

GRI Content Index

Reporting boundaries

HSSE data from operations under management control have been fully taken into account, i.e. data from all OMV Group activities with a stake of more than 50%, in particular:

- ▶ OMV Petrom S.A. where OMV holds 51% of the shares
- ▶ OMV Petrol Ofisi A.S. (data coverage until the divestment on June 13th 2017)
- ▶ Retail Business (all retail brands of OMV, OMV Petrom and OMV Petrol Ofisi)
- ▶ Upstream OMV operated countries: Austria, Kazakhstan, Tunisia, Yemen, New Zealand, Norway, United Arab Emirates, Pakistan, Romania (OMV Petrom)
- ▶ Refineries Schwechat, Burghausen and Petrobrazi; including transport and storage facilities
- ▶ Gas logistics (transit and storage in Austria and Romania)
- ▶ Downstream Gas – power plants in Romania (Brazi & Petrom City) and Turkey (Samsun)
- ▶ Production enhancement contracts (PEC) for small fields with partners in Romania
- ▶ Joint ventures, including minority shareholdings, where OMV exerts controlling influence as operator, for example, Upstream operations in Pakistan

Occupational work place incident data for all contractors (including subcontractors and all lower tier subcontractors) under management control (i.e. data from all OMV Group activities with a stake of more than 50%) have been fully taken into account.

Contractor and subcontractor workplace incident data at joint-ventures, including minority shareholdings, where OMV exerts controlling influence as a operator is reported.

The following data has not been taken into account for environmental data in this report:

- ▶ Figures from holdings of 50% or less if there is no significant operational influence
- ▶ Office buildings in European countries of OMV Downstream's Marketing Divisions (except Austria, Romania and Turkey) as well as of non operative Upstream countries
- ▶ Filling stations, due to the fact that the vast majority of them are operated by partners functioning as independent companies, except filling stations under the control of OMV Petrom Marketing that meet the above-mentioned boundary criteria

Greenhouse Gas Scope 3 emissions include the following categories:

- ▶ GHG emissions from processing and use of sold products: these include total sales amounts from companies that are under operational or financial control by OMV and include oil product sales at filling stations, undertaken in the name of OMV. Pure "trading margin" sales as well as intercompany sales are excluded.
- ▶ Only sales to the market/customer are included. Pure "trading margin" sales as well as intercompany sales are excluded.
- ▶ Since 2015 Scope 3 emissions from purchased goods and services and capital goods are included

All grievances disclosed in the OMV Sustainability Report 2017 are received in the OMV Upstream operated countries and in the three OMV refineries (Burghausen in Germany, Schwechat in Austria and Petrobrazi in Romania).

The data is consolidated at Group level.

Indicators marked with (X) were assured by independent assurance company. More details are in the Assurance Statement on page 62 of the OMV Sustainability Report.

