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Publication pursuant to § 5 (2) first sentence of the Accounting Control Act (RL-KG)

The consolidated financial statements of Kommunalkredit Austria AG as of December 31, 2024, the half year financial report as of June 30, 2024, and the group management report as of December 31, 2024 are incorrect for the following reasons:

1. Consolidated Cash Flow Statement (IAS 7)

In the consolidated cash flow statement for fiscal year 2024, the “subtotal” reported under operating cash flow was overstated by EUR 240.4 million. In addition, the amounts for interest received, which must be disclosed separately under IAS 7.31, were understated by EUR 56.3 million, and the negative amounts for interest paid were understated by EUR -79.5 million. Furthermore, the other items under “Changes in assets and liabilities from operating activities after adjustment for cash-effective components” were presented at a total of EUR-472.3 million instead of EUR-209.3 million (error of EUR 262.9 million).

The same error occurred in the consolidated cash flow statement as of June 30, 2024. The “subtotal” reported under operating cash flow was overstated by EUR 139.9 million. The amounts for interest received were understated by EUR 25.6 million, and the negative amounts for interest paid were understated by EUR-41.4 million. The other items under “Changes in assets and liabilities from operating activities after correction for non-cash items” were presented at a total of EUR-146.7 million instead of EUR 8.7 million (error of EUR 155.4 million).

2. Group Management Report – Employee and Environmental Matters (§ 267 (2) UGB)

The reporting on employee and environmental matters in the group management report as of December 31, 2024 is inadequate and does not comply with the requirements of § 267 (2) UGB. Explicit information on environmental matters is missing from the group management report, even though the voluntarily prepared non-financial report identifies non-financial performance indicators and includes material information on environmental matters as well as additional material information on employee matters.