

Declaration on corporate governance

Corporate governance takes high priority at the Wacker Neuson Group. Our Executive and Supervisory Boards see it as their responsibility to comply with principles ensuring responsible, professional, sustainable and transparent company management, as stipulated in the German Corporate Governance Code. Activities are geared toward securing the company's long-term success and increasing its value. Embedded throughout the company, our mission statement is an integral part of all of our business practices.

Declaration on corporate governance

In the following statement, the Executive Board reports on the company's corporate governance policies and practices – also for the Supervisory Board. It therefore complies with Sections 289f in conjunction with Section 315d of the German Commercial Code (HGB) as well as Standard 23 of the German Corporate Governance Code (DCGK).

1. Declaration of compliance pursuant to Section 161 of the German Stock Corporation Act (AktG)

The Executive Board and the Supervisory Board of Wacker Neuson SE consider the German Corporate Governance Code as an important body of regulations. Both bodies feel compelled to comply with its principles of responsible, professional, sustainable and transparent corporate governance. They have therefore thoroughly examined the recommendations of the German Corporate Governance Code and issued the following declaration of compliance as most recently amended on December 5, 2023:

Declaration on the German Corporate Governance Code pursuant to Section 161 of the German Stock Corporation Act (AktG)

The German Corporate Governance Code contains recommendations and suggestions for the management and supervision of German listed companies with regard to shareholders and the Annual General Meeting, the Executive Board and Supervisory Board, transparency, accounting and auditing. German stock corporation law requires the Executive Board and Supervisory Board of a listed company to declare annually which of these recommendations have not been or will not be applied and to provide reasons for this ("comply or explain").

The Executive Board and Supervisory Board identify with the obligation set out in the Code to ensure the continued existence of the company and its sustainable value creation (corporate interest) in accordance with the principles of the social market economy and to promote responsible and transparent corporate governance and control.

The Executive Board and Supervisory Board of Wacker Neuson SE hereby declare in accordance with Section 161 AktG:

Recommendation A.1 sentences 2 and 3 GCGC 2022: *The growth strategy "Strategy 2022" presented in March 2018 and valid until the first half of the 2023 financial year did not yet fully take environmental and social objectives into account. On June 14, 2023, the company presented its new corporate strategy "Strategy 2030", which, in addition to long-term economic goals, also takes appropriate account of environmental and social goals, which are also reflected in corporate planning as corresponding financial and sustainability-related goals.*

Recommendation A.5 GCGC 2022: *The key features of the internal control system and the risk management system of the Wacker Neuson Group with regard to the accounting process are described in the management report in accordance with legal requirements. The internal control system and the risk management system also include a compliance management system, the key features of which are described in the company's non-financial Group report, as is the risk management system with regard to non-financial matters. Further disclosures in the management report that are not part of the management report are therefore not included in order to avoid repetition. In view of the EU Corporate Sustainability Reporting Directive (CSRD), the content of the non-financial Group reporting is to become part of the management report in future as part of its implementation, the Executive Board will transfer the relevant information to the management report in future.*

Recommendation B.5 GCGC 2022: *In order to maintain continuity in the Executive Board, which was only newly constituted in 2021, the Supervisory Board decided to extend the employment contracts of Dr. Tragl and Mr. Burkhard from June 2024 for terms that exceed the defined age limit of 62 years.*

Recommendation C.1 GCGC 2022: *In its election proposals to the Annual General Meeting for the election of shareholder representatives, the Supervisory Board takes into account the statutory requirements and the recommendations of the Code with regard to the personal requirements for Supervisory Board members.*

The focus here is not on filling out a competence profile or pursuing a diversity concept, but - irrespective of nationality and gender - on the professional and personal competence of potential candidates, taking particular account of the company-specific situation. When assessing competence, the Supervisory Board also takes appropriate account of the company's international activities, potential conflicts of interest, the number of independent Supervisory Board members, the specified age limit for Supervisory Board members and the principle of diversity, as well as the special rules of co-determination legislation for elected employee representatives.

