This is a non-binding English translation of the German original

Remuneration System 2025+
for members of the Executive Board of Wacker Neuson SE

The remuneration system for the members of the Executive Board of Wacker Neuson SE was last submitted to the Annual General Meeting on May 26, 2021 for approval under agenda item 6 (**“Remuneration System 2021+”**). The AGM approved the Remuneration System 2021+ with a majority of 96.47% of the votes cast.

The Supervisory Board of Wacker Neuson SE (**“company”**) has reviewed the Remuneration System 2021+ on a regular basis, taking into account the company's strategic objectives with regard to market conformity and competitiveness. The Remuneration System 2021+ has generally proven itself, which is why no fundamental adjustments were necessary. In order to continue to create effective incentives for the members of the company's Executive Board (**“Executive Board”**) and to implement the company's long-term business strategy in the best possible way, the company's Supervisory Board **(“Supervisory Board”**) has adopted the remuneration system for the members of the company's Executive Board (**“Remuneration System 2025+”**) described below, which is largely based on the Remuneration System 2021+ and develops it further in certain areas.

A. Key features of the Remuneration System 2025+ and significant changes compared to Remuneration System 2021+

The Supervisory Board of Wacker Neuson SE has based the Remuneration System 2025+ for the company’s Executive Board members on the following key features:

- Alignment with strategy

  The Remuneration System 2025+ promotes the implementation of Wacker Neuson's “Strategy 2030” growth strategy valid at the time when the Remuneration System 2025+ was approved. Three key financial targets are anchored in this strategy. Group revenue is set to grow to EUR 4 billion by 2030, compared with around EUR 2.2 billion in the fiscal year 2024. At the same time, the EBIT margin is set to rise to a sustainable level of over 11 percent in the coming years. The targeted net working capital ratio of less than 30 percent strikes the right balance between operational resilience and the generation of free cash flow for sustainable growth. The

“Strategy 2030” continues to build on ten strategic levers. They include milestones for growth prospects resulting from the market position, the innovative product portfolio, regional expansion opportunities, digitalization and efficiency gains, as well as aspects of sustainability and employee development and retention. The Remuneration System 2025+ is therefore designed to incentivize Executive Board members in line with the strategy of the Wacker Neuson Group.

- Alignment with performance

  The Remuneration System 2025+ is performance-based. The variable, performance-related remuneration components therefore account for a significant portion of the total target remuneration. Individual remuneration payable to Executive Board members is set in reasonable proportion to their role, responsibilities and performance, and also to the company’s situation, and may not exceed customary remuneration levels without good reason.

- Alignment with the company’s long-term, sustainable development

  The Remuneration System 2025+ is designed to support the company’s sustainable, long-term development. As such, the long-term remuneration components, which are paid out if long-term goals are achieved, outweigh the short-term remuneration components, which are linked to short-term goals. Furthermore, the Remuneration System 2025+ includes a sustainability component that incentivizes the achievement of concrete goals that promote sustainable business practices by the company, namely revenue growth driven by sustainable products.

  Detailed information about the variable remuneration components and how they are intended to support the business strategy and the long-term development of the company is set out in sections D.I.2 and D.I.3 of this Remuneration System 2025+ document.

- Alignment with capital market

  The variable, performance-related remuneration components are generally paid in the form of shares. This ensures that Executive Board member actions are tied to the long-term positive development of the company and total shareholder return (TSR). Incorporating TSR in this way means that the company’s dividend payouts also become an important incentive for the Executive Board.

- Clarity and transparency

The remuneration system should be clearly structured and presented in a way that is easy to understand. The remuneration system complies with the applicable regulations of the German Stock Corporation Act (AktG) and follows the recommendations of the German Corporate Governance Code (DCGK) unless explicitly stated otherwise. It enables the Supervisory Board to win qualified Executive Board members to the company, respond flexibly to organizational changes and also to take appropriate action in the event of unanticipated developments, including, for example, the option to withhold or recover variable remuneration components (i.e. malus and clawback provisions).

The Remuneration System 2025+ differs from the Remuneration System 2021+ essentially in the following points:

- The maximum remuneration was increased in each case, from EUR 2,900,000.00 to EUR 3,830,000.00 for the Chairman of the Executive Board and from EUR 1,800,000.00 to EUR 2,310,000.00 for the ordinary members of the Executive Board.

- As part of the long-term variable remuneration (LTI), the "strategic target" performance criterion was replaced by two new strategic performance criteria, each with equal weighting, relating to the Light Equipment business unit.

B. Total target remuneration

The Remuneration System 2025+ is presented in detail in section D. It comprises non-performance-related (fixed) and performance-related (variable) remuneration components, whereby the variable remuneration is split into a one-year short-term incentive (STI) component and a long-term incentive (LTI) component that runs over several years.

The fixed remuneration comprises a fixed salary, a pension contribution and additional benefits. The performance-related remuneration is variable and paid out for achievement at target.

In the contract of employment, the Supervisory Board agrees the fixed salary with each member of the Executive Board as well as the target STI and LTI amounts for 100% target achievement (collectively referred to as the **"target direct remuneration"**). Under the Remuneration System 2025+, the performance-related, variable remuneration component accounts for around 60% of total target direct remuneration. The STI accounts for around 24% of this and the LTI for around 36%. By ensuring that the LTI clearly outweighs the STI, the remuneration structure supports the company's sustainable development and its longterm increase in value. The target direct remuneration together with the pension and regular additional benefits make up the **"total target remuneration"** as defined in this Remuneration System 2025+.

