomas Gangl resigned from the Executive Board effective March 31, 2021.

Remuneration received by top executives (excl. Executive Board)

In EUR mn

	2025	2024
Salaries and bonuses	27.9	27.0
Pension fund contributions	1.5	1.5
Other post-employment benefits including termination benefits	1.4	0.0
Share-based benefits	2.9	5.9
Other long-term benefits	0.1	0.1
Remuneration received by top executives (excl. Executive Board)	**33.7**	**34.5**

The members of the Executive Board and the members of the Supervisory Board are covered by directors and officers liability insurance (D&O) and criminal legal expenses insurance. A large number of other OMV employees also benefit from these two forms of insurance, and the insurers levy lump-sum premiums, which are not specifically attributed to the Board members.

See Note 33 – Share-Based Payments for details on Long-Term Incentive Plans and Equity Deferral.

In 2025, remuneration expenses for the Supervisory Board amounted to EUR 1.2 mn (2024: EUR 1.1 mn).

36 | Subsequent Events

Subsequent to the reporting date, geopolitical tensions in the Middle East have intensified following military actions involving the United States and Israel and retaliatory actions by Iran, targeting Isreal, Bahrain, Kuwait, Qatar, the United Arab Emirates, Jordan, Saudi Arabia, Cyprus, and ships passing through the Strait of Hormuz.

Maritime insurers canceled war risk cover in the Gulf, thereby effectively closing the Strait of Hormuz. Usually, about 20% of global oil and natural gas passes through that narrow shipping lane in the Gulf. As a result of uncertainty and disruption to international trade, global oil and natural gas prices substantially increased following the military actions, and further volatility is expected. OMV financial results may be impacted by the inability to fulfill delivery contracts and by volatility in derivative financial instruments. However, the extent and duration of any such effects remain uncertain and dependent on future developments.

OMV Group's activities in the region are partially affected. The 15 kboe/d natural gas and NGL production in Kurdistan is being stopped (reflecting OMVs investment in Pearl Petroleum Company Limited). OMV further produces 51 kbbl/d of crude oil in the United Arab Emirates and in addition holds a 15% stake in ADNOC Refining (United Arab Emirates). Through its subsidiary Borealis, OMV is a major shareholder of Borouge which provides polymer solutions from its assets in the United Arab Emirates. The Strait of Hormuz is the major export route for UAE export.

Given the rapidly evolving nature of the situation, it is not currently possible to reliably quantify the overall financial impact, whether adverse or favorable, on the financial statements of OMV Group. Accordingly, no adjustments have been made to the financial statements as of the reporting date, as these events are considered non adjusting subsequent events. Management will continue to monitor developments and assess potential implications for operations, financial position, and performance.

37 | Direct and Indirect Investments of OMV Aktiengesellschaft

Changes in the consolidated group

Name of company	Registered office	Type of change[1]	Effective date
Energy			
OMV Austria South Geothermal GmbH	Vienna	First consolidation	January 16, 2025
OMV GeoTherm Graz GmbH	Vienna	First consolidation	February 14, 2025
Dunav Solar Plant EOOD[2]	Sofia	First consolidation (A)	September 29, 2025
OMV Petrom Georgia LLC	Tbilisi	Deconsolidation (I)	November 30, 2025
Fuels			
Adamant Ecodev S.R.L.[2]	Milan	First consolidation (A)	January 31, 2025
PRO EMV, s.r.o.[2]	Prague	First consolidation (A)	September 4, 2025
OMV Petrom Biofuels S.R.L.	Bucharest	Deconsolidation (I)	November 30, 2025
Chemicals			
Borealis BoNo Holdings LLC	Houston	Deconsolidation (M)	March 31, 2025
OMV Borealis Holding GmbH	Vienna	Deconsolidation (M)	April 16, 2025
mtm compact GmbH	Niedergebra	Deconsolidation	May 30, 2025
C2PAT GmbH[2]	Vienna	Deconsolidation	August 26, 2025
Borouge Group International AG[3]	Schwechat	First consolidation	September 10, 2025

1 "First consolidation" refers to newly formed companies, "First consolidation (A)" indicates the acquisition of a company. "Deconsolidation (I)" refers to companies that have been excluded from the Group investments following a sale. "Deconsolidation (M)" refers to subsidiaries that were deconsolidated following a merger into another Group company, and "Deconsolidation (I)" refers to companies that were deconsolidated due to immateriality.
2 Company consolidated at-equity
3 Borouge Group International AG (BGI) was established as part of the preparations for the formation of the polyolefins joint venture between OMV and ADNOC. BGI holds 100% of the shares in Borealis GmbH and is owned 75% by the OMV Group and 25% by MPP Holdings GmbH (in January 2026 renamed to XRG Austria GmbH). For more information, refer to Note 4 – OMV and ADNOC to Establish a New Polyolefins Joint Venture.

Number of consolidated companies

	2025			2024		
	Full consolidation	Equity consolidation	Accounting for OMV's share[1]	Full consolidation	Equity consolidation	Accounting for OMV's share[1]
January 1	**114**	**27**	**7**	**115**	**23**	**6**
Included for the first time	3	3	–	10	5	1
Change in consolidation type	–2	–	–	–	–1	–
Deconsolidated during the year	–3	–1	–	–11	–	–
December 31	**112**	**29**	**7**	**114**	**27**	**7**
thereof domiciled and operating abroad	77	25	6	81	22	6
thereof domiciled in Austria and operating abroad	9	–	–	9	–	–

1 Accounting for OMV's share of assets, obligations for liabilities, share of income, and expenses

List of Investments

List of subsidiaries, equity-accounted investments, and other investments of OMV Aktiengesellschaft with an interest of at least 20%

	Parent company	Type of consolidation[1]	Equity interest in % as of December 31, 2025	Equity interest in % as of December 31, 2024
Energy				
ATS Energy S.R.L., Bucharest	PETROM	C	100.00	100.00
BridgeConstruct S.R.L., Bucharest	PETROM	C	100.00	100.00
Central European Gas Hub AG, Vienna (HUB)	OGI	C	65.00	65.00
Cil PV Plant S.R.L., Bucharest	PETROM	AEJ	50.00	50.00
deeep Tiefengeothermie GmbH, Vienna	OGEO	PC	49.00	49.00
Dunav Solar Plant EOOD, Sofia	PETROM	AEJ	50.00	–
EEX CEGH Gas Exchange Services GmbH, Vienna	HUB	AEA	49.00	49.00
Electrocentrale Borzesti S.R.L., Bucharest	PETROM	AEJ	50.00	50.00
Energy Infrastructure Limited, Wellington	NZEA	C	100.00	100.00
Energy Petroleum Holdings Limited, Wellington	NZEA	C	100.00	100.00
Energy Petroleum Investments Limited, Wellington	NZEA	C	100.00	100.00
Enerintens Solar S.R.L., Bucharest	PETROM	AEJ	50.00	50.00
Freya Bunde-Etzel GmbH & Co. KG, Bonn	OGSG	AEA	39.99	39.99
Intertrans Karla S.R.L., Bucharest	PETROM	C	100.00	100.00
IROKO CCS ANS, Sandnes	ONOR	PC	30.00	30.00
JR Constanta S.R.L., Bucharest	PETROM	C	100.00	100.00
JR Solar Teleorman S.R.L., Bucharest	PETROM	C	100.00	100.00
JR TELEORMAN S.R.L., Bucharest	PETROM	C	100.00	100.00
JSC GAZPROM YRGM Development, St. Petersburg[2,3]	OMVEP	NC-I	–	–
OJSC Severneftegazprom, Krasnoselkup[3]	OMVEP	NC-I	24.99	24.99
OMV (Berenty) Exploration GmbH in Liqu., Vienna	OMVEP	NC	100.00	100.00
OMV (IRAN) onshore Exploration GmbH, Vienna	OMVEP	C	100.00	100.00
OMV (Mandabe) Exploration GmbH in Liqu., Vienna	OMVEP	NC	100.00	100.00
OMV (NAMIBIA) Exploration GmbH, Vienna	ONAFRU	NC	100.00	100.00
OMV NORGE AS, Stavanger (ONOR)	OMVEP	C	100.00	100.00
OMV (Tunesien) Production GmbH, Vienna	OMVEP	C	100.00	100.00
OMV (TUNESIEN) Sidi Mansour GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV (Yemen Block S 2) Exploration GmbH, Vienna	OMVEP	C	100.00	100.00
OMV (YEMEN) Al Mabar Exploration GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV (YEMEN) South Sanau Exploration GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Abu Dhabi E&P GmbH in Liqu., Vienna[4]	OMVEP	NC	100.00	100.00
OMV Abu Dhabi Offshore GmbH, Vienna	OMVEP	C	100.00	100.00
OMV Abu Dhabi Production GmbH, Vienna	OMVEP	C	100.00	100.00
OMV Algeria Energy GmbH, Vienna	OMVEP	NC	100.00	–
OMV AUSTRALIA PTY LTD, Perth (OAUST)	OMV AG	C	100.00	100.00
OMV Austria Exploration & Production GmbH, Vienna (OEPA)	OMVEP	C	100.00	100.00
OMV Austria Geothermal GmbH, Vienna (OGEO)	OGREEN	C	100.00	100.00
OMV Austria South Geothermal GmbH, Vienna (OSGEOA)	OGREEN	C	100.00	–
OMV Barrow Pty Ltd, Perth	OAUST	NC	100.00	100.00
OMV Beagle Pty Ltd, Perth	OAUST	NC	100.00	100.00
OMV Bina Bawi GmbH, Vienna	PETEX	NC	100.00	100.00
OMV Block 70 Upstream GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Croatia Geothermal GmbH, Vienna	OGREEN	NC	100.00	100.00
OMV East Abu Dhabi Exploration GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Enerji Ticaret Anonim Şirketi, Istanbul	OMVRM	C	100.00	100.00
OMV Exploration & Production GmbH, Vienna (OMVEP)	OMV AG	C	100.00	100.00
OMV Gas Logistics Holding GmbH, Vienna (OGI)	OMV AG	C	100.00	100.00
OMV Gas Marketing & Trading Belgium, Brussels	ECOGAS	C	100.00	100.00
OMV Gas Marketing & Trading Deutschland GmbH, Düsseldorf	ECOGAS	C	100.00	100.00
OMV Gas Marketing & Trading GmbH, Vienna (ECOGAS)	OMVRM	C	100.00	100.00
OMV Gas Marketing & Trading Hungária Kft., Budapest	PETROM	C	100.00	–