The Supervisory Board does not consider it necessary to specify concrete objectives for its composition or to develop a specific skills profile taking into account diversity and expertise in sustainability issues for the entire Board, so that the manner or status of implementation of such profiles or concepts – with the exception of the fulfillment of the corresponding legal obligations, such as in particular from the law for the equal participation of women and men in management positions ("women's quota") – are also not disclosed in the form of a qualification matrix in the corporate governance statement.

In view of the explanations on the independence of the Supervisory Board members contained in the corporate governance statement, the Supervisory Board also refrains from providing further explicit information in the corporate governance statement on what it considers to be the appropriate number of members and their names.

Recommendation C.14 GCGC 2022: *The Supervisory Board considers the information made available for the Annual General Meeting and permanently on the company website in accordance with previous practice to be sufficient, so that the preparation, publication and updating of detailed curricula vitae for proposed Supervisory Board members or those already in office will continue to be dispensed with.*

Recommendation D.4 GCGC 2022: *The Supervisory Board has not formed a nomination committee. The size of the Supervisory Board (four shareholder representatives) does not justify a special committee to propose shareholder candidates for the Supervisory Board.*

Recommendation D.10 sentence 3 GCGC 2022: *Due to the recent change of auditor from the previous financial year 2022, the Audit Committee refrained from consulting with the new auditor without the Executive Board in the 2023 financial year in order to provide all parties involved with the best possible information during the transition from the previous auditor. In future, such consultations will take place regularly without the Executive Board.*

Recommendation G.18 GCGC 2022: *The current remuneration of the Supervisory Board includes short-term performance-related remuneration. This model should be retained, as it is not to be regarded as a management incentive or bonus for the Supervisory Board for the long-term development of the company, but rather allows the remuneration to breathe in less successful years.*

Munich, December 5, 2023

Wacker Neuson SE

Executive Board and Supervisory Board

Dr. Karl Tragl

Hans Neunteufel

Chief Executive Officer

Chairman of the Supervisory Board

The above declaration has been made permanently available to shareholders on the Wacker Neuson SE company website → www.wackerneusongroup.com under Investor Relations / Corporate Governance. It is updated as required but once a year at least. Previous declarations of compliance, as well as declarations on corporate governance as part of the respective annual reports, remain available on the Wacker Neuson Group website for a period of at least five years. Further details on corporate governance policies and practices are presented in the following section of this declaration on corporate governance.

2. Corporate governance

This section outlines the mode of operation of the Executive Board and the Supervisory Board as well as the composition plus mode of operation of the Supervisory Board committees.

Wacker Neuson SE is a listed European company (Societas Europaea) incorporated under German law with its headquarters in Munich. It is registered in the German Register of Companies (Handelsregister) of the Munich Magistrate's Court under HRB 177839. Upon foundation of the company, shareholders chose the dual management system common under German Stock Corporation legislation, comprising two executive bodies, the Executive Board and the Supervisory Board, each vested with different spheres of competence. The two bodies work closely together on a basis of mutual trust and are committed to increasing the company's long-term value.

Executive Board

The Executive Board represents the company vis-à-vis third parties and manages its business in accordance with legal regulations, the Articles of Incorporation and the rules of procedure for the Executive Board. In the 2023 reporting year, the Executive Board comprised four members. The Executive Board is responsible for managing the company and represents it both legally and otherwise. It functions on the basis of joint accountability. All members of the Board are jointly responsible for all areas of company management.

The Executive Board plans the company's strategic direction, aligns it with the Supervisory Board and ensures it is appropriately executed. It is also responsible for establishing the company's and Group's business plans for the coming year and beyond as well as preparing legally required reports such as Annual Financial Statements, Consolidated Financial Statements and interim reports. In addition, the Executive Board also ensures that a suitable risk management and control system is in place and that regular, prompt and extensive reports are presented to the Supervisory Board regarding all issues relating to strategy, company planning, business developments, the risk situation, risk management and compliance activities that are relevant to the company and the Group.