The following figure shows the relative share of each remuneration component in the total target remuneration and thus the percentage breakdown of fixed and variable remuneration components:

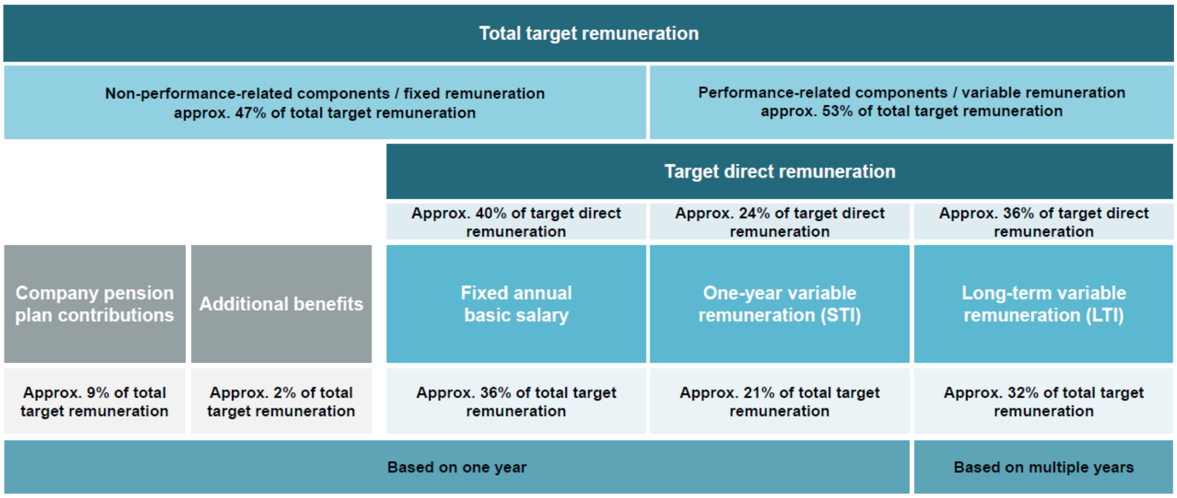

Figure I: Remuneration structure for 100% achievement at target

The same remuneration structure applies to all Executive Board positions. Similarly, the targets are set in a uniform manner for all Executive Board members, reflecting the principle of joint accountability across the Executive Board.

The requisite differences between Executive Board members based on function (e.g. as Chairman of the Executive Board), experience or the specific demands of their function are recognized through variations in fixed salaries, based on which the other remuneration components are calculated in line with the Remuneration System 2025+.

C. Methods for determining, implementing and reviewing the Remuneration System 2025+

The Remuneration System 2025+ was approved in March 2025 following discussions and the recommendation of the Presiding Committee. The Remuneration Report 2025+ is essentially based on the Remuneration System 2021+, which the Supervisory Boards used as a basis and developed further.

On the basis of the Remuneration System 2025+, the Supervisory Board determines the amounts of the different remuneration components and the total target remuneration for individual members of the Executive Board. To this end, the Presiding Committee prepares the Supervisory Board’s decisions in relation to the Remuneration System 2025+ and the remuneration for individual Executive Board members, if required.

The Supervisory Board is not currently aware of any conflicts of interest among individual members of the Supervisory Board in relation to the Remuneration System 2025+ and remuneration for the Executive Board. The recommendations of the DCGK and the rules of procedure for the Supervisory Board regarding the handling of conflicts of interest are also complied with when determining, implementing and reviewing the Remuneration System 2025+. All conflicts of interest must be disclosed to the Supervisory Board. The Supervisory Board reports any conflicts of interest to the Annual General Meeting and explains how they are being dealt with. If a conflict of interest arises, the Supervisory Board and/or committee member in question shall not participate in the relevant discussion and/or vote. This applies in particular to instances where a Supervisory Board member is temporarily transferred to the Executive Board in line with Section 105 (2) AktG to represent a member who is no longer with the company or prevented from fulfilling their duties.

The Supervisory Board regularly reviews the appropriateness of the remuneration system and the amount of remuneration payable to individual Executive Board members.

The Supervisory Board also draws on findings from horizontal and vertical market comparisons. If necessary, the Supervisory Board is advised by external remuneration experts who are independent of both the Executive Board and the company.

- Horizontal market comparison

  The Supervisory Board evaluates the extent to which the actual total remuneration payable to Executive Board members reflects common practice relative to other companies. To this end, the Supervisory Board compares the total target remuneration, the maximum total remuneration and the individual remuneration components payable to individual Executive Board members with those of a listed peer group it has selected (peer group comparison). In forming the peer group, the Supervisory Board selects companies serving similar markets in mechanical and plant engineering as well as in industrial and construction equipment manufacturing, the majority of which are based in Germany. During the selection process, the Supervisory Board places particular focus on choosing companies with similar numbers of employees and similar revenue levels to Wacker Neuson SE. In addition to this industry peer group, the Supervisory Board conducts a horizontal market comparison of SDAX remuneration levels as Wacker Neuson SE is currently listed in this market index.

