

# Remuneration Report



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# REMUNERATION REPORT

The remuneration report provides detailed and specific information on the remuneration granted and owed in the 2024 fiscal year to the current members of the Executive Board and of the Supervisory Board of SNP Schneider-Neureither & Partner SE (subsequently "SNP SE") as well as the benefits promised for the fiscal year.

The report complies with the requirements of Section 162 of the German Stock Corporation Act (AktG) as well as the relevant accounting rules (HGB, IFRS). The remuneration report forms part of the corporate governance statement pursuant to Sections 315d and 289f of the German Commercial Code (HGB). The 2023 remuneration report was approved by the Annual General Meeting on June 27, 2024.

## **Remuneration of Members of the Executive Board**

The system for the remuneration of members of the Executive Board is based on the size, complexity and economic situation of the company, as well as its future prospects. It is also aligned with the company's corporate strategy and thus incentivizes successful and sustainable company management.

The remuneration system also reflects the Executive Board members' challenging task of managing and expanding a global company in the dynamic and innovation-driven software industry. With this in mind, the system is intended to provide a level of remuneration which is competitive and can be adjusted in line with the respective areas of responsibility of the members of the Executive Board (while at all times ensuring that the company is managed on a financially sustainable basis) so as to enable SNP SE to attract highly qualified managers.

For this reason, the remuneration system is based on transparent, performance-based parameters which reflect the company's performance as well as sustainability. Long-term variable remuneration accounts for a significantly greater portion of the total remuneration amount than short-term variable remuneration, thus emphasizing the company's long-term development.

## Overview of the Remuneration of Members of the Executive Board in the 2024 Fiscal Year

### 2024 REMUNERATION SYSTEM FOR MEMBERS OF THE EXECUTIVE BOARD

Component	Objective	Details
<b>Non-performance-related remuneration</b> Basic remuneration	Fixed remuneration is defined as a fixed annual amount for the respective Executive Board member. It constitutes a static and predictable income component.	<ul style="list-style-type: none"> <li>■ Basic annual remuneration</li> <li>■ Paid out in twelve monthly installments</li> <li>■ CEO: € 40 thousand per month</li> <li>■ CFO: € 20 thousand per month</li> </ul>
Fringe benefits		<ul style="list-style-type: none"> <li>■ Insurance contributions</li> <li>■ Non-cash benefits from private use of company car and vehicle allowance or car allowance</li> <li>■ D&amp;O insurance</li> </ul>
Pension	Intended to ensure an adequate pension for retirement	<ul style="list-style-type: none"> <li>■ Premium for direct insurance, up to € 0.2 thousand per month</li> <li>■ For the duration of the employment contract, the company undertakes to conclude a contribution-based company pension plan for the Executive Board, up to a total monthly contribution of</li> </ul> <p>CEO: € 7 thousand            CFO: € 4 thousand            Financing is handled by the company</p>

Component	Objective	Details
<p><b>Performance-related remuneration</b> One-year variable remuneration (STI)</p>	<p>Intended to support profitable growth while taking into consideration the Executive Board members' overall responsibility and their respective individual performance levels</p>	<p><b>CEO</b></p> <ul style="list-style-type: none"> <li>■ EBIT (40 %)</li> <li>■ Revenue (30 %)</li> <li>■ Operating cash flow (30 %)</li> <li>■ If the degree of achievement of a sub-target falls short of the minimum value defined for the respective fiscal year, no payment is made for this sub-target</li> <li>■ If the degree of achievement of a sub-target reaches or exceeds the maximum value defined for the respective fiscal year, a maximum payment of 200% is made for the sub-target in question</li> <li>■ 100% of target amount: € 400 thousand</li> <li>■ Floor: 0 %</li> <li>■ Cap: 200% of target amount: € 800 thousand</li> </ul> <p><b>CFO</b></p> <ul style="list-style-type: none"> <li>■ Net Profit (40%)</li> <li>■ Revenue (30%)</li> <li>■ Operating cash flow (30%)</li> <li>■ If the degree of achievement of a sub-target falls short of the minimum value defined for the respective fiscal year, no payment is made for this sub-target</li> <li>■ If the degree of achievement of a sub-target reaches or exceeds the maximum value defined for the respective fiscal year, a maximum payment of 200% is made for the sub-target in question</li> <li>■ 100% of target amount: € 190 thousand</li> <li>■ Floor: 0 %</li> <li>■ Cap: 200% of target amount: € 380 thousand</li> </ul>