List of subsidiaries, equity-accounted investments, and other investments of OMV Aktiengesellschaft with an interest of at least 20%

	ECOGAS		–	100.00
OMV Gas Marketing & Trading Italia S.r.l., Milan	ECOGAS	NC	100.00	100.00
OMV Gas Marketing Trading & Finance B.V., Amsterdam	OFS	C	100.00	100.00
OMV Gas Storage Germany GmbH, Cologne (OGSG)	OMVDS	C	100.00	100.00
OMV Gas Storage GmbH, Vienna	OGI	C	100.00	100.00
OMV Gaz İletim A.Ş., Istanbul	OMVRM	C	100.00	100.00
OMV GeoTherm Graz GmbH, Vienna	OSGEOA	C	100.00	–
OMV GeoTherm NL B.V., Amstelveen	OGREEN	NC	100.00	–
OMV Green Energy GmbH, Vienna (OGREEN)	OMVEP	C	100.00	100.00
OMV Jardan Block 3 Upstream GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Maurice Energy GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Middle East & Africa GmbH in Liqu., Vienna[4]	OMVEP	NC	100.00	100.00
OMV Myrre Block 86 Upstream GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV New Zealand Limited, Wellington (NZEA)	OMVEP	C	100.00	100.00
OMV NZ Production Limited, Wellington	NZEA	C	100.00	100.00
OMV OF LIBYA LIMITED, Douglas	OMVEP	C	100.00	100.00
OMV Offshore (Namibia) GmbH, Vienna (ONAFRU)	OMVEP	NC	100.00	100.00
OMV Offshore Bulgaria GmbH, Vienna	PETROM	C	100.00	100.00
OMV Offshore Morondava GmbH in Liqu., Vienna	OMVEP	NC	100.00	100.00
OMV Oil and Gas Exploration GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Oil Exploration GmbH, Vienna	OMVEP	C	100.00	100.00
OMV Oil Production GmbH, Vienna	OMVEP	C	100.00	100.00
OMV Orient Hydrocarbon GmbH in Liqu., Vienna	OMVEP	NC	100.00	100.00
OMV Orient Upstream GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Petroleum Exploration GmbH, Vienna (PETEX)	OMVEP	NC	100.00	100.00
OMV Petroleum Pty Ltd, Perth	NZEA	NC	100.00	100.00
OMV PETROM E&P BULGARIA S.R.L., Bucharest	PETROM	C	100.00	100.00
OMV Petrom Energy Solution S.R.L., Bucharest	PETROM	C	100.00	100.00
OMV PETROM GEORGIA LLC, Tbilisi[5]	PETROM	NC	100.00	100.00
OMV Proterra GmbH, Vienna	OEPA	NC	100.00	100.00
OMV Russia Upstream GmbH, Vienna	OMVEP	NC	100.00	100.00
OMV Upstream International GmbH, Vienna (OUPI)	OMVEP	C	100.00	100.00
Pearl Petroleum Company Limited, Road Town	OUPI	AEA	10.00	10.00
PEI Venezuela Gesellschaft mit beschränkter Haftung, Burghausen	OMVEP	NC	100.00	100.00
PETROM EXPLORATION & PRODUCTION LIMITED, Douglas	PETROM	NC	100.00	100.00
POSEIDON EXL 005 ANS, Lysaker	ONOR	PC	50.00	50.00
Preussag Energie International GmbH, Burghausen	OMVEP	NC	100.00	100.00
S. PARC FOTOVOLTAIC ISALNITA S.A., Târgu Jiu	PETROM	PC	50.00	50.00
S. PARC FOTOVOLTAIC ROVINARI EST S.A., Târgu Jiu	PETROM	PC	50.00	50.00
S. PARC FOTOVOLTAIC TISMANA 1 S.A., Târgu Jiu	PETROM	PC	50.00	50.00
S. SOLARIST TISMANA 2 S.A., Târgu Jiu	PETROM	PC	50.00	50.00
Tenersolar Park S.R.L., Bucharest	PETROM	AEJ	50.00	50.00
Fuels				
Abu Dhabi Oil Refining Company, Abu Dhabi	OMVRM	AEA	15.00	15.00
Abu Dhabi Petroleum Investments LLC, Abu Dhabi (ADPINV)	OMVRM	AEJ	25.00	25.00
Adamant Ecodev S.R.L., Milan	OMVRM	AEA	30.00	–
ADNOC Global Trading LTD, Abu Dhabi	OMVRM	AEA	15.00	15.00
Aircraft Refuelling Company GmbH, Vienna	OMVRM	NC-I	33.33	33.33
AP Truck Mobility GmbH, Vienna	OMVRM	C	100.00	100.00
Autobahn - Betriebe Gesellschaft m.b.H., Vienna	OMVRM	NC-I	47.19	47.19
Deutsche Transalpine Oelleitung GmbH, Munich	OMVD	AEA	32.26	32.26
DUNATÀR Köolajtermék Tároló és Kereskedelmi Kft., Budapest	OHUN	C	100.00	100.00
Erdöl-Lagergesellschaft m.b.H., Lannach[6]	OMVRM	AEA	55.60	55.60
GENOL Gesellschaft m.b.H., Korneuburg	OMVRM	AEA	29.00	29.00
OMV - International Services Ges.m.b.H., Vienna	OMVRM	C	100.00	100.00
OMV Beteiligungsverwaltungs GmbH, Vienna[7]	OMVRM	NC	100.00	100.00
OMV BULGARIA OOD, Sofia	PETROM	C	99.90	99.90
	OMVRM		0.10	0.10

List of subsidiaries, equity-accounted investments, and other investments of OMV Aktiengesellschaft with an interest of at least 20%

