

# CONSOLIDATION STRUCTURE (FULLY CONSOLIDATED COMPANY)

Germany   1   Wacker Neuson Produktion CmbH & Co. KG   Reichertshofe   PXX   Germany   100   74,649   E				Type of		Wacker Neuson SE Shareholding as a %		Equity	
Wacker Neuson Floriduktion GmbH	_	Company Name	City	Company	Country	direct	indirect	IN € K	Segment
Z. Wacker Neuson PCM Verwaltungs GmbH   Reichentshofen   Sermany   00   40   25   51   1   1   1   1   1   1   1   1	_	Germany				_	-		
3   Wacker Neuson Starten Deutschland Gmith & Co. KG   Munich   Wacker Neuson Starten Deutschland Cambrid & Co. KG   Wacker Neuson Starten Deutschland Starten   Munich   Other   Germany   000   030   E	1	Wacker Neuson Produktion GmbH & Co. KG	Reichertshofen	PXX	Germany	100		74,648	Europe
4 Wacker Neuson SGM Verwaltungs GmbH   Munich   Option   Germany   00   35   85							100	40	Europe
6         Wader Neuson Aftermarket & Services GmbH         Munich         Cognities         Germany         100         22,028         EX           7         Weiderman GmbH         Krönen         PXX         Germany         9         00         55,896         EX           8         Kramer-Werke GmbH         Pfullendorf         PXX         Germany         95         0.0         55,896         EX           9         Wader Neuson Inmobilien GmbH         Uberlingen         Other         Germany         95         5,897         EX           10         Wader Neuson Inmobilien GmbH         Uberlingen         Other         Germany         95         3,00         5,896         EX           10         Wader Neuson SAS         Paris         Depting Paris         SX         France         100         10,249         Ex           11         Wader Neuson SAS         Paris         Stafford (near         SXX         UK         100         15,708         Ex           11         Wader Neuson SAS         San Clingely         SXX         UK         100         15,708         Ex           12         Wader Neuson Belgium BVBA         Assendicellem         SXX         Notherlands         100         7,733		Wacker Neuson Vertrieb Deutschland GmbH & Co. KG	Munich	SXX	Germany	100		52,591	Europe
Marker Neuson Ltd.   San Diergio   San Die		<del>-</del>		Other	Germany		100		Europe
Fig.		ī				_	_		Europe
Section   Proceedings   Power   Process   Power   Po									Europe
		ī				5			Europe
Rest of Europe		<u> </u>							Europe
Bite Comite Robot (Pears)   Paris   SXX   France   100   10,249   Et Paris   SXX   France   100   10,249   Et Paris   SXX   SXX   France   100   10,249   Et Paris   SXX   S	9		Überlingen	Other	Germany		95	3,160	Europe
Nacker Neuson S.A.S.		Rest of Europe					_		
10   Wacker Neuson Ltd.   Stafford (near Birmingham)   SXX   UK   100   15,708   Experimental									
Stafford (near Birmingham)   SXX	10	Wacker Neuson S.A.S.		SXX	France	100		10,249	Europe