GRI Content Index

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 101: FOUNDATION 2016					
General Disclosures					
GRI 102: General Disclosures 2016	Organizational Profile				
	102-1 Name of the organization	1			
	102-2 Activities, brands, products, and services	1, 6, 7			
	102-3 Location of headquarters	1, 66			
	102-4 Location of operations	6,7			
	102-5 Ownership and legal form	1, Annual Report: 46 (www.omv.com/annual-report)			
	102-6 Markets served	6,7			
	102-7 Scale of the organization	1, 6,7, 54, 58, 59, 60, Annual Report: 64, 65 (www.omv.com/annual-report)			
	102-8 Information on employees and other workers	1, 58, Annual Report: 62, 205 (www.omv.com/annual-report). A substantial part of our work is performed by contractors			
	102-9 Supply chain	8, 48, 54			
	102-10 Significant changes to the organization and its supply chain	5, 48, Annual Report: 57 (www.omv.com/annual-report)			
	102-11 Precautionary Principle or approach	9, 11, 12, 18, 45			
	102-12 External initiatives	1, 23, 26, 28, 33, 38, 45, 47			
	102-13 Membership of associations	65			
	Strategy				
	102-14 Statement from senior decision-maker	3, 4			
	102-15 Key impacts, risks, and opportunities	9, 24			
	Ethics and integrity				
	102-16 Values, principles, standards, and norms of behavior	43, 44			
	102-17 Mechanisms for advice and concerns about ethics	44			
	Governance				
	102-18 Governance structure	12, Annual Report: 102-104 (www.omv.com/annual-report)			
	102-19 Delegating authority	12, Annual Report: 102-104 (www.omv.com/annual-report)			
	102-20 Executive-level responsibility for economic, environmental, and social topics	12, 13, Annual Report: 56 (www.omv.com/annual-report)			
	102-21 Consulting stakeholders on economic, environmental, and social topics	12, 13			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission			
			Part Omitted	Reason	Explanation	
GRI 102: General Disclosures 2016 (continued)	102-22 Composition of the highest governance body and its committees	Annual Report: 87-106 (www.omv.com/annual-report)				
	102-23 Chair of the highest governance body	Annual Report: 87-106 (www.omv.com/annual-report)				
	102-24 Nominating and selecting the highest governance body	Annual Report: 87-106 (www.omv.com/annual-report)				
	102-25 Conflicts of interest	Annual Report: 87-106 (www.omv.com/annual-report)				
	102-26 Role of highest governance body in setting purpose, values, and strategy	11, 12				
	102-27 Collective knowledge of highest governance body	12				
	102-28 Evaluating the highest governance body's performance	Annual Report: 94-96 (www.omv.com/annual-report)				
	102-29 Identifying and managing economic, environmental, and social impacts	9, 12, 52, 53, Annual Report: 56 (www.omv.com/annual-report)				
	102-30 Effectiveness of risk management processes	9, Annual Report: 82-83 (www.omv.com/annual-report)				
	102-31 Review of economic, environmental, and social topics	12, Annual Report: 58, 82, 83 (www.omv.com/annual-report)				
	102-32 Highest governance body's role in sustainability reporting	4, 9, 12				
	102-33 Communicating critical concerns	12				
	102-35 Remuneration policies	Annual Report: 91-104 (www.omv.com/annual-report)				
	102-36 Process for determining remuneration	Annual Report: 91-104 (www.omv.com/annual-report)				
	Stakeholder engagement					
		102-40 List of stakeholder groups	13, 15, 52-53			
	102-41 Collective bargaining agreements	42, 58				
	102-42 Identifying and selecting stakeholders	15, 52				
	102-43 Approach to stakeholder engagement	13, 52-53				
	102-44 Key topics and concerns raised	52-53				
Reporting practice						
	102-45 Entities included in the consolidated financial statements	Annual Report: 210-214 (www.omv.com/annual-report)				
	102-46 Defining report content and topic Boundaries	1, 15				
	102-47 List of material topics	15				

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 102: General Disclosures 2016 (continued)	Reporting practice (continued)				
	102-48 Restatements of information	All changes relatively to previous years' reported data or information has been indicated where relevant, with appropriate explanation provided			
	102-49 Changes in reporting	1, 15			
	102-50 Reporting period	1			
	102-51 Date of most recent report	2016			
	102-52 Reporting cycle	annual			
	102-53 Contact point for questions regarding the report	66			
	102-54 Claims of reporting in accordance with the GRI Standards	1			
	102-55 GRI content index	http://www.omv.com/portal/01/com/sustainability/report			
102-56 External assurance	62, 63				

Material Topics and Other Topics

GRI 200 ECONOMIC STANDARD SERIES

Supply chain (Procurement Practices)

