

REMUNERATION REPORT

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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

In the following “Remuneration report”, the remuneration granted and owed to the current and former members of the Board of Executive Directors and the Supervisory Board of K+S Aktiengesellschaft in the 2025 financial year is presented individually. For the purpose of a better classification of the following information, the basic features of the remuneration systems as well as the specific structure of the individual components are explained. This report adheres to the provisions stipulated in Section 162 of the German Stock Corporation Act (Aktiengesetz, AktG). The Supervisory Board of K+S Aktiengesellschaft has decided to have the content of the “Remuneration report” audited by the auditors beyond the requirements of Section 162 (3), sentences 1 and 2 AktG. You can also find detailed information about the remuneration systems for the members of the K+S Aktiengesellschaft Board of Executive Directors and Supervisory Board on the Company's website.

☐ www.kpluss.com/remuneration

REVIEW

CHANGES IN THE BOARD OF EXECUTIVE DIRECTORS AND SUPERVISORY BOARD

Dr. Burkhard Lohr's term as Chairman of the Board of Executive Directors concluded on May 31, 2025. After a 13-year term on the Board of Executive Directors, he chose not to extend his service and instead retired. The Supervisory Board appointed Dr. Christian H. Meyer, who previously served as Chief Financial Officer, as Chairman of the Board of Executive Directors, effective June 1, 2025. Dr. Carin-Martina Tröltzsch, who has served as Chief Operations Officer since February 2023, was appointed Deputy Chairwoman of the Board of Executive Directors on June 1, 2025. Additionally, the Supervisory Board appointed Dr. Jens Christian Keuthen as a member of the Board of Executive Directors, effective February 1, 2025. He assumed the role of Chief Financial Officer on June 1, 2025.

As of the reporting date, the following changes had taken place on the Supervisory Board: Dr. Andreas Kreimeyer (formerly Chairman of the Supervisory Board) and Markus Heldt did not seek reelection after their Supervisory Board mandates expired at the end of the 2025 Annual General Meeting. Dr. Harald Schwager, who was elected Chairman of the Supervisory Board by the Supervisory Board on May 14, 2025, and Dr. Tilman Krauch were newly appointed to the Supervisory Board. Dr. Rainier van Roessel was re-elected to the Supervisory Board after his term expired. Additionally, Mr. Thomas Kölbl was reappointed to the Supervisory Board ahead of schedule to ensure leadership continuity during a period of change at the Company's top level. Mr. Kölbl serves as Chairman of the Audit Committee and Second Deputy Chairman of the Supervisory Board.

APPROVAL OF THE 2024 REMUNERATION REPORT

The 2024 “Remuneration report” was approved at the 2025 Annual General Meeting with around 85% of votes cast in favor. As a result, the report was generally retained in its main aspects. Additionally, the “Remuneration report” was further developed in terms of its structure and content presentation, and additional information was added, based on feedback from investor dialogues and with a view to leading market standards.

REMUNERATION OF THE BOARD OF EXECUTIVE DIRECTORS

OVERVIEW OF THE REMUNERATION SYSTEM

The remuneration of all members of the Board of Executive Directors for the reporting year is based on the remuneration system approved by the Annual General Meeting of K+S Aktiengesellschaft on May 14, 2024. Table **c.1** presents the key elements of this system. More detailed information on the system's components and the remuneration paid based on it is provided in the following sections. A further developed remuneration system that complies with the German Corporate Governance Code (DCGK) will be presented at the 2026 Annual General Meeting. This “Remuneration report” presents the key changes from page 230 onwards.

The remuneration system of K+S Aktiengesellschaft contributes to the implementation and further development of the corporate strategy and, therefore, to the long-term development of the K+S Group. Our goal is to support the successful and sustainable corporate governance of K+S by linking parts of the remuneration of the members of the Board of Executive Directors to the achievement of both short- and long-term targets, measured in terms of the development of the Company.

The Board of Executive Directors' remuneration consists of annual and long-term incentive components. The annual components include non-performance-related (fixed) and performance-related (variable) components. The fixed components consist of basic remuneration, fringe benefits, and pension commitments. The variable component consists of short- and long-term elements, for which financial and non-financial performance criteria are both decisive. On the one hand, the short-term incentive (STI) is measured by the achievement of the K+S Group's planned EBITDA. On the other hand, the STI is multiplied by a

performance factor based on achieving specific, pre-agreed upon targets. For the long-term incentive (LTI), 50% is measured against the achievement of non-financial sustainability goals. An additional 50% of the LTI is based on share price performance, which creates an incentive to increase the Company's value in the long term sustainably. In terms of the service agreement, the LTI consists of two components with equal base amounts: LTI I, which is linked to sustainability goals, and LTI II, which is entirely share-based.

OVERVIEW OF THE REMUNERATION SYSTEM FOR MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS IN OFFICE AS OF DECEMBER 31, 2025

C.1

Total remuneration	Fixed remuneration	Basic remuneration	<ul style="list-style-type: none"> Fixed, basic remuneration not related to performance which is paid monthly 	Page 218
		Fringe benefits	<ul style="list-style-type: none"> Non-cash remuneration, for example, use of a company car Contributions to pension, health, and long-term care insurance, D&O insurance, accident insurance Upper limit: €75 thousand 	Page 218
		Pension commitments	<ul style="list-style-type: none"> 20% of the basic remuneration, which is multiplied by an age factor (e.g., 7.5% – 22%) (thus, currently up to 4% of the basic remuneration) Upper limit: €360 thousand for the Chairman of the Board of Executive Directors and €270 thousand for each other member of the Board of Executive Directors¹ 	Page 218
	Variable remuneration	Short-term incentive (STI) <i>(STI x performance factor = bonus)</i>	<p>Performance criteria: EBITDA target achievement</p> <p>Upper limit target achievement: 200% Performance factor (0.8 – 1.2)</p> <p>Performance period: 1 year</p> <p>Payment: April of the following year</p>	Page 219
		Long-term incentive (LTI)	<p>Performance criteria: 16.7% Lost-time incident rate 16.7% Specific CO₂ emissions 16.7% Sustainability risk assessments for suppliers 50.0% Share price performance (share-based part)</p> <p>Upper limit target achievement: 200%</p> <p>Performance period: 3 years</p> <p>Payment: April of the year following the performance period</p>	Page 221
		Remuneration factor: 1.0 – 1.7 depending on position, complexity of the area of responsibility, and experience	Page 217	
		Maximum remuneration: €3,500 thousand for an ordinary member of the Board of Executive Directors with remuneration factor 1.0	Page 218	
Further design elements		<ul style="list-style-type: none"> Share ownership guideline Clawback clause Upper limit for severance payment Non-compete clause 	Page 225	

¹ The upper limit for pension commitments is reviewed every three years and adjusted if necessary.

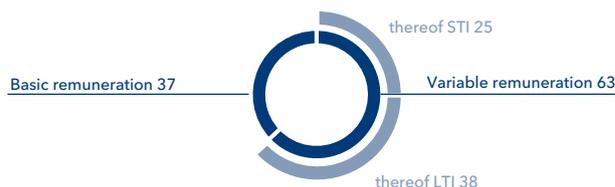
REMUNERATION STRUCTURE

The target remuneration is defined as basic remuneration + bonus (STI) + LTI. Basic remuneration has a share of 37% of this sum, STI 25%, and LTI 38%. Therefore, around 63% of the remuneration comprises variable components. This structure also ensures that variable remuneration resulting from long-term target achievement exceeds that resulting from short-term target achievement. Variable remuneration accounts for around 40% of the target annual remuneration [basic remuneration + bonus (STI)], while fixed remuneration accounts for around 60%. **C.2**

TARGET REMUNERATION STRUCTURE

C.2

in %



TARGET REMUNERATION

Table **C.3** shows the individual target remuneration of the Board of Executive Directors members for the financial year as well as the respective shares of the remuneration components in the target remuneration and of variable remuneration in annual remuneration, based on this remuneration structure. If a member joins or leaves the Company during the year, the remuneration components are prorated.

The criteria used to determine the appropriateness of remuneration include the following: the duties and performance of the Board of Executive Directors, a comparison of the remuneration of senior management and the total workforce in Germany, the economic situation, and a comparison of the remuneration level with that of companies in the German MDAX stock index and comparable companies in Germany.

Under certain conditions, the remuneration system provides an increased remuneration factor for certain members of the Board of Executive Directors. The Chairman receives 1.5 to 1.7 times, while the Chief Financial Officer and Chief Operations Officer receive up to 1.2 times the remuneration of an ordinary member of the Board of Executive Directors. The remuneration factor is based on the complexity of the area of responsibility as well as the experience of the respective Board of Executive Directors member, and is contractually agreed. Therefore, it differs from the performance factor, which varies annually as part of the variable remuneration and is based on the target achievement. During the 2025 reporting period, Dr. Christian H. Meyer received until May 31, 2025 1.2 times, and from June 1, 2025, as Chairman of the Board of Executive Directors, 1.5 times the remuneration of an ordinary member. Dr. Carin-Martina Tröltzsch received 1.2 times and Dr. Burkhard Lohr, until his departure on May 31, 2025, received 1.7 times the remuneration of an ordinary Board of Executive Directors member.

2025 TARGET REMUNERATION ¹

C.3

	Members of the Board of Executive Directors in office as of December 31, 2025								
	Dr. Christian H. Meyer Chairman Board member since 03/2023			Dr. Carin-Martina Tröltzsch Chief Operations Officer Board member since 02/2023					
	2025 ²			2025					
	in € thousand	in %	in %	in € thousand	in %	in %			
Basic remuneration	778.3	37	59	679.2	37	59			
Short-term incentive (STI)									
- STI 2025	536.3	25	41	468.0	25	41			
Annual remuneration	1,314.5		100	1,147.2		100			
Long-term incentive (LTI)									
- LTI 2025 – 2027	811.3	38		708.0	38				
2025 target remuneration	2,125.8	100		1,855.2	100				
	Members of the Board of Executive Directors in office as of December 31, 2025						Members of the Board of Executive Directors who left during the 2025 financial year		
	Christina Daske Labor Director Board member since 12/2023			Dr. Jens Christian Keuthen Chief Financial Officer Board member since 02/2025			Dr. Burkhard Lohr Board member from 06/2012 until 05/2025		
	2025			2025 ^{3,4}			2025 ³		
	in € thousand	in %	in %	in € thousand	in %	in %	in € thousand	in %	in %
Basic remuneration	566.0	37	59	518.8	36	59	400.9	49	59
Short-term incentive (STI)									
- STI 2025	390.0	25	41	357.5	24	41	276.3	34	41
Annual remuneration	956.0		100	876.3		100	677.2		100
Long-term incentive (LTI)									
- LTI 2025 – 2027	590.0	38		575.2	40		139.3	17	
2025 target remuneration	1,546.0	100		1,451.6	100		816.5	100	

¹ Rounding differences may arise in figures.