12   Wacker Neuson B.V.									
13	11	Wacker Neuson Ltd.	Birmingham)	SXX	UK	100		15,708	Europe
14   Wacker Neuson Belgium BVBA	12	Wacker Neuson srl con socio unico	San Giorgio	SXX	Italy	100		4,084	Europe
Hörsching	13	Wacker Neuson B.V.	Amersfoort	SXX	Netherlands	100		7,793	Europe
15   Wacker Neuson Beteiligungs GmbH	14	Wacker Neuson Belgium BVBA	Asse-Mollem	SXX	Belgium	100		4,022	Europe
Horsching			•						
16	15	Wacker Neuson Beteiligungs GmbH		Holding	Austria	100		161,461	Europe
17   Wacker Neuson Kragujevac d.o.o.   Kragujevac PXX   Serbia   100   18,372   Et	16	Wacker Neuson Linz GmhH	•	DYY	Austria		100	23/1 303	Europe
18   Wacker Neuson GmbH			_ <u>`                                     </u>			100	100		Europe
19   Wacker Neuson Sp. z.o.o.   Schau)   SXX   Poland   100   11,550   Et									Europe
Macker Neuson Sp. z.o.o.   Schau   SXX		Wasker Housen Chish		0,00	71401114			17,700	Luiopo
Moskau									
Volketswif	19		schau)		Poland				Europe
21   Wacker Neuson AG   (near Zürich)   SXX   Switzerland   100   32,325   Et	20	Wacker Neuson GmbH		SXX	Russia	100		2,825	Europe
Torrejón de Ardoz (near Madrid)	21	Wacker Neuson AG		evv	Switzorland	100		32 325	Europe
Ardoz (near   Madrid)	21	Wacker Neuson AG		3//	Switzerianu	100		32,323	Europe
23 ENARCO S.A.   Zaragoza   PXX, SXX   Spain   100   12,837   Et     24 Malcom Auxen Iberia S.A.   Zaragoza   Other   Spain   100   265   Et     25 Mecanization Auxen S.A.   Zaragoza   Other   Spain   100   193   Et     26 Sage 21 S.A.   Zaragoza   Other   Spain   100   432   Et     27 ENARPOL Sp Z.O.O.   Krakow   SXX   Poland   100   735   Et     28 ENARCO Colomobia   Bogotá   SXX   Colombia   100   49   Et     29 MOPYCSA S.A. de CV.   Queretaro   SXX   Mexico   100   889   Et     30 ENAR (Shanghai) Manufacture C.O. Ltda   Shanghai   Other   China   100   158   Et     31 ENAR (Haimen) Manufacture C.O. Ltda   Nantong City   PXX, SXX   China   100   511   Et     32 Wacker Neuson (Pty) Ltd.   Johannesburg)   SXX   South Africa   100   1,777   Et     33 Wacker Neuson s.r.o.   Prag   SXX   SXX   Dublic   100   4,651   Et     34 Wacker Neuson Makina Limited Şirketi   Stanbul)   SXX   Turkey   100   1,402   Et     35 Wacker Neuson Máquinas Ltda.   Santago)   SXX   Brazil   100   1,88   Et     36 Wacker Neuson Máquinas Ltda.   Santago)   SXX   Brazil   100   1,88   Et     37 Wacker Neuson Máquinas Ltda.   Santago)   SXX   Chile   100   -5,028   Ar     38 Wacker Neuson Ltda.   Santago)   SXX   Canada   100   17,855   Ar     39 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     39 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     39 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     30 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     30 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     30 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     31 Wacker Neuson SA. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     32 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     34 Wacker Neuson SA. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     35 Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     36 Wacker Neuson SA. de C.V.   Mexico City   SXX   Mex									
All All All All All All All All All Al	22	Wacker Neuson, S.A.		SXX	Spain	100		4,532	Europe
25   Mecanization Auxen S.A.   Zaragoza   Other   Spain   100   193   Et     26   Sage 21 S.A.   Zaragoza   Other   Spain   100   432   Et     27   ENARPOL Sp.Z.O.O.   Krakow   SXX   Poland   100   432   Et     28   ENARCO Colomobia   Bogotá   SXX   Colombia   100   49   Et     29   MOPYCSA S.A. de CV.   Queretaro   SXX   Mexico   100   889   Et     30   ENAR (Shanghai) Manufacture C.O. Ltda   Shanghai   Other   China   100   158   Et     31   ENAR (Haimen) Manufacture C.O. Ltda   Nantong City   PXX, SXX   China   100   511   Et     32   Wacker Neuson (Pty) Ltd.   Johannesburg)   SXX   South Africa   100   1,777   Et     33   Wacker Neuson s.r.o.   