Component	Objective	Details
<b>Performance-related remuneration</b> Multi-year variable remuneration (LTI)	Intended to ensure the company's sustainable and growth-oriented development	<ul style="list-style-type: none"> <li>■ Provision of virtual shares in annual tranches</li> <li>■ Every tranche has a total term of four full fiscal years. Allocation of a number of virtual shares in the grant year determined by dividing the respective target amount (CEO: € 425 thousand, CFO: € 200 thousand) by the arithmetic mean of XETRA closing prices of the SNP SE share (ISIN: DE0007203705) on the Frankfurt Stock Exchange over the last 60 trading days before the first day of the grant year</li> <li>■ Final number of virtual shares determined by: <ul style="list-style-type: none"> <li>- the agreed base amount CEO: € 425 thousand CFO: € 200 thousand</li> <li>- the degrees of target achievement determined for the performance targets and the corresponding weightings (relative TSR: 50%, EBIT margin: 30%, ESG targets: 20%)</li> </ul> </li> </ul> <p>Amount to be paid out in € = final number of virtual shares multiplied by the arithmetic mean of XETRA closing prices of the SNP SE share (ISIN: DE0007203705) on the Frankfurt Stock Exchange over the last 60 trading days before the end of the measurement period and dividends paid for the SNP SE share during the measurement period ("dividend equivalent")</p>
<b>Benefits upon termination of service</b>	Ensuring compliance and preventing undue personal enrichment	<ul style="list-style-type: none"> <li>■ Variable remuneration promised for the fiscal year in which the breach occurred which has not yet been paid out may be partially or fully reduced to zero at the company's reasonable discretion.</li> </ul> <p>Under these conditions, variable remuneration already paid out (or shares paid out as part of variable remuneration) may be reclaimed in full or in part if the relevant breach occurred no more than two years ago. Repayment can also be requested after the term of office has ended.</p>

Component	Objective	Details
<b>Further remuneration rules</b> Penalty and clawback arrangements	Ensuring compliance and preventing undue personal enrichment	<ul style="list-style-type: none"> <li>■ Variable remuneration promised for the fiscal year in which the breach occurred which has not yet been paid out may be partially or fully reduced to zero at the company's reasonable discretion.</li> </ul> <p>Under these conditions, variable remuneration already paid out (or shares paid out as part of variable remuneration) may be reclaimed in full or in part if the relevant breach occurred no more than two years ago. Repayment can also be requested after the term of office has ended..</p>
Maximum remuneration pursuant to Section 87a (1) (2) No. 1 AktG	Intended to prevent uncontrolled, excessively high remuneration	<ul style="list-style-type: none"> <li>■ CEO: € 3,000 thousand</li> <li>■ CFO: € 2,200 thousand</li> </ul>

### Variable Remuneration in the 2024 Fiscal Year

The performance criteria for one-year and multi-year variable remuneration are derived from the company's strategic objectives and operational management. They are primarily aimed at delivering an improved level of growth and profitability. For this reason, the EBIT, operating cash flow, net profit, and revenue of the SNP Group serve as the key performance indicators for the one-year variable remuneration. This is intended to reflect SNP's commitment to growth while also giving due consideration to the interests of its shareholders and other stakeholders. The performance targets for the multi-year variable remuneration are the relative total shareholder return (relative TSR) in comparison with relevant peer group companies, the EBIT margin, and one or more environmental, social, and governance (ESG) targets.

### One-year Variable Remuneration (STI)

The STI to be paid out for the 2024 fiscal year is calculated according to the actual degree of achievement of the projected values for key figures in the 2024 fiscal year.

The targets defined in the planning for the year in question are key; subsequent budget changes are not taken into account. EBIT as used here refers to the result for

the period before financial results and income taxes as reported in the consolidated income statement. Effects on the KPIs for the STI which are incurred in connection with M&A activities are not taken into account when calculating the respective level of target achievement. Net profit refers to the result for the period as reported in the consolidated income statement.