² Adjustment of remuneration during the year by increasing the remuneration factor from 1.2 to 1.5 due to appointment as Chairman in June 2025.

³ Pro rata temporis.

⁴ Transfer of the LTI entitlements accrued by Dr. Jens Christian Keuthen as Head of Legal, Tax, Regulatory Affairs & New Business Areas.

MAXIMUM REMUNERATION

Each component of the Board of Executive Directors' remuneration has a clearly defined value limit. Fringe benefits are capped at €75 thousand, and the maximum amount for variable remuneration components (STI and LTI) is 200% of the base amount. Additionally, the performance factor affecting the STI is limited to a maximum of 1.2.

The Supervisory Board has set a cap in accordance with Section 87a (1) sentence 2 No. 1 of the German Stock Corporation Act (AktG) on the remuneration actually earned in a financial year, consisting of basic remuneration, fringe benefits, pension commitments, as well as STI and LTI payments.¹ The maximum remuneration for an ordinary member of the Board of Executive Directors is €3,500 thousand. Depending on the remuneration factor (up to 1.7 times), the maximum remuneration for other members and the Chairman is correspondingly higher.

REMUNERATION COMPONENTS IN DETAIL

BASIC REMUNERATION AND FRINGE BENEFITS

The fixed, performance-independent basic remuneration is paid monthly. Additionally, members of the Board of Executive Directors receive fringe benefits, in particular contributions to pension, health, and long-term care insurance, as well as non-cash remuneration, which consists mainly of the use of company cars. Furthermore, members of the Board of Executive Directors are covered by directors and officers liability insurance (D&O insurance) with the legally required deductible as well as accident insurance.

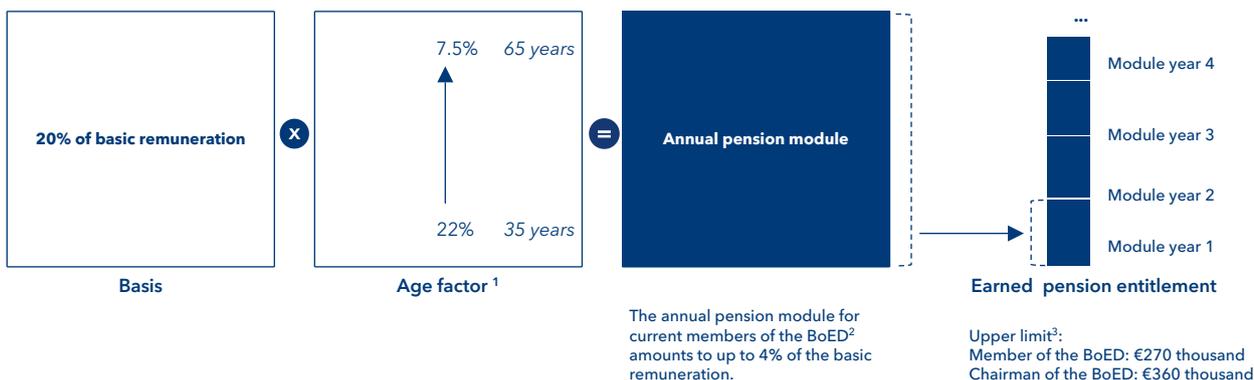
PENSION COMMITMENTS

The pensions of active members of the Board of Executive Directors are based on a modular system, i.e., a pension module is created for each year that a member serves on the Board of Executive Directors. Each pension module is calculated at 20% of the respective member's basic remuneration.² The amount is multiplied by an age factor determined by an actuary, depending on the age of the member of the Board of Executive Directors in the year the pension module is formed. This factor decreases with increasing age. The pension modules acquired in each financial year are added together to determine the benefits to which the Board member or, if applicable, their dependents are proportionally entitled in the event of a claim.

To ensure that pensions remain at an appropriate level, even for long terms of service, the total annual pension from this modular system is capped. The upper limit is €360 thousand for the Chairman of the Board of Executive Directors and €270 thousand for each other member. These values are reviewed every three years and adjusted if necessary. During the regular review for January 1, 2026, the Supervisory Board decided to keep the values the same. The next regular review is scheduled for January 1, 2029. Pension benefits are only adjusted based on changes in the "Consumer Price Index for Germany" when paid out. Pension agreements are subject to legal provisions regarding the vesting of pension benefits. **C.4**

PENSION MODULES FOR MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS IN OFFICE AS OF DECEMBER 31, 2025

C.4



1 Exemplary representation of the age factors. For 2025, the age factors ranged between 8.5% and 19.5%, depending on the age of the BoED member.
 2 BoED = Board of Executive Directors.
 3 The upper limit is reviewed every three years and adjusted if necessary.

¹ The service agreement of the Chairman of the Board of Executive Directors, Dr. Burkhard Lohr, who left the Company on May 31, 2025, was concluded before the maximum remuneration was determined; therefore, it did not apply in this case.
² Dr. Burkhard Lohr, the Chairman of the Board of Executive Directors who retired on May 31, 2025, received a pension component amounting to 40% of his fixed remuneration based on the service agreement concluded in 2012. This amount was then multiplied by an age factor of 8.5%. However, due to the €360 thousand upper limit, less than 1% of his basic remuneration was allocated to the pension component in the 2025 financial year.

For pension entitlements not covered by the Pension Protection Association, the Company purchases reinsurance policies for members of the Board of Executive Directors, which are pledged to them in the event of the Company's insolvency.

If a member of the Board of Executive Directors' term of office ends before reaching 60 years of age, the retirement pension begins at 65, unless it is paid due to occupational or general disability, or as a surviving dependent's pension in the event of death. In the event of an occupational or general disability of a member of the Board of Executive Directors before reaching pension age, the respective member receives a disability pension commensurate with the pension modules created up to the time the disability occurs. If the disability occurs before the age of 55, modules are created based on a minimum value for the years up to the age of 55. In the event of the death of an active or former member of the Board of Executive Directors, the surviving spouse receives 60% of the benefit, each orphan receives 30%, and each half-orphan receives 15%. The total amount of benefits awarded to surviving dependents may not exceed 100% of the pension payment. If this amount is reached, the benefit is reduced proportionately. If a member of the Board of Executive Directors retires at age 60 or older, they can claim entitlements in accordance with the pension commitment at that time.

SHORT-TERM INCENTIVE (STI)

The STI is calculated based on achievement of the K+S Group's EBITDA set in the annual planning and of targets agreed between the Supervisory Board and the members of the Board of Executive Directors. EBITDA is a key performance indicator for measuring the profitability of the K+S Group and, as a performance criterion, it contributes to promote the Company's business strategy. If the EBITDA value of the annual planning approved by the Supervisory Board is achieved, the level of achievement for this first STI component is deemed to be 100%. If the actual EBITDA exceeds or falls short of the planned EBITDA, the percentage rate of target achievement increases or decreases linearly by the same percentage. The maximum target achievement is 200% and the minimum achievement is 0%. The Supervisory Board has no discretion to influence target achievement.

The Supervisory Board decides on a target agreement for the members of the Board of Executive Directors at the beginning of each financial year as the second component of the STI. This typically includes strategic targets, such as implementing measures from the Werra 2060 project and optimizing the product portfolio. The uniform target agreement with the entire Board of Executive Directors aims to prevent conflicts between individual agreements. Additionally, it incentivizes collaborative work by the entire Board of Executive Directors, taking into account the Company's current structure and governance as a single-segment company. However, different reference values, depending on the area of responsibility, task complexity, and/or the experience of the responsible Board of Executive Directors member, ensure individualized incentives at STI. Overall targets also require individual contributions from each member of the Board of Executive Directors.

At the end of the relevant financial year, the Supervisory Board determines a performance factor for the entire Board of Executive Director based on the target achievement. This acts as a multiplier on the STI. The performance factor ranges between 0.8 and 1.2.

The performance period for the STI is one year. The STI for the given financial year is paid in April of the following year. In the event of departures during the year, entitlements are calculated on a pro-rata basis. The STI payment amount (bonus) is calculated as follows:

STI base amount x level of achievement measured by the K+S Group's EBITDA x performance factor

TARGET ACHIEVEMENT AND PAYMENT STI 2025

Comparing the planned EBITDA from the annual planning approved by the Supervisory Board for the 2025 financial year with the actual EBITDA achieved in the 2025 financial year (€612.8 million) results in a target achievement of 116.4%.

Table **C.5** shows the targets agreed upon for the 2025 financial year and the level of target achievement. This level of achievement results in a performance factor of 1.2 for the 2025 financial year, which the Supervisory Board has approved.

Table **C.6** shows the individual payment amounts calculated for the financial year resulting from the above.