OMV Česká republika, s.r.o., Prague (OTCH)	OMVRM	C	100.00	100.00
OMV Deutschland Services GmbH, Burghausen (OMVDS)	OMVD	C	100.00	100.00
OMV Downstream SLO, trgovina z nafto in naftnimi derivati, d.o.o., Ljubljana	OMVRM	NC	100.00	100.00
OMV Hungária Ásványolaj Korlátolt Felelösségü Társaság, Budapest (OHUN)	OMVRM	C	100.00	100.00
OMV PETROM Aviation S.R.L., Otopeni	PETROM	C	100.00	100.00
	ROMAN		0.00	0.00
OMV Petrom Biofuels S.R.L., Bucharest[5]	PETROM	NC	25.00	25.00
	OMVRM		75.00	75.00
OMV PETROM MARKETING S.R.L., Bucharest (ROMAN)	PETROM	C	100.00	100.00
OMV Refining & Marketing Middle East & Asia GmbH, Vienna	OMVRM	C	100.00	100.00
OMV Renewable Fuels & Feedstock B.V., Beveren	OMVRM	C	100.00	100.00
OMV Renewable Fuels & Feedstock US Inc., Wilmington	OMVRM	C	100.00	100.00
OMV Slovensko s.r.o., Bratislava	OMVRM	C	99.99	99.99
OMV SRBIJA d.o.o., Belgrade	PETROM	C	99.96	99.96
	OMVRM		0.04	0.04
OMV Supply & Trading Italia S.r.l., Trieste	OMVRM	C	100.00	100.00
OMV Supply & Trading Limited, London (OTRAD)	OMVRM	C	100.00	100.00
OMV Supply & Trading Singapore PTE LTD., Singapore	OTRAD	NC	100.00	100.00
OMV Switzerland Holding AG in Liquidation, Zug	OGI	NC	–	100.00
OPM E-CHARGE S.R.L., Bucharest[8]	PETROM	C	100.00	100.00
Pak-Arab Refinery Limited, Karachi	ADPINV	AEJ	40.00	40.00
Petrom-Moldova S.R.L., Chisinau	PETROM	C	100.00	100.00
PRO EMV, s.r.o., Prague	OTCH	AEJ	50.00	–
Respira Verde S.R.L., Cheriu	PETROM	AEJ	41.86	40.48
Routex B.V., Amsterdam	OMVRM	NC-I	20.00	20.00
Salzburg Fuelling GmbH, Salzburg	OMVRM	NC-I	50.00	50.00
Società Italiana per l'Oleodotto Transalpino S.p.A., Trieste	OMVRM	AEA	32.26	32.26
SuperShop Marketing Korlátolt Felelősségű Társaság, Budapest	OHUN	NC-I	50.00	50.00
TGN Tankdienst-Gesellschaft Nürnberg GbR, Nuremberg	OMVD	NC-I	33.33	33.33
Transalpine Ölleitung in Österreich Gesellschaft m.b.H., Matrei in Osttirol	OMVRM	AEA	32.26	32.26
Chemicals				
Bayport Polymers LLC, Pasadena	BNOVUS	AEJ	50.00	50.00
BlueAlp Holding B.V., Groot-Ammers	BRENBE	AEA	21.25	21.25
Borealis AB, Stenungsund (BABSWE)	BSVSWE	C	100.00	100.00
Borealis GmbH, Vienna (BORAAG)[9]	OBGI	C	100.00	–
	BHOLAT		–	39.00
	OMVRM		–	32.67
	OMV AG		–	3.33
Borealis Antwerpen N.V., Zwijndrecht	BORAAG	C	100.00	100.00
Borealis Argentina SRL, Buenos Aires	BORAAG	NC	98.00	98.00
	BSVSWE		2.00	2.00
BOREALIS ASIA LIMITED, Hong Kong	BORAAG	NC	100.00	100.00
Borealis BoNo Holdings LLC, Houston (BBNHUS)	BUS	C	–	100.00
Borealis Brasil S.A., Itatiba	BORAAG	C	80.00	80.00
BOREALIS CHEMICALS ZA (PTY) LTD, Germiston	BORAAG	NC	100.00	100.00
Borealis Chile SpA, Santiago	BORAAG	NC	100.00	100.00
Borealis Chimie S.A.R.L., Casablanca	BORAAG	NC	100.00	100.00
Borealis Circular Solutions Holding GmbH, Vienna (BCIRC)	BORAAG	C	100.00	100.00
Borealis Colombia S.A.S., Bogota	BORAAG	NC	100.00	100.00
Borealis Compounds Inc., Port Murray (BCOMUS)	BUS	C	100.00	100.00
Borealis Denmark ApS, Copenhagen	BORAAG	NC	100.00	100.00
Borealis Digital Studio B.V., Mechelen	BORAAG	NC	–	100.00
Borealis Financial Services N.V., Mechelen	BORAAG	C	100.00	100.00
Borealis France S.A.S., Courbevoie (BFR)	BORAAG	C	100.00	100.00
Borealis Group Services AS, Bamble	BABSWE	C	100.00	100.00
Borealis Insurance A/S (captive insurance company), Copenhagen	BORAAG	C	100.00	100.00
Borealis ITALIA S.p.A., Monza	BORAAG	C	100.00	100.00
Borealis Kallo N.V., Kallo	BORAAG	C	100.00	100.00

List of subsidiaries, equity-accounted investments, and other investments of OMV Aktiengesellschaft with an interest of at least 20%

Borealis México, S.A. de C.V., Mexico City	BORAAG	NC	100.00	100.00
	BCOMUS		0.00	0.00
Borealis Middle East Holding GmbH, Vienna (BORMEH)	BORAAG	C	100.00	100.00
Borealis Plasticos, S.A. de C.V., Mexico City	BORAAG	NC	100.00	100.00
	BCOMUS		0.00	0.00
Borealis Plastik ve Kimyasal Maddeler Ticaret Limited Sirketi, Istanbul	BORAAG	NC	100.00	100.00
Borealis Plastomers B.V., Geleen	BORAAG	C	100.00	100.00
Borealis Poliolefinas da América do Sul Ltda., Itatiba	BORAAG	NC	99.99	99.99
	BSVSWE		0.01	0.01
Borealis Polska Sp. z o.o., Warsaw	BORAAG	NC	100.00	100.00
Borealis Polymere GmbH, Burghausen (BPODE)	BORAAG	C	100.00	100.00
Borealis Polymers N.V., Beringen	BORAAG	C	100.00	100.00
Borealis Polymers Oy, Porvoo	BORAAG	C	100.00	100.00
Borealis Polyolefine GmbH, Schwechat (BPOAT)	BORAAG	C	100.00	100.00
	BSVSWE		0.00	0.00
Borealis Polyolefins d.o.o., Osijek	BORAAG	NC	100.00	100.00
Borealis Polyolefins S.R.L., Bucharest	BORAAG	NC	100.00	100.00
Borealis Polyolefins s.r.o., Bratislava	BORAAG	NC	100.00	100.00
Borealis Química España S.A., Barcelona	BORAAG	C	100.00	100.00
Borealis s.r.o., Prague	BORAAG	NC	100.00	100.00
Borealis Services S.A.S., Paris	BFR	NC	100.00	100.00
Borealis Sverige AB, Stenungsund (BSVSWE)	BORAAG	C	100.00	100.00
Borealis Technology Oy, Porvoo	BORAAG	C	100.00	100.00
BOREALIS UK LTD, Manchester	BORAAG	C	100.00	100.00
Borealis USA Inc., Houston (BUS)	BORAAG	C	100.00	100.00
Borouge 4 LLC, Abu Dhabi	OMVRM	AEJ	30.00	–
	BORMEH		–	40.00
Borouge Group International AG, Schwechat (OBGI)	OMV AG	C	75.00	–
Borouge PLC, Abu Dhabi (BOROLC)	BORMEH	AEJ	36.00	36.00
Borouge Pte. Ltd., Singapore	BOROLC	AEJ	84.75	84.75
	BORMEH		15.25	15.25
Circular Feedstock Walldürn GmbH, Walldürn[10]	OMVD	C	89.90	89.90
DYM SOLUTION CO., LTD, Cheonan	BORAAG	C	100.00	100.00
Ecoplast Kunststoffrecycling GmbH, Wildon	BORAAG	C	100.00	100.00
EPS Ethylen-Pipeline-Süd Geschäftsführungs GmbH, Munich	OMVD	NC-I	15.46	15.46
	BPODE		7.73	7.73
EPS Ethylen-Pipeline-Süd GmbH & Co KG, Munich	OMVD	AEA	20.66	20.66
	BPODE		10.33	10.33
Etenförsörjning i Stenungsund AB, Stenungsund	BABSWE	C	80.00	80.00
Hallbar Kemi i Stenungsund, Stenungsund	BABSWE	NC-I	20.00	20.00
Industrins Räddningstjänst i Stenungsund AB, Stenungsund	BABSWE	NC-I	25.00	25.00
Integra Plastics EAD, Sofia	BORAAG	C	100.00	100.00
KB Munkeröd 1:72, Stenungsund	BABSWE	NC	100.00	100.00
	BSVSWE		0.00	0.00
Kilpilahden Voimalaitos Oy, Porvoo	BORAAG	AEA	20.00	20.00
mtm compact GmbH, Niedergebra	BORAAG	C	–	100.00
mtm plastics GmbH, Niedergebra	BORAAG	C	100.00	100.00
Novealis Holdings LLC, Houston (BNOVUS)	BUS	C	50.00	–
	BBNHUS		–	50.00
	BSBHUS		50.00	50.00
OMV Borealis Holding GmbH, Vienna (BHOLAT)	OMVRM	C	–	100.00
Petrogas International B.V., Eindhoven	BRENBE	NC-I	25.00	25.00
PetroPort Holding AB, Stenungsund	BABSWE	AEJ	50.00	50.00
Recelerate GmbH, Herborn	BORAAG	AEJ	50.00	50.00
Renasci N.V., Ostend (BRENBE)	BCIRC	C	99.76	99.18
Renasci Oostende Holding N.V., Ostend (BRHOBE)	BRENBE	C	100.00	100.00
Renasci Oostende Recycling N.V., Ostend	BRHOBE	C	100.00	100.00
Renasci Oostende SCP N.V., Ostend	BRHOBE	C	100.00	100.00
Rialti S.p.A., Taino	BORAAG	C	100.00	100.00

List of subsidiaries, equity-accounted investments, and other investments of OMV Aktiengesellschaft with an interest of at least 20%