#### STI FOR EXECUTIVE BOARD MEMBERS FOR 2024

		EBIT	Revenue	Operating cash flow	Total
	<b>Target values</b>				
	<b>Weighting</b>	0.4	0.3	0.3	
	<b>Target achievement</b>	200%	142%	200%	<b>183%</b>
<b>Executive Board</b>					
Dr. Jens Amail	400,000	320,000	170,922	240,000	<b>730,922</b>

		Net Profit	Revenue	Operating cash flow	Total
	<b>Target values</b>				
	<b>Weighting</b>	0.4	0.3	0.3	
	<b>Target achievement</b>	200%	142%	200%	<b>183%</b>
<b>Executive Board</b>					
Andreas Röderer	190,000	152,000	81,381	114,000	<b>347,381</b>

### Multi-year Variable Remuneration (LTI)

The multi-year variable remuneration is aligned with the achievement of long-term goals in order to promote a corporate strategy that focuses on long-term growth. Remuneration in the form of SNP SE shares and the associated obligation to hold these shares for a specific period of time serves as an incentive for alignment with the interests of the company's management, shareholders, and other stakeholders. In this context, the company envisages settlement of the virtual share plan by means of real shares.

Plan participants are each allocated a provisional number of virtual shares on January 1 of the grant year. To this end, the target amount is divided by the average share price of the SNP SE share as of the time of allocation of the virtual shares ("share price as of allocation"). The share price as of allocation is calculated as the arithmetic mean of XETRA closing prices (closing auction price), rounded to two decimal places, for the SNP SE share (ISIN: DE0007203705) on the Frankfurt Stock Exchange (or a successor system) over the last

60 trading days before the first day of the grant year. The number of virtual shares calculated in this way is rounded to the nearest whole number.

The provisionally allocated virtual shares are purely an accounting item and are used exclusively for calculating the multi-year variable remuneration under these plan terms. Neither the claim to allocation nor the virtual shares as such can be sold, pledged, transferred, assigned, or traded. They confer none of the rights to which the company's shareholders are entitled such as voting rights, rights to an invitation to or participation at Annual General Meetings, or rights to dividends or other distributions. The plan participant may not carry out any legal transactions that would lead to the economic sale of the virtual shares or transfer of the opportunities and risks associated with them. The company sends an allocation letter to the plan participant by March 31 of the grant year at latest indicating the allocated number of virtual shares for the respective assessment period and the respective minimum, target, and maximum values of the individual performance targets for the respective tranche as determined by the Board of Direc-

tors. The performance targets for the ESG targets are set by the Supervisory Board before the start of the grant year. The performance targets for the ESG targets are set by the Supervisory Board before the start of the grant year.

The calculated amount to be paid out is dependent on the degree of achievement of the predetermined performance targets. The performance targets are the relative total shareholder return (relative TSR) in comparison with relevant peer group companies, the EBIT margin, and one or more environmental, social, and governance (ESG) targets. For the LTI in 2024, the average percentage of women in the first and second management levels below the Executive Board in the period 2024 to 2027 was agreed as an ESG target. The calculation of the final number of virtual shares incorporates the relative TSR with a weighting of 50%, the EBIT margin including any adjustments with a weighting of 30% and the degree of achievement of the ESG targets with a weighting of 20%.



The number of shares issued is determined as follows:

The final total number of virtual shares at the end of the measurement period is derived from the calculated number of virtual shares allocated, the degrees of target achievement determined for the relative TSR, EBIT margin, and ESG performance targets, and the corresponding weightings. If the derived number of virtual shares is not a whole number, the number of virtual shares is rounded to the nearest whole number. The final number of virtual shares is calculated using the following formula:

*Final number of virtual shares = number of provisionally allocated virtual shares x (degree of relative TSR target achievement x 50% + degree of EBIT margin target achievement including any adjustments x 30% + degree of ESG target achievement x 20%).*

The amount to be paid out is calculated by multiplying the final number of virtual shares by the arithmetic mean of XETRA closing prices (closing auction price), rounded to two decimal places, for the SNP SE share on the Frankfurt Stock Exchange (or a successor system) over the last 60 trading days before the end of the mea-

surement period as well as the dividends paid for the SNP SE share during the measurement period ("dividend equivalent"). The amount to be paid out is calculated using the following formula:

*Amount to be paid out in € = final number of virtual shares x (arithmetic mean of share price + dividend equivalent)*

The LTI can optionally be paid out in shares or in cash. This also impacts the current LTI planning.

#### LTI FOR MEMBERS OF THE EXECUTIVE BOARD FOR 2024

LTI 2024	Target achievement Weighting	Provisional number of virtual shares allocated	Relative TSR*	EBIT**	ESG - targets***	Final number of virtual shares
			0.5	0.3	0.2	
Dr. Jens Amail	425,000	10,422				12,735
Andreas Röderer	200,000	4,905				5,994

\* The relative TSR will be determined in 2027.

