



Remuneration system of the Supervisory Board (Item 9 of the Agenda)

Ordinary Annual General Meeting of K+S Aktiengesellschaft
on Tuesday, May 12, 2026, 10:00 a.m.,
which will be held as a virtual Annual General Meeting without the physical
presence of shareholders or their proxies.



The Supervisory Board's remuneration system is as follows (information provided in accordance with Section 113 (3), Sentence 3, and Section 87a (1), Sentence 2 AktG):

- aa) The proposed revised provision of the Articles of Association (Section 12) sets forth a remuneration system for Supervisory Board members that complies with statutory requirements and takes into account the guidelines of the German Corporate Governance Code. The system provides fixed remuneration without variable or equity-based components. Granting purely fixed remuneration corresponds to prevailing practice and has proven effective. The Board of Executive Directors and the Supervisory Board believe that fixed remuneration best strengthens the Supervisory Board's independence and takes into account its advisory and monitoring functions, which must be fulfilled regardless of K+S Aktiengesellschaft's success. Recommendation G.18, Sentence 1 of the German Corporate Governance Code also provides for fixed remuneration for Supervisory Board members.
- bb) The remuneration of the Supervisory Board consists of the following components:

The fixed annual basic remuneration for a Supervisory Board member will increase from €85,000 to €120,000. The Chairman of the Supervisory Board will receive double this amount, or €240,000; the Deputy Chairman will receive 1.5 times the basic remuneration, or €180,000. In accordance with Recommendation G.17 of the German Corporate Governance Code, these amounts take into account the additional time commitment required for the chairmanship and deputy chairmanship of the Supervisory Board.

The same applies to the positions of Chairman, Deputy Chairman, and member of the Supervisory Board's committees. A member of the Audit Committee receives an additional remuneration of €30,000 per year, a member of the Strategy Committee receives an additional remuneration of €25,000 per year, a member of the Personnel Committee receives an additional remuneration of €10,000 per year, and a member of the Nominating Committee receives an additional remuneration of €5,000 per year. The Chairman of each committee receives double the additional remuneration, and a Deputy Chairman receives 1.5 times the additional remuneration. The additional remuneration for service on the Nomination Committee is granted only if at least two meetings have taken place in the respective year. Due to the special significance and demands of the tasks of the Audit Committee and the Strategy Committee, the service of Supervisory Board members on these committees is remunerated at a higher rate than on the other committees.

The Supervisory Board has also established a special committee that addresses, on an ad hoc basis, measures to ensure compliance with internal business and conduct principles, as well as crisis situations, such as geopolitical upheavals like wars, energy shortages, or pandemics. Due to the changing focus of the committee's work, its membership is selected on a topic-specific basis. Additional remuneration of €2,500 per meeting is granted for service on a special committee. The Chairman of a special committee receives double this additional remuneration, and a Deputy Chairman receives 1.5 times this amount. The maximum remuneration for participation in meetings of one or more special committees is €20,000 per calendar year for ordinary Chairman of one or more special committees, and 1.5 times that amount for the Deputy Chairman of one or more special committees. These limits were set taking into account the additional remuneration provided for the Audit Committee.

The maximum remuneration for Supervisory Board members is determined by the total fixed remuneration granted. The maximum amount depends on the duties performed by the



Supervisory Board and its committees. Remuneration granted for service on special committees is subject to a cap.

The Supervisory Board members are covered by a directors' and officers' liability insurance policy (D&O insurance) maintained by K+S Aktiengesellschaft, for which K+S Aktiengesellschaft pays the premiums. Members of the Supervisory Board are entitled to reimbursement from the Company for necessary and reasonable expenses incurred while performing their duties. They are also entitled to reimbursement of any value-added tax they may be required to pay in connection with their Supervisory Board activities.

- cc) The level and structure of remuneration for Supervisory Board members generally aligns with market standards, is proportionate to their duties, and reflects the Company's financial situation. By structuring remunerations this way, K+S Aktiengesellschaft aims to attract and retain highly qualified candidates with specialized, industry-specific expertise for the Supervisory Board in the future. This is a prerequisite for the Supervisory Board to perform its advisory and supervisory duties to the best of its ability. This structure is intended to significantly contribute to advancing K+S Aktiengesellschaft's strategy and long-term development.
- dd) Remuneration for Supervisory Board membership and committee participation is due at the end of the financial year. The same applies to any additional remuneration for participation in meetings of one or more special committees. Expenses must be reimbursed immediately. There are no further deferral periods for remuneration payments.
- ee) The remuneration of Supervisory Board members is governed exclusively by the Articles of Association, and there are no additional agreements. Remuneration is based on the length of appointment as a Supervisory Board member and the length of service on committees. Members of the Supervisory Board who have served on the Board or one of its committees for only part of the year receive one-twelfth of the annual remuneration for each month, or portion thereof, that they have served. The remuneration of a special committee member depends on attendance at meetings. There are no commitments regarding severance pay, pensions, or early retirement arrangements.
- ff) The remuneration rules apply equally to shareholder and employee representatives on the Supervisory Board. Employee remuneration and employment conditions have never been, nor are they now, relevant to the Supervisory Board's remuneration system. This is evident because Supervisory Board remuneration is granted for activities that are not comparable to the work performed by K+S Aktiengesellschaft or K+S Aktiengesellschaft Group employees. Therefore, a vertical comparison with employee remuneration would be inappropriate.
- gg) The Supervisory Board's remuneration system is approved by the Annual General Meeting based on a recommendation from the Board of Executive Directors and the Supervisory Board. Remuneration is governed by the Company's Articles of Association. The Board of Executive Directors and the Supervisory Board review the amount and structure of the remuneration at regular intervals, at least every four years, to ensure it is in line with market conditions and proportionate to the duties of the Supervisory Board and the Company's financial situation. Should the Supervisory Board's remuneration system require amendment, the Board of Executive Directors and the Supervisory Board will submit a proposal to the Annual General Meeting to amend the relevant provisions of the Articles of Association.