



FOCUS QUESTIONS 2026

This year, IVA again collaborated with our partners Börsen-Kurier and TI AUSTRIA to prepare focus questions and is inviting listed companies to answer them. The answers provided by the companies will be published online at www.iva.or.at.

1) Impact of the global economy

- a. Was a new collective agreement concluded for your company for 2025? If yes, what difference (in euros) did this make to your EBIT/annual result?

The collective agreement in the mineral oil industry for 2025 (valid from February 1, 2025) includes an average actual pay increase of 3.39%. The effect on the annual result/EBIT 2025 is approximately EUR 21 mn for OMV in Austria (except Borealis).

Regarding Borealis:

The collective agreement in the chemical industry for 2025 includes an actual pay increase of 2.65% (min. EUR 80, max. EUR 113. EUR 60 as standard for usage groups V, Va, and VI).

The collective agreement for trade for 2025 includes an actual pay increase of 3.9%. The collective agreement for information and consulting only increases the minimum wage, not actual pay. 2025: 3.85% increase in minimum wage (2026: 2.85% increase in minimum wage).

The collective agreement for the timber and plastics industry for 2025 includes an actual pay increase of 2.75%.

As of May 1, 2025, the negotiated collective agreement increase of an average + 2.02% was implemented, which had an effect on the 2025 annual result/EBIT of approximately EUR 4.4 mn for Borealis in Austria.

- b. Impact of the war in Ukraine: Does the war in Ukraine have any direct financial impact on your company? If yes, please indicate the amount and the sector affected. How has this impact changed since 2022?

2022: The developments triggered by Russia's attack on Ukraine on February 24, 2022, had a significant impact on OMV's Energy segment in 2022. At the beginning of March 2022, the decision was made to not pursue investments in Russia in the future. The Russia-Ukraine crisis and the loss of control or significant influence of Russian business activities led to a change in the consolidation method and EUR 2.5 bn in impairment charges – mainly in connection with the impairment of the Nord Stream 2 loan in the amount of EUR 1.0 bn and the fair value adjustment of investments in Russia. Other negative effects resulted from the loss of revenue from Russia following the change in the consolidation method for our business activities there and from the negative contribution to revenue from Gas Marketing Western Europe due to reductions in natural gas deliveries and the volatility of natural gas deliveries from Russia.



2023: Based on the developments and the unchanged situation regarding the Russian war on Ukraine, OMV assigned its shares in YRGM and SNGP a fair value of zero as of December 31, 2023, which led to a further negative impact on the financial result of EUR 23 mn.

2024: Following the arbitration award under the rules of the International Chamber of Commerce (ICC) on November 13, 2024, damages of EUR 230 mn plus interest and costs were awarded to OMV in respect of Gazprom Export. The arbitration award made a positive contribution to offsetting the financial loss suffered in 2022. After taking into account the related hedging losses, the net positive effect of the arbitration award on the operating result before special items of the Gas Marketing & Power business segment in Q4/24 was around EUR 210 mn.

The termination of the long-term natural gas supply contract with Gazprom Export on December 11, 2024, marked the end of all supply contracts between OMV and Gazprom Export as well as all business activities in Russia.

2025: By arbitration award dated January 3, 2025, OMV was granted further compensation against Gazprom Export in the amount of EUR 419 million plus interest and costs due to irregular gas deliveries to Austria. In the 2025 financial year, the positive net effect of this arbitration award in Q1/25 amounted to around EUR 47.5 million. In May 2025, OMV filed another arbitration claim against Gazprom, in particular to confirm by arbitration award the termination of the gas supply contract on November 11, 2024. This procedure is still pending.

- c. Is your company affected or regulated by EU sanctions?

As a company headquartered in the EU, OMV is subject to EU sanction regulations. OMV itself is not included on any sanctions list. Sanctions also do not target OMV specifically, but the industry-specific sanctions, in particular those affecting the oil industry in different countries, have an impact on the business operations of OMV. For example, import bans and the listing of companies restrict possible sources of supply. OMV maintains a compliance management system that plans measures to ensure compliance with the applicable sanctions, among other things.