Prag   SXX   Slovakia   100   4,651   Et     34   Wacker Neuson s.r.o.   Lučenec   SXX   Slovakia   100   42   Et     35   Wacker Neuson Makina Limited Şirketi   Istanbul)   SXX   Turkey   100   1,402   Et     36   Wacker Neuson Kft.   pest)   SXX   Hungary   100   1,182   Et     36   Wacker Neuson Máquinas Ltda.   São Paulo   SXX   Brazil   100   168   Ar     37   Wacker Neuson Ltda.   São Paulo   SXX   Chile   100   -5,028   Ar     38   Wacker Neuson Ltda.   Santiago   SXX   Chile   100   -5,028   Ar     39   Wacker Neuson Ltd.   Mexico City   SXX   Mexico   100   4,032   Ar     40   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     40   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     40   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     40   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     40   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     41   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     42   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     44   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     45   Wacker Neuson S.A. de C.V.   Mexico City   SXX   Mexico   100   4,032   Ar     46   Wacker Neuson S.A. de C.V.   Mexico Ci	23	ENARCO S.A.	Zaragoza	PXX, SXX	Spain	100		12,837	Europe
Zaragoza   Other   Spain   100   432   Et	24	Malcom Auxen Iberia S.A.	Zaragoza	Other	Spain		100	265	Europe
ENARPOL Sp Z.O.O.   Krakow   SXX   Poland   100   735   Et	25	Mecanization Auxen S.A.	Zaragoza	Other	Spain		100	193	Europe
Bogota   SXX   Colombia   100   49   Et	26	Sage 21 S.A.	Zaragoza	Other	Spain		100	432	Europe
MOPYCSA S.A. de CV.   Queretaro   SXX   Mexico   100   889   Ei	27	ENARPOL Sp Z.O.O.	Krakow	SXX	Poland		100	735	Europe
Shanghai   Other   China   100   158   Et	28	ENARCO Colomobia	Bogotá	SXX	Colombia		100	49	Europe
STATE   STAT	29		Queretaro		Mexico		100	889	Europe
Florida (near   Johannesburg)   SXX   South Africa   100   1,777   Et   Czech Re-	30	ENAR (Shanghai) Manufacture C.O. Ltda	Shanghai				100	158	Europe
32   Wacker Neuson (Pty) Ltd.   Johannesburg)   SXX   South Africa   100   1,777   Et	31	ENAR (Haimen) Manufacture C.O. Ltda		PXX, SXX	China		100	511	Europe
Czech Re-public   100   4,651   Et	22	Weeker Neuron (Phy) Ltd		CVV	Courth Africa	100		1 777	
33   Wacker Neuson s.r.o.   Prag   SXX   public   100   4,651   Et	32	wacker Neuson (Pty) Ltd.	Jonannesburg)	311		100		1,777	Europe
SXX   Slovakia   100   42   Et	33	Wacker Neuson s.r.o.	Prag	SXX		100		4.651	Europe
Tuzla (near   Istanbul)   SXX   Turkey   100   1,402   Et			_ <u> </u>						Europe
Törökbálint (near Buda-pest)   SXX   Hungary   100   1,182   Et					_		-		
36         Wacker Neuson Kft.         (near Budapest)         SXX         Hungary         100         1,182         Etc.           Americas         Itaiba (near São Paulo)         SXX         Brazil         100         168         Art.           38         Wacker Neuson Ltda.         Santiago)         SXX         Chile         100         -5,028         Art.           39         Wacker Neuson Ltd.         (near Toronto)         SXX         Canada         100         17,855         Art.           40         Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Art.           Menomonee         Mexico City         SXX         Mexico         100         4,032         Art.	35	Wacker Neuson Makina Limited Şirketi	Istanbul)	SXX	Turkey	100		1,402	Europe
36 Wacker Neuson Kft.         pest)         SXX         Hungary         100         1,182         Et           37 Wacker Neuson Máquinas Ltda.         Itaiba (near São Paulo)         SXX         Brazil         100         168         Ar           38 Wacker Neuson Ltda.         Santiago)         SXX         Chile         100         -5,028         Ar           39 Wacker Neuson Ltd.         (near Toronto)         SXX         Canada         100         17,855         Ar           40 Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Ar           Menomonee         Mexico         100         4,032         Ar									