Responsibilities and cooperation within the Executive Board are governed by the rules of procedure for the Executive Board. These focus not only on the lines of responsibility vested in individual Executive Board members, but also the issues entrusted to the Executive Board as a whole, resolutions (quorum requirements in particular) and the rights and obligations of the chairperson of the Executive Board. Executive Board meetings are held regularly and are convened by the chairperson of the Executive Board – also at the request of an Executive Board member. The Executive Board generally reaches decisions based on a simple majority of votes cast unless other legal provisions apply. If an equal number of votes are cast, the chairperson has the casting vote.

The chairperson of the Executive Board steers and coordinates the entire Executive Board and represents the company and Group vis-à-vis the public, in particular when dealing with the authorities, trade associations and publishing houses.

The chairperson of Wacker Neuson SE, the Group's parent company, for the 2023 reporting year was Dr. Karl Tragl; no deputy was appointed. Further details on individual members of the Executive Board, in particular their areas of responsibility within the Executive Board, are disclosed in the Notes to the Consolidated Financial Statements in item 34 "Executive bodies" ([→ Wacker Neuson Group Annual Report 2023](#)).

Measures and transactions of fundamental importance must be approved by the Supervisory Board as set down in the rules of procedure for the Executive Board and/or the Articles of Incorporation. They are also communicated to shareholders and the capital market in a timely manner, thus ensuring that decision-making processes remain transparent – also throughout the year – and capital market players are kept appropriately up to date.

Supervisory Board

The Supervisory Board advises the Executive Board in key decisions, monitors its activities, appoints Executive Board members and relieves them of their duties. It has determined that members of the Executive Board should not usually be appointed for longer than the end of their 62nd year.

Drawing on support from the Presiding Committee and in consultation with the Executive Board, the Supervisory Board develops long-term succession plans for Executive Board positions. Succession planning is discussed internally within the Supervisory Board, in particular by the Presiding Committee, which continually monitors the capabilities of the Executive Board and identifies any need for additional competencies at an early stage. When making any decisions regarding the composition of the Executive Board, the Supervisory Board considers the terms of office of the current members of the Executive Board and any extension options as well as the areas of responsibility that will likely need to be filled and the company's strategic plans.

With regard to the need for new Executive Board members moving forward, the Supervisory Board aligns with the Executive Board to focus on identifying and professionally developing individuals from the next management levels within the company. To this end, regular talks are held with different managers in the Group to determine, in collaboration with the Executive Board, whether these individuals are suited for higher-level executive positions and, where necessary, to ensure suitable candidates have access to targeted development measures.

As such, the Supervisory Board and the Executive Board consult regularly about specific potential successor candidates. Based on Supervisory Board and Executive Board consultations and one-on-one discussions, the Supervisory Board and/or the Presiding Committee draw up profiles for upcoming vacancies outlining the key qualities/skills and qualifications required of potential candidates. The chairperson of the Executive Board is also included in this process, unless his/her position is being profiled. Where necessary, external consultants are brought in to provide the Supervisory Board and/or the Presiding Committee with support in drawing up the profiles and/or choosing suitable individuals. If a position on the Executive Board has to be filled at short notice, internal and external candidates are considered in parallel and selected in an appropriate process tailored to the specific situation. The Supervisory Board has six members. In accordance with the agreement on employee representation in the Wacker Neuson SE Supervisory Board and the German One-Third Participation Act (*Drittelbeteiligungsgesetz*), four of these are shareholder representatives and two are employee representatives. Taking the company-specific ownership structure into consideration, the composition of the Supervisory Board reflects the company's international focus, the need to avoid conflicts of interest, the need for an appropriate number of Supervisory Board members considered independent by the Supervisory

Board, the age limit of 75 for Supervisory Board members as defined by the Supervisory Board, and the principle of diversity.