- d. Does your company operate in the USA? If so, would you be affected by US tariffs imposed by the second Trump administration? If yes, please indicate the amount in euros. What effects do you expect there to be on competitiveness?

OMV did not operate any production facilities in the USA in 2025, but it did hold a significant share in Borealis GmbH. In turn, Borealis holds shares in Bayport Polymers LLC, a 50-50 joint venture with TotalEnergies Petrochemicals & Refining USA, Inc., which maintains production facilities in the USA. These holdings were contributed in 2026 to the newly established *Borouge Group International AG*, in which OMV and XRG each hold a 50% stake.

Despite the political agreement on a trade deal between the EU and the US in July 2025, the situation remains unclear. In February 2026, the US Supreme Court declared a series of US tariffs to be unlawful, at which point the US administration announced new tariffs. On the EU side, the trade deal from summer 2025 has not yet fully entered into force.



The actual tariffs, their actual duration, potential countermeasures, and potential changes to trade flows are subject to major uncertainty. A number of positive and negative outcomes are possible, but these are currently difficult to quantify.

- e. Did your company implement any extraordinary price increases in 2025?
The pricing of our products is influenced by supply and demand in the relevant markets and by movements in international or regional oil, gas, and product price quotations. In 2025, oil prices were lower compared to 2024 and gas prices were higher. For example, the realized oil price dropped from USD 77.51/boe (2024) to USD 66.79/boe (2025), and the realized gas price rose from EUR 25.12/MWh (2024) to EUR 30.31/MWh (2025).
- f. What was the share of non-renewable energy sources in terms of costs and the energy volumes used (any form, including indirect use, e.g., gas-based power generation) in the past financial year? What measures did and does your company take to reduce the share of non-renewable energy sources?
Renewable energy sources accounted for around 5% of OMV's total energy consumption in 2025. This is also reflected in the share of energy costs, where a large part is attributable to non-renewable energy sources.
OMV is increasingly relying on renewable energies for the operation of its facilities. One approach is to purchase renewable energy, which reduces Scope 2 emissions. For instance, in the refineries in Schwechat and Burghausen, electricity contracts stipulate that 50% of purchased electricity must be from renewable sources. As such, in 2025, 49% of the purchased electricity at the Schwechat refinery and 82% at the Burghausen refinery, including tank farms and pumping stations, came from renewable sources. 100% of the electricity purchased by OMV's Austrian filling stations and the Head Office is obtained from renewable sources. OMV will continue to step up the procurement of electricity from renewable sources to supply its operations. To reduce Scope 2 emissions and meet Borealis' target of obtaining 100% of its electricity from renewable sources by 2030 (as of 2025: 60%), OMV concluded further power purchase agreements (PPAs) for the long-term procurement of electricity from renewable sources with the aim of ensuring the necessary electricity and supplies for the production processes. OMV plans to significantly increase renewable energy purchases through additional PPAs and CAPEX. In the Chemicals business segment, OMV wants to ensure that all the electricity purchased is from renewable sources by 2030. To the extent permitted by local regulations, OMV also plans to generate renewable energy and feed it into the power grid for use by third parties. Potential opportunities for this are currently being explored in the countries in which OMV operates.



2) CAPEX & ESG

- a. CAPEX spent on the “collection of ESG-related data” in 2025: What is the amount of internal/external costs (consulting, lawyers, auditors, IT service providers)?
External costs concerning the “collection of ESG-related data” in 2025 mainly comprised one-off costs for the implementation of a new IT solution for GHG and energy reporting.
- b. CAPEX spent on “social media” in 2025: What is the amount of internal/external costs (employees, media agency, strategy advice, etc.)?
OMV spent the following amount (excl. OMV Petrom and Borealis, but including all OMV retail businesses that operate their own social media accounts): EUR 1,483,128.
- c. What are the ESG costs for reporting in 2025 (external consultants, service providers, etc.)? How many employees are dedicated exclusively to these tasks?
External expenses for the Sustainability Statement 2025 mainly included costs for the auditor, costs for drafting the report (editing, translation, online report), and a small amount for consultancy. At OMV level, two employees were solely responsible for these tasks in 2025.