\*\* Target achievement for EBIT can only be determined in 2026, since the average EBIT margin used to calculate target achievement equates to the arithmetic mean of the EBIT margins published in SNP SE's annual reports for the first three full years of the measurement period.

\*\*\* The ESG target achievement cannot be determined until 2027.

## Remuneration of Executive Board Members in the 2024 Fiscal Year

### Remuneration granted and owed and benefits promised in the 2024 fiscal year

The following tables provide an individual breakdown of the remuneration (allocations) granted and owed to each Executive Board member in the 2024 fiscal year as well as the contractual benefits for the 2024 fiscal year. Under Section 162 of the AktG, the amounts which have become due in the reporting period and have already been paid to the individual Executive Board members or which are due and have not yet been paid must be specified as the remuneration granted and owed (allocations).

The presentation of the contractually promised benefits in the following overview, "Remuneration Granted to Managing Directors (Benefits Received)", is in accordance with the model table previously recommended by the German Corporate Governance Code, as amended on February 7, 2017.

Details concerning allocation and benefits are each subdivided into fixed and variable remuneration components. The information concerning benefits also includes details of the pension expenses allocated for the fiscal year.

The fixed remuneration components comprise the non-performance-related basic remuneration and fringe benefits. The variable performance-related remuneration components are divided into one-year and multi-year variable remuneration.

Due to a changeover from a monistic to a dual-tier management system in 2023, the considerations of the Managing Directors for the year are also shown below. The following tables show the remuneration granted or owed for the 2024 fiscal year. This "allocation" as indicated for the reporting year comprises the fixed remuneration components actually paid out in the reporting year plus the variable remuneration due and paid out in the fiscal year.

The presentation of the benefits granted shows the variable remuneration in accordance with the model table previously included in the German Corporate Governance Code and in each case indicates its amount as of the date on which the commitment was made (corresponding to a 100% level of target achievement) for the respective fiscal year.

**REMUNERATION GRANTED AND OWED TO THE MANAGING DIRECTORS  
(BENEFITS GRANTED)**

in € thousand	2023	in %	2024	in %
<b>Dr. Jens Amail</b>				
Fixed remuneration	333	23.9%	-	0.0%
Fringe benefits	29	2.1%	-	0.0%
<b>Total</b>	<b>362</b>	<b>26.0%</b>	<b>-</b>	<b>0.0%</b>
One-year variable remuneration	277	19.9%	-	0.0%
Multi-year variable remuneration	754	54.1%	-	0.0%
One-time payment	0	0.0%	-	0.0%
<b>Total</b>	<b>1,031</b>	<b>74.0%</b>	<b>-</b>	<b>0.0%</b>
Pension expenses	0	0.0%	-	0.0%
<b>Total</b>	<b>1,393</b>	<b>100.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Andreas Röderer</b>				
Fixed remuneration	83	19.2%	-	0.0%
Fringe benefits	10	2.3%	-	0.0%
<b>Total</b>	<b>93</b>	<b>21.5%</b>	<b>-</b>	<b>0.0%</b>
One-year variable remuneration	79	18.3%	-	0.0%
Multi-year variable remuneration	188	43.5%	-	0.0%
One-time payment	71	16.4%	-	0.0%
<b>Total</b>	<b>338</b>	<b>78.2%</b>	<b>-</b>	<b>0.0%</b>
Pension expenses	1	0.3%	-	0.0%
<b>Total</b>	<b>432</b>	<b>100.0%</b>	<b>-</b>	<b>0.0%</b>