TARGETS AND TARGET ACHIEVEMENT STI 2025 ¹

C.5

Target	Description	Target not achieved	Target achieved	Target over-achieved	Target achievement
Adherence to the approved budget of the Werra 2060 project	The Supervisory Board approved a defined budget for the Werra 2060 project. The amount of the project budget is relevant to the achievement of the target.	The project budget as of December 31, 2025 is higher than the defined budget.	The project budget as of December 31, 2025 is within the defined budget.	The project budget as of December 31, 2025 is below the defined budget.	over-achieved
Implementation of the overarching occupational health management targets	For the financial year 2025, measures have been defined, which are to be implemented by December 31, 2025.	<100% of the measures are implemented.	100% of the measures are implemented.	100% of the measures are implemented. In addition, at least one further measure has been described and is being implemented.	over-achieved
Measures to promote gender balance	The Board of Executive Directors presents the measures for achieving this target.	No measures have been presented.	Measures have been presented.	Measures have been presented and implementation has already begun.	over-achieved
Realization of the earnings improvements planned with the portfolio optimization project	The portfolio optimization project planned for improvements in earnings, which are expected to be realized by December 31, 2025.	The improvements in earnings achieved are below the defined level.	The improvements in earnings achieved correspond to the defined level.	The improvements in earnings achieved exceed the defined level.	over-achieved
Future-oriented positioning of K+S	A pulse survey indicates that the future-oriented positioning of K+S is well received.	<75% of those surveyed believe that K+S is well-positioned for the future.	75-90% of those surveyed believe that K+S is well-positioned for the future.	>90% of those surveyed believe that K+S is well-positioned for the future.	over-achieved

¹ The uniform target agreement is a conscious decision to avoid conflicting targets and promote cooperation among the entire Board of Executive Directors. At the same time, different reference values provide individual incentives and require each Board of Executive Directors member to contribute.

TARGET ACHIEVEMENT AND PAYMENT STI 2025

C.6

	Base amount in € thousand	Target achievement in %	Factor	Payment in € thousand
Members of the Board of Executive Directors in office as of December 31, 2025				
Dr. Christian H. Meyer	536.3	116.4	1.2	749.0
Dr. Carin-Martina Tröltzsch	468.0	116.4	1.2	653.7
Christina Daske	390.0	116.4	1.2	544.8
Dr. Jens Christian Keuthen	357.5	116.4	1.2	499.4
Members of the Board of Executive Directors who left during the 2025 financial year				
Dr. Burkhard Lohr	276.3	116.4	1.2	385.9

LONG-TERM INCENTIVE (LTI)³

K+S is clearly committed to sustainability. For this reason, the remuneration of the entire Board of Executive Directors and of all employees entitled to LTI includes sustainability-related components, which together account for 50% of the LTI and, therefore, around 19% of total remuneration.

As described in the “Sustainability statement/Combined non-financial statement” beginning on page 68, the Company has set itself sustainability targets in three areas of action: “Social Responsibility”, “Environment & Resources”, and “Governance”. These targets were confirmed by the double materiality analysis carried out in accordance with the ESRs. Specific targets were defined for each area of activity with target values as benchmarks for target achievement.

- 👁 Sustainability statement/Combined non-financial statement, General information, 1.8 GOV-3 Integration of sustainability-related performance in incentive schemes

In the “Social Responsibility” area, reducing the lost-time incident rate was selected as a target from the “Employees (S1)” topic.

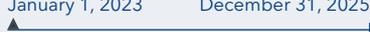
From the “Environment & Resources” area, reducing specific CO₂ emissions was selected as a target from the “Climate Change (E1)” topic. Conducting a sustainability risk assessment of K+S Group suppliers is a relevant target for remuneration from the “Governance” area in the “Business Ethics (G1)” topic. These three primary targets, which are equally weighted, together account for 50% of long-term variable remuneration.

The performance period for the LTI is three years. Payment is made in April of the year following the end of the performance period. If employment is terminated or retirement occurs during the performance period, a pro-rated, discounted payment will be made in April of the following year for all programs in effect.

Table **c.7** shows the LTI programs in effect during the 2025 financial year and their respective performance criteria. The LTI 2023 – 2025 program is settled as of December 31, 2025.

LTI PROGRAMS IN EFFECT DURING THE 2025 FINANCIAL YEAR

c.7

Financial year	2023	2024	2025	2026	2027
LTI 2023 – 2025					
Performance criteria (0% – 200% target achievement)	<ul style="list-style-type: none"> • Lost-time incident rate (16.7%) • Specific CO₂ emissions (16.7%) • Sustainability risk assessments for suppliers (16.7%) • Share price performance (50.0%) 		January 1, 2023 December 31, 2025 		
LTI 2024 – 2026					
Performance criteria (0% – 200% target achievement)	<ul style="list-style-type: none"> • Lost-time incident rate (16.7%) • Specific CO₂ emissions (16.7%) • Sustainability risk assessments for suppliers (16.7%) • Share price performance (50.0%) 		January 1, 2024 December 31, 2026 		
LTI 2025 – 2027					
Performance criteria (0% – 200% target achievement)	<ul style="list-style-type: none"> • Lost-time incident rate (16.7%) • Specific CO₂ emissions (16.7%) • Sustainability risk assessments for suppliers (16.7%) • Share price performance (50.0%) 		January 1, 2025 December 31, 2027 		

³ Unless otherwise indicated, all green-marked sections in this section contain information on ESRs 2 GOV-3, 29a, and 29c disclosure requirements.

SUSTAINABILITY-RELATED PERFORMANCE CRITERIA (LTI I)
I. SOCIAL RESPONSIBILITY: EMPLOYEES (S1) – LOST-TIME INCIDENT RATE (LTI RATE)⁴

The lost-time incident rate in the “Social Responsibility” area, measures the number of work-related incidents resulting in at least 24 hours of lost time per million hours worked. Based on a starting value of 8.7 at the beginning of 2023, this rate is expected to be reduced by three points over a three-year period to reach 100% target achievement. If the target is exceeded or not reached, the percentage will increase or decrease linearly up to a maximum of 200% or a minimum of 0%, depending on the comparison of the planned and actual values. In the event of a fatal work-related accident, a penalty factor of 1.0 points is added to the last year of each affected LTI performance period. **C.8**

II. ENVIRONMENT & RESOURCES: CLIMATE CHANGE (E1) – SPECIFIC CO₂ EMISSIONS⁵

The target within the “Environment & Resources” area is to reduce specific CO₂ emissions. This value is calculated as the ratio of CO₂ emissions (Scope 1 and Scope 2) from all potash and rock salt production sites in kilograms, divided by the primary production volume of the Bethune, Hattorf, Neuhoef-Ellers, Unterbreizbach, Wintershall, and Zielitz sites. Starting from a base value of 271.6 kg per tonne at the beginning of 2023, the target value is 254.6 kg per tonne by December 31, 2027. This will result in 100% target achievement. If the target is exceeded or not reached, the percentage will increase or decrease linearly up to a maximum of 200% or a minimum of 0%, depending on the comparison of the planned and actual values. **C.9**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2027)
LOST-TIME INCIDENT RATE **C.8**



Schematic illustration.

Calculation for the LTI program 2023 – 2025:

- LTI rate 5.7 = 100% target achievement
- LTI rate 7.2 = 0% target achievement
- LTI rate 4.2 = 200% target achievement

TARGET ACHIEVEMENT EMPLOYEES (S1) – LOST-TIME INCIDENT RATE (LTI RATE)

A comparison of the target value for the LTI rate (5.7) and the actual LTI rate achieved for the 2025 financial year (5.5) results in a target achievement of 113.3%. Since there were no fatal work-related accidents between 2023 and 2025, no penalty factor is added.

ENVIRONMENT & RESOURCES – CLIMATE CHANGE (E1) (UNTIL 2027)
SPECIFIC CO₂ EMISSIONS **C.9**



Schematic illustration.

Calculation for the LTI program 2023 – 2025:

- CO₂ emissions 261.4 kg/t = 100% target achievement
- CO₂ emissions 266.5 kg/t = 0% target achievement
- CO₂ emissions 256.3 kg/t = 200% target achievement

TARGET ACHIEVEMENT CLIMATE CHANGE (E1) – SPECIFIC CO₂ EMISSIONS

A comparison of the target value for CO₂ emissions (261.4 kg/t) with the actual CO₂ emissions achieved for the 2025 financial year (259.7 kg/t) results in a target achievement of 133.3%.

⁴ This green-marked section contains information on the ESRS disclosure requirement S1 MDR-T, 80e.

⁵ This green-marked section contains information on the ESRS disclosure requirement E1 MDR-T, 80e.

III. GOVERNANCE: BUSINESS ETHICS (G1) – SUSTAINABILITY RISK ASSESSMENTS FOR SUPPLIERS FROM CERTAIN COUNTRIES⁶

By December 31, 2027, a sustainability risk assessment should be available for over 90% of relevant suppliers in the “Governance” area. This includes suppliers with annual revenues of more than €5,000 that are based in a country with a relative score of less than 75% in the Sustainability Development Report ranking. Consolidated and non-consolidated K+S Group companies managed via the SAP system are included. To reach a 100% target achievement, the evaluation rate must increase by 54 percentage points over a three-year period (planned value).⁷ If the target is exceeded or not reached, the percentage will increase or decrease linearly up to a maximum of 200% or a minimum of 0%, as determined by a comparison of the planned and actual values. **C.10**

TARGET ACHIEVEMENT BUSINESS ETHICS (G1) – SUSTAINABILITY RISK ASSESSMENTS FOR SUPPLIERS FROM CERTAIN COUNTRIES

A comparison of the target value for the evaluation rate (54%) and the actual rate achieved (81%) results in a target achievement of 200.0%.

SHARE PRICE PERFORMANCE (LTI II)

Share price performance (LTI II) accounts for 50% of long-term variable remuneration and is an share-based remuneration instrument. It is determined by the performance of the K+S share in relation to the MDAX.

The performance of the MDAX is calculated by comparing the average daily closing price of the MDAX in the year before the start of the program (“starting value”) with the average daily closing price in the last year of the performance period (“closing value”). The performance of the K+S share is calculated in the same way, based on the average daily closing price of the K+S share (in Xetra trading) and the dividends paid during the performance period. Dividend equivalents are not granted.

At the end of the performance period, the percentage development of the K+S share is to be compared with the percentage development of the MDAX. If the performance of the K+S share corresponds to the performance of the MDAX, the target has been achieved at 100%. If the performance of the K+S share exceeds or falls short of the performance of the MDAX, the percentage of the target achieved rises or falls by the same percentage. The achievement of the target can amount to a maximum of 200% and a minimum of 0%. **C.11**

**GOVERNANCE – BUSINESS ETHICS (G1) (UNTIL 2027)
SUSTAINABILITY RISK ASSESSMENTS FOR SUPPLIERS C.10**



Schematic illustration.