- Vertical market comparison

  At the same time, the Supervisory Board evaluates the extent to which the actual total direct remuneration payable to Executive Board members reflects common practice at company level. To this end, the Supervisory Board looks at the total target direct remuneration payable to individual Executive Board members in relation to both the average total direct remuneration payable to senior executives and to the average total direct remuneration payable to all employees in Germany (non-exempt and exempt employees at Wacker Neuson SE and German members of the Group). The total direct remuneration for these employee groups comprises the fixed remuneration they receive and, in some cases, an additional variable portion spanning one and several years. When assessing the extent to which the actual total remuneration reflects common practice, the Supervisory Board also looks at how the ratios described above have developed over time.

The Supervisory Board shall present the remuneration system it has ratified to the Annual General Meeting for approval. The remuneration system shall be presented to the Annual General meeting for approval again at least every four years, or sooner if any major changes are made.

If the Annual General Meeting does not ratify the system presented for approval, the Supervisory Board shall present the Annual General Meeting with a revised remuneration system for approval by the next Annual General Meeting at the latest. It shall explain all key changes and show how the votes and opinions of shareholders regarding the remuneration system and remuneration reports have been taken into consideration.

D. The Remuneration System 2025+ in detail

I. Remuneration components

1. Overview and relative share of individual components within the total target remuneration

The remuneration for Executive Board members comprises fixed and variable components. The fixed, non-performance-related components are made up of the fixed annual basic salary, company pension plan contributions and additional benefits. The variable, performance-related components comprise the one-year short-term incentive (STI) and the long-term incentive (LTI) elements.

The following table (figure II) shows the non-performance-related and the performance-related components of the Remuneration System 2025+.

<table>
<tr><th>Remuneration components</th><th colspan="2">Assessment basis / parameters</th></tr>
<tr><td colspan="3">Non-performance-related components</td></tr>
<tr><td>Fixed annual basic salary</td><td colspan="2">▪ Fixed, contractually agreed remuneration that is paid in twelve equal monthly installments</td></tr>
<tr><td>Company pension plan contributions</td><td colspan="2">▪ Defined pension contributions provided via a reinsured “Unterstützungskasse” pension fund</td></tr>
<tr><td>Additional benefits</td><td colspan="2">▪ Private use of a company car
▪ Insurance policies
▪ Where applicable, special agreements concluded to reflect the specific circumstances of each individual</td></tr>
<tr><td colspan="3">Performance-related components</td></tr>
<tr><td rowspan="5">One-year variable short-term incentive (STI)</td><td>Type of plan</td><td>▪ Target bonus</td></tr>
<tr><td>Term</td><td>▪ One year</td></tr>
<tr><td>Performance criteria</td><td>▪ Revenue growth (25%)
▪ Profit before tax margin (EBT margin) (25%)
▪ Operating cash flow margin (25%)
▪ Sustainability target (25%)</td></tr>
<tr><td>Payout</td><td>▪ In the month after the Consolidated Financial Statements have been approved</td></tr>
<tr><td>Payment cap</td><td>▪ Capped at 150% of target amount</td></tr>
<tr><td rowspan="4">Variable long-term incentive (LTI)</td><td>Type of plan</td><td>▪ Virtual performance share plan</td></tr>
<tr><td>Term</td><td>▪ Four years</td></tr>
<tr><td>Performance criteria</td><td>▪ Relative total shareholder return vs. SDAX (1/3)
▪ Return on capital employed (ROCE) (1/3)
▪ Two equally weighted strategic objectives relating to the Light Equipment business segment (1/6 in each case)</td></tr>
<tr><td>Payout</td><td>▪ In the month after the Consolidated Financial Statements for the last fiscal year in the four-year performance period have been approved. Subject to the approval of the respective Executive Board member, shares in the company can be awarded under the virtual performance</td></tr>
</table>

		share plan instead of a cash pay-out.
	Payment cap	▪ Capped at 180% of target amount

Figure II: Table showing the components of the Remuneration System 2025+

When concluding new employment contracts for members of the Executive Board, the targets for variable remuneration components must be chosen in such a way that they account for around 53% of total target remuneration for 100% achievement at target. Here, the LTI target must exceed the STI target. For information on the remuneration structure in relation to the total remuneration and the weighting of individual remuneration components, refer to figure I in section B of this Remuneration System 2025+ document.

2. Fixed remuneration components

a. Fixed annual basic salary

The fixed, contractually agreed remuneration is paid to Executive Board members in twelve equal monthly installments. If a member of the Executive Board joins or leaves the company during a given year, the fixed salary is paid on a pro rata basis.

b. Company pension plan contributions

Each year, the company contributes an amount equivalent to around 25% of each Executive Board member's fixed salary (gross) to a pension plan. If a member of the Executive Board joins or leaves the company during the course of a given year, this amount is contributed on a pro rata basis. The contribution is paid into a reinsured "Unterstützungskasse" pension fund, which provides benefits in line with the respective benefit plan offered by the fund and selected by the Executive Board member in question. Further details on this are available in Section D.IV.3 of this Remuneration System 2025+ document.

The company does not otherwise provide any additional old age, surviving dependents' or disability pensions, or – in particular – any further performance-based pension contributions in new Executive Board employment contracts that would require provisions to be created. The Remuneration System 2025+ does not provide for bridging payments or any other form of provisions for early retirement.

c. Additional benefits

Alongside the fixed, contractually agreed remuneration and the pension contributions, Executive Board members are granted additional benefits considered customary. These primarily comprise the use of a company car and the conclusion of an accident insurance policy covering Executive Board members at the expense of Wacker Neuson SE.

