Development
Bank of Austria

OeEB Disclosure Policy

For greater transparency at OeEB

8 December 2025

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1. Background

The Development Bank of Austria – Oesterreichische Entwicklungsbank AG (“OeEB”) is a wholly owned subsidiary of Oesterreichische Kontrollbank AG (“OeKB”). OeKB is the authorised agent of the Federal Government within the meaning of Section 5 (1) of the Export Promotion Act and is entrusted with the administration of federal guarantees and the exercise of the rights of the Republic of Austria in connection with export support.

Under its authorisation pursuant to Section 9 (1) of the Export Promotion Act, the Federal Minister of Finance has assigned to OeEB (as a subsidiary of OeKB) the public mandate to establish and operate Austria’s development bank.

OeEB’s core mandate includes the long-term financing of sustainable investments in developing and emerging economies as well as the implementation of measures on behalf of the Republic of Austria to support the preparation and implementation of private-sector projects in developing and emerging countries. In doing so, it is committed to the objectives and principles of the Austrian development policy and development cooperation (the "Austrian Development and Cooperation Policy") within the meaning of the Development Cooperation Act (Federal Law Gazette I No. 49/2002, as amended).

OeEB is committed to transparent disclosure practices in accordance with the principles of the Austrian Development and Cooperation Policy and internationally recognised standards.

The purpose of this Disclosure Policy is to ensure the transparency and accountability of OeEB's activities, to make the impact of its development projects visible, to be accountable to its stakeholders and to strengthen trust.

This Disclosure Policy constitutes a voluntary commitment by OeEB and does not give rise to any contractual or other legally enforceable rights for third parties. The scope and specific content of possible disclosures are determined by applicable legal requirements, in particular banking secrecy and data protection regulations.

OeEB views transparency as an ongoing process of continuous improvement and as an active contribution to strengthening its role as a responsible, impact-oriented development bank. Engagement with relevant stakeholders, including the general public, policy-makers and non-governmental organisations, is considered an opportunity to further refine common standards and practices.

This Disclosure Policy sets out what information is regularly published and to what extent. Information is published on OeEB’s website and through the annual OeEB Impact Report.

2. Scope of Application

This Disclosure Policy applies to all financing and support programmes provided by OeEB. These include:

- **Investment financing**
  - Loans and risk participations
  - Loans to financial institutions with a dedicated purpose (e.g. financing of small hydropower plants, energy efficiency projects or projects of micro, small and medium-sized enterprises)
- **Private equity investments**
- **Environmental and social (ESG), climate and technical assistance advisory services**
- **Non-repayable grants**
- **African-Austrian SME Investment Facility (AAIF+)**

Disclosure covers ongoing projects in developing and emerging economies. The nature and level of disclosure depend on the financing or other support programme and the stage of the project and are always subject to the applicable contractual and legal constraints, in particular Section 38 of the Austrian Banking Act (duty to maintain banking secrecy) and the provisions of the European Union's General Data Protection Regulation (GDPR).

3. Principles of Disclosure

This Disclosure Policy is based on the following principles:

- **Principle of disclosure:** OeEB is committed to the highest possible level of transparency and seeks to make information about its activities publicly available. That said, disclosure is provided strictly within the limits of applicable legal and contractual obligations, including banking secrecy (§ 38 Banking Act), data protection regulations and confidentiality obligations towards clients and business partners. Project-specific information may therefore only be published to the extent permitted by law and contract or where express consent has been given by the entitled parties. Furthermore, in the case of security-related content, disclosure may only be made if the legitimate interests of partners or third parties are not jeopardised.
- **Proactive publication:** Relevant information is published or updated on a regular and timely basis on OeEB's website in both German and English subject to legal or contractual limitations.
- **Accessibility and clarity:** Information is presented in a clear and understandable form.
- **Proportionality and balance of benefits approach:** In pursuing maximum transparency, OeEB carefully balances the benefits of legally permissible disclosure to external stakeholders against internal resources considerations. Disclosure should not impair the efficient execution of OeEB's development policy mandate.
- **Accountability:** OeEB is committed to its responsibility towards stakeholders, the public, partner institutions and the communities concerned.
- **Stakeholder dialogue:** OeEB actively promotes the engagement with all relevant stakeholders – within legally and contractually permissible boundaries –in order to continuously improve disclosure practices and align them with international standards.

4. Scope of Disclosure

The information outlined below is disclosed on a regular and systematic basis via OeEB website. In addition, OeEB publishes comprehensive information on its financing and support measures on its website and in its annually published OeEB Impact Report. The objective is to provide a high level of transparency regarding OeEB's activities, impacts and framework conditions.

4.1 Corporate Structure

OeEB publishes the following information on its corporate structure under the section "About OeEB" on its website:

- Ownership structure of OeEB, Management and Supervisory Board of OeEB, Advisory Council (in German: *Beirat*) and Committee for Economy and Development (in German: *Gremium Wirtschaft und Entwicklung*), the last two both established under legislation of the Republic of Austria;
- Key financial figures (total assets, net income, annual profit) and portfolio information (total portfolio, lending volume, equity investments, number of ongoing projects).

4.2 Project Information

Subject to legal and contractual permissibility or equivalent ex post consent, OeEB publishes key information on individual projects on its website under the section "Our Projects at a Glance", including:

- Project title and brief description
- Date of contract signing
- Project partners
- Project country and/or project region
- Sector and services/instrument
- OeEB financing volume in EUR/USD
- Financial data: Financing partners (if applicable)
- Information on additionality: Financial additionality, value-based additionality (if applicable), and development policy additionality (development policy effects, e.g. access to energy, promotion of SMEs, gender and jobs, and strengthening of local sectors)
- International climate finance: Labelling in accordance with the United Nations Framework Convention on Climate Change using the OECD Rio Marker Method (yes/no/partial)
- Classification of environmental and social risk category, as well as technical assistance measures
- Support measures.

The above information is disclosed systematically subject always to compliance with legal requirements and legitimate confidentiality interests on OeEB's website. As a rule publication takes place within eight weeks of contract signing and remains available until full repayment of the project-related financing.

In addition, evaluation reports on ongoing or completed projects (if available) will be made available.

In addition, the above project information aggregated from in a table and made available as a bulk download file, generally at the end of the second or fourth quarter.

5. Exceptions

In certain cases, full project-level disclosure may not be possible or may only be provided to a limited extent. Such cases include, in particular:

— Banking secrecy constraints (unless there is an applicable exemption in compliance with statutory requirements)

— Data protection constraints (unless there is a statutory authorisation for disclosure, such as the express consent of the affected data subject, and only in within the statutory limits for effective consent)

— Contractual confidentiality obligations towards customers, co-financiers or other business partners (unless sufficient consent has been obtained)

— Early project preparation stages where no final contract structure is in place.

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