Star Bridge Holdings LLC, Houston (BSBHUS)	BUS	C	100.00	100.00
Corporate & Other				
ASOCIATIA ROMANA PENTRU RELATIA CU INVESTITORII, Bucharest	PETROM	NC-I	20.00	20.00
Diramic Insurance Limited, Gibraltar	OMV AG	C	100.00	100.00
OMV Clearing und Treasury GmbH, Vienna	SNO	C	100.00	100.00
OMV Finance Services GmbH, Vienna (OFS)	SNO	C	100.00	100.00
OMV Finance Services NOK GmbH, Vienna	SNO	C	100.00	100.00
OMV Finance Solutions USD GmbH, Vienna	SNO	C	100.00	100.00
OMV International (CH) GmbH, Baar[11]	OMV AG	C	100.00	100.00
OMV Petrom Global Solutions S.R.L., Bucharest	SNO	C	75.00	75.00
	PETROM		25.00	25.00
OMV Solutions GmbH, Vienna (SNO)	OMV AG	C	100.00	100.00
PETROMED SOLUTIONS S.R.L., Bucharest	PETROM	C	100.00	100.00
Assigned to multiple segments[12]				
BTF Industriepark Schwechat GmbH, Schwechat	BPOAT	NC	50.00	50.00
	OMVRM		50.00	50.00
C2PAT GmbH, Vienna	BORAAG	AEJ	—	25.00
	OMVRM		—	25.00
OMV Deutschland GmbH, Burghausen (OMVD)	OMVRM	C	90.00	90.00
	OMV AG		10.00	10.00
OMV Deutschland Marketing & Trading GmbH & Co. KG, Burghausen[13]	OMVD	C	99.99	99.99
	OMVDS		0.01	0.01
OMV Deutschland Operations GmbH & Co. KG, Burghausen[13]	OMVD	C	99.99	99.99
	OMVDS		0.01	0.01
OMV Downstream GmbH, Vienna (OMVRM)	OMV AG	C	100.00	100.00
OMV PETROM S.A., Bucharest (PETROM)	OMV AG	C	51.16	51.16

1 Type of consolidation:
C Consolidated subsidiary
AEA Associated companies accounted at-equity
AEJ Joint venture accounted at-equity
PC Accounting for OMV's share of assets, obligations for liabilities, share of income, and expenses
NC-I Other non-consolidated investment; associated companies and joint ventures of relatively little importance to the assets and earnings of the consolidated financial statements
NC Non-consolidated subsidiary; shell or distribution companies of relative insignificance individually and collectively to the consolidated financial statements
2 Economic share 99.99%
3 The decree of the Russian President No. 965 stipulates the expropriation of the shares
4 Company's legal name changed following the initiation of liquidation
5 Type of consolidation was changed compared to 2024
6 Despite majority interest not being fully consolidated, but accounted for at-equity due to absence of control
7 Included in the Energy segment in 2024
8 Company's legal name changed in 2025; previously Renovatio Asset Management
9 Company's legal form changed in 2025; previously Aktiengesellschaft (AG)
10 Economic share 100.00%
11 Company's legal name changed in 2025; previously OMV International Oil & Gas GmbH
12 Assigned to the relevant segments in the segment reporting
13 In the 2025 financial year, OMV Deutschland Marketing & Trading GmbH & Co. KG and OMV Deutschland Operations GmbH & Co. KG made use of the exemption provision for the preparation of the annual financial statement and directors' report, audit, and disclosure pursuant to Section 264b HGB in conjunction with Section 325 HGB. The companies' exemption is mentioned in their notes and published in the Federal Gazette with reference to this provision and an indication of the parent company.

All the companies that are not consolidated either have low business volumes or are distribution companies; the total sales, net income/losses, and equity of such companies represent less than 1% of the Group totals.

Material joint operations (IFRS 11)

Name	Nature of activities	Principal place of business	% ownership December 31, 2025	% ownership December 31, 2024
Nafoora – Augila[1]	Onshore development and production of hydrocarbons	Libya	100	100
Concession 103[1]	Onshore development and production of hydrocarbons	Libya	100	100
Pohokura	Offshore production of hydrocarbons	New Zealand	74	74
Neptun Deep	Offshore exploration for and development of hydrocarbons	Romania	50	50
Nawara	Onshore development and production of hydrocarbons	Tunisia	50	50

1 The percentage disclosed represents the second party share. The state-owned Libyan national oil corporation (NOC) is entitled to 88–90% of the production ("primary split").

Other significant arrangements

Name	Nature of activities	Principal place of business	% ownership December 31, 2025	% ownership December 31, 2024
NC 115[1]	Onshore development and production of hydrocarbons	Libya	30	30
NC 186[1]	Onshore development and production of hydrocarbons	Libya	24	24
Aasta Hansteen	Offshore production of hydrocarbons	Norway	15	15
Edvard Grieg	Offshore production of hydrocarbons	Norway	20	20
Gullfaks	Offshore production of hydrocarbons	Norway	19	19
Berling	Offshore development of hydrocarbons	Norway	30	30
Sarb & Umm Lulu	Offshore development and production of hydrocarbons	United Arab Emirates	20	20
Ghasha[2]	Offshore exploration for and development of hydrocarbons	United Arab Emirates	–	5

1 The percentage disclosed represents the second party share. The state-owned Libyan national oil corporation (NOC) is entitled to 88–90% of the production ("primary split").
2 The 5% stake in the Ghasha concession was sold on May 29, 2025. For more information, refer to Note 5 – Assets and Liabilities Held for Sale.

Oil and Gas Reserve Estimation and Disclosures (Unaudited)

The following tables provide supplementary information in respect of the Group's oil and gas activities. In the absence of detailed disclosure rules in this area under IFRS, the Group has elected to voluntarily disclose the data that would have been required under the ASC 932 as if it were reporting according to US GAAP.

To the extent that information refers to financial statement data, the information is based on the primary financial statements (IFRS financial statements).

Disclosed financial data refers to the Energy operating business segment excluding gas supply, marketing, trading, and logistics, and the Low Carbon Business. Further information on OMV's operating segments is included in Note 6 – Segment Reporting.

The regional structure is presented below:[1]

Romania and Black Sea	Bulgaria and Romania
Austria	Austria
North	Norway
South	Iran (evaluation on hold), Kurdistan Region of Iraq, Libya, Tunisia, United Arab Emirates, Yemen[2] (until December 2024)
New Zealand and Australia	Australia and New Zealand
Malaysia	SapuraOMV[3] (until December 2024)

1 The regions Central and Eastern Europe (including Romania, the Black Sea, and Austria) and Rest of the world (including New Zealand, Australia, and Malaysia) listed in the Directors' Report are split further in this disclosure to provide the information in a more detailed manner.
2 In 2024, OMV and its international JV partner declared their withdrawal from the joint venture in Block S2 and OMV resigned as the operator.
3 It included not only Malaysia but also SapuraOMV subsidiaries in New Zealand, Australia, and Mexico

Acquisitions

There were no major acquisitions during 2025, 2024, and 2023.

Disposals and Deconsolidation

On May 29, 2025, OMV signed and closed an agreement to divest its 5% stake in the Ghasha concession, located in the United Arab Emirates, to Lukoil Gulf Upstream L.L.C. S.P.C. (Lukoil). Further information is included in Note 5 – Assets and Liabilities Held for Sale.

On December 9, 2024, OMV closed the transaction to sell its 50% share in the Malaysian SapuraOMV Upstream Sdn. Bhd. to TotalEnergies.

There were no major disposals during 2023.

Non-Controlling Interest

As OMV holds a 51% share in OMV Petrom, it is fully consolidated. Figures therefore include 100% of OMV Petrom's assets and results.

OMV had a share of 50% in SapuraOMV and it was fully consolidated; figures therefore include 100% of SapuraOMV's assets and results until its deconsolidation.

Equity-Accounted Investments

OMV holds a 10% interest in Pearl Petroleum Company Limited (South).

The disclosures of equity-accounted investments in the tables below represent the interest of OMV in the companies.

Further Information on Significant Impacts

2023 was significantly impacted by the final investment decision (FID) for the execution of the Neptun Deep project in the Black Sea and the Hail and Ghasha development in the United Arab Emirates.

The subsequent tables may contain rounding differences.

Tables

a) Capitalized Costs

Capitalized costs represent the sum of capitalized oil and gas assets, including other intangible assets and property, plant, and equipment such as land, plant and machinery, concessions, licenses, and rights.

Capitalized costs – subsidiaries

In EUR mn

	2025	2024	2023
Unproved oil and gas properties	960	1,068	1,197
Proved oil and gas properties	28,850	28,515	29,501
Total	**29,810**	**29,583**	**30,698**
Accumulated depreciation	–20,703	–20,223	–20,009
Net capitalized costs	**9,107**	**9,360**	**10,689**

Capitalized costs – equity-accounted investments

In EUR mn

	2025	2024	2023
Unproved oil and gas properties	109	123	116
Proved oil and gas properties	350	380	344
Total	**460**	**504**	**460**
Accumulated depreciation	–198	–214	–193
Net capitalized costs	**262**	**290**	**267**

b) Costs Incurred

Costs incurred include all costs, capitalized or expensed, during the year in the Group's oil and gas property acquisition, exploration, and development activities.

