

## REMUNERATION REPORT

Dear Shareholders,  
Ladies and Gentlemen,

On behalf of the Supervisory Board and the Board of Executive Directors of K+S Aktiengesellschaft, I am pleased to present the 2025 remuneration report. In line with feedback from the Annual General Meeting, discussions with investors, and recommended standards, we have adapted this report and supplemented it with additional information.

The Supervisory Board worked intensively on a new remuneration system for the Board of Executive Directors that complies with the German Corporate Governance Code (DCGK). The Supervisory Board will present this system to the 2026 Annual General Meeting for approval. If approved, the new system will take effect retroactively on January 1, 2026, and apply to all Board of Executive Directors service agreements.

The Board of Executive Directors' remuneration system was revised and clarified with the following key points:

- + Expansion of short-term incentive (STI) to include free cash flow (FCF) with a 20% share
- + New sustainability-related key performance indicators in long-term incentive (LTI)
- + Extension of the performance period in the LTI from three to four years
- + Payment of long-term remuneration components on the originally agreed payment dates
- + Adjustment of the upper limit for fringe benefits from €75 thousand to €100 thousand
- + Elimination of the post-contractual non-compete arrangement
- + Further development of the Share Ownership Guideline with regard to purchase dates and obligations
- + Extension of the clawback clause to the STI
- + Adjustment of the maximum remuneration from €3,500 thousand to €4,000 thousand for an ordinary member of the Board of Executive Directors with a remuneration factor of 1.0

Additionally, the Supervisory Board discussed the remuneration system for the Supervisory Board. K+S operates in an environment characterized by demanding regulatory requirements and long-term investment decisions. These factors are reflected in the strategic importance and responsibility of the Supervisory Board as well as in the intensive work of its committees and panels. Therefore, the Supervisory Board reviewed its own remuneration and will submit an increase to the 2026 Annual General Meeting for approval. In a multi-stage process, companies comparable in terms of index, structure, and markets were analyzed with regard to their committee work and Supervisory Board remuneration. The results indicated the need for adjustments to Supervisory Board remuneration to ensure the ongoing recruitment and development of appropriate personnel with the necessary suitability, competence, and experience.

I would like to express my gratitude to our shareholders for their feedback and commitment on behalf of the Supervisory Board and Board of Executive Directors. We will continue our intensive dialogue and look forward to receiving your feedback.

On behalf of the Supervisory Board



Dr. Harald Schwager  
Chairman of the Supervisory Board