

**CONSOLIDATION STRUCTURE (FULLY CONSOLIDATED COMPANY)**

Company Name	City	Type of Company	Country	Wacker Neuson SE Shareholding as a %		Equity IN € K	Segment
				direct	indirect		
<b>Germany</b>							
1 Wacker Neuson Produktion GmbH & Co. KG	Reichertshofen	PXX	Germany	100		74,648	Europe
2 Wacker Neuson PGM Verwaltungs GmbH	Reichertshofen	Other	Germany		100	40	Europe
3 Wacker Neuson Vertrieb Deutschland GmbH & Co. KG	Munich	SXX	Germany	100		52,591	Europe
4 Wacker Neuson SGM Verwaltungs GmbH	Munich	Other	Germany		100	36	Europe
5 Wacker Neuson Aftermarket & Services GmbH	Munich	Logistics	Germany	100		32,082	Europe
6 Weidemann GmbH	Korbach	PXX	Germany	100		82,406	Europe
7 Kramer-Werke GmbH	Pfullendorf	PXX	Germany	5	90	93,696	Europe
8 Kramer-Areal Verwaltungs GmbH	Pfullendorf	Other	Germany		95	6,967	Europe
9 Wacker Neuson Immobilien GmbH	Überlingen	Other	Germany		95	3,160	Europe
<b>Rest of Europe</b>							
10 Wacker Neuson S.A.S.	Brie-Comte-Robert (near Paris)	SXX	France	100		10,249	Europe
11 Wacker Neuson Ltd.	Stafford (near Birmingham)	SXX	UK	100		15,708	Europe
12 Wacker Neuson srl con socio unico	San Giorgio	SXX	Italy	100		4,084	Europe
13 Wacker Neuson B.V.	Amersfoort	SXX	Netherlands	100		7,793	Europe
14 Wacker Neuson Belgium BVBA	Asse-Mollem	SXX	Belgium	100		4,022	Europe
15 Wacker Neuson Beteiligungs GmbH	Hörsching (near Linz)	Holding	Austria	100		161,461	Europe
16 Wacker Neuson Linz GmbH	Hörsching (near Linz)	PXX	Austria		100	234,393	Europe
17 Wacker Neuson Kragujevac d.o.o.	Kragujevac	PXX	Serbia	100		18,372	Europe
18 Wacker Neuson GmbH	Wien	SXX	Austria	100		17,756	Europe
19 Wacker Neuson Sp. z.o.o.	Jawczyce (near Warschau)	SXX	Poland	100		11,550	Europe
20 Wacker Neuson GmbH	Moskau	SXX	Russia	100		2,825	Europe
21 Wacker Neuson AG	Volketswil (near Zürich)	SXX	Switzerland	100		32,325	Europe
22 Wacker Neuson, S.A.	Torrejón de Ardoz (near Madrid)	SXX	Spain	100		4,532	Europe
23 ENARCO S.A.	Zaragoza	PXX, SXX	Spain	100		12,837	Europe
24 Malcom Auxen Iberia S.A.	Zaragoza	Other	Spain		100	265	Europe
25 Mecanization Auxen S.A.	Zaragoza	Other	Spain		100	193	Europe
26 Sage 21 S.A.	Zaragoza	Other	Spain		100	432	Europe
27 ENARPOL Sp Z.O.O.	Krakow	SXX	Poland		100	735	Europe
28 ENARCO Colombia	Bogotá	SXX	Colombia		100	49	Europe
29 MOPYCSA S.A. de CV.	Queretaro	SXX	Mexico		100	889	Europe
30 ENAR (Shanghai) Manufacture C.O. Ltda	Shanghai	Other	China		100	158	Europe
31 ENAR (Haimen) Manufacture C.O. Ltda	Nantong City	PXX, SXX	China		100	511	Europe
32 Wacker Neuson (Pty) Ltd.	Florida (near Johannesburg)	SXX	South Africa	100		1,777	Europe
33 Wacker Neuson s.r.o.	Prag	SXX	Czech Republic	100		4,651	Europe
34 Wacker Neuson s.r.o.	Lučenec	SXX	Slovakia	100		42	Europe
35 Wacker Neuson Makina Limited Şirketi	Tuzla (near Istanbul)	SXX	Turkey	100		1,402	Europe
36 Wacker Neuson Kft.	Törökbálint (near Budapest)	SXX	Hungary	100		1,182	Europe
<b>Americas</b>							
37 Wacker Neuson Máquinas Ltda.	Itaiba (near São Paulo)	SXX	Brazil	100		168	Americas
38 Wacker Neuson Ltda.	Huechuraba (near Santiago)	SXX	Chile	100		-5,028	Americas
39 Wacker Neuson Ltd.	Mississauga (near Toronto)	SXX	Canada	100		17,855	Americas
40 Wacker Neuson S.A. de C.V.	Mexico City	SXX	Mexico	100		4,032	Americas
41 Wacker Neuson America Corporation	Menomonee Falls <sup>2</sup>	SXX	USA	100		120,207	Americas

