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Independent Limited Assurance Report on the information included in the Current Report issued by OMV Petrom S.A. in accordance with the requirements of Law no. 24/2017, as subsequently amended and supplemented, and the provisions of FSA Regulation no. 5/2018, as subsequently amended and supplemented (free translation¹)

**To: Supervisory Board
of OMV Petrom S.A.**

Purpose of the report

We were engaged by OMV Petrom S.A. (hereinafter „the Company”) to report, based on the requirements of Law no. 24/2017 for issuers of financial instruments and market operations, as subsequently amended and supplemented (hereinafter referred to as „Law no. 24/2017”) on the information included in the accompanying Current Report, dated 4 September 2025 (related to the period 5 December 2024 – 3 September 2025) (hereinafter „Reporting Schedule”), that has been prepared by the Company in accordance with the requirements of Article 108 of Law no. 24/2017, as applicable and in force at the date of the issuance of the Reporting Schedule and with the provisions of Regulation no. 5/2018 for issuers of financial instruments and market operations, as subsequently amended and supplemented, issued by the Financial Supervisory Authority (hereinafter referred to as 'FSA Regulation no. 5/2018'), reported by the Company to the Financial Supervisory Authority ('FSA') and the Bucharest Stock Exchange ('BVB') and published in the period 1 July 2025 to 31 December 2025, in the form of a limited assurance conclusion whether:

- a. The information included in the accompanying Reporting Schedule is not, in all material respects, consistent with the requirements of the Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal acts, their date and nature, the description of the goods/ services subject of the reported legal act, the actual/estimated total value of the reported legal act, guarantees constituted, terms and methods of payment;
- b. The information included in the accompanying Reporting Schedule has not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documentation);
- c. The contracts related to the selected reported transactions were not properly authorised by representatives of the Company and the related transactions were not approved by the Supervisory Board, as applicable;
- d. The prices for the reported contracts/transactions have not been established by mutual agreement between the parties in accordance with the contracts between the parties, and are not consistent, in all material respects, either with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms or, in case there are no comparable transactions/contracts, the prices are not established, in all material respects, based on the internal procedures or other regulations for price

¹ TRANSLATOR'S EXPLANATORY NOTE: The above translation of the assurance report is provided as a free translation from Romanian which is the official and binding version.

determination and that these contracts/transactions were not approved by the Supervisory Board, as applicable in accordance with internal procedures, as applicable.

Specific purpose

Our report is intended solely for the purpose specified in the first paragraph of this report and is prepared for the information of the Company, the BVB and the FSA and shall not be used for any other purpose. Our report must not be considered as appropriate for use by any other party wishing to rely on our work, other than the Company, for any purpose or in any context.

Any party other than the Company that obtains access to our report or a copy of it and chooses to rely on our report (or part of it) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility to any party other than the Company, for our work, for this independent limited assurance report, or for the conclusions we have reached. We performed our engagement to be able to report those matters that we must report in an independent limited assurance report, and not for any other purposes. This report refers only to the information in the Reporting Schedule and should not extend to the Company's financial statements or other reports of the Company, individually, or taken as a whole.

Responsibilities of the Management of the Company

The Company's management is responsible for the preparation of the Reporting Schedule and concluding the transactions reported in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018. The Company's management is also responsible for designing, implementing, and maintaining internal controls relevant to the preparation of the Reporting Schedule that is free from material misstatement, whether due to fraud or error. In addition, the Company's management is responsible for ensuring that the supporting documents underlying the preparation of the current Reporting Schedule, as well as the evidence provided to the auditor, is complete, accurate, and justified.

Auditor's Responsibilities

We conducted our limited assurance engagement in accordance with the International Assurance Standards, namely ISAE 3000 (revised) *"International Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information"*. That standard requires that we plan and perform our procedures to obtain a basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1 („ISQM 1”), which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which establishes fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The procedures selected depend on the auditor's professional judgment and our understanding of the reported transactions included in the Reporting Schedule and of other circumstances of the engagement, as well as our consideration of areas where material misstatements might occur. In obtaining an understanding of the reported transactions included in the Reporting Schedule, we considered the processes applied by the Company to conclude the transactions and prepare and present the Reporting Schedule in accordance with the requirements of Law no. 24/2017 and FSA Regulation no. 5/2018 to determine the relevant assurance procedures under the given



circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal control related to concluding the reported transactions and preparation and presentation of the accompanying Reporting Schedule.

The procedures include, in particular, inquiry of the personnel responsible for financial reporting and risk management, as well as additional procedures aimed at obtaining evidence regarding the information included in the Reporting Schedule.

