## Disclosures in accordance with § 315a HGB and § 289a HGB as well as the explanatory report of the Executive Board in accordance with § 176 paragraph 1 sentence 1 AktG

According to § 315a HGB, listed public companies are required to provide disclosures in the Combined Management Report about the capital structure, shareholder rights and their restrictions, ownership structures, and the company's governing bodies that contain takeover-related information. The same disclosures must be made in the company's Management Report according to § 289a HGB. According to § 176 paragraph 1 sentence 1 AktG, the Executive Board must submit an explanatory report on these disclosures at the Annual General Meeting. The following section summarizes the disclosures according to § 315a HGB and § 289a HGB along with the corresponding explanatory information according to § 176 paragraph 1 sentence 1 AktG.

### Composition of the subscribed capital

As of December 31, 2024, the share capital of Wacker Neuson SE amounts to EUR 70,140,000.00 and is divided into 70,140,000 no-par value registered ordinary shares with an accounting share in the share capital of EUR 1.00 per share pursuant to § 3 (2) of the company's Articles of Incorporation. As of December 31, 2024, the company holds a total of 2,124,655 treasury shares, from which the company does not derive any rights pursuant to § 71b AktG. As of December 31, 2024, the 70,140,000 no-par-value shares, less the treasury shares without voting and dividend rights, thus grant a total of 68,015,345 votes. There are no different share classes; all shares – subject to the above-mentioned non-voting own shares of the company – carry the same rights and obligations, which are detailed in §§ 12, 53a, 133 ff., and 186 AktG. The provisions of the German Stock Corporation Act apply to Wacker Neuson SE pursuant to Art. 9 (1) lit. c) ii), Art. 10 of Council Regulation (EC) No. 2157/2001 of October 8, 2001, on the Statute for a European Company (SE), hereinafter referred to as the "SE Regulation," unless special provisions of the SE Regulation provide otherwise.

### Restrictions affecting voting rights or the transfer of shares

The following disclosures are based on information provided to the Executive Board by the parties to the Wacker Familiengesellschaft mbH & Co. KG pool agreement and the syndicate agreement.

**Disclosures about the pool agreement of Wacker Familiengesellschaft mbH & Co. KG**
Some of the shareholders of Wacker Neuson SE (the "Wacker shareholders") hold part of their shares through Wacker Familiengesellschaft GmbH & Co. KG, which in turn also holds shares through Wacker Werke GmbH & Co. KG. The shares are economically attributed to the Wacker shareholders.

Before each Annual General Meeting of Wacker Neuson SE, a shareholders' meeting of Wacker Familiengesellschaft Gmbh & Co. KG takes place, in which the involved Wacker shareholders determine the voting behavior and exercise of application rights.

For disposals by a Wacker shareholder, acquisition and pre-emption rights apply to disposals to third parties. If a Wacker shareholder leaves the Wacker Familiengesellschaft GmbH & Co. KG by termination, the remaining shareholders of the Wacker Familiengesellschaft GmbH & Co. KG have a pre-emption right to the shares for a period of two years from their departure. Furthermore, the shareholders' meeting can decide that the Wacker shareholder leaving the Wacker Familiengesellschaft GmbH & Co. KG receives his settlement credit not in cash but in the shares of Wacker Neuson SE economically attributable to him. Every Wacker shareholder leaving the Wacker Familiengesellschaft mbH & Co. KG can demand that he receives his settlement credit in the shares economically attributable to him.

**Syndicate agreement with Mr. Martin Lehner**
Between a shareholder attributed to Mr. Johann Neunteufel and his group of companies (Neunteufel shareholder) and Mr. Martin Lehner, there is a syndicate agreement, due to which the Neunteufel shareholder exercises the voting rights from all shares acquired by Mr. Martin Lehner in the course of the merger of the company and Neuson Kramer Baumaschinen AG (now Wacker Neuson Beteiligungs GmbH). The exercise of voting rights is carried out independently, without instructions, and always in accordance with the shares held by the Neunteufel shareholder himself. With regard to transfers to persons other than the Neunteufel shareholder, the Neunteufel shareholder has a right of first refusal.

The Executive Board is not aware of any restrictions affecting the voting rights or the transfer of shares of the company.

### Direct or indirect investments in capital exceeding ten percent of the voting rights

According to the German Securities Trading Act (WpHG), any shareholder who reaches, exceeds, or falls below the thresholds of 3, 5, 10, 15, 20, 25, 30, 50, or 75 percent of the voting rights of Wacker Neuson SE as a listed corporate company must notify the Federal Institute for the Supervision of Financial Services and Wacker Neuson SE.