As a contribution to health and long-term care insurance, the company pays each member of the Executive Board a maximum of the amount of the employer's contributions that would also be payable by employees with compulsory insurance.

In addition to this, the Supervisory Board may, in individual cases, award other benefits to reflect personal circumstances, for example by paying for accommodation expenses at the regular place of work for an interim period.

3. Variable remuneration components

The variable remuneration components are described in the following. In particular, the following sections clarify the relationship between the extent to which performance criteria are achieved and the corresponding variable remuneration payout. Furthermore, they explain how and when variable remuneration payments awarded will be made available to Executive Board members. The following also outlines how the variable remuneration components support the business strategy and contribute to the company's long-term development.

a. Variable short-term incentive (STI)

The STI is a performance-related, target bonus that is measured over a period of one year. The amount of the STI awarded is dependent on four equally weighted performance criteria. The Supervisory Board has defined three financial performance criteria, which align with the Group's key financial indicators, and also one quantitative sustainability indicator (related to ESG factors). The STI is paid out in cash in euros in the month after the Consolidated Financial Statements of Wacker Neuson SE have been approved. The target amount of the STI is set out in the respective employment contract of each Executive Board member.

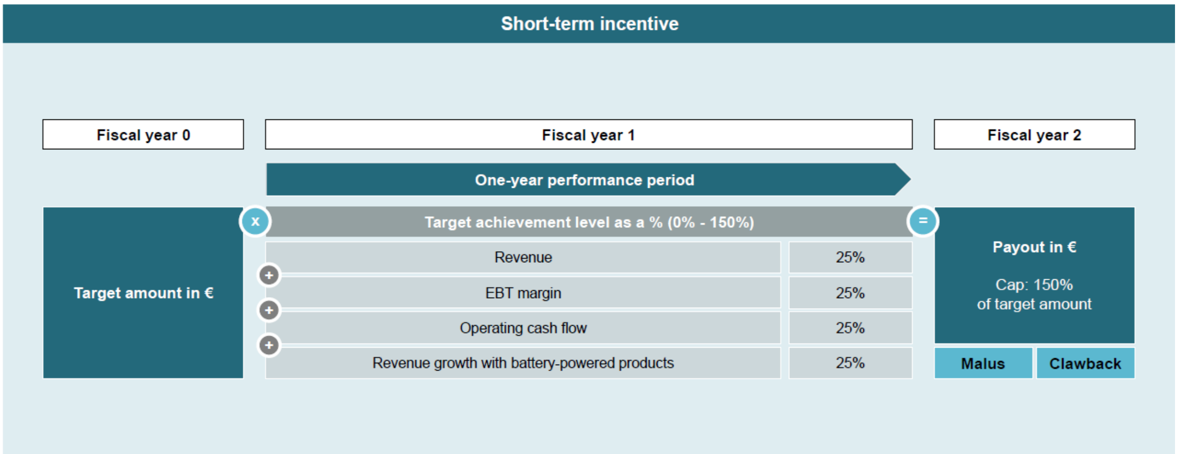

Figure III: STI structure and methodology

The three financial performance criteria used to calculate the STI payout are revenue growth achieved by Wacker Neuson SE (**"revenue growth"**), the profit before tax margin (**"EBT margin"**) and the operating cash flow margin

(**“OCF margin”**). The quantitative sustainability factor is based on the increase in revenue attributable to sustainable products. Each of the performance criterion are weighted at 25%. As such, 75% of the STI is based on financial performance criteria and 25% on a quantitative sustainability indicator.

- Revenue growth is expressed as a percentage and relates to the increase in Group revenue in the respective fiscal year relative to the previous year. Page 9 of 19 This performance indicator aligns with the Group’s strategic growth goals, in particular with the “Strategy 2030” growth strategy still valid at the time when the Remuneration System 2025+ was approved.

- The EBT margin refers to the return on sales before tax, calculated as the ratio between profit/earnings before tax (EBT) and revenue. It aligns with the “Strategy 2030” growth strategy still valid at the time when the Remuneration System 2025+ was approved and the profitability goal anchored therein, namely to achieve an attractive EBIT margin (ratio between profit/earnings before interest and tax (EBIT) and revenue). Focusing on EBT (as opposed to EBIT) also embeds the financial result into the incentive, creating additional incentives related to the balance sheet structure and financing.

- The operating cash flow margin is the ratio of cash flow from operating activities (**“operating cash flow”**) to Group revenue. For a balanced perspective, average cash flow from operating activities from the current and from the previous fiscal year are taken. Cash flow from operating activities refers to the cash flow generated from operating activities that is available to the Group for investments and/or to finance its capital costs. The inclusion of the operating cash flow margin in the Remuneration System 2025+ is a logical consequence of the strategic EBIT and net working capital targets in order to finance the Group's future investments and capital costs for future growth from the strong foundation of the operating business.

- The quantitative sustainability target refers to the increase in Group revenue in the current fiscal year attributable to battery-powered products (zero emission) in alignment with the “Strategy 2030” (i.e., particularly low-emission light and compact equipment) relative to the previous year. Wacker Neuson SE is committed to the responsible development of an environmentally sound, safe and ergonomic portfolio of products. In line with its strategy, the Group aims to create value for customers and the environment with these extremely innovative and sustainable products. At the same time, the Group wants to minimize the ecological impact of its business activities and expand this market segment in its role as an innovation leader.