**REMUNERATION GRANTED AND OWED TO EXECUTIVE BOARD MEMBERS  
(BENEFITS GRANTED)**

in € thousand	2023*	in %	2024	in %
<b>Dr. Jens Amail</b>				
Fixed remuneration	80	24.5%	480	28.6%
Fringe benefits	6	1.8%	26	1.5%
<b>Total</b>	<b>86</b>	<b>26.3%</b>	<b>506</b>	<b>30.1%</b>
One-year variable remuneration	67	20.5%	400	23.8%
Multi-year variable remuneration	159	48.6%	681	40.6%
<b>Total</b>	<b>226</b>	<b>69.1%</b>	<b>1,081</b>	<b>64.4%</b>
Pension expenses	15	4.6%	92	5.5%
<b>Total</b>	<b>327</b>	<b>100.0%</b>	<b>1,679</b>	<b>100.0%</b>
<b>Andreas Röderer</b>				
Fixed remuneration	40	25.6%	240	29.6%
Fringe benefits	2	1.3%	14	1.7%
<b>Total</b>	<b>42</b>	<b>26.9%</b>	<b>254</b>	<b>31.3%</b>
One-year variable remuneration	32	20.5%	190	23.4%
Multi-year variable remuneration	75	48.1%	321	39.5%
<b>Total</b>	<b>107</b>	<b>68.6%</b>	<b>511</b>	<b>62.9%</b>
Pension expenses	7	4.5%	47	5.8%
<b>Total</b>	<b>156</b>	<b>100.0%</b>	<b>812</b>	<b>100.0%</b>

\* The consideration of the values for 2023 include the period from November 2023 due to the changeover to a dual-tier management system

**REMUNERATION GRANTED TO MANAGING DIRECTORS  
(BENEFITS RECEIVED)**

in € thousand	2023	in %	2024	in %
<b>Dr. Jens Amail</b>				
Fixed remuneration	333	92.0%	-	0.0%
Fringe benefits	29	8.0%	-	0.0%
<b>Total</b>	<b>362</b>	<b>100.0%</b>	<b>-</b>	<b>0.0%</b>
One-year variable remuneration	0	0.0%	425	100.0%
Multi-year variable remuneration	0	0.0%	-	0.0%
<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
Pension expenses	0	0.0%	-	0.0%
<b>Total</b>	<b>362</b>	<b>100.0%</b>	<b>425</b>	<b>100.0%</b>
<b>Andreas Röderer</b>				
Fixed remuneration	83	50.3%	-	0.0%
Fringe benefits	10	6.1%	-	0.0%
<b>Total</b>	<b>93</b>	<b>56.4</b>	<b>-</b>	<b>0.0%</b>
One-year variable remuneration	0	0.0%	114	100.0%
Multi-year variable remuneration	71	43.0%	-	0.0%
<b>Total</b>	<b>71</b>	<b>43.0%</b>		
Pension expenses	1	0.6%	-	0.0%
<b>Total</b>	<b>165</b>	<b>100.0%</b>	<b>114</b>	<b>100.0%</b>

in € thousand	2023*	in %	2024	in %
<b>Gregor Stöckler*</b>				
Fixed remuneration	192	67.4%	-	0.0%
Fringe benefits	25	8.8%	-	0.0%
<b>Total</b>	<b>217</b>	<b>76.2%</b>	<b>-</b>	<b>0.0%</b>
One-year variable remuneration	32	11.2%	-	0.0%
Multi-year variable remuneration	36	12.6%	-	0.0%
Compensation payment	0	0.0%	400	100.0%
<b>Total</b>	<b>68</b>	<b>23.8%</b>	<b>400</b>	<b>100.0%</b>
Pension expenses	0	0.0%	-	0.0%
<b>Total</b>	<b>285</b>	<b>100.0%</b>	<b>400</b>	<b>100.0%</b>

\* Effective as of October 27, 2023, Mr. Stöckler was no longer a member of the Executive Board; he departed from SNP SE with effect from December 31, 2023. His compensation payment was paid out in the following year 2024.

**REMUNERATION GRANTED TO EXECUTIVE BOARD MEMBERS  
(BENEFITS RECEIVED)**

in € thousand	2023	in %	2024	in %
<b>Dr. Jens Amail</b>				
Fixed remuneration	80	79.2%	480	68.6%
Fringe benefits	6	5.9%	26	3.7%
<b>Total</b>	<b>86</b>	<b>85.1%</b>	<b>506</b>	<b>72.3%</b>
One-year variable remuneration	0	0.0%	102	14.6%
Multi-year variable remuneration	0	0.0%	0	0.0%
<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>102</b>	<b>14.6%</b>
Pension expenses	15	14.9%	92	13.1%
<b>Total</b>	<b>101</b>	<b>100.0%</b>	<b>700</b>	<b>100.0%</b>
<b>Andreas Röderer</b>				
Fixed remuneration	40	81.6%	240	69.4%
Fringe benefits	2	4.1%	14	4.0%
<b>Total</b>	<b>42</b>	<b>85.7%</b>	<b>254</b>	<b>73.4%</b>
One-year variable remuneration	0	0.0%	45	13.0%
Multi-year variable remuneration	0	0.0%	0	0.0%
<b>Total</b>	<b>0</b>	<b>0.0%</b>	<b>45</b>	<b>13.0%</b>
Pension expenses	7	14.3%	47	13.6%
<b>Total</b>	<b>49</b>	<b>100.0%</b>	<b>346</b>	<b>100.0%</b>

