

## **Item number 5 on the agenda**

### **Election of the auditor, the group auditor and of the auditor of the consolidated sustainability report for the 2025/26 financial year**

Based on the Audit Committee's recommendation and in accordance with the Audit Committee's preference the Supervisory Board proposes that BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna, be appointed auditor for the annual financial statements and the consolidated financial statements for the 2025/26 financial year and auditor for the consolidated sustainability report 2025/26 if this is required by statutory provisions for the 2025/26 financial year.

#### **Reasons**

The Audit Committee has submitted a recommendation to the Supervisory Board for election of the auditor and of the group auditor for the 2025/26 financial year and of the auditor of the consolidated sustainability report to the extent that this is required by statutory provisions for the 2025/26 financial year.

The first choice contained in that recommendation is BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna, and the second choice is Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H., Vienna. The Audit Committee expressed a preference for BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna.

The recommendation and the preference are based on the result of a selection procedure organised by the Audit Committee in accordance with Article 16 of Regulation (EU) No 537/2014<sup>1</sup> by way of a public tender process pursuant to the Austrian Public Procurement Act [*Bundesvergabegesetz/BVergG 2018*]<sup>2</sup>.

On the basis of the transparent and non-discriminatory selection criteria applied in that process BDO Assurance GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Vienna, was determined to be the best bidder before Ernst & Young Wirtschaftsprüfungsgesellschaft m.b.H., Vienna.

In its recommendation to the Supervisory Board, the Audit Committee stated that its recommendation was free from influence by a third party and that no clause of the kind referred to in Article 16(6) of Regulation (EU) No 537/2014 had been imposed upon it.

With regard to the audit of the consolidated sustainability report 2025/26 the Supervisory Board puts on record that Directive (EU) 2022/2464<sup>3</sup> requiring listed entities to have their sustainability report audited by a third party had not yet been transposed into national law by the Austrian legislator on the day this proposal was made. To avoid an Extraordinary General Meeting for the appointment of an auditor for the consolidated sustainability report for the 2025/26 financial year at a later point in time, a resolution to that effect is to be passed by this Annual General Meeting.

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- 1 Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC.
- 2 Austrian Public Procurement Act [*Bundesvergabegesetz/BVergG 2018*].
- 3 Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting.