

# REMUNERATION REPORT 2025



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# REMUNERATION REPORT

The remuneration report provides detailed and specific information on the remuneration granted and owed in the 2025 fiscal year to the current members of the Executive Board and of the Supervisory Board of SNP Schneider-Neureither & Partner SE (hereinafter "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 applicable accounting standards (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 2024 remuneration report was approved by the Annual General Meeting on June 30, 2025.

## 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 business conduct.

At the same time, the remuneration system 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 enable a level of remuneration that 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. In 2025, the remuneration system was revised on the basis of a resolution passed by the Annual General Meeting. This mainly entails the replacement of the previous TSR-based long-term incentives (LTI) model with an operating CF-based model. In the new system, in the future the LTI model will be replaced by operating cash flow (operating CF) as a key performance indicator. This will establish a significantly stronger link between remuneration and long-term operating performance and free cash flow. This adjustment is intended

to more strongly align the incentive structure with the sustained improvement in operating cash flow and thus ensure a long-term, value-oriented contribution to the company's development, while providing enhanced transparency and planning certainty for its shareholders. The new system will be implemented in accordance with the resolutions passed by the 2025 Annual General Meeting. This includes the adjustment of the targets, terms, and the distribution/payout procedures in the LTI program.

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

## Overview of the Remuneration of Executive Board Members in the 2025 Fiscal Year

### 2025 REMUNERATION SYSTEM FOR EXECUTIVE BOARD MEMBERS

| 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<br/>CEO: € 7 thousand<br/>CFO: € 4 thousand<br/>Financing is handled by the company</li> </ul> |

| Component   | Objective  | Details   |
|---|--|---|
| <b>Performance-related remuneration</b><br>One-year variable remuneration (STI) | Intended to support profitable growth while taking into consideration the Executive Board members' overall responsibility and their respective individual performance levels | <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>■ 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: € 190 thousand</li> <li>■ Floor: 0%</li> <li>■ Cap: 200% of target amount: € 380 thousand</li> </ul> |

| Component   | Objective   | Details  |
|---|---|--|
| <p><b>Performance-related remuneration</b><br/>Multi-year variable remuneration (LTI)</p> | <p>Intended to ensure the company's sustainable and growth-oriented development</p> | <ul style="list-style-type: none"> <li>■ Grant of variable remuneration in the form of a cash payment.</li> <li>■ Each tranche has a term of four full fiscal years.</li> <li>■ The payout amount depends on the degree of target achievement for the following performance targets, with a corresponding weighting:               <ul style="list-style-type: none"> <li>■ Operating cash flow (50%)</li> <li>■ EBIT margin (30%)</li> <li>■ ESG targets (20%)</li> </ul> </li> </ul> <p>The payout amount is determined according to the agreed base amount<br/>           CEO: € 425 thousand<br/>           CFO: € 200 thousand<br/>           multiplied by the degrees of target achievement determined for the performance targets, while taking into account the corresponding weightings (operating cash flow: 50%, EBIT margin: 30%, ESG targets: 20%)<br/>           The payout amount thus calculated is limited to 200% of the base amount.</p> |

| Component   | Objective  | Details   |
|---|--|---|
| <p><b>Benefits upon termination of service</b><br/>Termination of service by mutual consent</p> | <p>Intended to avoid inappropriately high severance payments</p>       | <ul style="list-style-type: none"> <li>■ Upon termination of the Executive Board member's term of office, the company is entitled to release this person from any further duties for the company for the remainder of their employment contract. The Executive Board member will be released from service subject to continued payment of their pro rata annual fixed salary under Section 6 (2) of their employment contract for the remainder of this employment contract, while taking into account any existing vacation entitlement or entitlement to pay in lieu of vacation or any such entitlement which the Executive Board member acquires in the future. The variable remuneration under Section 6 (3) of their employment contract (one-year variable remuneration or STI) is also owed for periods in which the Executive Board member is released from service, but not the variable remuneration under Section 6 (4) of their employment contract</li> </ul> |
| <p><b>Further remuneration rules</b><br/>Penalty and clawback arrangements</p>                  | <p>Ensuring compliance and preventing undue personal enrichment</p>    | <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. 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.</li> </ul>  |
| <p><b>Maximum remuneration</b><br/>pursuant to Section 87a (1) (2) No. 1 AktG</p>               | <p>Intended to prevent uncontrolled, excessively high remuneration</p> | <ul style="list-style-type: none"> <li>■ CEO: € 3,000 thousand</li> <li>■ CFO: € 2,000 thousand</li> </ul>  |

### Variable Remuneration in the 2025 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. The Executive Board members will be incentivized within the scope of the STI model by means of performance criteria that constitute key performance indicators of the company. The following three performance criteria will be applied for short-term performance-related remuneration: revenue and operating cash flow (each with a weighting of 30%) and the performance criterion "earnings before interest and taxes" (EBIT) with a weighting of 40%. This is intended to reflect SNP's commitment to growth while also giving due consideration to the interests of its shareholders and other stakeholders.

### One-Year Variable Remuneration [STI]

The STI to be paid out for the 2025 fiscal year is calculated according to the actual degree of achievement of the projected values for key figures in the 2025 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 that are incurred in connection with M&A activities are not taken into account when calculating the respective level of target achievement.

### STI FOR EXECUTIVE BOARD MEMBERS FOR 2025

|                        |                               | EBIT       | Revenue     | Operating cash flow | Total          |
|------------------------|-------------------------------|------------|-------------|---------------------|----------------|
|                        | <b>Target values (EUR)</b>    | 33,000,000 | 275,000,000 | 23,284,000          |                |
|                        | <b>Weighting</b>              | 0.4        | 0.3         | 0.3                 |                |
| <b>Executive Board</b> | <b>Target achievement (%)</b> | 200.00%    | 179.16%     | 159.27%             | <b>181.53%</b> |
| Dr. Jens Amail         | 400,000                       | 320,000    | 214,996     | 191,120             | <b>726,116</b> |

|                        |                               | EBIT       | Revenue     | Operativer Cashflow | Total          |
|------------------------|-------------------------------|------------|-------------|---------------------|----------------|
|                        | <b>Target values (EUR)</b>    | 33,000,000 | 275,000,000 | 23,284,000          |                |
|                        | <b>Weighting</b>              | 0.4        | 0.3         | 0.3                 |                |
| <b>Executive Board</b> | <b>Target achievement (%)</b> | 200.00%    | 179.16%     | 159.27%             | <b>181.53%</b> |
| Andreas Röderer        | 190,000                       | 152,000    | 102,123     | 90,782              | <b>344,905</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. It is based on the following long-term performance criteria: the operating cash flow target (OCF target) with a weighting of 50%, the EBIT margin with a weighting of 30%, and sustainability targets (ESG targets) with a weighting of 20%. The LTI grants the Executive Board member variable remuneration in the form of a cash payment. The LTI has a total term of four full fiscal years.

The calculated amount to be paid out is dependent on the degree of achievement of the predetermined performance targets. The performance targets are operating cash flow, the EBIT margin, and one or more environmental, social, and governance (ESG) targets. An average Ecovadis evaluation over the period from 2025–2027 was agreed for the LTI in 2025. The calculation of the final payout amount incorporates the operating cash flow 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%.

### LTI FOR EXECUTIVE BOARD MEMBERS FOR 2025

| LTI 2025        |                        | Operating cash flow* | EBIT margin** | ESG targets*** |
|-----------------|------------------------|----------------------|---------------|----------------|
|                 | Target achievement (%) |                      |               |                |
|                 | Weighting              | 0.5                  | 0.3           | 0.2            |
| Dr. Jens Amail  | 425,000                |                      |               |                |
| Andreas Röderer | 200,000                |                      |               |                |

\* It will not be possible to determine the degree of achievement of the LTI until 2028, since operating cash flow corresponds to the arithmetic mean of the operating cash flow reported in SNP's audited Group accounting, approved by its Supervisory Board, for the first three full years of the term.

\*\* It will not be possible to determine the degree of achievement of the LTI until 2028, 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.

\*\*\* It will not be possible to determine the degree of achievement of the ESG target until 2028.

## **Remuneration of Executive Board Members in the 2025 Fiscal Year**

### **Remuneration granted and owed and benefits promised in the 2025 fiscal year**

The following tables provide an individual breakdown of the remuneration (allocations) granted and owed to each Executive Board member in the 2025 fiscal year, as well as the contractual benefits for the 2025 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.

The following tables show the remuneration granted or owed for the 2025 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 EXECUTIVE BOARD MEMBERS (BENEFITS GRANTED)**

