

Environment

		up-stream	own operations	down-stream	short-term	medium-term	long-term
IRO	Description	Value chain			Time horizon		

Climate change

Adaptation to climate change

Opportunity	Diversification of the business model due to energy market transformation	✓	✓	✓			✓
Risk	Decline of the gas business if hydrogen economy or alternative renewable technologies fail	✓	✓	✓			✓

Climate protection

(+) Impact	Reduction of greenhouse gas emissions in the hydrogen value chain resulting from innovation projects, e.g. hydrogen production and storage, seasonal balancing of renewable electricity (Scope 3)	✓		✓	✓	✓	✓
(-) Impact	Greenhouse gas emissions from: <ul style="list-style-type: none"> • Sale and use of fossil resources (Scope 1) • Use of non-renewable energy through electricity purchases (Scope 2) • Raw material production, plant construction, transport and use of fossil fuels (Scope 3) 		✓		✓	✓	✓
(-) Impact	Greenhouse gas emissions from: <ul style="list-style-type: none"> • Sale and use of fossil resources (Scope 1) • Use of non-renewable energy through electricity purchases (Scope 2) • Raw material production, plant construction, transport and use of fossil fuels (Scope 3) 		✓		✓	✓	✓
(-) Impact	Greenhouse gas emissions from: <ul style="list-style-type: none"> • Sale and use of fossil resources (Scope 1) • Use of non-renewable energy through electricity purchases (Scope 2) • Raw material production, plant construction, transport and use of fossil fuels (Scope 3) 	✓		✓	✓	✓	✓

Energy

(-) Impact	Fossil energy consumption and generation from natural gas and oil production, as well as own use	✓		✓	✓	✓	✓
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Environmental pollution

Air pollution

(-) Impact	Atmospheric emissions caused by						
	<ul style="list-style-type: none"> Emissions of NO_x and NMVOC from fossil fuel production and use as well as negative consequences caused by leakage 		✓		✓	✓	✓
	<ul style="list-style-type: none"> SO₂, NO_x and fine particulates from crude oil processing and energy recovery of crude oil and natural gas 			✓	✓	✓	✓

Water pollution

(-) Impact	Water pollution and associated risks to health and the environment from:						
	<ul style="list-style-type: none"> Potential risk from possible leaks 		✓		✓	✓	✓
	<ul style="list-style-type: none"> Potential risk during the further processing of crude oil in refineries 			✓	✓	✓	✓

Social

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Own workforce

Working conditions

(+) Impact	Increased employee satisfaction through safe jobs, flexible working hours, fair payment and work-life balance	✓	✓	✓
	Improved health through preventive measures and support programs	✓	✓	✓
(-) Impact	Risk of accidents for employees and the associated impacts on health	✓	✓	✓
Opportunity	Strengthening RAG's position as an attractive employer and boosting productivity through minimal downtime	✓	✓	

Equal treatment & equal opportunities

(+) Impact	Increasing employee satisfaction through continuous development and enhancement of their skills and knowledge based on a comprehensive training program.	✓	✓	✓	✓
	Employee dissatisfaction due to reduced quality of life and risks to mental health resulting from unequal treatment in pay and career opportunities, violence and harassment, or other forms of workplace discrimination.	✓	✓	✓	✓
Opportunity	By employing highly qualified and motivated experts, RAG's innovative capacity can be increased.	✓		✓	

Company-specific topics

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(+) Impact	Ensuring security of supply through affordable and available energy				✓	✓	✓

Security of supply and safe facilities

(+) Impact	Ensuring security of supply through affordable and available energy				✓	✓	✓	✓
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Governance

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IRO	Description	Value chain			Time horizon		
(+) Impact	Increased employee satisfaction through a positive corporate culture				✓	✓	✓

Corporate governance

Corporate culture

(+) Impact	Increased employee satisfaction through a positive corporate culture				✓	✓	✓
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Protection of whistleblowers

(+) Impact	Ensuring employees feel safe to raise issues without fear of negative consequences				✓	✓	
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Political engagement

(+) Impact	Strengthening trust in RAG through transparency in matters related to political influence				✓	✓	✓
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Supplier relationships & payment practices

(+) Impact	Fair treatment of suppliers and transparent procurement foster stable and reliable business relationships				✓	✓	✓
Opportunity	Long-term supplier loyalty through good relationship management				✓	✓	✓

Corruption and bribery

Risk	Loss of reputation and fines due to corruption				✓	✓	✓
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