3) Supervisory Board and Executive Board

- a. Supervisory Board: What is the amount of ancillary costs such as travel expenses, administration, consulting, closed-door meetings, training, etc.?
Ancillary costs in 2025 were around EUR 2 mn.
- b. What was the average age of shareholder representatives on the Supervisory Board in 2024 and 2025? What was the average age of the Executive Board in 2024 and 2025?
The average age of shareholder representatives on the Supervisory Board was 57 at the end of 2024 and 59 at the end of 2025. The average age of members of the Executive Board was 55 at the end of 2024 and 57 at the end of 2025.
- c. What was the proportion of non-Austrian citizens on the Supervisory Board and Executive Board in 2024 and 2025? Was national tax assumed by the Company for these Supervisory Board members? If yes, please indicate the amount.
The proportion of non-Austrian citizens on the Supervisory Board was 36% at the end of 2024 and 40% at the end of 2025. The proportion of non-Austrian citizens on the Executive Board was 60% at the end of 2024 and 50% at the end of 2025. For Supervisory Board members who are not domiciled in Austria and who are subject to limited tax liability in Austria, the Company assumed the Austrian withholding tax due on the annual remuneration. Annual remuneration in 2024 for expenses of this nature totaled EUR 109,375.03, while annual remuneration in 2025 including meeting attendance fees totaled EUR 152,905.27. In addition, the Company also paid withholding tax in Austria in the amount of EUR 6,916.43 (2024)



and EUR 5,635.48 (2025) in connection with travel costs for such Supervisory Board members.

- d. Is the remuneration of the Executive Board directly tied to the Company's reduction of CO₂ emissions?

Yes, the remuneration of the Executive Board in 2025 was directly tied to the Company's reduction of CO₂ emissions. So that the Strategy 2030 is reflected in the remuneration policies for the Executive Board, both the annual bonus and the LTIP incorporated the corresponding targets. The achievement of performance indicators for the LTIP and annual bonus will be published in the remuneration report after the performance period has ended.

- e. Does the Supervisory Board include any ESG experts?

As part of a self-assessment of competencies, seven of the ten shareholder representatives on the Supervisory Board named ESG and sustainability expertise among their skills.

- f. What is the gender distribution on the Supervisory Board (shareholder representatives) in %? What is the gender distribution on the Executive Board in %?

At the end of 2025, 30% of the shareholder representatives on the Supervisory Board were women and 70% were men. In the same period, the Executive Board comprised 100% men.

4) Investor Relations activities

- a. Number of roadshows in Austria and abroad?

The most important event of 2025 was the presentation of the OMV Strategy 2030 as part of the Capital Markets Update, which was held in Vienna on October 6 and 7 and offered the opportunity for face-to-face meetings with investors and analysts. The Executive Board presentations and Q&A session were also transmitted as a live webcast. The day after, the program included tours of the Innovation & Technology Center in Vienna and nearby Energy segment facilities such as the Carbon Capture Innovation Center. This was followed by a visit to the integrated Schwechat site, where there was a tour of the refinery, the newly built ReOil[®] plant, and the Borealis polyolefins plant. In addition, the Executive Board and the Investor Relations department strengthened and deepened relationships with analysts and investors from Europe, North America, and Asia. Throughout 2025, OMV was represented at more than 24 in-person and virtual investor conferences and more than 20 roadshows.

- b. Number of contacts with institutional and private investors?

In 2025, there were around 300 activities including meetings with investor groups, which represents an increase of over 35% compared to 2024.



- c. Expenses for research and analyses?
As of the end of 2025, OMV was being covered by 22 analysts and paid no fees for these services.
- d. Costs of hard copies of the Annual Report and the Sustainability Report?
The Annual Report and the Sustainability Report are summarized in the OMV Combined Annual Report 2025 and will primarily be published as a mobile and desktop-optimized online version as well as in PDF format.