Costs incurred

In EUR mn

	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	Total
				2025			
Subsidiaries							
Acquisition of unproved properties	–	–	–	–	–	–	**–**
Exploration costs	10	37	62	34	5	–	**148**
Development costs	929	91	234	275	11	–	**1,541**
Costs incurred	**939**	**128**	**296**	**310**	**16**	**–**	**1,689**
Equity-accounted investments	**–**	**–**	**–**	**17**	**–**	**–**	**17**

				2024			
Subsidiaries							
Acquisition of unproved properties	–	–	–	–	–	–	**–**
Exploration costs	42	41	74	40	2	29	**229**
Development costs	652	48	159	312	15	33	**1,218**
Costs incurred	**694**	**89**	**233**	**352**	**17**	**61**	**1,447**
Equity-accounted investments	**–**	**–**	**–**	**14**	**–**	**–**	**14**

				2023			
Subsidiaries							
Acquisition of unproved properties	–	–	–	–	–	–	**–**
Exploration costs	35	61	62	28	25	38	**248**
Development costs	338	40	168	252	71	154	**1,024**
Costs incurred	**373**	**101**	**231**	**280**	**96**	**191**	**1,272**
Equity-accounted investments	**–**	**–**	**–**	**33**	**–**	**–**	**33**

c) Results of Operations of Oil and Gas Producing Activities

The following tables represent only those revenues and expenses that occur directly in connection with OMV's oil and gas producing operations. The results of oil and gas activities should not be equated to Energy net income since interest costs, general corporate overhead costs, other costs, and power production, gas supply, marketing, trading, and logistics, and the Low Carbon Business are not allocated. Further information on OMV's operating segments is included in Note 6 – Segment Reporting. Income taxes are hypothetically calculated based on the statutory tax rates and the effect of tax credits on investments and loss carryforwards.

Results of operations of oil and gas producing activities

In EUR mn

	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	Total
				2025			
Subsidiaries							
Sales to unaffiliated parties	5	2	497	493	110	—	**1,106**
Intercompany sales	1,806	336	932	1,645	145	—	**4,865**
	1,811	**338**	**1,429**	**2,138**	**255**	**—**	**5,971**
Production costs	−566	−84	−189	−97	−67	—	**−1,003**
Royalties	−279	−68	—	−314	−24	—	**−686**
Exploration expenses[1]	−13	−22	−62	−25	−28	—	**−149**
Depreciation, amortization, impairments, and write-ups	−638	−94	−286	−381	−196	—	**−1,594**
Other costs[2]	−357	−19	−122	−147	−14	—	**−660**
	−1,853	**−288**	**−659**	**−963**	**−329**	**—**	**−4,092**
Results before income taxes	**−42**	**50**	**771**	**1,175**	**−74**	**—**	**1,879**
Income taxes[3]	5	−9	−632	−1,034	21	—	**−1,650**
Results from oil and gas production	**−37**	**41**	**138**	**141**	**−53**	**—**	**230**
Results of equity-accounted investments	**—**	**—**	**—**	**35**	**—**	**—**	**35**

				2024			
Subsidiaries							
Sales to unaffiliated parties	5	0	766	572	159	257	**1,759**
Intercompany sales	2,107	382	885	1,736	172	—	**5,281**
	2,112	**383**	**1,651**	**2,308**	**330**	**257**	**7,041**
Production costs	−565	−89	−182	−173	−78	−18	**−1,104**
Royalties	−282	−80	—	−296	−25	−9	**−691**
Exploration expenses[1]	−26	−54	−46	−13	−2	−10	**−151**
Depreciation, amortization, impairments, and write-ups	−639	−98	−286	−389	−389	−1	**−1,802**
Other costs[2]	−88	−18	−120	−87	−7	−24	**−344**
	−1,601	**−339**	**−633**	**−957**	**−501**	**−61**	**−4,092**
Results before income taxes	**511**	**44**	**1,018**	**1,351**	**−170**	**196**	**2,949**
Income taxes[3]	−79	1	−808	−1,224	48	−63	**−2,125**
Results from oil and gas production	**432**	**45**	**210**	**127**	**−123**	**132**	**823**
Results of equity-accounted investments	**—**	**—**	**—**	**42**	**—**	**—**	**42**

Results of operations of oil and gas producing activities

In EUR mn

	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	Total
				2023			
Subsidiaries							
Sales to unaffiliated parties	6	1	979	635	218	268	**2,107**
Intercompany sales	2,452	418	1,064	1,646	231	—	**5,812**
	2,458	**419**	**2,044**	**2,282**	**450**	**268**	**7,920**
Production costs	−535	−94	−197	−181	−83	−18	**−1,108**
Royalties	−501	−84	—	−283	−46	−10	**−925**
Exploration expenses[1]	−23	−8	−60	−16	−8	−107	**−222**
Depreciation, amortization, impairments, and write-ups	−475	−97	−333	−168	−214	−72	**−1,358**
Other costs[2]	−54	−17	−116	−50	−15	−19	**−271**
	−1,587	**−300**	**−707**	**−698**	**−367**	**−226**	**−3,884**
Results before income taxes	**871**	**119**	**1,337**	**1,584**	**83**	**42**	**4,036**
Income taxes[3]	−124	−42	−1,063	−1,273	−23	−16	**−2,542**
Results from oil and gas production	**746**	**76**	**274**	**311**	**60**	**26**	**1,493**
Results of equity-accounted investments	**—**	**—**	**—**	**−72**	**—**	**—**	**−72**

1 Including impairment losses related to exploration and appraisal
2 Including inventory changes
3 Income taxes in the North and South include corporation tax and special petroleum tax. Income taxes for 2025, 2024, and 2023 in Austria included the EU solidarity contribution.

d) Oil and Gas Reserve Quantities

Proved reserves are those quantities of oil and gas that, through analysis of geoscience and engineering data, can be estimated with reasonable certainty to be economically producible from a given date forward, from known reservoirs, and under existing economic conditions, operating methods, and government regulation before the time at which contracts providing the right to operate expire, unless evidence indicates that renewal is reasonably certain. Proved oil and gas reserves were estimated based on a twelve-month average price, unless prices are defined by contractual arrangements.

Proved developed reserves are those proved reserves that can be expected to be recovered through existing wells with existing equipment and operating methods, or in which the costs of the required equipment are relatively minor compared with the cost of a new well, and through installed extraction equipment and infrastructure operational at the time of the reserves estimate. It should be reasonably certain that the required future expenditure will be made to safeguard existing equipment within the current budget.

Proved undeveloped reserves are those proved reserves that are expected to be recovered from new wells on undrilled acreage, or from existing wells where relatively major expenditure is required for recompletion, or substantial new investment is required in order to safeguard or replace aging facilities.

Crude oil and NGL

In mn bbl

	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	Total
Proved developed and undeveloped reserves – Subsidiaries							
January 1, 2023	**229.6**	**30.0**	**47.6**	**280.6**	**11.0**	**6.2**	**605.0**
Revisions of previous estimates	–1.6	0.7	6.9	89.9	0.6	2.1	**98.6**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–	–	–	**–**
Extensions and discoveries	0.3	–	–	–	–	–	**0.3**
Production	–20.0	–3.0	–13.4	–29.1	–3.6	–0.7	**–69.7**
December 31, 2023	**208.3**	**27.7**	**41.1**	**341.5**	**8.0**	**7.6**	**634.2**
Revisions of previous estimates	–1.8	1.1	3.8	13.7	0.0	0.0	**16.9**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–4.4	–	–6.9	**–11.3**
Extensions and discoveries	0.2	–	–	–	–	–	**0.2**
Production	–19.1	–3.0	–10.0	–29.5	–2.9	–0.8	**–65.2**
December 31, 2024	**187.6**	**25.8**	**35.0**	**321.3**	**5.1**	**–**	**574.8**
Revisions of previous estimates	–4.1	0.9	4.5	38.2	1.0	–	**40.5**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–47.7	–	–	**–47.7**
Extensions and discoveries	0.4	–	–	–	–	–	**0.4**
Production	–17.6	–2.9	–8.6	–32.3	–2.5	–	**–63.9**
December 31, 2025	**166.3**	**23.9**	**30.9**	**279.5**	**3.6**	**–**	**504.1**
Proved developed and undeveloped reserves – Equity-accounted investments							
December 31, 2023	–	–	–	15.1	–	–	**15.1**
December 31, 2024	–	–	–	15.7	–	–	**15.7**
December 31, 2025	–	–	–	15.0	–	–	**15.0**
Proved developed reserves – Subsidiaries							
December 31, 2023	187.6	27.7	32.8	252.4	8.0	1.4	**509.8**
December 31, 2024	171.1	25.8	23.6	245.3	4.8	–	**470.6**
December 31, 2025	155.1	23.9	19.6	262.7	3.6	–	**464.9**
Proved developed reserves – Equity-accounted investments							
December 31, 2023	–	–	–	13.4	–	–	**13.4**
December 31, 2024	–	–	–	14.8	–	–	**14.8**
December 31, 2025	–	–	–	15.0	–	–	**15.0**