The following situation is noted, which is also described in the Group Management Report: A group of shareholders belonging to the Wacker and Neunteufel families hold a total of around 58 percent of the shares of Wacker Neuson SE. Until April 30, 2022, there was a pool agreement in place between these shareholders that ended on May 1, 2022, according to the provisions of which each party to the pool agreement, when selecting the Supervisory Board members nominated as shareholder representatives (still in office today), must exercise its right to vote and submit proposals at the Annual General Meeting in such a way that two Supervisory Board members nominated as shareholder representatives by the Wacker family and two by the Neunteufel family are always elected. The current shareholder representatives thus elected are not now and never have been bound in any way to the directions of individual, several or all of the parties to this pool agreement, and any and all decisions they make within the Supervisory Board continue to be made exclusively in the company's interests.

Even though these shareholder representatives always enjoy the special trust of the parties to the former pool agreement appointing them, they did not and do not have, in the Supervisory Board's view, any personal or business relationship with a controlling shareholder which could lead to a fundamental conflict of interest. In particular, as the pool agreement has been terminated since May 1, 2022, there has no longer been a controlling shareholder in relation to the company since this date.

The Supervisory Board continues to regard the definition of the term "independence" as outlined in DCGK 2020 and DCGK 2022 as well as the indicators and/or criteria framing a lack (or alleged lack) of independence as defined therein to be factually incorrect. Since, as previously stated, all shareholder representatives continue to gear all of their decisions as members of the Supervisory Board exclusively toward the interests of the company, the Supervisory Board deems them to be generally independent of the company, the Executive Board and the controlling shareholders – also in view of and especially with regard to the terms and understandings as outlined above.

The terms of office of all Supervisory Board members run until the close of the AGM that tables a resolution to formally approve the actions taken by the company in fiscal 2024. Their terms may be no longer than six years. The members of the Supervisory Board have been in office for the following periods: Hans Neunteufel since October 2007, Kurt Helletzgruber since October 2007 (mandate suspended on secondment to the Executive Board from December 2020 to June 2021), Christian Kekelj (employee representative) since June 2017, Prof. Dr. Matthias Schüppen since May 2014, Elvis Schwarzmair (employee representative) since August 2002, and Ralph Wacker since May 2014. Further details on individual members of the Supervisory Board are disclosed in the Notes to the Consolidated Financial Statements, item 34 "Executive bodies" ([→ Wacker Neuson Group Annual Report 2023](#)).

The principles of cooperation within the Supervisory Board are governed by the rules of procedure for the Supervisory Board. These rules reflect the recommendations of the German Corporate Governance Code and – as an integral part of the supervisory and control process – provide for clear and transparent procedures and structures. The current version of the rules of procedure for the Supervisory Board is publicly available on the company's website. The Supervisory Board regularly assesses the effectiveness of its own work and the work of its committees. An assessment to this effect was again carried out at

the start of the reporting period. To this end, all members of the Supervisory Board complete a detailed survey to rate the different aspects of the committees' work and to also compare it with the previous year. Any areas that have markedly deteriorated since the previous year or which are rated as unsatisfactory in general are discussed in detail in plenary meetings and improvement measures are defined.

The Supervisory Board reaches decisions based on a simple majority of votes cast unless other legal provisions apply. In the event of a tie, the resolution or nomination proposal shall be deemed rejected; the chairperson shall not have the casting vote. The chairperson of the Supervisory Board convenes and steers Supervisory Board meetings and generally coordinates the activities of the Supervisory Board and its committees.

The Supervisory Board defines the Executive Board's information and reporting duties in detail. The core areas of collaboration between the Executive Board and the Supervisory Board as well as specific details on the Supervisory Board's activities and its committees are disclosed in the → [report by the Supervisory Board \(Wacker Neuson Group Annual Report 2023, page 14\)](#).