5) Tax payments in 2025

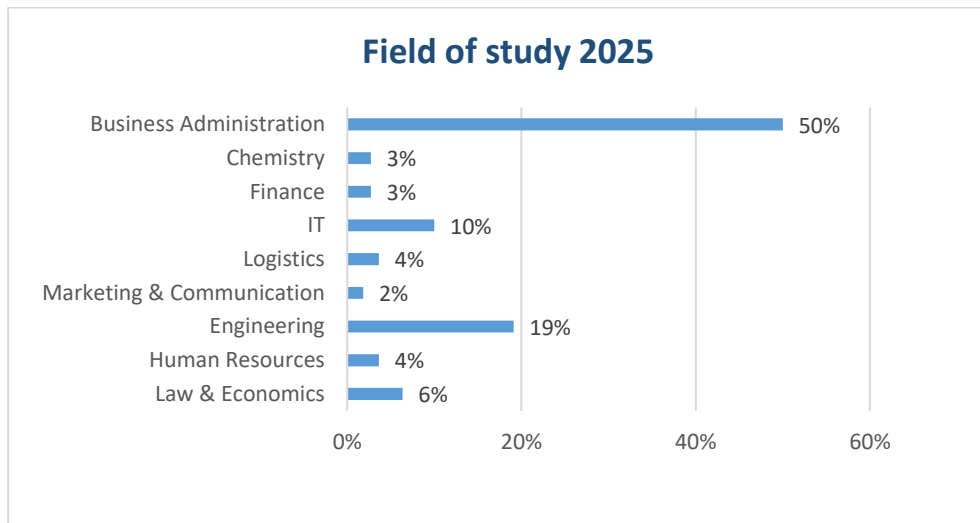
- a. How much tax do you pay in Austria and in the three biggest highest-revenue foreign markets (by country, revenue, tax payment)?
The corporate tax payments of fully consolidated companies in OMV's consolidated financial statements in financial year 2025 totaled EUR 11 mn in Austria (sales to third parties: EUR 7,186 mn), EUR 16 mn in Germany (sales to third parties: EUR 3,154 mn), EUR 149 mn in Romania (sales to third parties: EUR 5,977 mn), and EUR 21 mn in Hungary (sales to third parties: EUR 1,501 mn).

6) Supporting young people

- a. How many interns worked in your company (in 2025)?
In 2025, 110 interns started work in Austria.
A total of 224 interns joined the OMV Group in 2025.
- b. How many interns receive remuneration and what is the average amount?
All interns in Austria receive voluntary remuneration. On average EUR 1,470 gross.
- c. Describe the age and training structure of the interns.
The average age of the Austrian interns was 23.23 years.

Training structure of interns in Austria

Start of internship 2025	Summer	6-month	Total
Bachelor's degree	0	74	74
Master's degree	0	32	32
Information not available	4		4
Total	4	106	110



7) Young Shareholders Austria – questions concerning the labor market and training

- a. How much was spent on internal and external training and continuing education – in total and per employee?

In 2025, around EUR 7.2 mn was spent on training (internal and external) at OMV/OMV Petrom/Borealis. Average training costs per employee were EUR 329.

- b. Which specific initiatives (apprenticeships, upskilling, retraining, employer branding) contributed to securing skilled personnel at your company?

In addition to the existing recruiting processes, OMV is focusing on strengthening and building existing and new talent pipelines through collaborations and partnerships with key universities and agencies. In addition, OMV currently offers internships, apprenticeships, and trainee programs for university graduates at our refinery in Schwechat and at our Energy site in Gänserndorf. These focus mainly on technical aspects. In the refinery, there is a retraining program for skilled personnel from other professions to become chemical process technicians. Within OMV, there is an employer branding initiative that trains brand ambassadors to increase the attractiveness of OMV as an employer via external social media channels (LinkedIn) using their own experiences and business projects.

OMV also supports the further development of existing employees, such as through retraining, so that they can continue their careers in one of the newly created business segments if they wish to.