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	48			
	103-2 The management approach and its components	48			
	103-3 Evaluation of the management approach	48			
OG1 Sector Supplement	Volume and type of estimated proved reserves and production.	6			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	48			
		204-1-b: Local suppliers are defined as national suppliers, active in the countries where OMV has operations; 204-1-c: Significant locations of operation are all the locations where OMV is the main operator.			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	48			
	308-2 Negative environmental impacts in the supply chain and actions taken	48			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	48			
	414-2 Negative social impacts in the supply chain and actions taken	48			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
Business Ethics and Anti-Corruption (Anti-corruption and Anti-competitive Behavior)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	44, 45			
	103-2 The management approach and its components	44, 45			
	103-3 Evaluation of the management approach	44, 45			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	45			
	205-2 Communication and training about anti-corruption policies and procedures	45			
	205-3 Confirmed incidents of corruption and actions taken	43, 44			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	43			
GRI 300 ENVIRONMENTAL STANDARDS SERIES					
Energy Efficiency (Energy)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	24, 30			
	103-2 The management approach and its components	24, 30, 31			
	103-3 Evaluation of the management approach	24, 30			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	24, 56			
	302-4 Reduction of energy consumption	24			
Water Management (Water)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	26			
	103-2 The management approach and its components	26			
	103-3 Evaluation of the management approach	26			
GRI 303: Water 2016	303-1 Water withdrawal by source	56			
	303-3 Water recycled and reused	56			
OG5 Sector Supplement	Volume of formation or produced water	56			
Emissions from operations (Emissions)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	30			
	103-2 The management approach and its components	30			
	103-3 Evaluation of the management approach	30			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 305: Emissions 2016	305-1 (X) Direct (Scope 1) GHG emissions	32, 56			
	305-2 (X) Energy indirect (Scope 2) GHG emissions	32, 56			
	305-3 (X) Other indirect (Scope 3) GHG emissions	32, 56			
	305-4 GHG emissions intensity	30, 56	305-4-d is omitted.	Information unavailable	as the gases included in the calcula- tion in Scope 2 and Scope 3 are not available, these gases can neither be indicated for GHG emissions intensity.
	305-5 Reduction of GHG emissions	30			
	305-6 Emissions of ozone-depleting substances (ODS)	56			
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	56			
OG6 Sector Supplement	Volume of flared and vented hydrocarbon	56			
Spills management (Effluents)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	25			
	103-2 The management approach and its components	25			
	103-3 Evaluation of the management approach	25			
GRI 306: Effluents and Waste 2016	306-3 (X) Significant spills	25, 56			
OG7 Sector Supplement	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal.	28			
Environmental Compliance (Environmental Compliance)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	24			
	103-2 The management approach and its components	24			
	103-3 Evaluation of the management approach	24			
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	24, 54			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
GRI 400 SOCIAL STANDARDS SERIES					
Employment and skills development (Employment; Labor/Management Relations; Training and Education)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	39			
	103-2 The management approach and its components	39			
	103-3 Evaluation of the management approach	39			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	40, 58			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	41, 42			
	401-3 Parental leave	60			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	59			
	404-2 Programs for upgrading employee skills and transition assistance programs	40, 41			
	404-3 Percentage of employees receiving regular performance and career development reviews	41			
Health, Safety and Security (Occupational Health and Safety)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	19, 20, 23			
	103-2 The management approach and its components	19, 20, 23			
	103-3 Evaluation of the management approach	19, 20, 23			
GRI 403: Occupational Health and Safety 2016	403-2 (X) Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	19, 20, 21, 55	403-2-a-ii and 403-2-b-ii are omitted. Occupational Disease Rate and Absentee Rate cannot be provided	Not applicable	OMV provides equal attention to each injury recorded, as gender distinction of injuries would not alter the assessments of stakeholders, nor it would give additional value in reflecting Company's impact in this area. Thus, this part of Disclosure 403-2 does not cover the specific impact that makes this topic material.
	403-3 Workers with high incidence or high risk of diseases related to their occupation	19			
OG13 Sector Supplement	Number of process safety events, by business activity.	22			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
Human rights (Freedom of Association and Collective Bargaining; Child Labor; Forced or Compulsory Labor; Rights of Indigenous Peoples; Human Rights Assessments)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	47			
	103-2 The management approach and its components	47			
	103-3 Evaluation of the management approach	47			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	47			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	47, 48			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	47			
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	47			
	412-2 Employee training on human rights policies or procedures	47			
Local Communities (Local Communities)					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	49			
	103-2 The management approach and its components	49			
	103-3 Evaluation of the management approach	49			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	49, 50			
	413-2 Operations with significant actual and potential negative impacts on local communities	49			
OG10 Sector Supplement	Number and description of significant disputes with local communities and indigenous people.	49			
OG11 Sector Supplement	Number of sites that have been decommissioned and sites that are in the process of being decommissioned.	28			
GRI 415: Public Policy 2016	415-1 Political contributions				OMV Code of Business Ethics states "OMV does not support political parties. Donations to political parties are not allowed." www.omv.com/Sustainability
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	54			
Low Carbon Products					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	30			
	103-2 The management approach and its components	30			
	103-3 Evaluation of the management approach	30			
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	9, 30, Annual Report: 82-83 (www.omv.com/annual-report)			
OG14 Sector Supplement	Volume of biofuels produced and purchased meeting sustainability criteria.	33			

GRI Content Index (continued)

GRI Standard	Disclosure	Page number(s) and/or URL(s)	Omission		
			Part Omitted	Reason	Explanation
Innovation					
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	35			
	103-2 The management approach and its components	35			
	103-3 Evaluation of the management approach	35			
OG3 Sector Supplement	Total amount of renewable energy generated by source	35, 37			
Other GRI indicators					
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	54			
	201-4 Financial assistance received from government	54			
GRI 306: Effluents and Waste 2016	306-2 Waste by type and disposal method	28, 56			
	OG7 Sector Supplement	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal.	28		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	27			
	304-2 Significant impacts of activities, products, and services on biodiversity	27			
	304-3 Habitats protected or restored	27			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	27			
OG4 Sector Supplement	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.	27	Indicator not fully reported, as the aspect was deemed as having a moderate materiality for OMV		
GRI 405: Diversity 2016	405-1 Diversity of governance bodies and employees	40, 60, Annual Report: 62, 101, 105 (www.omv.com/annual-report)			