Gas

In bcf

	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	Total
Proved developed and undeveloped reserves – Subsidiaries							
January 1, 2023	**813.2**	**147.9**	**331.4**	**129.8**	**236.1**	**446.8**	**2,105.2**
Revisions of previous estimates	464.3	13.7	37.0	195.5	–36.5	56.2	**730.1**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–	–	–	**–**
Extensions and discoveries	4.9	–	–	–	–	–	**4.9**
Production	–115.7	–18.0	–84.5	–13.6	–53.8	–57.9	**–343.6**
December 31, 2023[1]	**1,166.8**	**143.6**	**283.9**	**311.7**	**145.7**	**445.0**	**2,496.7**
Revisions of previous estimates	65.9	20.3	49.5	6.6	–35.4	1.8	**108.7**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–	–	–389.9	**–389.9**
Extensions and discoveries	1.9	–	–	–	–	–	**1.9**
Production	–112.4	–18.2	–86.1	–9.2	–36.0	–56.9	**–318.9**
December 31, 2024[1]	**1,122.3**	**145.7**	**247.2**	**309.1**	**74.3**	**–**	**1,898.5**
Revisions of previous estimates	285.3	11.9	46.6	0.2	–27.2	–	**316.7**
Purchases	–	–	–	–	–	–	**–**
Disposals	–	–	–	–260.1	–	–	**–260.1**
Extensions and discoveries	22.3	–	–	–	–	–	**22.3**
Production	–110.9	–16.4	–85.5	–7.9	–26.2	–	**–246.9**
December 31, 2025[1]	**1,318.9**	**141.2**	**208.4**	**41.2**	**20.8**	**–**	**1,730.5**
Proved developed and undeveloped reserves – Equity-accounted investments							
December 31, 2023	–	–	–	292.5	–	–	**292.5**
December 31, 2024	–	–	–	307.8	–	–	**307.8**
December 31, 2025	–	–	–	287.5	–	–	**287.5**
Proved developed reserves – Subsidiaries							
December 31, 2023	628.0	76.0	246.8	35.0	145.7	158.5	**1,290.0**
December 31, 2024	621.2	74.9	203.9	39.5	56.1	–	**995.6**
December 31, 2025	632.7	71.0	149.0	30.8	20.8	–	**904.3**
Proved developed reserves – Equity-accounted investments							
December 31, 2023	–	–	–	259.3	–	–	**259.3**
December 31, 2024	–	–	–	268.8	–	–	**268.8**
December 31, 2025	–	–	–	287.5	–	–	**287.5**

1 2025: Including approximately 70.8 bcf of cushion gas held in storage reservoirs
2024: Including approximately 70.8 bcf of cushion gas held in storage reservoirs
2023: Including approximately 67.6 bcf of cushion gas held in storage reservoirs

e) Standardized Measure of Discounted Future Net Cash Flows

The future net cash flow information is based on the assumption that the prevailing economic and operating conditions will persist throughout the time during which proved reserves will be produced. Neither the effects of future pricing changes nor expected changes in technology and operating practices are considered.

Future cash inflows represent the revenues received from production volumes, including cushion gas held in storage reservoirs, assuming that the future production is sold at prices used in estimating year-end quantities of proved reserves (12-month average price). Future production costs include the estimated expenditure for production of the proved reserves plus any production taxes without consideration of future inflation. Future decommissioning costs comprise the net costs associated with decommissioning wells and facilities. Future development costs include the estimated costs of development drilling and installation of production facilities. For all three categories, year-end costs without consideration of inflation are assumed. Future income tax payments are calculated on the basis of the income tax rate applicable in each of the countries in which the Group operates. The present cash value results from the discounting of the future net cash flow at a discount rate of 10% per year. The standardized measure does not purport to be an estimate of the fair value of the Group's proven reserves. An estimate of fair value would also take into account, among many other factors, the expected recovery of reserves in excess of proved reserves, anticipated changes in future prices and costs, and a discount factor representative of the risks inherent in the production of oil and gas.

Standardized measure of discounted future net cash flows

In EUR mn

	Subsidiaries and equity-accounted investments						
	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	**Total**
				2025			
Subsidiaries							
Future cash inflows	22,892	2,921	4,187	17,792	344	—	**48,136**
Future production and decommissioning costs	−14,337	−1,976	−2,201	−6,034	−1,010	—	**−25,558**
Future development costs	−2,001	−298	−522	−804	−42	—	**−3,668**
Future net cash flows, before income taxes	**6,554**	**646**	**1,464**	**10,954**	**−708**	**—**	**18,911**
Future income taxes	−951	−92	−1,461	−8,417	264	—	**−10,657**
Future net cash flows, before discount	**5,602**	**554**	**4**	**2,538**	**−444**	**—**	**8,254**
10% annual discount for estimated timing of cash flows	−1,265	−384	54	−822	206	—	**−2,212**
Standardized measure of discounted future net cash flows	**4,337**	**169**	**57**	**1,716**	**−238**	**—**	**6,042**
Equity-accounted investments	**—**	**—**	**—**	**325**	**—**	**—**	**325**
				2024			
Subsidiaries							
Future cash inflows	21,487	3,154	4,798	24,536	704	—	**54,679**
Future production and decommissioning costs	−12,668	−2,071	−2,240	−7,589	−1,227	—	**−25,795**
Future development costs	−2,652	−335	−579	−1,551	−78	—	**−5,195**
Future net cash flows, before income taxes	**6,167**	**748**	**1,979**	**15,395**	**−601**	**—**	**23,689**
Future income taxes	−783	−94	−1,924	−10,831	191	—	**−13,442**
Future net cash flows, before discount	**5,384**	**654**	**55**	**4,564**	**−410**	**—**	**10,247**
10% annual discount for estimated timing of cash flows	−1,864	−353	26	−2,237	167	—	**−4,261**
Standardized measure of discounted future net cash flows	**3,519**	**301**	**81**	**2,327**	**−243**	**—**	**5,986**
Equity-accounted investments	**—**	**—**	**—**	**370**	**—**	**—**	**370**

Standardized measure of discounted future net cash flows

In EUR mn

	Subsidiaries and equity-accounted investments						
	Romania and Black Sea	Austria	North	South	New Zealand and Australia	Malaysia	**Total**
				2023			
Subsidiaries							
Future cash inflows	30,238	3,656	6,457	28,233	1,170	2,256	**72,011**
Future production and decommissioning costs	−13,937	−2,276	−2,397	−8,842	−1,412	−622	**−29,486**
Future development costs	−3,184	−378	−512	−1,901	−86	−71	**−6,131**
Future net cash flows, before income taxes	**13,117**	**1,002**	**3,549**	**17,491**	**−327**	**1,563**	**36,395**
Future income taxes	−1,857	−129	−3,265	−12,340	168	−461	**−17,884**
Future net cash flows, before discount	**11,260**	**873**	**284**	**5,150**	**−159**	**1,103**	**18,511**
10% annual discount for estimated timing of cash flows	−4,546	−422	−11	−2,582	169	−297	**−7,689**
Standardized measure of discounted future net cash flows	**6,714**	**451**	**273**	**2,568**	**10**	**806**	**10,821**
Equity-accounted investments	**—**	**—**	**—**	**475**	**—**	**—**	**475**

f) Changes in the Standardized Measure of Discounted Future Net Cash Flows

Changes in the standardized measure of discounted future net cash flows

In EUR mn

	2025	2024	2023
Subsidiaries			
Beginning of year	**5,986**	**10,821**	**12,705**
Oil and gas sales produced during the year, net of related production costs	−3,663	−4,714	−7,049
Net change in prices and production costs related to future periods	−2,094	−4,427	−6,538
Net change due to purchases and sales of minerals in place[1]	−494	−684	—
Net change due to extensions and discoveries	97	9	32
Development and decommissioning costs incurred during the period	1,510	1,369	823
Changes in estimated future development and decommissioning costs	−370	−436	−1,912
Revisions of previous reserve estimates	2,832	293	4,239
Accretion of discount	565	1,011	1,146
Net change in income taxes (incl. tax effects from purchases and sales)	1,819	2,908	7,539
Other[2]	−146	−165	−165
End of year	**6,042**	**5,986**	**10,821**
Equity-accounted investments	**325**	**370**	**475**

1 2025 included the impact of the sale of the Ghasha concession; 2024 included the impact of the divestment of SapuraOMV.
2 Contains movements in foreign exchange rates vs. the EUR

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

5

Consolidated Report on the Payments Made to Governments 496

Abbreviations and Definitions 503

Contacts and Imprint 506

Further Information

Consolidated Report on the Payments Made to Governments
Section 267c of the Austrian Commercial Code

Section 267c of the Austrian Commercial Code (UGB) requires that large undertakings and public interest entities that are active in the extractive industry or logging of primary forests prepare the following consolidated report on payments to governments. This section implements Chapter 10 of the EU Accounting Directive (2013/34/EU). The "Basis of preparation" paragraph provides information to the reader about the contents of the report, including details on the type of payment for which disclosure is required and how OMV has implemented the regulations in the preparation of the report.