### Compliance with Upper Remuneration Limits

The Supervisory Board of the company is entitled to review the total remuneration of an Executive Board member at any time. If the company's Supervisory Board believes the continued granting of total remuneration is disproportionate to the company's tasks and situation, the Supervisory Board has the right to adjust the total remuneration appropriately in accordance with Section 40 (7) SEAG in conjunction with Section 87 AktG. If a claim is brought for continued payment of the previous remuneration, the period of Section 87 (2) (4) AktG only begins when the decision takes legal effect.

### Penalty and Clawback Arrangements and Other Repayment Claims

The Executive Board service contracts include penalty and clawback arrangements. Accordingly, the Supervisory Board can reduce partially or fully the variable remuneration which has not been yet paid out for the fiscal year in which the compliance breach occurred or reclaim the gross amount of variable remuneration already paid out if the breach occurred no more than two years ago. In addition to this compliance clawback, a performance clawback is also in place if the statement of the Group accounts has to be subsequently corrected for the assessment period. In case of willful intent or gross negligence, the Supervisory Board may increase the amount to be reclaimed by up to 20%.

In the 2021 fiscal year, the Board of Directors made use of the option to withhold or claw back variable remuneration components. This relates to the remuneration components resulting from the 2019 STI due to the accounting adjustment made for the 2019 fiscal year, which nullified the legal basis for portions of the 2019 STI (Section 812 (1) (2) (1) BGB). In this context, the company asserted a claim for repayment against Dr. Uwe Schwellbach.

<b>Managing Directors</b>	<b>Repayment claim in € thousand</b>
Dr. Uwe Schwellbach	71

### Remuneration of Members of the Supervisory Board

The applicable rules for members of the Supervisory Board and their remuneration are defined in Section 15 of the articles of incorporation of SNP SE, which stipulates that members of the Supervisory Board receive annual remuneration for their service payable upon completion of the fiscal year.

In addition to being reimbursed for their expenses, including the value-added tax due on their remuneration, Supervisory Board members receive basic remuneration of € 80 thousand for each fiscal year; the Chairman of the Supervisory Board receives fixed annual remuneration of € 100 thousand, while the Deputy Chairman receives fixed annual remuneration of € 90 thousand. This also covers the assumption of memberships and chairmanships of committees.

Members of the Supervisory Board who only belong to the Supervisory Board or a committee for part of the fiscal year, or who are Chairman or Deputy Chairman of the Supervisory Board or chair a committee for part of the fiscal year, receive lower remuneration proportional to the time spent on the Supervisory Board/committee.

The company can take out D&O insurance policies on behalf of the members of the Supervisory Board.

The total remuneration granted to members of the Supervisory Board in the 2024 fiscal year amounted to € 270 thousand (previous year: € 49 thousand). The following table shows the amounts received by the individual members of the Supervisory Board.

Due to a changeover from a monistic (one-tier) to a dualistic (dual-tier) management system in 2023, the remuneration of members of the Board of Directors and the Supervisory Board members for the year are shown below.

A year-over-year comparison of the remuneration trend is not presented in 2024 because of the changeover to a dualistic system and the change in the Supervisory Board.

## 2023 REMUNERATION OF THE BOARD OF DIRECTORS

	Fixed remuneration (including remuneration for committee work)		Attendance fees (incl. committee meetings)		Total remuneration
	in T€	in %	in T€	in %	in T€
Dr. Karl Benedikt Biesinger (from 2019 until October 26. 2023)	71	95.9	3	4.1	74
Prof. Dr. Christoph Hütten (from 2021 until June 30. 2023)	40	81.5	9	18.5	49
Sebastian Reppegather (from 2021 until October 26. 2023)	49	76.7	15	23.3	64
Richard Roy (from 2021 until July 31. 2023)	64	82.6	14	17.4	77
Prof. Dr. Thorsten Grenz (from August 1. 2023 until September 27. 2023)	17	92.1	2	7.9	19
<b>Total</b>	<b>241</b>	<b>85.2</b>	<b>42</b>	<b>14.8</b>	<b>283</b>

in T€	2023 Remuneration of the Supervisory Board	2024 Remuneration of the Supervisory Board
Dr. Karl Benedikt Biesinger (from October 27, 2023)	18	100
Prof. Dr. Thorsten Grenz (since October 27, 2023)	16	90
Peter Maier (since October 27, 2023)	14	80
<b>Total</b>	<b>48</b>	<b>270</b>