The following direct or indirect shareholdings, exceeding 10 percent of the voting rights, have been communicated to the Executive Board of the company.

The following disclosures are based on notifications pursuant to §§ 33 ff. WpHG regarding corresponding changes in voting rights up to and including the reporting date of December 31, 2024, which Wacker Neuson SE has received from the shareholders. These notifications are detailed in the Notes of the Annual Financial Statements of Wacker Neuson SE under the note "Notifications and publications of changes in the voting shares pursuant to §§ 33 ff. WpHG". Other direct or indirect holdings in the company's share capital exceeding 10 percent of the voting rights are not known to the Executive Board.

**DIRECT/INDIRECT PARTICIPATING INTERESTS THAT EXCEED 10 PERCENT OF VOTING RIGHTS**

| NAME/COMPANY | |
|---|---|
| SWRW Verwaltungs-GmbH, München, Deutschland | Direct |
| Wacker Familiengesellschaft mbH & Co. KG, München, Deutschland | Indirect |
| Baufortschritt-Ingenieurgesellschaft mbH, München, Deutschland | Indirect |
| Wacker-Werke GmbH & Co. KG, Reichertshofen, Deutschland | Direct and indirect |
| Interwac Holding AG, Volketswil, Schweiz | Indirect |
| Georg Wacker, Deutschland | Indirect |
| NEUSON Forest GmbH, Linz, Österreich | Direct and indirect |
| NEUSON Industries GmbH, Linz, Österreich | Indirect |
| PIN Privatstiftung, Linz, Österreich | Indirect |
| Johann Neunteufel, Österreich | Indirect |

## Holders of shares with special rights that grant control powers

There are no shares with special rights that grant control powers.

## Type of control over voting rights when employees participate in the capital and do not exercise their control rights directly

Employees of the Group can exercise the control rights to which they are entitled from shares, like other shareholders, directly in accordance with the statutory provisions and the Articles of Incorporation.

## Statutory provisions and Articles of Incorporation regarding the appointment and dismissal of board members and amendments to Articles of Incorporation

The appointment and removal of the members of the Executive Board is governed by §§ 84, 85 AktG. The Executive Board of Wacker Neuson SE must consist of at least two persons according to § 6 paragraph 1 of Articles of Incorporation of Wacker Neuson SE. Furthermore, the Supervisory Board determines the number of members of the Executive Board (§ 6 paragraph 2 sentence 1 of the Articles of Incorporation). The appointment of the members of the Executive Board as well as the revocation of their appointment is also carried out by the Supervisory Board, which decides by simple majority.

Members of the Executive Board are appointed at Wacker Neuson SE for a period of up to six years (Art. 9 paragraph 1, Art. 39 paragraph 2 and Art. 46 SE-Regulation, §§ 84, 85 AktG, § 6 paragraph 2 Sentence 1 of the Articles of Incorporation). The Supervisory Board can appoint a chair of the Executive Board, a deputy chair of the Executive Board, and a speaker of the Executive Board (§ 6 paragraph 2 Sentence 2 of the Articles of Incorporation). Currently, a chair of the Executive Board is appointed.

For amendments to the Articles of Incorporation, §§ 179 ff. AktG must be observed. The Annual General Meeting decides on amendments to the Articles of Incorporation (Sections 119 (1) No. 6, 179 (1) AktG). In the case of a Societas Europaea (SE) like Wacker Neuson SE, resolutions amending the Articles of Incorporation generally require a majority of not less than two-thirds of the votes cast, unless the legal provisions for stock corporations in the SE's home state provide for or allow for a larger majority (Art. 59 (1) SE Regulation). However, each member state may determine that a simple majority of the votes is sufficient, provided that at least half of the share capital is represented (Art. 59 (2) SE Regulation). The German legislator has made use of this possibility in Section 51 sentence 1 SE Implementation Act. This does not apply to amendments to the company's objectives, a relocation of the registered office, and cases where a higher capital majority is legally required (Section 51 sentence 2 SE Implementation Act). Accordingly, Section 21 (1) of the Articles of Incorporation stipulates that, unless mandatory legal provisions stipulate otherwise, a majority of two-thirds of the votes cast, or a simple majority of the votes cast if at least half of the share capital is represented, is required for amendments to the Articles of Incorporation.