Basis of Preparation

Reporting Entities

Under the requirements of the regulation, OMV Aktiengesellschaft is required to prepare a consolidated report covering payments made to governments for each financial year in relation to extractive activities by itself and any subsidiary undertakings included in the consolidated Group financial statements.

Activities within the Scope of the Report

Payments made by the OMV Group (hereafter OMV) to governments as a result of the exploration, prospection, discovery, development, and extraction of minerals, oils, and natural gas deposits or other materials during extractive activities are presented in this report.

Government

A "government" is defined as any national, regional, or local authority of a country or a department, agency, or undertaking that is controlled by that authority and includes national oil companies.

In cases where a state-owned entity engages in activities outside its designated home jurisdiction, it is not deemed to be a reportable government body for these purposes, and thus payments made to such an entity in these circumstances are not reportable.

Project Definition

The regulation also requires payments to be reported on a "project" basis as well as on a government and government body basis. A project is defined as the operational activities that are governed by a single contract, license, lease, concession, or similar legal agreement and form the basis for payment liabilities to the government. Where these agreements as per the aforementioned definition are substantially interconnected, these agreements are treated as a single project for the purpose of these regulations.

"Substantially interconnected" is defined as a set of operationally and geographically integrated contracts, licenses, leases, concessions, or related agreements with substantially similar terms that are signed with a government, giving rise to payment liabilities. Such agreements can be governed by a single contract, joint venture agreement, production sharing agreement, or other overarching legal agreement.

There may be instances, for example, in the case of corporate income taxes, where it is not possible to attribute the payment to a single project and therefore these payments are shown at the country level.

Cash and Payments in Kind

In accordance with the regulation, payments have to be reported on a cash basis. This means that they are reported in the period in which they are paid and not in the period in which they are accounted for on an accruals basis.

Refunds are also reported in the period in which they are received and are either offset against payments made in the period or shown as negative amounts in the report.

Payments in kind made to a government are converted to an equivalent cash value based on the most appropriate and relevant valuation method for each payment type. This can be at cost or market value and an explanation is provided in the report to help explain the valuation method. Where applicable, the related volumes are also included in the report.

Payment Reporting Methodology

The regulation stipulates that payments made by OMV to governments are to be reported. It is required that the report reflects the substance of each transaction and activity. Based on these requirements, OMV has considered its reporting obligation as follows:

- Where OMV makes a payment directly to the government, these payments are reported in full, irrespective of whether this is made in the sole capacity of OMV or in OMV's capacity as the operator of a joint operation.
- In cases where OMV is a member of a joint operation of which the operator is a state-owned entity (i.e., a government), payments made to that state-owned entity are disclosed where it is possible to differentiate the reportable payment from other cost recovery items.
- For host government production entitlements, the terms of the agreement have to be considered; for the purpose of providing information in this report, OMV discloses host government entitlements in their entirety where it is the operator.

Materiality

Payments made as a single payment or a series of related payments with a total of less than EUR 100,000 within a financial year are excluded from this report.

Reporting Currency

Payments made in currencies other than euros are translated for the purposes of this report at the average exchange rate of the reporting period.

Payment Types Disclosed

Production Entitlements

Under production sharing agreements (PSAs), the host government is entitled to a share of the oil and gas produced and these entitlements are often paid in kind. The report shows both the value and volume of the government's production entitlement for the relevant period in barrels of oil equivalent (boe).

The government share of any production entitlement also includes any entitlements arising from an interest held by a state-owned entity as an investor in projects within its sovereign jurisdiction. Production entitlements arising from activities or interests outside a state-owned entity's sovereign jurisdiction are excluded.

Taxes

Taxes levied on the income, production, or profits of companies are reported. Refunds are netted against payments and shown accordingly. Consumption taxes, personal income taxes, sales taxes, property taxes, and environmental taxes are not reported under the regulation. Although there is a tax group in place, the reported corporate income taxes for Austria relate entirely to the extractive activities in Austria of OMV's subsidiaries, with no amounts relating to OMV's non-extractive activities in Austria being reported.

Royalties

Royalties relating to the extraction of oil, gas, and minerals paid to a government are to be disclosed. Where royalties are paid in kind, the value and volume are reported.

Dividends

In accordance with the regulations, dividends are reported when paid to a government in lieu of production entitlements or royalties. Dividends that are paid to a government as an ordinary shareholder are not reported, as long as the dividends are paid on the same terms as those of other shareholders.

For the year ending December 31, 2025, OMV had no such reportable dividend payments to a government.

Bonuses

Bonuses include signature, discovery, and production bonuses in each case to the extent paid in relation to the relevant activities.

Fees

These include license fees, rental fees, entry fees, and all other payments that are made in consideration for access to the area where extractive activities are performed.

The report excludes fees paid to a government that are not specifically related to extractive activities or access to extractive resources. In addition, payments made in return for services provided by a government are also excluded.

Infrastructure Improvements

The report includes payments made by OMV for infrastructure improvements, such as the building of a road or bridge that serves the community, irrespective of whether OMV pays the amounts to non-government entities. These are reported in the period during which the infrastructure is made available for use by the local community.

Payments Overview

The overview table below shows the relevant payments to governments that were made by OMV in the year ending December 31, 2025.

Of the seven payment types that must be reported according to the Austrian regulations, OMV did not pay any production entitlements, dividends, bonuses, or for infrastructure improvements that met the defined accounting directive definition, and therefore these categories are not shown.

Payments overview

In EUR 1,000

	Taxes	Royalties	Fees	Total
Country				
Austria	8,622	73,517	–	82,139
Bulgaria	–	–	492	492
Italy	140	–	–	140
New Zealand	23,715	21,625	4,490	49,830
Norway	746,687	–	43	746,730
Romania	280,463	154,712	35,768	470,944
Tunisia	17,782	13,037	134	30,953
United Arab Emirates	529,652	328,553	1,584	859,789
United Kingdom	231	–	–	231
Total	**1,607,294**	**591,445**	**42,511**	**2,241,250**

No payments have been reported for Libya for the year 2025 as OMV was not the operator.

On May 29, 2025, OMV signed and closed an agreement to divest its 5% stake in the Ghasha concession, located in the United Arab Emirates.

Payments by Country

Austria

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Federal Ministry of Finance	8,622	73,517	–	82,139
Total	**8,622**	**73,517**	**–**	**82,139**
Projects				
Lower Austria	8,622	73,517	–	82,139
Total	**8,622**	**73,517**	**–**	**82,139**

Bulgaria

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Ministry of Energy of the Republic of Bulgaria	–	–	492	492
Total	**–**	**–**	**492**	**492**
Projects				
Offshore Joint Operations	–	–	492	492
Payments not attributable to projects	–	–	–	–
Total	**–**	**–**	**492**	**492**

Italy

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
The Revenue Agency	140	–	–	140
Total	**140**	**–**	**–**	**140**
Projects				
Offshore Joint Operations	140	–	–	140
Total	**140**	**–**	**–**	**140**

New Zealand

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Inland Revenue	23,715	–	–	23,715
Maritime New Zealand	–	–	49	49
Ministry of Business, Innovation and Employment	–	21,625	4,360	25,985
Environmental Protection Authority	–	–	82	82
Total	**23,715**	**21,625**	**4,490**	**49,830**
Projects				
Maari	–	10,890	66	10,956
Māui	–	4,421	4,383	8,804
Pohokura	–	6,314	11	6,325
New Zealand exploration projects	–	–	25	25
Payments not attributable to projects	23,715	–	5	23,720
Total	**23,715**	**21,625**	**4,490**	**49,830**

Norway

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Sokkeldirektoratet	—	—	21	21
Skatteetaten	732,938	—	—	732,938
Fylkesmannen i Rogaland	—	—	1	1
Miljødirektoratet	—	—	21	21
Equinor Energy AS	13,750	—	—	13,750
Total	**746,687**	**—**	**43**	**746,730**
Projects				
Gullfaks	8,756	—	—	8,756
Gudrun	2,150	—	—	2,150
Aasta Hansteen	2,925	—	—	2,925
Norway exploration projects	—	—	43	43
Payments not attributable to projects	732,857	—	—	732,857
Total	**746,687**	**—**	**43**	**746,730**

Romania

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
State budget	280,463	154,712	435	435,611
Local councils	—	—	3,687	3,687
National Regulatory Authority in the Mining, Petroleum and Geological Storage of Carbon Dioxide (ANRMPSG)	—	—	11,480	11,480
National Company of Forests	—	—	16,445	16,445
National Company Maritime Ports Administration S.A.	—	—	271	271
CONPET SA	—	—	105	105
National Authority for Electricity Regulation (ANRE)	—	—	2,028	2,028
Offshore Operations Regulatory Authority (ACROPO)	—	—	1,317	1,317
Total	**280,463**	**154,712**	**35,768**	**470,944**
Projects				
Onshore production zones	130,249	137,002	24,294	291,545
Offshore Joint Operations	—	—	3,932	3,932
Offshore Black Sea	6,304	17,711	6,272	30,287
Payments not attributable to projects	143,910	—	1,270	145,180
Total	**280,463**	**154,712**	**35,768**	**470,944**