The procedures performed to obtain evidence in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

In respect of the Reporting Schedule, in order to assess the correctness and justification of the transactions reported, we have performed, among others, the following procedures:

- 1) We have obtained from the Company the accompanying Reporting Schedule for the period covered by the limited assurance engagement and the details of the transactions included in this Reporting Schedule.
- 2) We verified whether the approving persons of the Reporting Schedule are authorised representatives of the Company and we have requested the list of authorized signatures.
- 3) For the selected transactions, on a sample basis, from the Reporting Schedule, we have determined whether the details included in the Reporting Schedule are consistent, in all material respects with information as per signed contracts/contractual documentation presented to us and whether these documents have been signed by representatives of the Company that are indicated in the authorized signature schedule provided to us. Where applicable, we have compared information included in the Reporting Schedule to the contract or other supporting documents presented by the Company for consistency of details on: the parties which signed the supporting documents; the date when documentation was signed and its nature; the description of the type of goods/services as indicated in the documentation; the actual or estimated total value of the contracts, and, where applicable, the guarantees constituted and penalties stipulated, payment terms, as well as the related contractual conditions.
- 4) For the selected transactions, on a sample basis, we have compared details disclosed in the accompanying Reporting Schedule to the supporting information obtained from the Company.
- 5) For the selected transactions, on a sample basis, to the extent that there is a market price available for the goods delivered or services rendered between the Company and its related parties, we have discussed with the Company's management the basis for the price determination and whether, on a case by case basis, the prices agreed are consistent with those applied in the contracts signed with other (third) parties for similar goods or services and under similar terms, and whether the transactions/related contracts are approved by the Supervisory Board of the Company.

To the extent that no market prices are available and there are no comparable transactions/contracts, we analyzed whether the respective transactions have been performed based on the Company's internal procedures or other regulations for price determination and, respectively, whether the related transactions/contracts are approved by the Supervisory Board of the Company in accordance with its internal procedures, as applicable.

Our procedures have been performed solely on the transactions included in the accompanying Reporting Schedule, published in the period 1 July 2025 – 31 December 2025. We have not performed any procedures to verify whether the Reporting Schedule includes all transactions that the Company has to report according to the Law no. 24/2017 in this period, and respectively



whether the Company published all the Reporting schedules that the Company has to publish according to the Law no. 24/2017 in this period.

Criteria

The following are the specific criteria that are relevant to this engagement:

- 1) the requirements of the Law no. 24/2017 and FSA Regulation no. 5/2018 on the information included in the Reporting Schedule regarding the parties which signed the reported legal acts, the date and their nature, the description of the goods/services, subject of the reported legal act, the actual/ estimated total value of the reported legal act, guarantees constituted, terms and methods of payment;
- 2) accurate extraction of the information included in the Reporting Schedule from the related supporting documents (contracts, invoices or other supporting documentation);
- 3) Company's internal procedures for proper authorisation of the contracts related to the reported transactions by representatives of the Company and approval by the Supervisory Board, as applicable (in accordance with the Law 24/2017 art 108(8)), of the reported transactions;
- 4) Mutual agreements between the parties in accordance with the agreements between the parties for establishing the prices for the reported contracts/transactions and consistency with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms; or, in case there are no comparable transactions/contracts, the internal procedures or other regulations for price determination and internal procedures for approval by the Supervisory Board of these contracts/transactions, as applicable.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this limited assurance report.

Based on the procedures performed as described above and evidence obtained, nothing has come to our attention that causes us to believe that:

- a) The information included in the attached Reporting Schedule is not, in all material respects, consistent with the requirements in force at the date of the issuance of the Reporting Schedule of the Law no. 24/2017 and FSA Regulation no. 5/2018 regarding the parties which signed the reported legal acts, the date and their nature, the description of the goods/services subject of the reported legal act, the actual/estimated total value of the reported legal act, guarantees constituted, terms and methods of payment;
- b) The information included in the attached Reporting Schedule have not been accurately extracted, in all material respects, from the related supporting documents (contracts, invoices or other supporting documentation) provided by the Company;
- c) The contracts related to the selected reported transactions were not properly authorised by representatives of the Company and the related transactions were not approved by the Supervisory Board, as applicable;



d) The prices for the reported contracts/transactions have not been established by mutual agreement between the parties in accordance with the agreements between them and are not consistent, in all material respects with those applied in the contracts signed with third parties, where similar goods/services are supplied under similar contract terms or, in case there are no comparable transactions/contracts, the prices are not established, in all material respects, based on the internal procedures or other regulations for price determination and that these contracts/transactions were not approved by the Supervisory Board, in accordance with internal procedures, as applicable.

Refer to the original signed and stamped Romanian version

On behalf of KPMG Audit S.R.L.:



Nicoleta Rusu

registered in the public electronic register of financial auditors and audit firms with registration number AF4094

registered in the public electronic register of financial auditors and audit firms with registration number FA9

Bucharest, 28 January 2026

Autoritatea pentru Supravegherea Publică a Activității de Audit Statutar (ASPAAS)
Auditor finanțiar: **RUSU NICOLETA**
Registrul Public Electronic: **AF4094**

Autoritatea pentru Supravegherea Publică a Activității de Audit Statutar (ASPAAS)
Firma de audit: **KPMG AUDIT S.R.L.**
Registrul Public Electronic: **FA9**

Attachment

Reporting Schedule dated September 4, 2025

Ad hoc report

OMV Petrom S.A.