The Supervisory Board is authorized to decide on amendments to the Articles of Incorporation that only concern their wording (§ 179 paragraph 1 sentence 2 AktG, § 15 of the Articles of Incorporation).

## Powers of the Executive Board, particularly regarding the possibility of issuing or buying back shares

**No authorization for the acquisition of own shares**
There is no authorization for the Executive Board to perform an acquisition of its own shares.

The company acquired a total of 2,124,655 of its own shares under a previously existing authorization from the Annual General Meeting until December 31, 2021. This corresponds to a share in the company's share capital of 3.0292 percent. The average purchase price per share paid on the stock exchange was EUR 24.95. In total, own shares were repurchased at a total price of EUR 52,999,971.94 (excluding incidental acquisition costs). The share buyback program was completed on November 19, 2021.

**No authorized or conditional capital**
There is no authorized or conditional capital.

## Significant agreements of the company which are contingent upon a change of control as a result of a takeover offer, and the resulting effects

The promissory note taken up by Wacker Neuson SE in May 2019 with a term of seven years, still outstanding as of the reporting date amounting to EUR 80.0 million, as well as the promissory note taken up in June 2024 with a term of three years, still outstanding in full as of the reporting date amounting to EUR 100.0 million, provide for termination options for the respective creditors if third parties acquire at least 50 percent of the voting rights in the company. Similar provisions are also included in a promissory note with a term of seven years, outstanding as of the reporting date amounting to USD 7.5 million, which was taken up by Wacker Neuson America Corporation, USA, a wholly-owned subsidiary of Wacker Neuson SE, in February 2018.

The company increased the six bilateral credit agreements concluded with principal banks in 2023, each with initial terms of just under five years, to a credit volume of EUR 75 million each, totaling EUR 450 million. If third parties acquire more than 50 percent of the voting rights of the company, the parties to the respective credit agreements must negotiate bilaterally a mutually satisfactory agreement on the continuation of the respective credit agreement. If no agreement on the continuation of the credit agreement is reached within an agreed period, the affected bank has the right to terminate its credit extraordinarily.

In June 2022, the Group companies Wacker Neuson America Corporation, USA, and Wacker Neuson Linz GmbH, Austria, signed a long-

term contract with the John Deere Group for mini and compact excavators weighing less than five tons, under which excavators developed and manufactured by the Wacker Neuson Group are to be distributed by John Deere under the Deere brand through the worldwide dealer network of the John Deere Group. John Deere is entitled to terminate this contract if a competitor of John Deere directly or indirectly takes control of the Wacker Neuson Group or acquires a material portion of the assets or business operations of the Wacker Neuson Group.

Kramer-Werke GmbH and the John Deere Group have entered into an agreement for the international distribution of agricultural wheel loaders and telehandlers. This agreement includes a provision that allows John Deere under certain conditions to terminate the contract if one of the competitors of John Deere, as defined contractually in detail, directly or indirectly holds a share of more than 25 percent in Kramer-Werke GmbH or Wacker Neuson SE or if such a competitor has the right to determine the majority of the members of the bodies of Kramer-Werke GmbH or Wacker Neuson SE. As part of this cooperation, John Deere has also financially participated in Kramer-Werke GmbH. If a direct competitor of John Deere in the agricultural or construction machinery sector acquires a stake of more than 25 percent of the shares of Wacker Neuson SE, the Wacker Neuson Group must, to the extent legally permissible, negotiate with John Deere about the disposal of its shares in Kramer-Werke GmbH to John Deere.

### Compensation agreements concluded by the company with the members of the Executive Board or employees in the event of a takeover bid

Such agreements do not exist.

## Declaration on corporate governance in accordance with § 289f HGB in conjunction with § 315d HGB

On March 20, 2025, the Executive Board of Wacker Neuson SE issued a corporate governance declaration pursuant to Section 289f in combination with Section 315d of the German Commercial Code (HGB). This can be downloaded from the Wacker Neuson SE website at → www.wackerneusongroup.com/investor-relations.

## Remuneration Report

According to § 162 AktG, the Executive Board and the Supervisory Board of listed companies must annually prepare a Remuneration Report and submit it to the Annual General Meeting for approval. The Remuneration Report for the fiscal year 2024, which, since 2021, is no longer part of the Combined Management Report according to legal requirements, will be published simultaneously with the financial statements on the Group's website under the section Investor Relations/Governance.

## Supplementary Report

For events that occurred after the balance sheet date of December 31, 2024, it is referred to the disclosures in the Notes of the Consolidated Financial Statements. → Item 29