Composition and mode of operation of committees

In contrast to the Executive Board, the Supervisory Board forms two committees: the Presiding Committee and the Audit Committee.

The responsibilities of the Presiding Committee include in particular submitting proposals for Executive Board member appointments, terminations and mandate extensions, for Executive Board remuneration and the remuneration system, and for preparing measures to conclude, amend or terminate contracts with Executive Board members. The Presiding Committee members are Hans Neunteufel, Prof. Dr. Matthias Schüppen and Ralph Wacker. Mr. Neunteufel is Chairman of the Presiding Committee.

The Audit Committee maintains close contact with the auditor. It appoints the auditor to review the Annual and Consolidated Financial Statements, identifies the focal points of the audit and receives the reports. Furthermore, the Audit Committee negotiates the fee with the auditor, assesses their independence and additional services they provide, and submits a proposal to the Supervisory Board for the auditor appointment to be approved by the AGM. It prepares the Supervisory Board discussions and resolutions required to approve the Annual and Consolidated Financial Statements, and to review the Executive Board's report on related third-party disclosures, the non-financial Group report and the remuneration report. It supports and monitors the Executive Board in particular in relation to questions about the accounting process, the internal control system, the risk management system, the internal auditing system, and compliance.

The Audit Committee members are Mr. Kurt Helletzgruber, Prof. Dr. Matthias Schüppen, Ralph Wacker and Elvis Schwarzmaier; the members of the committee are as a whole familiar with the industrial sector in which the Company operates. Mr. Helletzgruber was Chairman of the Audit Committee in the reporting year. Due to his many years as CFO in various large industrial companies, Mr. Helletzgruber has special knowledge and experience in the application of accounting principles and internal control and risk management systems, as well as in the field of auditing.

The committee chairpersons provide the Supervisory Board with regular and timely information about the committees' activities. The committees also reach decisions with a simple majority of votes cast. In the event of a tie, the resolution or nomination proposal shall be

deemed rejected; the respective chairpersons shall not have the casting vote.

Further details on the activities of the Supervisory Board and its committees can be found in the current Supervisory Board report, which also reports on the participation of individual Supervisory Board and committee members in the sessions, the number of sessions that were held via video or telephone conference, as well as on any training or further education measures undertaken by members of the Supervisory Board. → [Wacker Neuson Group Annual Report 2023, page 14](#).

Shareholders and the AGM

Shareholders exercise their rights, including voting rights, at the AGM. All shares in Wacker Neuson SE provide shareholders with full voting rights and are registered by name. Each share entitles its holder to one vote. The AGM agenda plus the reports and documents required for the AGM are published in good time – also on the company's website, where they can be easily viewed by shareholders.

This year's AGM is planned for May 15, 2024 and will once more be an entirely in-person event. The Executive Board makes it easier for shareholders to exercise their voting rights by offering the opportunity to issue binding voting instructions to proxies named by the company. Shareholders may also exercise their rights at the Annual General Meeting through a proxy, e.g. an intermediary, a voting rights advisor, a shareholder association or another person of their choice.

In addition to registering for the Annual General Meeting and issuing proxies, the company provides shareholders with a password-protected online service on the company's website, only in the run-up to the AGM, which allows voting by electronic postal vote up to one day before the AGM. Participating electronically in the AGM within the meaning of Section 118 (1) sent. 2 AktG is not possible via the password-protected online service. The details will be explained in the invitation to the AGM.

Accounting and auditing

The Consolidated Financial Statements of Wacker Neuson SE are prepared in line with the International Financial Reporting Standards (IFRS). The Annual Financial Statements and the Combined Management Report of Wacker Neuson SE and its Group are prepared in accordance with the German Commercial Code (HGB).

The Supervisory Board proposes an auditor for appointment at the AGM, based on a recommendation from the Audit Committee.