To dispel negative perceptions of the oil, gas, and plastics industry, it is important to proactively educate the public and our target audiences (such as potential future employees) about the benefits of the products manufactured and also about sustainability challenges and our solutions to address them. Having a presence on YouTube, Instagram, Facebook, and LinkedIn allows OMV to show potential applicants the inner workings of the company, including what it is like to work for us and that joining our company means being part of the solution for a more sustainable future.



- c. What is the time period for these measures, and from which year should they make a measurable contribution to the reduction of external recruitment and lower turnover?

Apprentice training has been running continuously for over 50 years, with each apprenticeship lasting three years.

Internships start twice a year and therefore continuously contribute to reducing external recruitment and employee turnover, as OMV strives to retain interns within the Company after the end of their internship (provided a suitable position is available).

- d. How many apprentices are currently employed by your company in Austria (broken down by year of study)?

As of December 31, 2025, there were 103 apprentices in the OMV Group in Austria. 40 of them were apprentices in their first year, 28 were apprentices in their second year, and 9 apprentices had completed their 3.5 year-apprenticeship in February 2026.

- e. How many former apprentices are now in key or leadership positions?

Many of our employees who started at OMV on an apprenticeship do further internal training and take on positions with great responsibility, be that as specialists or at management level. On the specialist career path, key positions are in plant management or at foreman level. We also have colleagues who started their careers as apprentices and are now in OMV senior management. Because job changes are frequent and desired in our dynamic environment, a specific number cannot be reported.

- f. What is the proportion of leased workers in the total workforce (FTEs) at Austrian sites and how has this proportion changed over the last four financial years?

As of December 31, 2025, there were 91 leased workers in the OMV Group, 20 of whom were at Austrian sites. As of December 31, 2022, the proportion of leased workers at Austrian sites was 1.22% and this dropped to 0.37% by December 31, 2025.



In cooperation with readers of the Börsen-Kurier newspaper, two topics were selected that were explicitly included in the focus questions as questions asked by readers of Börsen-Kurier.

- 1) What are your main areas of focus this year in terms of transparency, shareholder information, and investor relations?



The Investor Relations focus in 2026 is once again on maintaining and strengthening relationships with analysts and institutional investors. Plans are in place to participate in several roadshows and conferences at home and abroad for this purpose. OMV also wants to further intensify dialogue with private investors. To this end, OMV will again be attending several events this year focusing specifically on private investors. An example of this is our attendance at the Vienna Stock Exchange Information Days in February and June.

- 2) If global political uncertainties (Taiwan, Middle East, Ukraine, Venezuela, Greenland, etc.) were to lead to further supply chain issues, economic uncertainty, or even more wars, how would you be equipped to deal with them? To what extent are you affected by high energy prices and how do you deal with them?

Despite global uncertainties and geopolitical challenges – especially in connection with the situation in the Middle East – OMV remains in a robust position. Our integrated business model across the Energy, Fuels, and Chemicals business segments, plus our solid balance sheet strengthen the resilience of the Company.

In order to effectively address potential impacts on supply chains, prices, and production, interdisciplinary teams continually monitor global developments and proactively manage critical supply chains. OMV also consistently diversifies its sources of supply for strategically relevant energy sources, raw materials, and products.

Supplying our customers is our top priority. Our European refineries are supplied in a flexible way via various routes and from different countries of origin. Price changes and risks are monitored on an ongoing basis. Suitable measures are implemented quickly as required. OMV's integrated business model therefore has a stabilizing and risk-minimizing effect.



In cooperation with the anti-corruption association Transparency International Austria, a specific topic was once again selected.

ESG and Compliance

- 1) What impact are current geopolitical developments having on compliance work in your company and where do you foresee the main compliance risks in 2026?

Due to the ongoing dynamic geopolitical situation, the main compliance risks in 2026 are related to sanctions. International sanction regimes are increasingly subject to short-term changes and extensions. In light of the high rate of change, the focus of compliance work is on informing the Company early on about changes to the law, promptly translating regulatory amendments into guidelines, creating risk-based training measures, and continually adapting internal control and approval processes to new legal conditions. In



doing so, these measures are systematically integrated into OMV's compliance management system. A key pillar of compliance work is OMV's clear commitment to integrity and consistent adherence to legal provisions.