Calculation for the LTI program 2023 – 2025:

- Evaluation rate 54% = 100% target achievement
- Evaluation rate 27% = 0% target achievement
- Evaluation rate 81% = 200% target achievement

TARGET ACHIEVEMENT SHARE PRICE PERFORMANCE

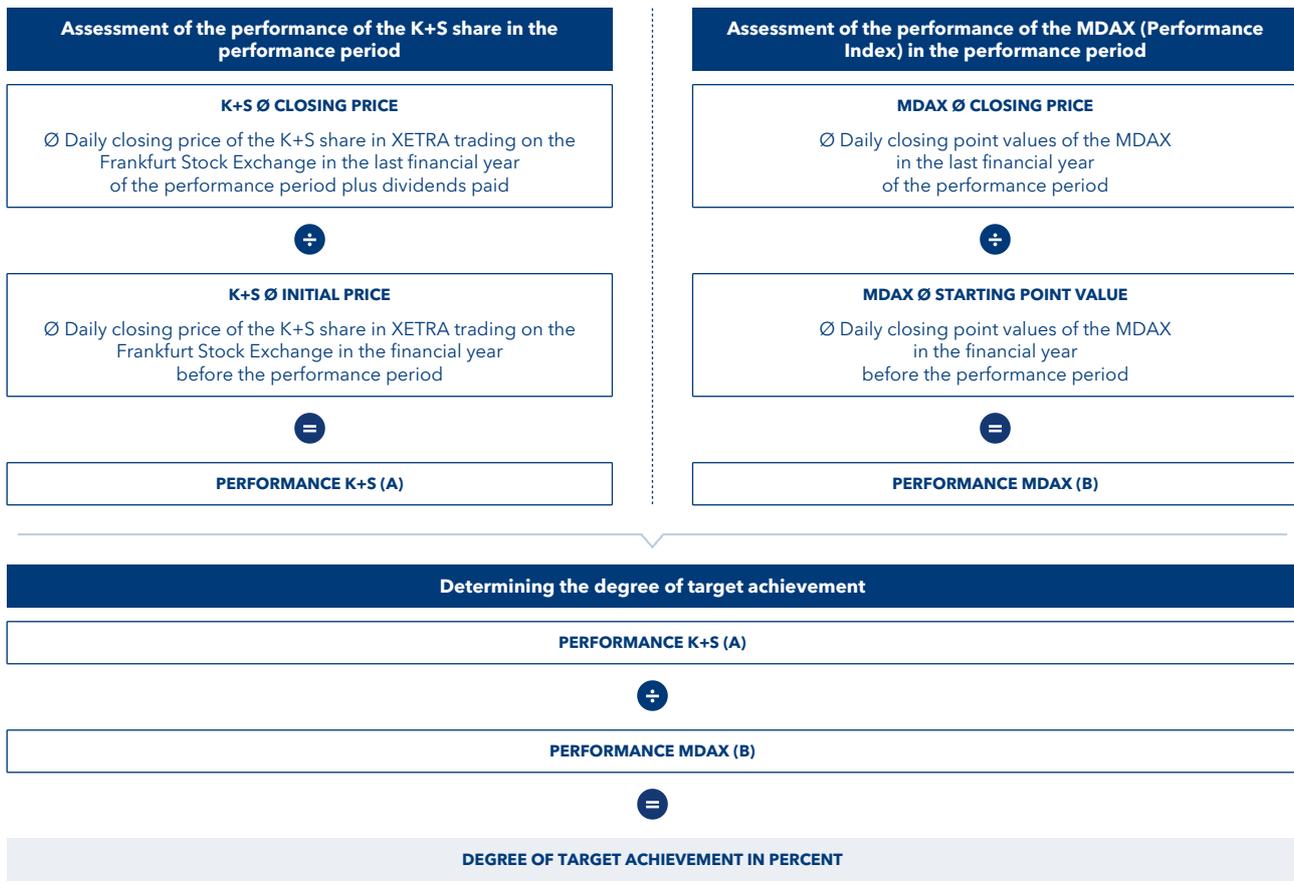
The target value of the K+S share, calculated based on the performance of the defined MDAX peer group, was €23.97 per share for 100% target achievement. The average price underlying this calculation was €14.94 per share. This resulted in a target achievement of 62.3%.

⁶ This green-marked section contains information on the ESRS disclosure requirement G1 MDR-T, 80e.

⁷ This green-marked section contains information on the ESRS disclosure requirement G1 MDR-A, 68c.

SHARE PRICE PERFORMANCE (LTI II)

C.11



TARGET ACHIEVEMENT AND PAYMENT LTI 2023 – 2025

Table **C.12** shows the individual payments resulting from the achievement of the respective performance criteria in the financial year.

TARGET ACHIEVEMENT AND PAYMENT LTI 2023 – 2025

C.12

	LTI I		LTI II		Total Payment in € thousand
	Base amount in € thousand	Target achievement in %	Base amount in € thousand	Target achievement in %	
Members of the Board of Executive Directors in office as of December 31, 2025					
Dr. Christian H. Meyer	330.4	148.9	330.4	62.3	697.8
Dr. Carin-Martina Tröltzsch	281.5	148.9	281.5	62.3	594.5
Christina Daske ¹	225.5	148.9	225.5	62.3	476.2
Dr. Jens Christian Keuthen ¹	8.2	148.9	8.2	62.3	17.3
Members of the Board of Executive Directors who left during the 2025 financial year					
Dr. Burkhard Lohr	356.5	148.9	356.5	62.3	752.9

¹ Transfer of the LTI entitlements received by Mrs. Christina Daske and Dr. Jens Christian Keuthen from their previous activities. These are taken into account pro rata temporis.

FURTHER DESIGN ELEMENTS

SHARE OWNERSHIP GUIDELINE

The Share Ownership Guideline obliges members of the Board of Directors to invest a volume of 100% of their respective STI target remuneration amounts (gross) in K+S shares based on a three-year average. The build-up phase lasts three years, provided that at least 100% of the STI target remuneration amounts have been paid in at least two years. Otherwise, the build-up phase is extended by one year in each case. For the first time at the end of the build-up phase and subsequently by January 31 of the following year, the member of the Board of Executive Directors must provide evidence on the basis of securities account statements of his securities account held at a bank as at December 31 of each year that he has held K+S shares with a volume of 100% of the respective STI target remuneration amounts at the end of each year, based on a three-year average. The obligation to hold shares and the obligation to provide evidence exist for two years after leaving the Company. Existing holdings of K+S shares are taken into account. In the event of a breach of the Share Ownership Guideline, an ordinary member of the Board of Executive Directors is obliged to pay a contractual penalty of €100 thousand (Chairman of the Board of Executive Directors €150 thousand). **C.13**

COMPLIANCE WITH THE SHARE OWNERSHIP GUIDELINE		C.13
Members of the Board of Executive Directors in office as of December 31, 2025	Share ownership requirement in € thousand	Status
Dr. Christian H. Meyer	490.8	in build-up
Dr. Carin-Martina Tröltzsch	442.0	in build-up
Christina Daske	390.0	in build-up
Dr. Jens Christian Keuthen	390.0	in build-up

CLAWBACK CLAUSE

The service agreements of all members of the Board of Executive Directors contain clawback clauses. If there is a serious violation of legal requirements or of obligations arising from the Company's Articles of Association or from the Board of Executive Directors member's agreement of service, the Company has the right to demand back or retain any LTI programs that are in effect at the time of the violation. The clawback option was not used in the 2025 financial year.

UPPER LIMIT FOR SEVERANCE PAYMENT

If an appointment as a Board of Executive Directors member is revoked, the member of the Board of Executive Directors usually receives, at the time of termination, a severance payment of 1.5 times basic remuneration, up to a maximum of the total remuneration for the remaining term of the service agreement.

In the event of early termination of an agreement with a member of the Board of Executive Directors as a result of a takeover (change of control), the fixed remuneration and bonuses outstanding until the end of the original term of the appointment will be paid plus a compensatory payment, **unless there are reasons justifying a termination of the respective agreement without giving notice**. The STI is calculated based on the average of the previous two years. The LTI is calculated proportionally based on the relevant extrapolation or planning. The compensatory payment is 1.5 times the basic remuneration. Total entitlements may not exceed **two years' worth of remuneration** (upper limit). This upper limit is calculated based on total remuneration for the financial year immediately preceding departure. **In the event of a change of control, members of the Board of Executive Directors have no special right to terminate their agreement. Therefore, recommendation G.14 of the German Corporate Governance Code, as of June 27, 2022, applies.**

NON-COMPETE CLAUSE

For the term of the service agreement and the subsequent two years after its termination, the member of the Board of Executive Directors undertakes not to work in any way for a competitor company of K+S or a company affiliated with K+S without the approval of K+S or to participate directly or indirectly in such a company or to conduct business for his or her own account or for the account of third parties in the business fields of K+S. The post-contractual non-compete clause does not apply to subordinate activities for a competitor company without reference to the previous position on the Board of Executive Directors. The post-contractual non-compete clause is remunerated; income from self-employment, regular employment, or other gainful employment is offset. K+S may waive the non-compete clause prior to the expiry of the agreement with a notice period of six months.

REMUNERATION GRANTED AND OWED

Table **C.14** presents the remuneration granted to and owed to current and former members of the Board of Executive Directors as of December 31, provided that their service had been completed in full by that date. Remuneration is deemed to have been granted if the underlying activity has been performed in full. Remuneration is owed if the Company has a legal obligation that is due but has not yet been fulfilled.

