

PUBLICATION CONCERNING CORPORATE GOVERNANCE AND REMUNERATION (VERSION: JUNE 2024)

Pursuant to § 65a. BWG, credit institutions are required to publish on their website the way they comply with the provisions of §§ 5 para. 1 no. 6 to 9a, 28a para. 5 no. 1 to 5, 29, 39b, 39c, 64 para. 1 no. 18 and 19 and the Annex to § 39b.

1. FIT & PROPER REQUIREMENTS FOR MANAGING DIRECTORS AND MEMBERS OF THE SUPERVISORY BOARD (§§ 5 ABS. 1 Z 6 TO 9A, 28A ABS. 5 Z 1 TO 5)

MASTERINVEST has an internal Fit & Proper Policy, which is part of the corporate governance structure and, together with the business strategy, the risk strategy, rules of procedure and the compliance manual, serves to ensure prudent management of the institution and strengthen the effectiveness of risk management.

The Fit & Proper Policy represents the written definition of the strategy for selecting and assessing the suitability of Supervisory Board members, Management Board members, and employees in key positions and is in line with the professional values and long-term interests of MASTERINVEST. It documents the criteria for assessing suitability, the required documentation, the process for ensuring suitability and the case-specific re-evaluation.

Specific requirements apply to Management Board members, Supervisory Board members and employees in key positions with regard to their professional and personal competencies due to their responsibility for managing and overseeing the institution. The required knowledge, skills, and experience of each individual in relation to the collective requirements for the composition of the boards, ensure that well-informed and competent decisions are made for the management of MASTERINVEST based on a sound understanding of its business activities, risks and corporate governance structure, as well as knowledge of the regulatory framework.

The selection of Management Board members, Supervisory Board members, and key positions holders is based not only on professional competence but also on the fulfilment of the required personal qualifications, personal reliability, and a good reputation.

The documentation of records and results of suitability assessments at MASTERINVEST is carried out by the Compliance Officer.

2. NOMINATION COMMITTEE (§ 29 BWG)

Not applicable, as the balance sheet total of MASTERINVEST over the last three financial years does not exceed an average of EUR 5 billion, and the other criteria pursuant to § 5 (4) for credit institutions of major significance do not apply.

3. PRINCIPLES OF REMUNERATION POLICY AND PRACTICES (§ 39B BWG)

The principles of the remuneration policy and practices can be found on the MASTERINVEST website at <https://www.masterinvest.at/Rechtliche-Hinweise>.

4. REMUNERATION COMMITTEE (§ 39C BWG)

Not applicable, as the balance sheet total of MASTERINVEST over the last three financial years does not exceed an average of EUR 5 billion, and the other criteria pursuant to § 5 (4) for credit institutions of major significance do not apply.

5. STATES OF ESTABLISHMENT AND RETURN ON ASSETS (§ 64 ABS. 1 Z 18 AND 19 BWG)

MASTERINVEST does not have any branches, so the supplementary disclosures pursuant to § 64 (1) no. 18 do not apply.

The return on assets, calculated as the ratio of the annual result after taxes to total assets as of the balance sheet date, is 7.77% as of December 31, 2023.