Before the start of each fiscal year, the Supervisory Board defines operational targets for the individual performance criteria based on Wacker Neuson SE’s strategy and the respective budget. To ensure these targets serve as effective incentives, the Supervisory Board uses its best judgment to devise targets that are ambitious yet also achievable for members of the Executive Board.

The extent to which revenue growth, EBT margin, OCF margin and quantitative sustainability targets have been met is determined by comparing the actual value achieved in the fiscal year in question with the target value defined by the Supervisory Board. The STI performance criteria target continuum extends from 0 to 150%.

In addition to the target value, a threshold and a maximum value are determined based on the targets set for the different performance criteria. If the respective targets set by the Supervisory Board are clearly not met and indicators thus fall short of the threshold, 0% of the target has been achieved. If this is the case for all four performance criteria, the STI payout may be completely waived. Target achievement at maximum is set at 150%. The target achievement continuums between threshold and target value as well as between target value and maximum value (150%) respectively are linear. As such, the bonus curves for the financial performance criteria and the quantitative sustainability target can be mapped as follows:

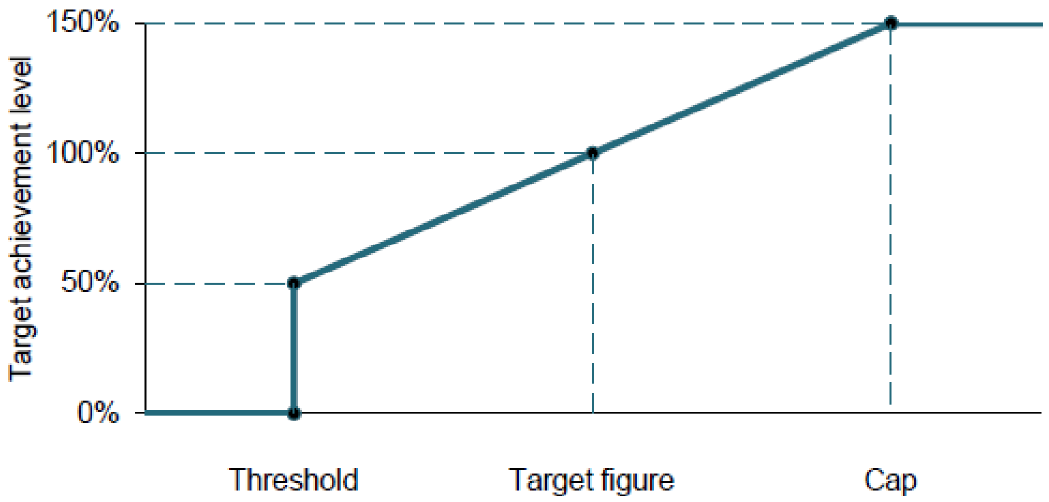

Figure IV: Sample STI bonus graph

The figures published in the approved, audited Consolidated Financial Statements of Wacker Neuson SE are used to determine the extent to which targets for the financial performance criteria have been met; the quantitative sustainability target is determined based on the corresponding figures in the reports published by Group controlling.

The total achievement level for STI goals is determined and documented by the Supervisory Board at the end of the fiscal year in question, generally in connection with approval of the balance sheet, based on individual performance criteria figures and the respective weighting.

The total achievement level is calculated by multiplying the target percentage for each individual performance criteria by their weighting and then adding these figures together.

The annual STI payout is capped for all Executive Board members at 150% of the target amount.

The performance criteria may not be changed retrospectively.

The target amount payable to Executive Board members under the STI is set out in the respective Executive Board employment contract. If an Executive Board employment contract starts or finishes during the fiscal year in question, the target amount is reduced on a pro rata basis to reflect the contract's start or finish date. Even if an Executive Board employment contract terminates before the end of a fiscal year, the STI will not be paid out until at the usual time in the following year.

b. Variable long-term incentive (LTI)

The LTI is designed as a virtual performance share plan, under which virtual shares (performance shares) in Wacker Neuson SE are conditionally awarded in annual tranches allocated on January 1 of every fiscal year (**"conditionally allocated number of virtual performance shares"**). Each tranche has a holding period of four years (**"performance period"**). Every performance period therefore begins on January 1 of the fiscal year in which the virtual shares in Wacker Neuson SE are granted (**"fiscal year of grant"**) and finishes on December 31 in the third year following the year of grant.

The number of virtual shares is calculated by dividing the target amount by the average XETRA closing price of the Wacker Neuson SE share over the last 60 trading days before the virtual shares are granted. The target amount payable to Executive Board members is set out in the respective Executive Board employment contract.

Prior to the start of each performance period, the Supervisory Board sets targets for the individual performance criteria, derived from Wacker Neuson SE's strategy and taking medium-term planning into account.

Once the performance period has ended, the Supervisory Board determines the extent to which LTI targets have been achieved and calculates the payout for each member of the Executive Board based on the target figures, the conditionally allocated number of virtual performance shares and the average XETRA closing price of the Wacker Neuson SE share over the last 60 trading days of the performance period.

The LTI is paid in cash in euros in the month after the Consolidated Financial Statements have been approved for the last fiscal year in the four-year performance period. With the consent of the respective member of the Executive Board, the virtual performance share plan can also be serviced with shares in the company instead of a cash payment.