## Disclosures on the Relative Change in the Remuneration of the Members of the Board of Directors and the Managing Directors, on the Remuneration of the Company's Workforce and the Company's Earnings Trend

The following overview presents the relative trend for the remuneration granted and owed in the fiscal year in question to the Executive Board members who held office in the reporting year, the remuneration paid to the remainder of the company's workforce, and selected earnings ratios of the SNP Group compared with the previous year. The remuneration of the Executive Board members included in the table represents the remuneration granted and owed in the fiscal year as set out in the table.

In principle, the earnings trend is calculated on the basis of how revenue develops and the trend for the SNP Group's operating result. As a key performance indicator for the Group, the latter also serves as a basis for the financial goals for the Executive Board's variable remuneration.



The average remuneration received by the company's employees is calculated in relation to the employees of Group companies in Germany. On the basis of the benefits received, the average remuneration mainly comprises the fixed and variable salary components as well as further additional payments and one-off payments, with the exception of severance pay.

The size of the company's workforce in 2024 increased by 9.08% compared to the previous year (average headcount over the course of the year).

**CHANGE IN THE LEVEL OF REMUNERATION RECEIVED BY THE SUPERVISORY BOARD AND EXECUTIVE BOARD MEMBERS BY COMPARISON WITH THE REMUNERATION RECEIVED BY THE COMPANY'S WORKFORCE AND THE EARNINGS TREND FOR THE COMPANY**

in %	Change in 2021 relative to 2020 <sup>1</sup>	Change in 2022 relative to 2021 <sup>1</sup>	Change in 2023 relative to 2022 <sup>1</sup>	Change in 2024 relative to 2023 <sup>1</sup>
<b>Executive Board members<sup>2</sup></b>				
Dr. Jens Amail	-	-	-	-2.4%
Andreas Röderer	-	-	-	+38.1%
<b>Supervisory Board members<sup>3</sup></b>				
Dr. Karl Benedikt Biesinger	-	-	-	+12.4%
Prof. Dr. Thorsten Grenz	-	-	-	+72.7%
Peter Maier	-	-	-	+571.4%
<b>Members of the Board of Directors</b>				
Prof. Dr. Claus E. Heinrich	-	+54.4%	-	-
Richard Roy	-	+137.5%	-40.3%	-
Dr. Karl Benedikt Biesinger	+129.6%	+54.9%	-16.7% <sup>4</sup>	-
Prof. Dr. Christoph Hütten	-	+139.3%	-62.2%	-
Sebastian Repegather	-	+119.6%	-45.0%	-
<b>Managing Directors</b>				
Michael Eberhardt (2023: 1. Januar 2023 bis 31. März 2023)	+33.1%	+1.3%	-58.8%	-
Prof. Dr. Heiner Diefenbach	+50.0%	-26.0%	-	-
Prof. Dr. Thorsten Grenz	-	-	+65%	-
Gregor Stöckler	-	+139.5%	-11.4%	-
<b>Earnings ratios</b>				
EBIT	+650%	+8%	+63%	+157%
Umsatz	+16%	+4%	+17%	+25%
Auftragseingang	+4%	+1%	+37%	+17%
<b>Workforce<sup>5</sup></b>				
Gesamtbelegschaft in Deutschland	+8.8%	+1.1%	+13.1%	+16.2%

<sup>1</sup> The figures for Managing Directors and the workforce are based on the remuneration granted and owed in the respective fiscal year within the meaning of Section 162 (1) (1) of the AktG. The transitional arrangement pursuant to Section 26j of the Introductory Act to the German Stock Corporation Act (EGAktG) has been made use of.

<sup>2</sup> To obtain a meaningful comparison, remuneration of Managing Directors and Members of the Executive Board was regarded as a whole in the 2023 fiscal year.

<sup>3</sup> Taking into consideration remuneration for the Supervisory Board and Board of Directors in the 2023 fiscal year.

<sup>4</sup> Taking into consideration remuneration for the Supervisory Board and Board of Directors in the 2023 fiscal year.