Americas   Itaiba (near   São Paulo)   SXX   Brazil   100   168   Al	36	Wacker Neuson Kft	*	evv	Hungary	100		1 192	Europe
Sao Paulo   SXX   Brazil   100   168   Ar	30		pest)	<del>OAX</del>	- Tungary	100		1,102	Luiope
37         Wacker Neuson Máquinas Ltda.         São Paulo)         SXX         Brazil         100         168         Ar           18         Wacker Neuson Ltda.         Santiago)         SXX         Chile         100         -5,028         Ar           39         Wacker Neuson Ltd.         Mississauga (near Toronto)         SXX         Canada         100         17,855         Ar           40         Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Ar           Menomonee         Menomonee         Mexico City         Mexico City <td></td> <td>Tilletions</td> <td>Itaiba (near</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>		Tilletions	Itaiba (near					-	-
Huechuraba (near   Santiago)   SXX   Chile   100   -5,028   And   And	37	Wacker Neuson Máquinas Ltda.	,	SXX	Brazil	100		168	Americas
38         Wacker Neuson Ltda.         Santiago)         SXX         Chile         100         -5,028         Ar           39         Wacker Neuson Ltd.         (near Toronto)         SXX         Canada         100         17,855         Ar           40         Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Ar           Menomonee         Menomonee         Mexico City         Mexico City <td></td> <td>·</td> <td></td> <td></td> <td><u> </u></td> <td></td> <td></td> <td>•</td> <td></td>		·			<u> </u>			•	
Mississauga (near Toronto)   SXX   Canada   100   17,855   Ar		WesterNesses	(near	0)///	01."	400		F 00-	<b>A</b>
39         Wacker Neuson Ltd.         (near Toronto)         SXX         Canada         100         17,855         Ar           40         Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Ar           Menomonee	38	Wacker Neuson Ltda.		SXX	Chile	100		-5,028	Americas
40         Wacker Neuson S.A. de C.V.         Mexico City         SXX         Mexico         100         4,032         Ar           Menomonee         Menomonee         Mexico         100         4,032         Ar	30	Wacker Neuson I td		SXX	Canada	100		17 855	Americas
Menomonee									Americas
	40	WAGNET NEUSUN O.A. UE O.V.		J///	INICAICO	100	<u> </u>	7,002	Amenda
	41	Wacker Neuson America Corporation		SXX	USA	100		120,207	Americas
		·					-		-





#### CONSOLIDATION STRUCTURE (FULLY CONSOLIDATED COMPANY)

Company Name	City	Type of Company	Country	Wacker Neuson SE Shareholding as a %		Equity	
				direct	indirect	IN€K	Segment
ing Rod Investments LLC	Menomonee Falls <sup>2</sup>	Other	USA		100	9,416	Americas
er Neuson Bogotá S.A.S.	Bogotá	SXX	Colombia	100		-7,254	Americas
er Neuson Lima S.A.C. i.L.	Lima	SXX	Peru	99	1	-3,071	Americas
Pacific							
er Neuson Pty Ltd.	Springvale (near Melbourne)	SXX	Australia	100		9,609	Asia-Pacific
er Neuson Machinery (China) Co., Ltd.	Pinghu	PXX	China	100		11,936	Asia-Pacific
er Neuson Machinery Trading (Pinghu) Co., Ltd.	Pinghu	SXX	China		100	2,961	Asia-Pacific
er Neuson (Singapore) PTE. LTD	Singapur	SXX	Singapore	100		1,788	Asia-Pacific
er Neuson Equipment Private Ltd.	Bangalore	SXX	India	100		2,272	Asia-Pacific
9	r Neuson Lima S.A.C. i.L.  acific  r Neuson Pty Ltd. r Neuson Machinery (China) Co., Ltd. r Neuson Machinery Trading (Pinghu) Co., Ltd. r Neuson (Singapore) PTE. LTD	r Neuson Lima S.A.C. i.L.  acific  Springvale (near Melbourne)  r Neuson Machinery (China) Co., Ltd.  r Neuson Machinery Trading (Pinghu) Co., Ltd.  Pinghu  Pinghu	T Neuson Lima S.A.C. i.L.   Lima   SXX	T Neuson Lima S.A.C. i.L.   Lima   SXX   Peru	T Neuson Lima S.A.C. i.L.   Lima   SXX   Peru   99	T Neuson Lima S.A.C. i.L.	Neuson Lima S.A.C. i.L.   Lima   SXX   Peru   99   1   -3,071

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

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 cashgenerating 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