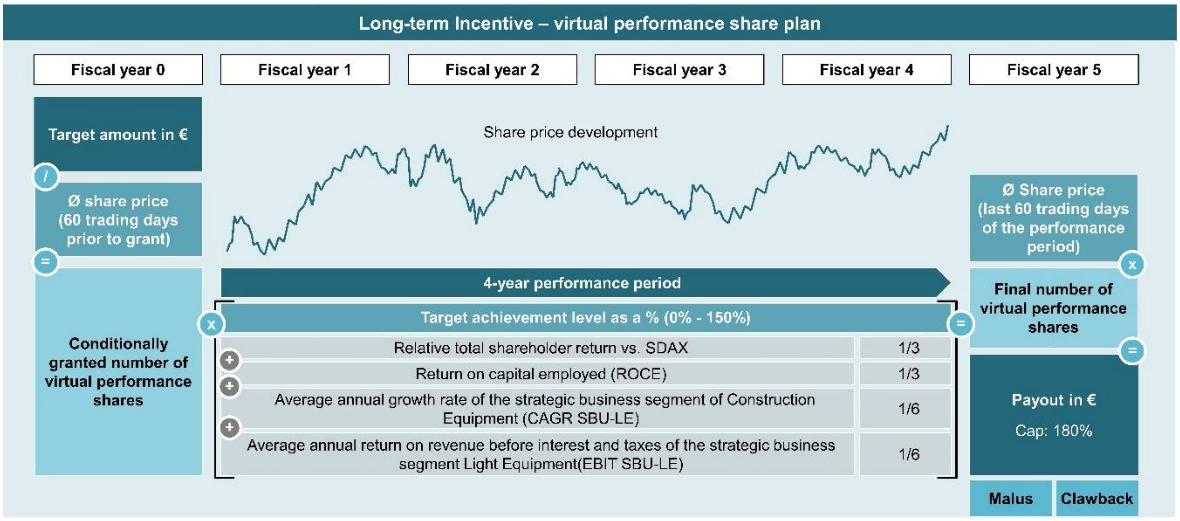

Figure V: LTI structure and methodology

The four relevant performance criteria are total shareholder return (**"TSR"**) relative to the SDAX, return on capital employed (**"ROCE"**) and two quantitative strategic targets. Total shareholder return relative to the SDAX and ROCE are equally weighted at one third and the two quantitative strategic targets are equally weighted at one sixth.

- TSR refers to the development of the share price plus the gross dividends hypothetically reinvested during the performance period. Integrating TSR into the Remuneration System 2025+ reflects the company's aim of increasing company value over time. Target achievement is calculated by determining the indexed TSR performance of Wacker Neuson SE and comparing it with the indexed TSR performance of the SDAX. To do this, TSR at the close of the performance period is compared with TSR at the start of the performance period. The hypothetically reinvested gross dividends are also included here. TSR outperformance is a key indicator in determining TSR target achievement. TSR outperformance is the difference in percentage points between TSR on the Wacker Neuson SE share and TSR on the SDAX. TSR outperformance of up to -25% corresponds to 0% target achievement; 0% TSR outperformance corresponds to 100% target achievement while TSR outperformance of 25% or more corresponds to 150% target achievement. The TSR outperformance percentage continuums (that is between threshold and target value and between target value and maximum value) explained here respectively are linear.

- The Wacker Neuson Group aims to utilize the capital provided by shareholders and lenders as efficiently as possible. Return on capital employed (ROCE) is used as a key indicator for measuring this. ROCE corresponds to the relationship between EBIT (profit before interest and tax) and capital employed. The latter represents the interest-bearing capital tied up in and required by the Group to function. ROCE is also a logical consequence of the mapping of the strategic EBIT target, taking into account efficient capital commitment to achieve growth and profitability targets.

Target achievement for the ROCE performance criterion is measured by comparing the average actual ROCE reported during the performance period (based in each instance on the ROCE figures published in the respective Consolidated Financial Statements) and the ROCE target defined by the Supervisory Board during the performance period.

The bonus curve develops along the same continuum as the STI bonus for quantitative performance criteria shown in figure IV in this Remuneration System 2025+ document. This means that the potential target achievement continuum extends from 0% to 150%. A threshold and a maximum value are determined based on the targets set for the different performance criteria. If the defined targets are clearly not met and thus fall short of the threshold, 0% of the target has been achieved. Target achievement at maximum is set at 150%. The target achievement continuums between threshold and target value and between target value and maximum values (150%) respectively are linear.

- The Supervisory Board has tied one strategic target for the LTI to the compound annual growth rate (CAGR) of the strategic business unit Light Equipment (**“CAGR SBU-LE”**).

  Another new strategic target under the LTI is the average annual return on revenues before interest and taxes of the strategic business unit Light Equipment, defined as ratio of its EBIT (earnings before interest and taxes and sales) based on the Group's entire value chain EBIT and the business segment's revenues (**“EBIT SBU-LE”**).

  These two performance indicators support the strategic development and successful expansion of this business unit. As part of this, the Group aims to expand its leading position in the Light Equipment market, which includes both growth and profitability measures.

  Target achievement for the CAGR SBU-LE and EBIT SBU-LE performance indicators is determined by comparing the actual value of the respective key figure for the strategic business unit Light Equipment during the performance period with the target value defined by the Supervisory Board during the performance period.

  The bonus curve for these two quantitative strategic targets also develops along the same continuum as the sample STI bonus curve for quantitative performance criteria shown in figure IV in this Remuneration System 2025+ document. For further information, refer to the above content describing the ROCE performance indicator.