Tunisia

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Receveur des Finances	17,413	6,539	134	24,086
Receveur des Douanes	369	—	—	369
Entreprise Tunisienne d'Activités Pétrolières[1]	—	6,498[1]	—	6,498
Total	**17,782**	**13,037**	**134**	**30,953**
Projects				
South Tunisia	17,782	13,037[1]	134	30,953
Total	**17,782**	**13,037**	**134**	**30,953**

1 Includes payments in kind for 130,828 bbl of oil equivalent valued using the average monthly price per boe

United Arab Emirates

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
Abu Dhabi National Oil Company (ADNOC)	–	70,153	1,584	71,737
Emirate of Abu Dhabi – Finance Department	529,652	258,400	–	788,052
Total	**529,652**	**328,553**	**1,584**	**859,789**
Projects				
Umm Lulu and SARB	529,652	328,553	980	859,185
Ghasha	–	–	604	604
Total	**529,652**	**328,553**	**1,584**	**859,789**

United Kingdom

In EUR 1,000

	Taxes	Royalties	Fees	Total
Governments				
His Majesty's Revenues & Customs	231	–	–	231
Total	**231**	**–**	**–**	**231**
Projects				
Offshore Joint Operations	231	–	–	231
Total	**231**	**–**	**–**	**231**

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

Abbreviations and Definitions

A

ACG
Austrian Code of Corporate Governance

ADNOC
Abu Dhabi National Oil Company

APS
IEA Announced Pledges Scenario

AWP
Adria-Wien Pipeline

B

BGI
Borouge Group International

bbl; boe
Barrel (1 barrel equals approximately 159 liters); Barrel of oil equivalent

bcf
Billion standard cubic feet

C

Capital employed
Equity including non-controlling interests plus net debt

CCA
Climate Change Adaptation

CCM
Climate Change Mitigation

CCS/CCUS
Carbon Capture, (Utilization) and Storage

CCS/CCS effects/inventory holding gains/(losses)
Current Cost of Supply Inventory holding gains and losses represent the difference between the cost of sales calculated using the current cost of supply and the cost of sales calculated using the weighted average method after adjusting for any changes in valuation allowances in case the net realizable value of the inventory is lower than its cost. In volatile energy markets, measurement of the costs of petroleum products sold based on historical values (e.g., weighted average cost) can have distorting effects on reported results (Operating Result, net income, etc.). The amount disclosed as CCS effect represents the difference between the charge to the income statement for inventory on a weighted average basis (adjusted for the change in valuation allowances related to net realizable value) and the charge based on the current cost of supply; the current cost of supply is calculated monthly using data from supply and production systems.

Clean CCS EPS
Clean CCS Earnings Per Share are calculated as clean CCS net income attributable to stockholders divided by weighted number of shares.

Clean CCS net income attributable to stockholders
Net income attributable to stockholders, adjusted for the after-tax effect of special items and CCS

Clean CCS Operating Result
Operating Result adjusted for special items and CCS effects The Group clean CCS Operating Result is calculated by adding the clean CCS Operating Result of F&F, the clean Operating Result of other segments and the reported consolidation effect adjusted for changes in valuation allowances, in case the net realizable value of the inventory is lower than its cost.

Clean CCS ROACE
The clean CCS Return On Average Capital Employed is calculated as NOPAT (as a sum of current and last three quarters) adjusted for the after-tax effect of special items and CCS, divided by average capital employed (%).

cf
Standard cubic feet (60°F/16°C)

CGU
Cash generating unit

CoC
OMV Code of Conduct

CPS
IEA Current Policies Scenario

CR&D
Community Relations and Development

CSDDD
Corporate Sustainability Due Diligence Directive

CSRD
Corporate Sustainability Reporting Directive

C&O
Corporate and Other

D

DE&I
Diversity, Equity, and Inclusion

DMA
Double Materiality Assessment

E

ECL
Expected credit losses

EMS
Environmental Management System

EPS
Earnings Per Share; net income attributable to stockholders divided by total weighted average shares

Equity ratio
Equity divided by balance sheet total, expressed as a percentage

ESIA
Environmental and Social Impact Assessment

ESRS
European Sustainability Reporting Standards

Ethylene indicator margin Europe
Ethylene CP WE (ICIS) – 1.18 * Naphtha FOB Rotterdam

EWRM
Enterprise-Wide Risk Management

E&A
Exploration & Appraisal

E&P
Exploration & Production, part of Energy business segment

F

FID
Final Investment Decision

FPIC
Free, Prior, and Informed Consent

FVOCI
Fair value through other comprehensive income

H

HVO
Hydrotreated vegetable oil

I

IAS
International Accounting Standards

ICoCA; ICoC
International Code of Conduct Association; International Code of Conduct for Private Security Service Providers

IEA
International Energy Agency

IFRS
International Financial Reporting Standards

IOGP
International Association of Oil & Gas Producers

IPCC
Intergovernmental Panel on Climate Change

IRO
Impacts, Risks, Opportunities

ISCC
International Sustainability & Carbon Certification

ISO
International Standards Organization

K

kbbl; kboe
Thousand barrels; Thousand barrels of oil equivalent

L

LCA
Life Cycle Assessment

LDAR
Leak Detection and Repair

LEAP
Locate, Evaluate, Assess, Prepare

Leverage ratio
Net debt divided by capital employed, expressed as a percentage

LNG
Liquefied natural gas

LPG
Liquefied petroleum gas

LTIP
Long-Term Incentive Plan

LTIR
Lost-Time Injury Rate per million hours worked

LWD; LWDI
Lost Workday; Lost Workday Incident

M

MTP
Mid-term planning

N

NaDiVeG
Austrian Sustainability and Diversity Improvement Act

NCI
Non-controlling interests

Net assets
Intangible assets, property, plant and equipment, equity-accounted investments, investments in other companies, loans granted to equity-accounted investments, and total net working capital less provisions for decommissioning and restoration obligations

Net debt
Interest-bearing debts including bonds and finance lease liabilities less liquid funds (cash and cash equivalents)

Net income
Net operating profit or loss after interest and tax

NGL
Natural Gas Liquids; natural gas that is extracted in liquid form during the production of hydrocarbons

NOPAT
Net Operating Profit After Tax
Net income + Net interest related to financing – Tax effect of net interest related to financing; NOPAT is a KPI that shows the financial performance after tax, independent of the financing structure of the company.

NPA
Natural Protected Area

NZE
IEA Net Zero Emissions Scenario

n.a.
Not applicable

n.m.
Not meaningful

O

ÖBAG
Österreichische Beteiligungs AG

OCI
Other comprehensive income

P

Payout ratio
Dividend per share divided by earnings per share, expressed as a percentage

PDH
Propane dehydrogenation; a propylene production process

Polyethylene indicator margin Europe
HD BM FD EU Domestic EOM (ICIS low) – Ethylene CP WE (ICIS)

Polypropylene indicator margin Europe
PP Homo FD EU Domestic EOM (ICIS low) – Propylene CP WE (ICIS)

PPA
Power Purchase Agreement

PPE
Property, plant and equipment

Propylene indicator margin Europe
Propylene CP WE (ICIS) – 1.18 * Naphtha FOB Rotterdam

R

REACH
Registration, Evaluation, Authorization, and Restriction of Chemicals

ROACE
Return On Average Capital Employed; NOPAT divided by average capital employed expressed as a percentage

ROE
Return On Equity; net income/loss for the year divided by average equity, expressed as a percentage

RRR
Reserve Replacement Rate; total changes in reserves excluding production, divided by total production

S

SAF
Sustainable Aviation Fuel

Sales revenues
Sales excluding petroleum excise tax

SDGs
Sustainable Development Goals

SHRIA
Social and Human Rights Impact Assessment

Special items
Special items are expenses and income reflected in the financial statements that are disclosed separately, as they are not part of underlying ordinary business operations. They are being disclosed separately in order to enable investors to better understand and evaluate the OMV Group's reported financial performance.

STEPS
IEA Stated Policies Scenario

T

TfS
Together for Sustainability

THE
Trading Hub Europe; German natural gas market trading hub

TNFD
Taskforce on Nature-related Financial Disclosures

TRIR
Total Recordable Injury Rate per million hours worked

TTF
The Title Transfer Facility; a virtual trading point for natural gas in the Netherlands

U

UNGC
United Nations Global Compact

UNGP
United Nations Guiding Principles on Business and Human Rights

Contacts and Imprint

OMV Aktiengesellschaft
Trabrennstrasse 6–8
1020 Vienna, Austria
Tel. + 43 1 40440–0
info@omv.com
www.omv.com/

Investor Relations
Florian Greger
OMV Aktiengesellschaft
Trabrennstrasse 6–8
1020 Vienna, Austria
Tel. + 43 1 40440–21600
Fax + 43 1 40440–621600
investor.relations@omv.com

Publisher
OMV Aktiengesellschaft, Vienna

OMV Aktiengesellschaft
Trabrennstrasse 6 – 8
1020 Vienna, Austria
Tel. + 43 1 40440-0
info@omv.com
www.omv.com