| in € thousand                    | 2024*        | in %           | 2025         | in %          |
|----------------------------------|--------------|----------------|--------------|---------------|
| <b>Dr. Jens Amail</b>            |              |                |              |               |
| Fixed remuneration               | 480          | 28.6%          | 480          | 33.6%         |
| Fringe benefits                  | 26           | 1.5%           | 27           | 1.9%          |
| <b>Total</b>                     | <b>506</b>   | <b>30.1%</b>   | <b>507</b>   | <b>35.5%</b>  |
| One-year variable remuneration   | 400          | 23.8%          | 400          | 28.0%         |
| Multi-year variable remuneration | 681          | 40.6%          | 425          | 29.8%         |
| <b>Total</b>                     | <b>1,081</b> | <b>64.4%</b>   | <b>825</b>   | <b>57.8%</b>  |
| Pension expenses                 | 92           | 5.5%           | 95           | 6.7%          |
| <b>Total</b>                     | <b>1,679</b> | <b>100.0 %</b> | <b>1,427</b> | <b>100.0%</b> |
| <b>Andreas Röderer</b>           |              |                |              |               |
| Fixed remuneration               | 240          | 29.6%          | 240          | 34.4%         |
| Fringe benefits                  | 14           | 1.7%           | 20           | 2.9%          |
| <b>Total</b>                     | <b>254</b>   | <b>31.3%</b>   | <b>260</b>   | <b>37.3%</b>  |
| One-year variable remuneration   | 190          | 23.4%          | 190          | 27.3%         |
| Multi-year variable remuneration | 321          | 39.5%          | 200          | 28.7%         |
| <b>Total</b>                     | <b>511</b>   | <b>62.9%</b>   | <b>390</b>   | <b>56.0%</b>  |
| Pension expenses                 | 47           | 5.8%           | 47           | 6.7%          |
| <b>Total</b>                     | <b>812</b>   | <b>100.0 %</b> | <b>697</b>   | <b>100.0%</b> |

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

| in € thousand                    | 2024         | in %          | 2025**       | in %          |
|----------------------------------|--------------|---------------|--------------|---------------|
| <b>Dr. Jens Amail</b>            |              |               |              |               |
| Fixed remuneration               | 480          | 42.7%         | 480          | 36.0%         |
| Fringe benefits                  | 26           | 2.3%          | 27           | 2.0%          |
| <b>Total</b>                     | <b>506</b>   | <b>45.0%</b>  | <b>507</b>   | <b>38.0%</b>  |
| One-year variable remuneration*  | 527          | 46.8 %        | 731          | 54.8%         |
| Multi-year variable remuneration | 0            | 0.0 %         | 0            | 0.0%          |
| <b>Total</b>                     | <b>527</b>   | <b>46.8%</b>  | <b>731</b>   | <b>54.8%</b>  |
| Pension expenses                 | 92           | 8.2%          | 95           | 7.1%          |
| <b>Total</b>                     | <b>1,125</b> | <b>100.0%</b> | <b>1,333</b> | <b>100.0%</b> |
| <b>Andreas Röderer</b>           |              |               |              |               |
| Fixed remuneration               | 240          | 52.2%         | 240          | 36.7%         |
| Fringe benefits                  | 14           | 3.0%          | 20           | 3.1%          |
| <b>Total</b>                     | <b>254</b>   | <b>55.2%</b>  | <b>260</b>   | <b>39.8%</b>  |
| One-year variable remuneration*  | 159          | 34.6%         | 347          | 53.1%         |
| Multi-year variable remuneration | 0            | 0.0%          | 0            | 0.0%          |
| <b>Total</b>                     | <b>159</b>   | <b>34.6%</b>  | <b>347</b>   | <b>53.1%</b>  |
| Pension expenses                 | 47           | 10.2%         | 47           | 7.2%          |
| <b>Total</b>                     | <b>460</b>   | <b>100.0%</b> | <b>654</b>   | <b>100.0%</b> |

\* Part of the one-year variable remuneration from 2024 is attributable to the Executive Board members' role of Managing Directors

\*\* As already mentioned in the statement pursuant to Section 27 of the German Securities Acquisition and Take-over Act (WpÜG) in 2025, the former anchor shareholder Wolfgang Marguerre granted Dr. Jens Amail a 10% share of the capital gain arising through the transaction, thus € 12,005 thousand. As a precautionary measure, this information is likewise provided in this remuneration report, in case this grant is assessed under Section 162 II (1) of the AktG.

### 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. The maximum remuneration limit has been complied with: CEO's remuneration € 1,333 thousand, compared to an upper limit of € 3,000 thousand; CFO's remuneration € 654 thousand, compared to an upper limit of € 2,000 thousand. Both figures are below their respective maximum limits.

### Penalty and Clawback Arrangements and Other Re-payment 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 al-

ready 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%.

### 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 Association of SNP SE, which stipulates that members of the Supervisory Board receive annual remuneration for their service payable upon completion of the fiscal year.

Since July 1, 2025, in addition to being reimbursed for their expenses, including the value-added tax due on their remuneration, Supervisory Board members now receive basic remuneration of € 120,000 for each fiscal year. This also covers the assumption of memberships and chairmanships of committees. Until June 30, 2025, in addition to being reimbursed for their expenses, including the value-added tax due on their remuneration, Supervisory Board members received basic remuneration of € 80,000 for each fiscal year.

Regardless of this, the Chairman of the Supervisory Board was paid a fixed annual remuneration of € 100,000, and his deputy received € 90,000. 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.