In the event that all four performance indicators fall short of the threshold defined by the Supervisory Board, which means that 0% of each individual performance criteria target has been met, the LTI payout may be completely waived. Target achievement at maximum is set at 150%.

The total achievement level is calculated by multiplying the target percentage for each individual performance criteria by their weighting and then adding these figures together.

The final number of virtual performance shares is determined after the performance period has ended by multiplying the number of conditionally allocated virtual performance shares with the total achievement level.

The LTI payout is calculated by multiplying the final number of virtual performance shares with the average XETRA closing price of the Wacker Neuson SE share in the last 60 trading days of the performance period.

The overall achievement level for LTI goals is determined and documented by the Supervisory Board at the end of the performance period in question, generally in connection with approval of the balance sheet, based on individual performance criteria figures and the respective weighting.

The LTI payout is capped for all Executive Board members at 180% of the target amount.

The performance criteria may not be changed retrospectively.

If the employment contract of an Executive Board member starts or finishes during the fiscal year in which shares are granted, the target amount used to calculate the allocated number of performance shares is reduced on a pro rata basis.

All claims in relation to tranches under a prevailing performance period shall be forfeited without entitlement to any replacement or compensation if Wacker Neuson SE terminates the employment contract before the end of the performance period for good cause, responsibility for which is attributable to the Executive Board member in question, or the company would have had good cause to terminate employment in line with Section 626 of the German Civil Code (BGB). The same applies if an Executive Board member terminates their employment contract without good cause and/or resigns from their position without the agreement of the Supervisory Board. If an appointment ends for other reasons prior to the expiry of the performance period, the Executive Board member shall still be entitled to the tranches applicable to the prevailing performance periods. The payout shall not be paid in advance.

If, after the performance shares have been granted, the number of no-par value shares issued by the company changes due to an increase in capital using company funds, a reduction in capital or a reclassification of share capital (for example through a share consolidation or share split), the Supervisory Board shall, at its reasonable discretion, draw up a suitable provision to compensate for any adverse financial impact on the shareholding of Executive Board members in the company based on the performance shares.

In the case of exceptional events or developments, for example the acquisition or disposal of a company, changes to the legal and/or regulatory framework, the sale of properties or real-estate companies or in the event of substantial changes to financing or valuation methods, the Supervisory Board is entitled to appropriately adjust the terms of the STI and/or the LTI at its own reasonable discretion. In such special cases, the Supervisory Board shall generally make the change when it sets performance targets. Any change of this kind shall be published in the remuneration report ex-post.

II. Maximum remuneration

The total remuneration package to be earned by Executive Board members for a fiscal year (comprising the total of all remuneration amounts payable for the fiscal year in question including the fixed annual basic salary, pension contributions, additional benefits and variable remuneration components) is capped at a maximum amount for individual Executive Board members regardless of whether these components are paid out in the respective fiscal year or at a later point in time. The maximum amount can only be reached if all targets for STI and LTI performance indicators are fully achieved and the company's share price has developed along correspondingly positive lines (**"maximum remuneration"**).

From fiscal 2025 onwards, the maximum remuneration amounts to

- EUR 3,830,000.00 (gross) for the Chairman of the Executive Board and
- EUR 2,310,000.00 (gross) for each of the other regular members of the Executive Board.

Here it should be noted that this maximum remuneration is solely intended as an absolute upper limit to prevent disproportionately high levels of remuneration for members of the Executive Board in the event of exceptionally strong Page 15 of 19 business performance. The maximum remuneration does not represent the level of remuneration that the Supervisory Board aims to award and is therefore clearly distinguished from the target remuneration.

III. Malus and clawback provisions

The employment contracts of Executive Board members include provisions that grant the Supervisory Board discretionary power to wholly or partially withhold (malus) or recover (clawback) variable remuneration components. These provisions are only applicable if the company has good cause as defined in Section 626 BGB to terminate an Executive Board employment contract without notice or would have had good cause to terminate an Executive Board employment contract without notice.

Calculated from the point in time when the Supervisory Board becomes aware of a matter that triggers the clawback provision, STI or LTI payouts may only be clawed back in respect of the most recent STI and LTI payouts, at most, however, up to the point in time when the matter that triggered the clawback provision occurred. Under these terms, the company is therefore entitled if necessary to claw back prorated LTI payouts for a performance period starting at the point in time when the matter that triggered the clawback provision occurred. The company reserves the right to offset clawback claims against payment entitlements accruing to the Executive Board. Other recovery claims (e.g. due to unintentional overpayment) remain unaffected.

IV. Remuneration-related legal transactions

1. Terms and prerequisites for terminating remuneration-related legal transactions, including respective periods of notice

In general, members of the Executive Board are initially appointed for a period of no longer than three years. Employment contracts for members of the Executive Board end at the close of the defined term of office and do not require a period of notice to be given. If a member is reappointed to the Executive Board of the company, the employment contract is extended until the end of the new term of office.

Executive Board employment contracts do not include a standard termination option for either party. This does not affect the right of both parties to terminate an Executive Board employment contract without notice for good cause.

