Please accept the below mentioned conditions

The following conditions must be accepted to distribute the respective report to you:

(1) Our report was prepared based on a contract to perform an independent assurance engagement with the purpose of expressing a conclusion with limited assurance on the Green Bond Allocation and Impact Reporting Update. KPMG performed the assurance procedures from June 2025 to October 2025. The procedures that we performed were solely to assist our client with the independent assurance with regard to Allocation and Impact Reporting Update.
The procedures performed by us do not constitute an audit or a review in accordance with Austrian professional guidelines, International Standards on Auditing (ISA) or International Standards on Review Engagements (ISRE). Our engagement does not focus on revealing and clarifying of illegal acts (such as fraud), nor does it focus on assessing the efficiency of management.

(2) The report reflects all known facts and circumstances up to the date of this report based on information provided to KPMG by the client. Any update of the report is not within the scope of our engagement and will therefore not be provided. We are not responsible for advising you of more recent information and developments.

(3) The report is confidential and is only for information purposes as described in the first paragraph of this letter. You are not permitted to distribute the report to third parties, and the report or parts of it may not be published, or referred to, in any publicly available document, the internet, or in any other media directed to the public.

(4) Our liability towards you, the principal and any other receiver of our report to which it is distributed is limited in accordance with the "General Conditions of Contract for the Public Accounting Professions". These can be downloaded under http://www.kpmg.at/aab
The liability limitation covers all recipients of our report as a whole (defined as yourself and any other party receiving our report) and will have to be allocated between the recipients. It is agreed that such allocation will be entirely a matter for the recipients, who will be under no obligation to inform us of the agreement reached. If, for whatever reason, no such allocation is agreed, no recipient will dispute the validity, enforceability or operation of the limitation of liability on the grounds that no such allocation was agreed.
A compensatory damages claim may only be lodged within a preclusive deadline of one year of the rightful claimant having become aware of the damage and of the event giving rise to the claim – at the very latest, however, within three years subsequent to the event giving rise to the claim. The claim expires if legal action is not taken within a six month deadline subsequent to the written refusal of acceptance of the indemnity and the claimant was informed of this consequence. The right to assert the bar of the preclusive deadline remains unaffected.
You will be responsible for all claims brought against KPMG and costs incurred by KPMG as a result of you not complying with the restrictions in the circulation of the Information mentioned in this letter.

(5) Irrespective of before mentioned stipulations, the distribution of the report is subject to the attached "General Conditions of Contract for the Public Accounting Professions".

You agree not to make available any Information received to anyone or any other third party, except:

- your directors, officers, employees or representatives, provided that they have a duty of confidentiality to you; or
- your professional advisors advising you in connection with this transaction provided that they have a duty of confidentiality to you and that you undertake not to release such professional advisors from this duty of confidentiality to you without our prior written consent; or
- as required by law, regulations or in court.

You will be responsible for all claims brought against KPMG and costs incurred by KPMG as a result of you not complying with the restrictions in the circulation of the Information mentioned in this letter.

(6) Austrian law shall be applicable to this agreement. The place of jurisdiction shall be exclusively the place of the registered office of the KPMG branch which prepared the report.

If you do not agree to these terms and conditions, please close this document and get in touch with your contact person.

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