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42 Lightning Rod Investments LLC	Menomonee Falls <sup>2</sup>	Other	USA		100	9,416	Americas
43 Wacker Neuson Bogotá S.A.S.	Bogotá	SXX	Colombia	100		-7,254	Americas
44 Wacker Neuson Lima S.A.C. i.L.	Lima	SXX	Peru	99	1	-3,071	Americas
<b>Asia-Pacific</b>							
45 Wacker Neuson Pty Ltd.	Springvale (near Melbourne)	SXX	Australia	100		9,609	Asia-Pacific
46 Wacker Neuson Machinery (China) Co., Ltd.	Pinghu	PXX	China	100		11,936	Asia-Pacific
47 Wacker Neuson Machinery Trading (Pinghu) Co., Ltd.	Pinghu	SXX	China		100	2,961	Asia-Pacific
48 Wacker Neuson (Singapore) PTE. LTD	Singapur	SXX	Singapore	100		1,788	Asia-Pacific
49 Wacker Neuson Equipment Private Ltd.	Bangalore	SXX	India	100		2,272	Asia-Pacific

<sup>1</sup> SXX = Sales company / PXX = Production company / Other = generally refers to real-estate companies or general partners (Komplementär) in KG companies.

<sup>2</sup> Near Milwaukee.

The following changes were made to the consolidation structure in fiscal 2023:

- Montaje Auxen S.A. (affiliate of ENARCO S.A.) was liquidated.
- Wacker Neuson Manila, Inc. i.L. in the Philippines was liquidated.
- Wacker Neuson Limited i.L. in Hong Kong was liquidated.
- Wacker Neuson AB in Sweden was liquidated.
- Wacker Neuson – ATLAS Hannover – EBAG GbR working group was founded. Wacker Neuson SE holds a 33 percent share. The company has not commenced operations yet. It has not therefore been included in the Consolidated Financial Statements.

There were no acquisitions of fully consolidated companies in fiscal 2023.

**Sequello**

In addition to the affiliates controlled by the Group, the company Sequello GmbH, which was acquired in fiscal 2022, was included in the Consolidated Financial Statements as an associate accounted for using the equity method.

**Enar Group**

On June 1, 2022, the Group acquired 100 percent of the shares and voting rights in Enarco S.A. The company, headquartered in Zaragoza, Spain, is the parent company of the Enar Group, which comprises a total of eight subsidiaries. Holding the majority of voting rights, the Wacker Neuson Group has control of Enarco S.A. and thus over all companies in the Enar Group.

The Enar Group manufactures light equipment, specializing in concrete technology. Alongside a range of internal vibrators for concrete, the company's product portfolio also covers vibratory plates, rammers and walk-behind rollers for soil and asphalt compaction. The acquisition of the Enar Group will enable the Wacker Neuson Group to further strengthen and expand its market position internationally, particularly in the area of concrete technology.

**Consolidation principles**

The Consolidated Financial Statements are based on the annual financial statements of the domestic and foreign companies included in the Group, which were prepared in accordance with IFRS to the year

ending December 31, 2023. The annual financial statements of these companies were prepared according to the uniform accounting and valuation methods applied by the Group.

Companies are consolidated using the acquisition method. For first-time consolidation of Group members, all identifiable assets, liabilities and contingent liabilities of the acquired companies are recognized at their fair values.

During initial consolidation of acquired companies that constitute a business, positive balances remain after reevaluation of all hidden assets and liabilities. These are capitalized as goodwill resulting from equity consolidation and are subject to an annual impairment test. To carry out the impairment test, this goodwill is allocated to the cash-generating units of the Group likely to benefit from the merger.

Holdings in joint ventures are accounted for using the equity method. They are initially recognized at acquisition cost, which includes transaction costs. Subsequent to initial recognition, the Consolidated Financial Statements include the Group's share of comprehensive income less distributions received from equity method investments until the date that significant influence or joint control ceases.

All intra-Group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation. Group inventories, rental equipment and fixed assets are adjusted to reflect intra-Group profits and losses.

Consolidation transactions affecting income and consolidation transactions that do not affect income are subject to deferred tax.

**Current versus non-current classification**

The Group presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is current when it is expected to be realized or intended to be sold or consumed in the normal operating cycle, is held primarily for the purpose of trading, is expected to be realized within twelve months after the reporting period, or is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when it is expected to be settled within the normal operating cycle, is held primarily for the purpose of trading, is due to