REMUNERATION GRANTED AND OWED TO THE BOARD OF EXECUTIVE DIRECTORS

C.14

Members of the Board of Executive Directors in office as of December 31, 2025												
	Dr. Christian H. Meyer Chief Executive Officer Board member since 03/2023				Dr. Carin-Martina Tröltzsch Chief Operating Officer Board member since 02/2023							
	2025 ¹		2024		2025		2024					
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Basic remuneration	778.3	35	679.2	61	679.2	35	679.2	61				
Fringe benefits	29.0	1	24.6	2	27.3	1	26.4	2				
Total	807.3	36	703.8	63	706.5	36	705.6	63				
Short-term incentive (STI)												
- STI 2025	749.0	33	–	–	653.7	34	–	–				
- STI 2024	–	–	408.0	37	–	–	408.0	37				
Long-term incentive (LTI)												
- LTI 2023 – 2025	697.8	31	–	–	594.5	30	–	–				
- LTI 2022 – 2024	–	–	–	–	–	–	–	–				
Sum	1,446.8	64	408.0	37	1,248.2	64	408.0	37				
Miscellaneous	–	–	–	–	–	–	–	–				
Total	2,254.1	100	1,111.8	100	1,954.7	100	1,113.6	100				

Members of the Board of Executive Directors in office as of December 31, 2025													Members of the Board of Executive Directors who left during the 2025 financial year	
	Christina Daske ² Labor Director Board member since 12/2023				Dr. Jens Christian Keuthen ² Chief Financial Officer Board member since 02/2025				Dr. Burkhard Lohr Board member from 06/2012 until 05/2025					
	2025		2024		2025 ³		2024		2025 ³		2024			
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %		
Basic remuneration	566.0	35	566.0	59	518.8	49	–	–	400.9	26	962.2	35		
Fringe benefits	19.6	1	19.7	2	22.7	2	–	–	11.8	1	26.6	1		
Total	585.6	36	585.7	61	541.5	51	–	–	412.7	27	988.8	36		
Short-term incentive (STI)														
- STI 2025	544.8	34	–	–	499.4	47	–	–	385.9	25	–	–		
- STI 2024	–	–	340.0	36	–	–	–	–	–	–	577.9	21		
Long-term incentive (LTI)														
- LTI 2023 – 2025	476.2	30	–	–	17.3	2	–	–	752.9	48	–	–		
- LTI 2022 – 2024	–	–	28.8	3	–	–	–	–	–	–	1,180.3	43		
Sum	1,021.0	64	368.8	39	516.7	49	–	–	1,138.8	73	1,758.2	64		
Miscellaneous	–	–	–	–	–	–	–	–	–	–	–	–		
Total	1,606.6	100	954.5	100	1,058.2	100	–	–	1,551.5	100	2,747.0	100		

¹ Adjustment of remuneration during the year by increasing the remuneration factor from 1.2 to 1.5 due to appointment as Chairman.

² Transfer of the LTI entitlements received by Mrs. Christina Daske and Dr. Jens Christian Keuthen from their previous activities. These are taken into account pro rata temporis.

³ Pro rata temporis.

During the reporting period, no benefits were promised or granted to members of the Board of Executive Directors by third parties in connection with their activities on the Board of Executive Directors – including the granting of loans. Apart from the service agreements mentioned, the Company and its Group companies have no contractual relationships with members of the Board of Executive Directors or individuals closely associated with them.

PENSIONS OF THE BOARD OF EXECUTIVE DIRECTORS MEMBERS

In accordance with the described modular system for pension commitments, the amounts shown in **C.15** were allocated to pension provisions for members of the Board of Executive Directors in 2025. Each member's pension module earned in 2025 results in pension expenses, which are calculated actuarially.

PENSIONS OF THE MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS¹**C.15**

in € thousand		Age	Fair value as of Jan. 1	Pension expenses (service cost) ²	Fair value as of Dec. 31
Members of the Board of Executive Directors in office as of December 31, 2025					
Dr. Christian H. Meyer	2025	54	600.9	325.3	862.8
Dr. Carin-Martina Tröltzsch	2025	57	540.8	305.9	773.7
Christina Daske	2025	40	361.6	340.4	544.0
Dr. Jens Christian Keuthen	2025	45	–	211.1	240.0
Members of the Board of Executive Directors who left during the 2025 financial year					
Dr. Burkhard Lohr	2025	62	8,195.9	– ³	7,675.0

1 Information provided in accordance with IFRS.

2 Corresponds to the value to be recognized under IFRS without interest expense and does not represent an inflow.

3 Not applicable on reaching the age of 60.

COMPLIANCE WITH MAXIMUM REMUNERATION

Since the payments under the LTI 2025 – 2027 program will not be determined until December 31, 2027, compliance with the maximum remuneration for the variable components of the 2025 remuneration package cannot be verified until the 2027 “Remuneration report” is released. Table **C.16** shows compliance

with the maximum remuneration for the members of the Board of Executive Directors in office as of December 31, 2025, in the 2023 financial year. The table includes remuneration settled as of December 31, 2025, and will gradually be updated in subsequent reports.

COMPLIANCE WITH MAXIMUM REMUNERATION**C.16**

	Members of the Board of Executive Directors in office as of December 31, 2025					
	Dr. Christian H. Meyer Chairman Board member since 03/2023			Dr. Carin-Martina Tröltzsch Chief Operations Officer Board member since 02/2023		
	2025 ¹	2024	2023 ²	2025	2024	2023 ²
	in € thousand		in € thousand	in € thousand		in € thousand
Basic remuneration	778.3	679.2	541.0	679.2	679.2	486.8
Fringe benefits	29.0	24.6	20.0	27.3	26.4	26.0
Pension commitments	325.3	330.4	193.7	305.9	308.7	179.2
Short-term incentive (STI)	749.0	408.0	195.2	653.7	408.0	175.5
Long-term incentive (LTI)	Settlement Dec. 31, 2027	Settlement Dec. 31, 2026	697.8	Settlement Dec. 31, 2027	Settlement Dec. 31, 2026	594.5
Total remuneration as of Dec 31, 2025	1,881.6	1,442.2	1,647.7	1,666.1	1,422.3	1,462.0
Maximum remuneration	4,812.5	4,200.0	4,200.0	4,200.0	4,200.0	3,500.0
	Christina Daske Labor Director Board member since 12/2023			Dr. Jens Christian Keuthen Chief Financial Officer Board member since 02/2025		
	2025	2024	2023 ²	2025 ²	–	–
	in € thousand		in € thousand	in € thousand		
Basic remuneration	566.0	566.0	47.2	518.8		
Fringe benefits	19.6	19.7	1.7	22.7		
Pension commitments	340.4	336.6	4.6	211.1		
Short-term incentive (STI)	544.8	340.0	16.9	499.4		
Long-term incentive (LTI)	Settlement Dec. 31, 2027	Settlement Dec. 31, 2026	476.2 ³	Settlement Dec. 31, 2027		
Total remuneration as of Dec 31, 2025	1,470.8	1,262.3	546.6	1,252.0		
Maximum remuneration	3,500.0	3,500.0	3,500.0	3,500.0		

1 Due to the adjustment of remuneration during the year by increasing the remuneration factor from 1.2 to 1.5 and the associated increase in maximum remuneration (from €4,200 thousand to €5,250 thousand) due to the appointment as Chairman, the maximum remuneration is represented as a weighted average.

2 Mid-year appointment to the BoED.

3 Mrs. Christina Daske receives pro-rata entitlements to the LTI programme 2023 with a period from 2023 to 2025. Allocating the payment from the LTI programme to the respective years results in entitlement of €19.0 thousand for 2023 and €228.6 thousand for each of the years 2024 and 2025.

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS

The following year-on-year comparison illustrates the annual changes in remuneration granted to and owed to current members of the Board of Executive Directors and members who

left during the financial year, the earnings of K+S Aktiengesellschaft, and the annual change in the average remuneration for employees in Germany (permanent workforce, temporary employees, and trainees) on a full-time equivalent basis for the last five years. **C.17**

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS FOR MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS

C.17

	2025	2024	2025 vs. 2024 change		2024 vs. 2023 change		2023 vs. 2022 change		2022 vs. 2021 change		2021 vs. 2020 change	
	in € thousand	in € thousand	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Remuneration granted and owed to members of the Board of Executive Directors in office as of December 31, 2025												
Dr. Christian H. Meyer	2,254.1 ¹	1,111.8	1,142.3	103	355.6	47	–	–	–	–	–	–
Dr. Carin-Martina Tröltzsch	1,954.7	1,113.6	841.1	76	425.3	62	–	–	–	–	–	–
Christina Daske	1,606.6	954.5	652.1	68	886.7	1,308	–	–	–	–	–	–
Dr. Jens Christian Keuthen	1,058.2	–	1,058.2	–	–	–	–	–	–	–	–	–
Remuneration granted and owed to members of the Board of Executive Directors who left during the financial year												
Dr. Burkhard Lohr	1,551.5	2,747.0	-1,195.5	-44	338.0	14	-876.8	-27	910.7	38	1,085.6	84
Employees												
Average employee remuneration in Germany	84.2	81.2	3.0	4	-1.5	-2	4.6	6	-0.2	–	5.3	7
Earnings												
K+S AG net income/loss (in € million)	268.9	-98.4	367.3	–	69.0	41	-472.5	–	-847.3	-74	1,755.8	–
K+S Group EBITDA (in € million) ²	612.8	557.7	55.1	10	-153.0	-22	-1,712.2	-71	1,263.6	109	714.5	161

1 Adjustment of remuneration during the year by increasing the remuneration factor from 1.2 to 1.5 due to appointment as Chairman.

2 Differences in changes compared to previous annual reports due to the adjustment of EBITDA figures regarding continuing and discontinued operations.

REMUNERATION GRANTED AND OWED TO FORMER MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS

Table **C.18** below presents the remuneration granted and owed to former members of the Board of Executive Directors during the 2025 financial year in accordance with Section 162 (1) sentence 1 AktG. Unless otherwise stated, these are pension payments. In accordance with Section 162 (5) AktG, personal details were not included for Board members whose last role on a governing body of K+S Aktiengesellschaft ended before the 2015 financial year.

REMUNERATION GRANTED AND OWED TO FORMER MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS IN THE FINANCIAL YEAR 2025

C.18

	in € thousand
Dr. Burkhard Lohr Chairman of the Board of Executive Directors until 05/2025	216.1
Dr. Thomas Nöcker Member of the Board of Executive Directors until 08/2018	302.5
Norbert Steiner Chairman of the Board of Executive Directors until 05/2017	415.1
Gerd Grimmig Member of the Board of Executive Directors until 09/2014 Member of the Supervisory Board until 05/2023	272.0
Dr. Ralf Bethke Chairman of the Board of Executive Directors until 06/2007 Chairman of the Supervisory Board until 05/2017	338.0
	in USD thousand
Mark Roberts ¹ Member of the Board of Executive Directors until 04/2021	318.0

1 The contractual pension entitlements of Mr. Mark Roberts are agreed upon in USD.

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS

The comparison in table **C.19** presents the annual change in the remuneration granted and owed to former members of the Board of Executive Directors, the earnings of K+S

Aktiengesellschaft, and the annual change in the average remuneration for employees in Germany (permanent workforce, temporary employees and trainees) on a full-time equivalent basis for the last five years.

