



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