<sup>5</sup> Not including severance payments. Taking into consideration EXA in the 2023 and 2024 fiscal years and Trigon from May to December 2024.

## AUDITOR'S REPORT

To SNP Schneider-Neureither & Partner SE,  
Heidelberg

### Report on the Audit of the Remuneration Report

We have audited the attached remuneration report of SNP Schneider-Neureither & Partner SE, Heidelberg, and the related disclosures – prepared in compliance with Section 162 of the AktG – for the fiscal year from January 1, 2024, to December 31, 2024.

### Responsibility Statement

The legal representatives of SNP Schneider-Neureither & Partner SE are responsible for the preparation of the remuneration report, including the related disclosures, in compliance with the requirements of Section 162 of the German Stock Corporation Act (AktG). The legal representatives are also responsible for the internal controls they deem necessary to enable the preparation of a remuneration report, including the related disclosures, that is free from material misrepresentations, whether deliberate or unintentional.

### Responsibility of the Auditor

Our responsibility is to express an opinion on this remuneration report and the related disclosures on the basis of our audit. We have conducted our audit in accordance with the German generally accepted standards for the audit of financial statements, as promulgated by the Institute of Public Auditors in Germany (IDW). Those standards require that we comply with our professional obligations and plan and perform our audit so as to obtain reasonable assurance about whether the remuneration report, including the related disclosures, is free from material misstatement.

An audit involves performing procedures to obtain audit evidence concerning the amounts shown in the remuneration report and the related disclosures. The auditor is responsible for choosing those audit procedures. This includes the assessment of risks of material misstatement in the remuneration report, including the related disclosures, whether deliberate or unintentional. In making those risk assessments, the auditor takes into consideration the company's internal control system

AUDITOR'S REPORT To SNP Schneider-Neureither &

Partner SE, Heidelberg Report on the Audit of the Remuneration Report We have audited the attached remuneration report of SNP Schneider-Neureither & Partner SE, Heidelberg, and the related disclosures – prepared in compliance with Section 162 of the AktG – for the fiscal year from January 1, 2023, to December 31, 2023. Responsibility Statement The legal representatives of SNP Schneider-Neureither & Partner SE are responsible for the preparation of the remuneration report, including the related disclosures, in compliance with the requirements of Section 162 of the German Stock Corporation Act (AktG). The legal representatives are also responsible for the internal controls they deem necessary to enable the preparation of a remuneration report, including the related disclosures, that is free from material misrepresentations, whether deliberate or unintentional. that is relevant for the preparation of the remuneration report, including the related disclosures. The goal is to plan and perform audit procedures that are appropriate in the given circumstances but not to submit an audit opinion on the effectiveness of the company's internal control system. An audit includes an assessment of the accounting policies and the reasonableness of accounting estimates made by the

company's Managing Directors and the Board of Directors, as well as an assessment of the overall picture presented by the remuneration report, including the related disclosures.

We believe that the audit evidence we have obtained is sufficient and suitable to serve as the basis for our audit opinion.

### **Audit Opinion**

In our opinion, which is based on our audit findings, the remuneration report for the fiscal year from January 1, 2024, to December 31, 2024 – including the related disclosures – complies in all material respects with the accounting requirements set out in Section 162 of the AktG.

### **Additional Matter – Formal Audit of the Remuneration Report**

The audit of the contents of the remuneration report described in this audit report includes the formal audit of the remuneration report that is required under Section 162 (3) of the AktG, including the issuance of a report on this audit. Since we are issuing an unqualified audit opinion on our audit of the contents of the remuneration report, this includes the opinion that the disclosures pursuant to Section 162 (1) and (2) of the AktG have been made in all material respects in the remuneration report.

### **Notice on Limitation of Liability**

We have carried out this engagement comprising the above-mentioned work performed on behalf of SNP Schneider-Neureither & Partner SE on the basis of the General Terms of Engagement for Auditors and Audit Firms as amended on January 1, 2017. In taking note of

and using the information contained in this audit report, any recipient confirms that they have noted the provisions of these General Terms of Engagement (including the limitation of liability in Section 9 of the General Terms of Engagement to € 4 million in case of negligence) and acknowledges their applicability in relation to us.

Nuremberg, March 21, 2025

Rödl & Partner GmbH  
Auditing company

Dr. Maier  
Wirtschaftsprüfer

Selk  
Wirtschaftsprüfer