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS FOR FORMER MEMBERS OF THE BOARD OF EXECUTIVE DIRECTORS

C.19

	2025	2024	2025 vs. 2024 change		2024 vs. 2023 change		2023 vs. 2022 change		2022 vs. 2021 change		2021 vs. 2020 change	
	in € thousand	in € thousand	in € thousand	in %								
Remuneration granted and owed to former members of the Board of Executive Directors												
Dr. Burkhard Lohr (until May 2025)	216.1	–	–	–	–	–	–	–	–	–	–	–
Holger Riemensperger (until February 2023)	–	–	–	–	-1,576.1	-100	243.5	18	–	–	–	–
Thorsten Boeckers (until February 2022)	–	–	–	–	–	–	-5,661.3	-100	5,661.3	–	–	–
Mark Roberts (until April 2021) ¹	271.9	287.3	-15.4	-5	193.4	206	93.9	100	-3,600.4	-100	3,600.4	–
Dr. Thomas Nöcker (until August 2018)	302.5	303.6	-1.1	–	13.0	4	-0.6	–	6.1	2	-233.3	-45
Norbert Steiner (until May 2017)	415.1	407.4	7.7	2	25.1	7	27.7	8	8.9	3	-10.6	-3
Gerd Grimmig (until September 2014)	272.0	266.1	5.9	2	14.2	6	19.6	8	7.0	3	1.1	1
Dr. Ralf Bethke (until June 2007)	338.0	330.8	7.2	2	15.8	5	27.8	10	8.6	3	1.4	1
Employees												
Average employee remuneration in Germany	84.2	81.2	3.0	4	-1.5	-2	4.6	6	-0.2	–	5.3	7
Earnings												
K+S AG net income/loss (in € million)	268.9	-98.4	367.3	–	69.0	41	-472.5	–	-847.3	-74	1,755.8	–
K+S Group EBITDA (in € million) ²	612.8	557.7	55.1	10	-153.0	-22	-1,712.2	-71	1,263.6	109	714.5	161

1 The pension commitments to Mr. Mark Roberts are in USD. The conversion was based on the average USD/EUR exchange rate for 2025.

2 Differences in changes compared to previous annual reports due to the adjustment of EBITDA figures regarding continuing and discontinued operations.

OUTLOOK FOR PLANNED ADJUSTMENTS TO THE BOARD OF EXECUTIVE DIRECTORS' REMUNERATION SYSTEM

Although the current remuneration system, the "2024 remuneration system", received over 90% approval at the 2024 Annual General Meeting, the Supervisory Board reviewed the further development of the remuneration system for the Board of Executive Directors. This review took into account feedback from discussions with investor representatives, recommendations from the German Corporate Governance Code (DCGK), and current market standards. A further developed remuneration system that

complies with the German Corporate Governance Code (DCGK), the "2026 remuneration system", will be presented at the 2026 Annual General Meeting. All members of the Board of Executive Directors agreed to the new system. It is set to be implemented on January 1, 2026, pending its presentation to the Annual General Meeting. Table **C.20** provides an overview of the components of the 2026 remuneration system. The key changes compared with the 2024 remuneration system are presented below. Components that remain unchanged are not explained in this section and can be found in the 2024 remuneration system, starting on page 215.

OVERVIEW OF THE 2026 REMUNERATION SYSTEM

C.20

Total remuneration	Fixed remuneration	Basic remuneration	<ul style="list-style-type: none"> Fixed, basic remuneration not related to performance which is paid monthly
		Fringe benefits	<ul style="list-style-type: none"> Non-cash remuneration, for example, use of a company car Contributions to pension, health, and long-term care insurance, D&O insurance, accident insurance Upper limit: €100 thousand
		Pension commitments	<ul style="list-style-type: none"> 20% of the basic remuneration, which is multiplied by an age factor (e.g., 7.5% – 22%) (thus, currently up to 4% of the basic remuneration) Upper limit: €360 thousand for the Chairman of the Board of Executive Directors and €270 thousand for each other member of the Board of Executive Directors¹
	Variable remuneration	Short-term incentive (STI) <i>(STI x performance factor = bonus)</i>	<p>Performance criteria: 80.0% EBITDA target achievement 20.0% FCF target achievement</p> <p>Upper limit target achievement: 200% Performance factor (0.8 – 1.2)</p> <p>Performance period: 1 year</p> <p>Payment: April of the following year</p>
		Long-term incentive (LTI)	<p>Performance criteria: 12.5% Lost-time incident rate 12.5% Health and safety culture (including near-miss reportings, severe incident failure (SIF) rate, health passport, management training occupational health) 25.0% Specific CO₂ emissions 50.0% Share price performance (share-based part)</p> <p>Upper limit target achievement: 200%</p> <p>Performance period: 4 years</p> <p>Payment: April of the year following the performance period</p>
	Remuneration factor: 1.0 – 1.7 depending on position, complexity of the area of responsibility, and experience		
Maximum remuneration: €4,000 thousand for an ordinary member of the Board of Executive Directors with remuneration factor 1.0			
Further design elements		<ul style="list-style-type: none"> Share ownership guideline Clawback clause Upper limit for severance payment Contractual non-compete clause² 	

1 The upper limit for pension commitments is reviewed every three years and adjusted if necessary.

2 No post-contractual non-compete clause exists.

EXPANSION OF PERFORMANCE CRITERIA IN THE SHORT-TERM INCENTIVE (STI)

To align with established market standards, the performance criteria for the short-term incentive will be expanded to include

free cash flow (FCF), as specified in the annual planning, as an additional indicator. Since FCF is the basis for distribution to our shareholders, this adjustment will contribute to an even stronger capital market orientation of the remuneration system. In future,

80% of the short-term incentive will be based on achieving the EBITDA target and 20% on achieving the planned FCF value. The calculation for achieving the EBITDA target remains unchanged (100% achievement if the planned value is reached, with a linear increase to 200% or a decrease to 0% if the target is exceeded or not reached). The FCF target achievement is 100% if the actual FCF corresponds to the target value specified in the annual planning approved by the Supervisory Board. If the actual FCF is €0 or less, the target achievement is 0%, regardless of the target value. As in the 2024 remuneration system, the performance factor (0.8 – 1.2), which is measured against the achievement of predefined targets, multiplies the target achievement resulting from the two performance criteria. The “Remuneration report” provides transparent information on target definitions for the variable remuneration components (STI and LTI) and their annual achievement.

ADJUSTMENTS TO PERFORMANCE CRITERIA IN THE LONG-TERM INCENTIVE (LTI)

In line with our commitment to sustainability and integrating these issues into our business activities, sustainability-related performance criteria will continue to account for 50% of the LTI. The 2026 remuneration system will focus on reducing CO₂ emissions and promoting the health and safety of our employees. These topics have been prioritized because, on the one hand, they address material areas of our business model and strategy, as identified in the double materiality analysis. For example, social performance indicators are important factors for achieving low downtime and thus stable production and a competitive cost position. On the other hand, considerable progress has already been made regarding certain performance criteria of the 2024 remuneration system, also including governance indicators. Therefore, these indicators are no longer included as performance criteria in remuneration. The remaining 50% of the LTI is still measured by share price performance.

SPECIFIC CO₂ EMISSIONS

The calculation of specific CO₂ emissions (Scope 1 and 2) remains unchanged from the 2024 remuneration system. Therefore, the target values for subsequent years are based on existing values (end of 2025: 261.4 kg/t), incentivizing a significant reduction in CO₂ emissions over the next years, aimed at reaching a target value of 216.4 kg/t by the end of 2032. In the 2026 remuneration system, this key performance indicator will be included in the LTI, carrying a greater weight (25.0%) than in the 2024 system (16.7%). **C.21**

ENVIRONMENT & RESOURCES – CLIMATE CHANGE (E1) (UNTIL 2032)
SPECIFIC CO₂ EMISSIONS

C.21



Schematic illustration.

LOST-TIME INCIDENT RATE (LTI RATE)

The LTI rate, including a penalty factor of 1.0 for fatal work-related accidents, continues to be used to measure occupational safety during previous LTI performance periods. With a weighting of 12.5%, this key performance indicator accounts for a significant proportion of the LTI. The target is to reduce the LTI rate to 0 by 2045, with an interim target of 2.7 by 2032. **C.22**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2032)

LOST-TIME INCIDENT RATE

C.22



Schematic illustration.

HEALTH AND SAFETY CULTURE⁸

The 2026 remuneration system will expand the historical view of occupational safety (LTI rate) to include a future-oriented component: the health and safety culture index (H&S Culture Index) at German sites. The key performance indicator contributes 12.5% to the LTI and serves as an indicator of future health and occupational safety. Including the cultural component is intended to raise awareness of health and safety issues. The

⁸ The green-marked section contains information on ESRS disclosure requirement S1 MDR-A, 68a.

H&S Culture Index consists of four equally weighted, objectively measurable indicators.

I. NEAR-MISS REPORTINGS

Near-miss reporting (NMR) involves systematically recording incidents that could have resulted in an accident. They serve to proactively identify hazards and enable the development of preventive measures to avoid accidents. The key performance indicator measures participation in the reporting system as a percentage of employees who submit at least one NMR in the respective financial year. Starting at 9% at the end of 2025, the goal is to increase the reporting rate to 23% by the end of 2032. **C.23**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2032)
NEAR-MISS REPORTINGS **C.23**



Schematic illustration.

II. SEVERE INCIDENT FAILURE (SIF) RATE

The SIF (severe incident failure) rate measures the frequency of incidents that could have resulted in life-changing or fatal consequences per one million hours worked. Incidents are classified by severity using a defined points system. The initial target value is 0.96 by the end of 2026. The target is to reduce the rate to 0.6 by the end of 2032. **C.24**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2032)
SEVERE INCIDENT FAILURE (SIF) RATE **C.24**



Schematic illustration.

