

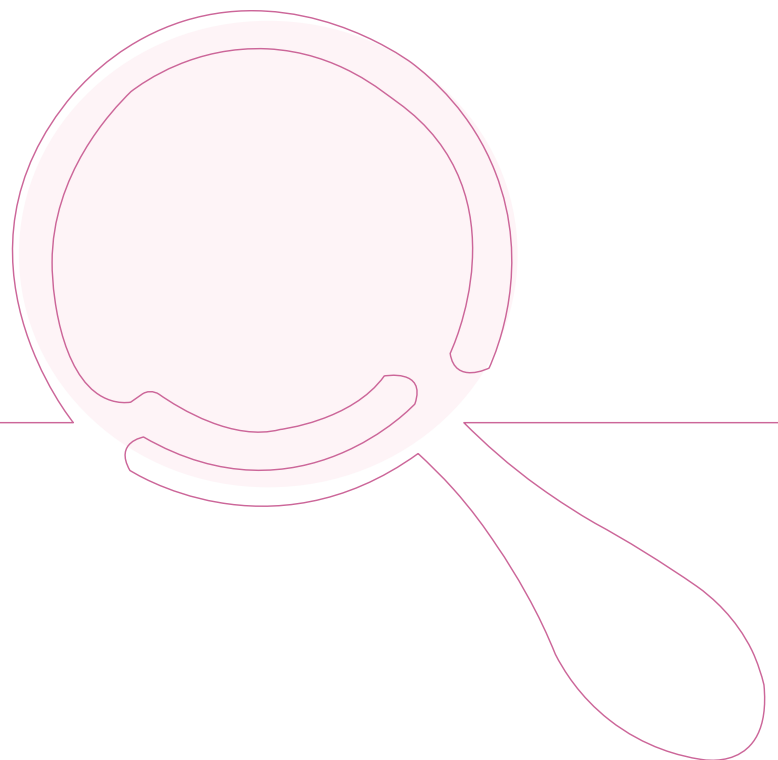


REPORT

Evaluation of adherence to the Austrian
Corporate Governance Code
Rule C-62 Evaluation – Fiscal Year 2024

for FACC AG

3. April 2025



1 Introduction

FACC AG has committed to adhere to the Austrian Corporate Governance Code (ÖCGK). Rule C-62 of the ÖCGK provides the external evaluation of adherence to the C-Rules of the ÖCGK to be carried out at least every three years. The results of the external evaluation are to be reported in the corporate governance report. Within this engagement, the C-Rules of the ÖCGK are queried according to the 'comply or explain'-principle. Adherence to the L-rules (obligation to comply with which results from the statutory provisions) contained in the ÖCGK, and adherence to the R-rules (recommendations) were not part of this engagement and therefore not being checked.

2 Engagement and Execution

FACC mandated the consulting firm 'rosa elephant OG' to carry out the independent, external evaluation of adherence to the C-Rules of the Austrian Corporate Governance Code.

The evaluation was carried out by interviews with responsible persons, randomly viewing and examining relevant documents and examining the content provided on FACC AG website (www.facc.com) and was based on the questionnaire recommended by the Austrian Working Group for Corporate Governance for evaluating the adherence to the C-rules of the ÖCGK.

The external evaluation according to C-62 ÖCGK is not a final examination, an auditor's review or an act similar to an examination. Therefore, there is no audit analogous to the principles for an audit or an auditors review of financial statements. Neither the detection and clarification of criminal facts (e.g. embezzlement or other acts of breach of trust) nor the assessment of the effectiveness and profitability of the management was subject of this engagement.

3 Summary Assessment

After carrying out the evaluation, rosa elephant OG confirms that FACC AG complied with the C-rules of the ÖCGK in the 2024 financial year - insofar as these were covered by FACC AG declaration of commitment. Some rules were not applicable to FACC AG during the evaluation period.

4 Disclaimer and Limitation of Use

The statements in this report are based exclusively on the publicly available information provided by FACC AG. rosa elephant OG has not separately verified the correctness of the information made available to it and relied on its correctness for the preparation of this report. The review was carried out in accordance with the ÖCGK questionnaire and was limited to the reporting period (January 1, 2024 to December 31, 2024).

This report is not an investment recommendation and is addressed exclusively to FACC AG. As a

result, this report does not form the basis for any trust that third parties may have in its content. Claims by third parties can therefore not be derived from this report. Liability on the part of rosa elefant OG from or in connection with this report is also excluded. This report may only be published or passed on in the version we have confirmed. The result refers exclusively to the German-language and complete corporate governance report.

April 2025

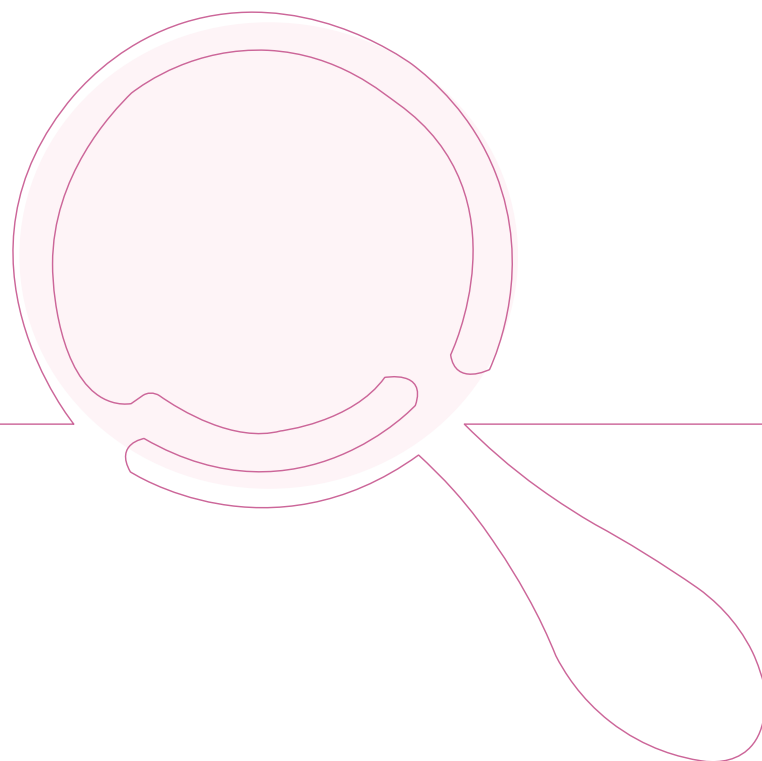


rosa elefant OG



rosa elephant OG

office@rosaelefant.at
Schlachthausgasse 52/8 | 1030 Wien
FN 537598k | HG Wien



Aus Leidenschaft. *Anders.* Mit Überzeugung.

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