In compliance with Law no. 24/2017 on issuers of financial instruments and market operations (republished) and Financial Supervisory Authority's Regulation no. 5/2018 on issuers of financial instruments and market operations

Date of report: **September 4th, 2025**

Name of issuer: **OMV Petrom S.A.**

Headquarters: **Bucharest, 22 Coralilor Street, District 1, („Petrom City”)**

Telephone/fax number: **+40 372 161930 / +40 372 868518**

Sole registration number at the Trade Register Office: **1590082**

Fiscal attribute: **RO**

Trade Register Number: **J1997008302407**

Share capital: **RON 6,231,166,705.80**

Regulated market on which the issued securities are traded: **Bucharest Stock Exchange**

Significant event to be reported:

Reporting of transactions pursuant to art. 108 of Law no. 24/2017

In the period December 5th, 2024 – September 3rd, 2025, OMV Petrom SA concluded / executed transactions with a related party that exceed, cumulatively, 5% of the company's net assets, as per June 30th, 2025 OMV Petrom SA's individual financial statements, as follows:

- transactions of OMV Petrom SA with Romgaz Black Sea Limited in total value of RON 2,085,146,939

The Executive Board assessed the transactions as being justified and correct from an economical perspective.

Enclosed to this Report we have included details, as follows:

- Annex 1 - Reporting of concluded / executed transactions in the reference period
- Annex 2 - Reporting of concluded / executed contracts in the reference period
- Annex 3 - Reporting of mutual debts (balances) as of September 3rd, 2025

Alina Popa
Chief Financial Officer
Member of the Executive Board

Gabriela Mardare
Vice President Finance

Digitally signed by
Alina Gabriela Popa
Date: 2025.09.04 17:35:04 +03'00'

Digitally signed by
Gabriela-Teodora Mardare
Date: 2025.09.04 15:20:12 +03'00'

Annex 1 - Reporting of concluded / executed transactions in the reference period

Year	Month	Company		Related party		Nature of transaction	Object of transaction	Amount (RON)	Contract Number
		Name	Nature of relation-ship	Name	Nature of relation-ship				
2024	12	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	205,781,029	G_RBS001
2024	12	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	67,965	G_RBS004
2025	1	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	148,724,869	G_RBS001
2025	2	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	258,336,221	G_RBS001
2025	2	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	62,473	G_RBS004
2025	3	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	219,657,962	G_RBS001
2025	3	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	32,191	G_RBS004
2025	4	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	203,621,241	G_RBS001
2025	4	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	38,978	G_RBS004
2025	5	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	306,710,314	G_RBS001
2025	5	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	34,862	G_RBS004
2025	6	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	287,286,019	G_RBS001
2025	6	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	32,315	G_RBS004
2025	7	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	178,209,613	G_RBS001
2025	7	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	32,304	G_RBS004
2025	8	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Sales	Re-invoicing services/goods to non-operator from joint operations	276,483,032	G_RBS001
2025	8	OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated Party	Acquisitions	Delegation of personnel	35,551	G_RBS004
TOTAL		OMV Petrom SA		Romgaz Black Sea Limited				2,085,146,939	

Note: amounts do not include VAT

Annex 2 - Reporting of concluded / executed contracts in the reference period

Crt. No.	Year	Month	Company		Related party			Date of initial contract	Addendum date	Initial contract number	Addendum number
			Name	Nature of relationship	Name	Nature of relationship					
1	2008	11	OMV Petrom S.A.	Issuer	Romgaz Black Sea Limited (former ExxonMobil Exploration and Production Romania Limited)	Affiliated party	11.11.2008		G_RBS001		
2	2022	8	OMV Petrom S.A.	Issuer	Romgaz Black Sea Limited (former ExxonMobil Exploration and Production Romania Limited)	Affiliated party	11.11.2008	01.08.2022	G_RBS001	G_RBS001_A003	
3	2024	1	OMV Petrom S.A.	Issuer	Romgaz Black Sea Limited SNGN ROMGAZ S.A.	Affiliated party Affiliated party	12.01.2024		G_RBS004		

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Crt. No.	Contract/ Addendum nature		Total value		Guarantees			Payment		Penalties				
	Nature	Object	Ccy	Amount in chosen currency	Desc	Ccy	Value	Term	Method	Ccy	Fixed amounts	Percent (%) per day	Other types of penalties	Maturity for penalties payment
1	Joint Operating Agreement	Joint Operating Agreement - Neptun Deep	RON or other currency	without mentioned value				10 days after the invoice	bank transfer				1 month LIBOR + 3% p.a.	
2	Joint Operating Agreement	Joint Operating Agreement - Neptun Deep	RON or other currency	without mentioned value				10 days after the invoice	bank transfer				1 month LIBOR + 3% p.a.	
3	Acquisition	Delegation of personnel	RON or other currency	without mentioned value				30 days after the invoice	bank transfer					

Note: in case of contracts with transactions during the reference period, it is presented the latest contract's addendum, in force at the end of the reference period

Abbreviation used: Ccy = Currency / Desc = Description

Annex 3 - Reporting of mutual debts (balances) as of September 3rd, 2025

Company		Related party		Balances as of 3.09.2025 (RON)	
Name	Nature of relationship	Name	Nature of relationship	Receivables	Liabilities
OMV Petrom SA	Issuer	Romgaz Black Sea Limited	Affiliated party	344,603,193	43,016