III. HEALTH PASSPORT

The health passport promotes health awareness and includes various health initiatives. It provides employees with an easy way to document their health-related activities, thereby motivating them to adopt a healthy lifestyle. The key performance indicator measures the participation rate, which is defined as the number of employees who participated in at least one health passport campaign during the financial year divided by the average number of employees at all German sites that introduced the health passport at the beginning of the year. Starting from an initial target of 3% by the end of 2026, the participation rate is expected to increase to 15% by the end of 2032. **C.25**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2032)
HEALTH PASSPORT **C.25**



Schematic illustration.

IV. MANAGEMENT TRAINING OCCUPATIONAL HEALTH

The management training on occupational health is a digital format that teaches health-promoting management behaviors. It empowers managers to actively contribute to a successful and healthy work environment. The key performance indicator measures the participation rate, defined as the proportion of managers who have completed the training in the respective financial year. The target is to increase the participation rate from 60% at the end of 2026 to 90% by the end of 2032. **C.26**

SOCIAL RESPONSIBILITY – EMPLOYEES (S1) (UNTIL 2032)
MANAGEMENT TRAINING OCCUPATIONAL HEALTH **C.26**



Schematic illustration.

ADJUSTMENTS TO THE PERFORMANCE PERIOD AND PAYMENT OF THE LTI

To align the remuneration system with the German Corporate Governance Code (DCGK), the performance period for the LTI will cover four years instead of three starting in 2026. Therefore, members of the Board of Executive Directors will only be able to access the long-term variable grant amounts after four financial years.

The last LTI program (LTI 2025 – 2027) subject to a three-year performance period will be settled on December 31, 2027, and paid out in April 2028. The first LTI program (LTI 2026 – 2029) subject to a four-year performance period will be settled on December 31, 2029, and paid out in April 2030. Due to the one-year extension of the performance period, no LTI program will be settled in the 2028 financial year, meaning no payment will be

due in April 2029. In this case, it was decided that 50% of the 2026 – 2029 LTI program will be paid out in April 2029, based on an estimate of target achievement as of December 31, 2029. The remaining portion will be paid out in April 2030, offset against the actual target achievement as of December 31, 2029. This rule applies only one time to Board of Executive Directors members with LTI entitlements from the 2024 remuneration system, provided that the 2026 remuneration system is presented at the Annual General Meeting.

The 2026 remuneration system also does not allow for the early payment of ongoing LTI programs upon departure. Payment will only be made after the regular expiry of the program in April of the year following the four-year performance period.

FURTHER ADJUSTMENTS

As part of the regular review process, the upper limit for fringe benefits will increase from €75 thousand to €100 thousand to align with current market standards. The maximum remuneration for an ordinary member of the Board of Executive Directors will be €4,000 thousand (previously €3,500 thousand). In line with the remuneration factor, the remuneration is higher for the Chairman and other members of the Board of Executive Directors with an increased remuneration factor. Since the maximum remuneration for ordinary members of the Board of Executive Directors has not changed since its introduction in 2021, an adjustment will be made as part of the further development of the remuneration system. This adjustment will appropriately reflect the actual weighting and structure of the relevant remuneration components.

In addition, adjustments to further design elements of the remuneration system are planned: The clawback clause's right of recovery or retention will apply to both STI and LTI. The Share Ownership Guideline has been further developed, particularly with regard to the timing and obligations of purchases. Additionally, service agreements of the Board of Executive Directors will only include a contractual non-compete clause. There will be no post-contractual non-compete clause, meaning no compensation payments are payable.

REMUNERATION OF THE SUPERVISORY BOARD

OVERVIEW OF THE REMUNERATION SYSTEM

The provisions of the remuneration system for the Supervisory Board, as established in Article 12 of K+S Aktiengesellschaft's Articles of Association, were passed at the Annual General Meeting on May 10, 2023, and were applied in full in the 2025 financial year.

REMUNERATION STRUCTURE AND COMPONENTS

An ordinary member of the Supervisory Board receives fixed annual remuneration of €85 thousand. A chair receives twice this amount and a deputy chair 1.5 times this amount.

The members of the Audit Committee receive additional annual remuneration of €20 thousand. Remuneration for membership of the Personnel Committee is €5 thousand. The members of the Nomination Committee receive annual remuneration of €2.5 thousand if at least two meetings have taken place during the financial year. Remuneration for membership of the Strategy Committee is €15 thousand. The members of the Sustainability Committee⁹ receive annual remuneration of €5 thousand. A member of the Special Committee set up by the Supervisory Board receives an attendance fee of €1 thousand per meeting as remuneration for attending a committee meeting. Each committee chair receives twice this amount and a deputy chair 1.5 times this amount. The members of the Supervisory Board are entitled to reimbursement by the Company of any expenses that are necessary and reasonable for the performance of their duties as well as to reimbursement of any value added tax (VAT) payable as a consequence of their activities in their capacity as Supervisory Board members, if relevant.

For serving on the Supervisory Board of the Group subsidiary, K+S Minerals and Agriculture GmbH, a full member receives an annual remuneration of €6 thousand. The chair receives twice this amount and the deputy chair receives 1.5 times this amount.

Both supervisory bodies have a rule where any member who was only on the Supervisory Board or one of its committees for part of a year receives one-twelfth of the relevant annual remuneration for each month that began during their membership.

The remuneration of the Supervisory Board is paid until the end of the first month following the close of the financial year.

REMUNERATION GRANTED AND OWED

Tables **C.27** and **C.28** show the remuneration granted and owed during the financial year to current members of the Supervisory Board, in either case provided that their underlying service had already been performed in full as of December 31. Tables **C.29** and **C.30** refer to the remuneration granted and owed for the financial year to members of the Supervisory Board who left office in 2025.

Expenses for 2025 total €38.9 thousand (2024: €35.7 thousand). This increase is due to higher travel expenses resulting from changes in the Supervisory Board's composition and a visit to the Bernburg plant to obtain information about the Company's largest salt production site. Beyond this, Supervisory Board members were not paid for personal services rendered, particularly consulting and mediation services, nor were any benefits granted.

In addition to the Supervisory Board remuneration, employee representatives who are employees of the K+S Group receive remuneration that is not related to activities performed for the Supervisory Board.

A family member of a Supervisory Board member is employed by the K+S Group in a non-management position. This individual's remuneration is paid in accordance with the internal remuneration guidelines of the K+S Group and corresponds to the usual remuneration of individuals in comparable positions.

⁹ Valid until December 31, 2025. Since January 1, 2026, the content has been integrated into the Supervisory Board and existing committees to establish sustainability as an integral part of the corporate strategy.

REMUNERATION GRANTED AND OWED TO THE SUPERVISORY BOARD ¹

C.27

	Total remuneration		Fixed remuneration		Total committee remunerations		Remuneration paid by subsidiaries	
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Members of the Supervisory Board in office as of December 31, 2025								
Dr. Harald Schwager (since May 14, 2025)	164.7	100	113.3	69	43.3	26	8.0	5
Ralf Becker	176.5	100	127.5	72	40.0	23	9.0	5
Thomas Kölbl (Strategy Committee since May 14, 2025)	183.5	100	127.5	70	50.0	27	6.0	3
Petra Adolph	116.0	100	85.0	73	25.0	22	6.0	5
André Bahn	111.0	100	85.0	77	20.0	18	6.0	5
Carl-Albrecht Bartmer	98.5	100	85.0	86	7.5	8	6.0	6
Prof. Dr. Elke Eller	101.0	100	85.0	84	10.0	10	6.0	6
Lars Halbleib	111.0	100	85.0	77	20.0	18	6.0	5
Christiane Hölz	121.0	100	85.0	70	30.0	25	6.0	5
Michael Knackmuß	96.0	100	85.0	89	5.0	5	6.0	6
Dr. Tilman Krauch (since May 14, 2025)	60.7	100	56.7	93	–	–	4.0	7
Gerd Kübler	85.0	100	85.0	100	–	–	–	–
Peter Trotha	111.0	100	85.0	77	20.0	18	6.0	5
Dr. Rainier van Roessel	93.5	100	85.0	91	2.5	3	6.0	6
Brigitte Weitz	91.0	100	85.0	93	–	–	6.0	7
Christine Wolff	108.5	100	85.0	78	17.5	16	6.0	6
Total	1,828.8		1,445.0		290.8		93.0	

1 Rounding differences may arise in figures.

REMUNERATION GRANTED AND OWED TO THE SUPERVISORY BOARD – COMPOSITION OF COMMITTEE REMUNERATIONS ¹

C.28

	Audit Committee		Personnel Committee		Nomination Committee		Strategy Committee		Sustainability Committee		Special Committee	
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Members of the Supervisory Board in office as of December 31, 2025												
Dr. Harald Schwager (since May 14, 2025)	13.3	8	6.7	4	3.3	2	20.0	12	–	–	–	–
Ralf Becker	20.0	11	5.0	3	–	–	15.0	8	–	–	–	–
Thomas Kölbl (Strategy Committee since May 14, 2025)	40.0	22	–	–	–	–	10.0	5	–	–	–	–
Petra Adolph	20.0	17	–	–	–	–	–	–	5.0	4	–	–
André Bahn	–	–	–	–	–	–	15.0	14	5.0	5	–	–
Carl-Albrecht Bartmer	–	–	–	–	2.5	3	–	–	5.0	5	–	–
Prof. Dr. Elke Eller	–	–	5.0	5	–	–	–	–	5.0	5	–	–
Lars Halbleib	20.0	18	–	–	–	–	–	–	–	–	–	–
Christiane Hölz	20.0	17	–	–	–	–	–	–	10.0	8	–	–
Michael Knackmuß	–	–	5.0	5	–	–	–	–	–	–	–	–
Dr. Tilman Krauch (since May 14, 2025)	–	–	–	–	–	–	–	–	–	–	–	–
Gerd Kübler	–	–	–	–	–	–	–	–	–	–	–	–
Peter Trotha	–	–	–	–	–	–	15.0	14	5.0	5	–	–
Dr. Rainier van Roessel	–	–	–	–	2.5	3	–	–	–	–	–	–
Brigitte Weitz	–	–	–	–	–	–	–	–	–	–	–	–
Christine Wolff	–	–	–	–	2.5	2	15.0	14	–	–	–	–
Total	133.3		21.7		10.8		90.0		35.0		–	