The Chairman of the Audit Committee has asked the auditor to immediately report to the Audit Committee all significant findings or events material to their duties that were identified during the audit. Furthermore, the auditor must report and record in the auditor's report any facts uncovered during the audit that could indicate that the information disclosed in the declaration of compliance with the German Corporate Governance Code issued by the Executive Board and Supervisory Board may be inaccurate.

Risk management

Responsible handling of business risks facing the Group and the company is, as always, a crucial part of sound corporate governance. The Executive Board and the Supervisory Board therefore continually monitor the Wacker Neuson Group's internal control and risk management systems along with the accompanying reporting mechanisms.

Specific details on risk management within the Wacker Neuson Group, including a report on the controlling and risk management systems

within accounting, are disclosed in the risk and opportunities report in the Combined Management Report ([→ Wacker Neuson Group Annual Report 2023](#)).

Transparency

Regular, active dialog with shareholders and other stakeholders is one of the cornerstones of the company's corporate governance policy. The company provides shareholders, financial analysts, shareholder associations and the media with information about business developments and significant changes within the company promptly, regularly and with the greatest possible transparency. It is fully committed to a policy of active and honest communication.

As stipulated by the German Securities Trading Act (WpHG) and the German Corporate Governance Code, the Wacker Neuson Group provides information on its business development and financial situation four times a year. This takes the form of one Annual Report, one half-year report and two quarterly reports. The Supervisory Board and/or the Audit Committee discuss these reports with the Executive Board prior to their publication. In addition, the Executive Board answers shareholders' questions at the AGM. The company also uses its Internet platform as a way of keeping stakeholders up to date. The most recent press and ad-hoc releases, financial reports and financial calendar detailing important events throughout the year are permanently available on [→ www.wackerneusongroup.com](#) under Investor Relations. Interested parties can join the distribution list to receive regular updates.

Director's dealings and major holdings of voting rights

Wacker Neuson SE publishes reports on directors' dealings pursuant to Art. 19 of EU Regulation No 596/2014 on market abuse. The company uses these reports to provide immediate information about securities transactions with regard to Wacker Neuson SE shares made by members of the Executive or Supervisory Boards as well as by individuals and legal entities closely related to members of these bodies. This information is also disclosed on the company's website [→ www.wackerneusongroup.com](#) under Investor Relations / Corporate governance. Also under Investor Relations / Disclosures, the company immediately publishes information from shareholders regarding the purchase or sale of major voting rights in line with Section 33 WpHG and the holding of financial and other instruments in line with Sections 38 and 39 WpHG.

Remuneration report

The current remuneration report for the Executive Board and Supervisory Board is available on the company's website [→ www.wackerneusongroup.com](#) under Investor Relations / Corporate governance.

The overall remuneration payable to the Executive Board and the Supervisory Board is disclosed at the above-mentioned link and in the Notes to the Consolidated Financial Statements in item 35 "Related party disclosures" ([→ Wacker Neuson Group Annual Report 2023](#)).

Diversity – Declaration regarding fixed targets for the proportion of women at management level

When appointing members to the Executive Board and the Supervisory Board, the company focuses on the qualifications and personal skills of potential women and men candidates particularly in relation to the company's specific situation. In the process of evaluating competency profiles, the Supervisory Board also places particular emphasis on the international nature of the company's business operations and the principle of diversity, also in relation to the age, gender, educational background and professional experience of women and men candidates. In this regard, the company does not pursue an explicit

diversity concept as set out in the CSR Directive Implementation Act (CSR-Richtlinie-Umsetzungsgesetz). For further information on this and to avoid repetition here, refer to the information in Section C.1 of the German Corporate Governance Code in the above declaration of compliance.

Wacker Neuson SE is required, as a listed company (albeit not one subject to equal codetermination as set out in Section 96 (2) AktG), to declare fixed targets for the proportion of women on the Supervisory Board, the Executive Board, and on the two management levels below the Executive Board. The Executive Board and the Supervisory Board have already examined this issue several times.