If the term of office of a member of the Executive Board is foreshortened (as the contract has been revoked) or if an Executive Board member steps down from their position without good reason, the employment contract shall be terminated on expiry of the phase-out period without requiring notice of termination. The phase-out period is defined under Section 622 BGB. The phase-out period is extended to twelve months calculated as of the end of the respective month if the Executive Board member's contract has been revoked by virtue of a vote of no confidence at the Annual General Meeting. If the Executive Board member resigns for good cause, the employment contract also ends with a phase-out period of twelve months calculated as of the end of the respective month. In the event of a foreshortening or resignation, the company reserves the right to relieve the Executive Board member of their duties while continuing to pay remuneration. During this time, variable remuneration components are waived on a pro rata basis.

The claims to the STI and LTI are based on the above-mentioned provisions governing premature termination.

2. Benefits at the start and end of an Executive Board member's contract

When appointing a new member, the Supervisory Board may guarantee the newly appointed member of the Executive Board variable remuneration payments within an appropriate scope for a limited period.

If an employment contract is prematurely terminated, any payments to be agreed upon must not exceed the value of two annual remunerations or the value of remuneration for the remaining term of the employment contract (severance pay cap).

Supervisory Board may stipulate that Executive Board members be subject to a post-contractual non-compete clause following termination of the employment relationship for a period of up to two years. In this case, Wacker Neuson SE shall undertake to pay compensation (**"Karenzentschädigung"**) to the Executive Board member for the duration of the post-contractual noncompete obligation amounting to half of the most recent contractual remuneration received by the member of the Executive Board for each year of the restriction (Section 74 (2) of the German Commercial Code (HGB)). Calculation of this compensation shall not take the LTI, pension contributions or non-cash benefit of the company car into account. All such amounts that the Executive Board member earns during the period of the non-compete obligation through the application of their working skills elsewhere as an employee or in a selfemployed capacity shall be deducted from the compensation due. Any redundancy payments shall be deducted.

3. Provisions regarding pensions and early retirement

A defined contribution plan has been set up via a reinsured "Unterstützungskasse" pension fund for all Executive Board members at Wacker Neuson SE, whereby Executive Board members can choose between two defined benefit plans. The plans provide retirement benefits either in the form of one-off capital or as a life-long pension. In both cases, the retirement age is set at 65 years and both provide the option of drawing on benefits (with deductions) earlier from the age of 62. One of the benefit plans also includes an additional invalidity pension corresponding to 100% of the old-age pension and a surviving dependents' pension corresponding to 60% of the old-age pension. The other benefit plan only pays out the plan assets in the event of invalidity or death prior to the start of the pension in place of later retirement benefits; in the event of death within 15 years of the start of the pension, the pension is paid to the surviving dependents until the end of the 15-year period.

4. Change of Control

A special right of termination in the event of a change of control or a commitment to provide benefits if an Executive Board member's contract is terminated prematurely as a result of a change of control does not exist.

5. Taking on Supervisory Board positions or comparable positions, secondary activities

The remuneration received by members of the Executive Board of Wacker Neuson SE also covers any Supervisory Board roles or comparable positions they may take on within the Group. Any remuneration for such Supervisory Board positions and other offices that a member of the Executive Board may take on in the interests of the company and with the approval of the Supervisory Board shall be deducted from the remuneration received as a member of the Executive Board of Wacker Neuson SE.

The assumption of other paid or unpaid secondary professional activities also requires the approval of the Supervisory Board.

As a rule, approval is not granted for the assumption of more than two new Supervisory Board mandates in non-group listed companies or comparable functions.

V. Temporary deviations from the Remuneration System 2025+

The Supervisory Board may temporarily deviate from parts of the Remuneration System 2025+ if this is in the long-term interests of the company This may include, for example, adjusting the Remuneration System 2025+ in case of (i) a significant change to the corporate strategy in order to secure adequate incentivization, or (ii) in the event of a major economic crisis. Changes are therefore permissible in particular during economic crises in situations where the remuneration for (potential) Executive Board members that the Supervisory Board has deemed to be suitable based on the Remuneration System 2025+ and the resulting incentive structure does not appear to be in the best interests of the company.

The Supervisory Board is entitled to deviate from the following elements of the Remuneration System 2025+: The methods, the provisions governing the structure and amount of remuneration including the weighting of remuneration components, the maximum remuneration and individual remuneration components, namely fixed remuneration (in particular the amount and time of payment) and other additional benefits (amount, type and time of granting) as well as the variable remuneration components (in particular the performance criteria for the STI and LTI, the continuum for the different variable remuneration elements, the provisions for determining payout amounts and payout times).

If, after due assessment of exceptional circumstances, the Supervisory Board reaches the conclusion that granting a variable remuneration component would not be in the long-term interests of the company, it may completely waive the payment of variable remuneration in favor of a temporary increase in fixed remuneration. Furthermore, the Supervisory Board may temporarily reimburse expenses for exceptional additional services if due consideration reveals a significant change in needs.

Due procedure requires that any such deviation be approved by the Supervisory Board in advance, outlining in appropriate form the specific duration of the deviation, the nature of the deviation and the reason behind it (why the deviation is required to protect the long-term interests of the company).

Insofar as the provisions of the Executive Board employment contract permit unilateral changes to the remuneration provisions, the Supervisory Board shall implement the requisite deviations at its own initiative; otherwise endeavoring to agree upon an appropriate contractual arrangement with the member or members of the Executive Board in question.

In the event of a deviation, the specific components of the Remuneration System 2025+ that are not complied with must be named in the remuneration report and the reason for the deviation must be explained.