1 Rounding differences may arise in figures.

REMUNERATION GRANTED AND OWED TO FORMER MEMBERS OF THE SUPERVISORY BOARD ¹**C.29**

	Total remuneration		Fixed remuneration		Total committee remunerations		Remuneration paid by subsidiaries	
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Members of the Supervisory Board who left during the financial year								
Dr. Andreas Kreimeyer (until May 14, 2025)	102.9	100	70.8	69	27.1	26	5.0	5
Markus Heldt (until May 14, 2025)	44.2	100	35.4	80	6.3	14	2.5	6
Total	147.1		106.2		33.3		7.5	

1 Rounding differences may arise in figures.

REMUNERATION GRANTED AND OWED TO FORMER MEMBERS OF THE SUPERVISORY BOARD – COMPOSITION OF COMMITTEE REMUNERATIONS**C.30**

	Audit Committee		Personnel Committee		Nomination Committee		Strategy Committee		Sustainability Committee		Special Committee	
	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Members of the Supervisory Board who left during the financial year												
Dr. Andreas Kreimeyer (until May 14, 2025)	8.3	8	4.2	4	2.1	2	12.5	12	–	–	–	–
Markus Heldt (until May 14, 2025)	–	–	–	–	–	–	6.3	14	–	–	–	–
Total	8.3		4.2		2.1		18.8		–		–	

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS

The following comparison illustrates the annual change in the remuneration granted and owed to current members of the Supervisory Board, the earnings of K+S Aktiengesellschaft, and

the annual change in the average remuneration for employees in Germany (permanent workforce, temporary employees and trainees) on a full-time equivalent basis for the last five years. **C.31**

YEAR-ON-YEAR COMPARISON OF REMUNERATION AND EARNINGS FOR MEMBERS OF THE SUPERVISORY BOARD ¹

C.31

	2025		2024		2025 vs. 2024 change		2024 vs. 2023 change		2023 vs. 2022 change		2022 vs. 2021 change		2021 vs. 2020 change	
	in € thousand	in € thousand	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %	in € thousand	in %
Remuneration granted and owed to members of the Supervisory Board in office as of December 31, 2025														
Dr. Harald Schwager (since May 14, 2025)	164.7	–	–	–	–	–	–	–	–	–	–	–	–	–
Ralf Becker	176.5	176.5	–	–	-1.2	-1	40.2	29	–	–	-67.5	-33	–	–
Thomas Kölbl	183.5	173.5	10.0	6	15.7	10	52.8	50	–	–	-39.3	-27	–	–
Petra Adolph	116.0	116.0	–	–	1.6	1	27.3	31	2.1	2	-43.5	-34	–	–
André Bahn	111.0	107.3	3.8	3	2.9	3	24.4	31	–	–	-45.0	-36	–	–
Carl-Albrecht Bartmer	98.5	96.0	2.5	3	96.0	–	–	–	–	–	–	–	–	–
Prof. Dr. Elke Eller	101.0	97.3	3.8	4	-8.2	-8	28.5	37	4.8	7	-48.2	-40	–	–
Lars Halbleib	111.0	111.0	–	–	1.6	1	74.0	209	35.4	–	–	–	–	–
Christiane Hölz	121.0	121.0	–	–	41.2	52	79.8	–	–	–	–	–	–	–
Michael Knackmuß	96.0	96.0	–	–	1.6	2	24.4	35	–	–	-51.8	-43	–	–
Dr. Tilman Krauch (since May 14, 2025)	60.7	–	–	–	–	–	–	–	–	–	–	–	–	–
Gerd Kübler	85.0	85.0	–	–	–	–	20.0	31	–	–	-44.8	-41	–	–
Peter Trotha	111.0	99.8	11.3	11	1.4	1	31.3	47	40.0	148	27.1	–	–	–
Dr. Rainier van Roessel	93.5	93.5	–	–	-0.9	-1	21.0	29	6.3	9	3.5	6	–	–
Brigitte Weitz	91.0	91.0	–	–	2.1	2	23.9	37	–	–	19.6	43	–	–
Christine Wolff	108.5	97.3	11.3	12	34.5	55	62.8	–	–	–	–	–	–	–
Remuneration granted and owed to members of the Supervisory Board who left during the financial year														
Dr. Andreas Kreimeyer (until May 14, 2025)	102.9	247.0	-144.1	-58	-1.3	-1	40.0	19	10.0	5	-75.0	-27	–	–
Markus Heldt (until May 14, 2025)	44.2	106.0	-61.8	-58	5.7	6	26.3	36	28.6	63	45.4	–	–	–
Employees														
Average employee remuneration in Germany	84.2	81.2	3.0	4	-1.5	-2	4.6	6	-0.2	–	5.3	7	–	–
Earnings														
K+S AG net income/ loss (in € million)	268.9	-98.4	367.3	–	69.0	41	-472.5	–	-847.3	-74	1,755.8	–	–	–
K+S Group EBITDA (in € million) ²	612.8	557.7	55.1	10	-153.0	-22	-1,712.2	-71	1,263.6	109	714.5	161	–	–

1 Rounding differences may arise in figures.

2 Differences in changes compared to previous annual reports due to the adjustment of EBITDA figures regarding continuing and discontinued operations.

AGE LIMIT AND MAXIMUM TERMS OF OFFICE

Candidates for the Supervisory Board must be no older than 70 years old at the time of election. Additionally, members may serve on the Supervisory Board for a maximum of three terms. These rules do not affect the statutory co-determination rules.

ATTENDANCE AT MEETINGS

Table **C.32** shows Supervisory Board member attendance at Supervisory Board and committee meetings in 2025 on an individual basis. Overall, the average attendance of the entire committee in the 2025 financial year was around 98%. The Chairman of the Supervisory Board and the Chairman of the Audit Committee regularly attended virtual meetings with the Board of Executive Directors at K+S Aktiengesellschaft's premises.

ATTENDANCE OF MEETINGS BY MEMBERS OF THE SUPERVISORY BOARD OF K+S AKTIENGESELLSCHAFT IN THE 2025 FINANCIAL YEAR

C.32

	Meetings		thereof full Board meetings				thereof committee meetings			
	Total	Attendance	Total	Attendance			Total	Attendance		
				physical	virtual	Sum		physical	virtual	Sum
Supervisory Board members										
Dr. Andreas Kreimeyer (until May 14, 2025)	12	100%	3	2	1	3	9	6	3	9
Dr. Harald Schwager (since May 14, 2025)	15	100%	4	4	–	4	11	9	2	11
Ralf Becker	22	95%	7	6	1	7	15	8	6	14
Thomas Kölbl	14	93% ¹	7	5	1	6	7	4	3	7
Petra Adolph	16	94%	7	6	1	7	9	5	3	8
André Bahn	13	100%	7	6	1	7	6	5	1	6
Carl-Albrecht Bartmer	15	100%	7	6	1	7	8	6	2	8
Prof. Dr. Elke Eller	17	100%	7	6	1	7	10	7	3	10
Lars Halbleib	13	100%	7	6	1	7	6	4	2	6
Markus Heldt (until May 14, 2025)	4	75%	3	2	–	2	1	–	1	1
Christiane Hölz	16	100%	7	6	1	7	9	6	3	9
Michael Knackmuß	14	100%	7	6	1	7	7	5	2	7
Dr. Tilman Krauch (since May 14, 2025)	4	100%	4	3	1	4	–	–	–	–
Gerd Kübler	7	100%	7	6	1	7	–	–	–	–
Peter Trotha	13	100%	7	6	1	7	6	4	2	6
Dr. Rainier van Roessel	12	100%	7	6	1	7	5	5	–	5
Brigitte Weitz	7	100%	7	6	1	7	–	–	–	–
Christine Wolff	15	100%	7	6	1	7	8	8	–	8

¹ Mr. Thomas Kölbl was absent from the extraordinary Supervisory Board meeting with the prior approval of the Chairman of the Supervisory Board.

OUTLOOK FOR PLANNED ADJUSTMENTS TO THE REMUNERATION OF THE SUPERVISORY BOARD

Against the backdrop of a challenging regulatory environment and long-term investment decisions for K+S, the Supervisory Board addressed its own remuneration system. These conditions result in intensive committee and board work, particular strategic importance and responsibility of the Supervisory Board, and their succession planning.

Accordingly, the Supervisory Board's remuneration was analyzed in a multi-stage process with the help of an external consultant. First, a quantitative comparison was made with companies within the MDAX index. Next, a peer group of structurally similar DAX and MDAX companies was formed. Lastly, companies with comparable committee and governance requirements were consulted. This multi-stage analysis revealed the need to adjust Supervisory Board remuneration to ensure the Board continues to be appropriately staffed in terms of suitability, competence, and experience.

For this reason, the fixed annual remuneration of an ordinary Supervisory Board member will increase to €120 thousand (previously €85 thousand; 2012 to 2020: €100 thousand). The Chairman of the Supervisory Board will continue to receive twice

the remuneration of an ordinary member, and the Deputy Chairman will receive 1.5 times that amount. In addition, members of the Audit Committee receive an additional €30 thousand (previously €20 thousand), members of the Personnel Committee receive an additional €10 thousand (previously €5 thousand), members of the Nomination Committee receive an additional €5 thousand (previously €2.5 thousand), provided that at least two meetings per year have taken place, and members of the Strategy Committee receive an additional €25 thousand (previously €15 thousand). Members of the Special Committee receive an additional fixed remuneration of €2.5 thousand per meeting (previously €1 thousand). The committee chair receives twice and the deputy chair receives 1.5 times the remuneration of an ordinary member. Remuneration for the Sustainability Committee will cease upon the committee's dissolution on December 31, 2025. Remuneration for serving on the Supervisory Board of the Group subsidiary K+S Minerals and Agriculture GmbH remains unchanged.