When selecting and appointing members of the Executive Board, the Supervisory Board focuses on the qualifications and personal skills of potential women and men candidates, paying special attention to the company-specific situation. In this context, gender does not play a major role in the Supervisory Board's decision-making process. There are currently no women on the Wacker Neuson SE Executive Board (current percentage: 0 percent).

In light of the above-mentioned emphasis on qualifications, the Supervisory Board does not wish to commit to a specific gender balance. In a corresponding 2021 resolution, the Supervisory Board thus refrained from setting a target percentage for the representation of women on the Executive Board that would see the number of women rise from the present level by December 31, 2026 (i.e. target percentage remains 0 percent).

Similarly, the Supervisory Board is focused on the qualifications and personal skills of potential men and women candidates when selecting and appointing members to the Supervisory Board. In this context also, gender is not the main priority in the decision-making process. There are currently no women on the Wacker Neuson SE Supervisory Board, which was appointed in 2020 for a term ending at the close of the 2025 AGM (current percentage: 0 percent). In light of the above-mentioned emphasis on qualifications and the company-specific situation, the Supervisory Board does not wish to generally tie its composition in advance to a specific gender balance. In a corresponding 2021 resolution, the Supervisory Board thus refrained from setting a target percentage for the representation of women on the Supervisory Board that would see the number of women rise from the present level by December 31, 2026 (i.e. target percentage remains 0 percent).

In 2021, the Executive Board approved the following targets for the proportion of women appointed to managerial positions at Wacker Neuson SE, which it intends to achieve by December 31, 2026. These targets refer as before to staff who are directly employed by the company Wacker Neuson SE. The target percentage for line one below the Executive Board is 22.3 percent (currently 29.4 percent) and the target for line two below the Executive Board is 25.0 percent (currently 37.5 percent).

3. Corporate governance best practices

Compliance – principles of sound business and financial governance

Looking beyond the guidelines and recommendations of the German Corporate Governance Code, the Wacker Neuson SE Executive Board is committed to conducting its business worldwide in a lawful manner, along socially and ethically responsible lines. Which is why a Group-wide strategic mission statement has been developed that informs the conduct of each and every individual in the Group – from the Executive Board members through managers to employees. This mis-

sion frames the way that Wacker Neuson does business for shareholders, customers, business partners, the general public and employees alike.

A Corporate Compliance Office exists within the company as part of the Group Corporate Legal & Compliance department. The office serves as a contact point and advisor for compliance issues and is responsible for developing the compliance management system at Group level. The Chief Compliance Officer is also head of the Corporate Legal & Compliance department and reports directly to the Chairman of the Executive Board. With the implementation of the compliance management system, the Group-wide "Principles of our company ethics" were defined, which include a commitment to integrity and to systematic compliance with statutory and regulatory requirements. These principles are explained in more detail in the Code of Conduct for Wacker Neuson Group employees and fixed in internal guidelines. The "Principles of our company ethics" and the Code of Conduct are available on the Internet at → www.wackerneuson-group.com under Group / Compliance.

These principles are also an essential foundation for trusted, long-term business relationships along the entire Wacker Neuson Group value chain. The company's commitment in this area is set down in a code of conduct for suppliers, which can be found at → www.wackerneuson-group.com under Group / Compliance.

Corporate Social Responsibility (CSR) – Responsibility for environment and society

A separate non-financial Group report for 2023 will be published at the same time as this annual report and will be available on the company's website (Sections 315c in conjunction with 289c to 289e HGB).

Munich, March 21, 2024

Wacker Neuson SE

The Executive Board

Dr. Karl Tragl

Chairman of the Executive Board
Chief Executive Officer (CEO)

Felix Bietenbeck

Chief Operations Officer (COO)
Chief Technology Officer (CTO)

Christoph Burkhard

Chief Financial Officer (CFO)

Alexander Greschner

Chief Sales Officer (CSO)