Michael Wand and Willi Westerberger, who were newly elected as members of the Supervisory Board in 2025, waive any remuneration entitlements, effective from their appointment up to the end of their term of office.

The total remuneration granted to the members of the Supervisory Board in the 2025 fiscal year amounted to € 199.4 thousand (previous year: € 270 thousand). The following table shows the amounts received by the individual members of the Supervisory Board.

| in € thousand  | 2024 Remuneration of the Supervisory Board | 2025 Remuneration of the Supervisory |
|--|--|--------------------------------------|
| Dr. Karl Benedikt Biesinger<br>(until June 30, 2025) | 100  | 49.6                                 |
| Prof. Dr. Thorsten Grenz<br>(until June 30, 2025)    | 90   | 49.6                                 |
| Peter Maier<br>(since October 27, 2023)              | 80   | 100.2                                |
| Michael Wand<br>(since July 1, 2025)                 | -  | 0                                    |
| Willi Westenberger<br>(since July 1, 2025)           | -  | 0                                    |
| <b>Total</b>   | <b>270</b>                                 | <b>199.4</b>                         |

### Disclosures on the Relative Change in Remuneration Received by Members of the Board of Directors and Executive Board Members, Remuneration Received by 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 members of the Executive Board 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 2025 increased by 7.4% 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<br>in 2021 relative<br>to 2020 <sup>1</sup> | Change<br>in 2022 relative<br>to 2021 <sup>1</sup> | Change<br>in 2023 relative<br>to 2022 <sup>1</sup> | Change<br>in 2024 relative to<br>2023 <sup>1</sup> | Change<br>in 2025 relative to<br>2024 |
|--|--|--|--|--|---------------------------------------|
| <b>Executive Board members<sup>2</sup></b>                     |  |  |  |  |                                       |
| Dr. Jens Amail (since January 16, 2023)                        | -  | -  | -  | -2.4%  | +18.0%                                |
| Andreas Röderer (since June 1, 2023)                           | -  | -  | -  | +38.1%   | +42.0%                                |
| <b>Supervisory Board members<sup>3</sup></b>                   |  |  |  |  |                                       |
| Dr. Karl Benedikt Biesinger (until June 30, 2025)              | -  | -  | -  | +12.4%   | -50.0%                                |
| Prof. Dr. Thorsten Grenz (until June 30, 2025)                 | -  | -  | -  | +72.7%   | -50.0%                                |
| Peter Maier (since October 27, 2023)                           | -  | -  | -  | +571.4%  | 25.0%                                 |
| Michael Wand (since July 1, 2025)                              | -  | -  | -  | -  | 0.0%                                  |
| Willi Westenberger (since July 1, 2025)                        | -  | -  | -  | -  | 0.0%                                  |
| <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 Reppegather  | -  | +119.6%  | -45.0%   | -  | -                                     |
| <b>Managing Directors</b>                                      |  |  |  |  |                                       |
| Michael Eberhardt<br>(2023: January 1, 2023 to March 31, 2023) | +33.1%   | +1.3%  | -58.8%   | -  | -                                     |
| Prof. Dr. Heiner Diefenbach                                    | +50.0%   | -26.0%   | -  | -  | -                                     |
| Prof. Dr. Thorsten Grenz                                       | -  | -  | -65.0%   | -  | -                                     |
| Gregor Stöckler  | -  | +139.5%  | -11.4%   | -  | -                                     |
| <b>Earnings ratios</b>   |  |  |  |  |                                       |
| EBIT   | +650%  | +8%  | +63%   | +157%  | +65%                                  |
| Revenue  | +16%   | +4%  | +17%   | +25%   | +16%                                  |
| Order entry  | +4%  | +1%  | +37%   | +17%   | +11%                                  |
| <b>Workforce<sup>5</sup></b>                                   |  |  |  |  |                                       |
| Overall workforce in Germany                                   | +8.8%  | +1.1%  | +13.1%   | +16.2%   | +20,4%                                |

<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, 2025, to December 31, 2025.

### Responsibility Statement of the legal representatives and the Supervisory Board

The legal representatives and the Supervisory Board 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 and the Supervisory Board 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 misstatements resulting from fraudulent acts (i.e., accounting fraud and financial misconduct) or errors.

### 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 an assessment of the risks of material misstatements resulting from fraudulent acts (i.e., accounting manipulation and financial misconduct) or errors in the remuneration report, including the related disclosures. In making those risk assessments, the auditor takes into consideration the company's internal control system.

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 legal representatives and the Supervisory Board in the financial statements, 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, 2025, to December 31, 2025 – 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, 2024. 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.

Eschborn, March 24, 2026

Rödl Audit GmbH  
Wirtschaftsprüfungsgesellschaft

Dr. Maier  
German Public Auditor

Selk  
German Public Auditor

