

Annex 3
to the Executive Board Remuneration System 2026

No.	Clause in EBRs 2026	Subject of regulation / previous regulation in EBRs 2023	Changes made by EBRs 2026	Explanations
1	IV. 3.2	<p><u>OVR: No adjustment of the EBITDA figures determined</u></p> <p>To date, the EBITDA actually achieved, which is decisive for the accrual and amount of the one-year variable remuneration ('OVR'), had to be derived 1:1 from the Consolidated Financial Statements approved by the Supervisory Board. There is no possibility of adjustment.</p>	<p><u>Introduction of a clean-up option</u></p> <p>The EBITDA actually achieved and derived from the Consolidated Financial Statements can be adjusted for the impacts of special measures that have been approved but not yet planned at the time the target EBITDA is set or for the negative effects of changes in the economic or legal environment that cannot be influenced and are unforeseeable in terms of their scope or nature, but only up to a maximum of the target EBITDA set.</p>	<p>The new regulation ensures that the determination of target achievement remains fair and meaningful even if strategically intended measures or extraordinary external developments distort the result. It avoids undercompensation, which is questionable from the point of view of fairness and motivation.</p>
2	IV. 4.4	<p><u>MVR: Only limited adjustment of the determined ROCE figures</u></p> <p>While special measures that have been approved but not yet planned when the target value for ROCE is set as a key criterion for granting the multi-year variable remuneration ('MVR') may be adjusted for their impact on the average ROCE derived from the approved annual financial statements for the respective three-year period pursuant to EBRs 2023, it is not possible to adjust for the negative impact on ROCE of changes in the economic or legal environment that cannot be influenced or foreseen.</p>	<p><u>Introduction of an extended adjustment option</u></p> <p>The ROCE actually achieved in the respective three-year period can now also be adjusted for the negative impacts of changes in the economic or legal environment that cannot be influenced and are unforeseeable in terms of their scope or nature, but only up to a maximum of the target ROCE set.</p>	<p>The extension of the adjustment option has the same background as the introduction of new adjustment options when determining the EBITDA actually achieved (see the explanations in No. 1 above).</p>

No.	Clause in EBRs 2026	Subject of regulation / previous regulation in EBRs 2023	Changes made by EBRs 2026	Explanations
3	IV. 6.2	<p><u>Defined contribution pension scheme</u></p> <p>Restriction to defined contribution pension scheme via insurance company, pension fund or provident fund with fixed annual contribution (currently approx. €153,000 for the CEO, approx. €100,000 for ordinary Executive Board members).</p>	<p><u>Further options</u></p> <p>Alternatively, new Executive Board members joining the company from 1 January 2026 can be granted a pension that is comparable to the previous model in all key respects, particularly with regard to the cost and level of benefits.</p>	<p>The supplement creates flexibility for alternative pension systems without increasing the financial burden on the company or creating differences in benefits.</p>
4	IV. 10	<p><u>Subsequent non-compete clauses with compensation for non-competition</u></p> <p>Possibility of agreeing to post-contractual non-compete clauses that provide for compensation for a maximum of 2 years.</p> <p>Amount: for both years, in principle, 50% of the average remuneration of the last 12 months before leaving the company.</p>	<p><u>Compensation for non-competition, not mandatory, only optional</u></p> <p>General agreement on post-contractual non-competition clauses without granting compensation for non-competition.</p> <p>Only in justified individual cases can compensation for a maximum period of 2 years be agreed.</p> <p>Amount: per month max. 1/24 of the total remuneration of the last 12 months before leaving the company.</p>	<p>The new regulation can relieve the company of flat-rate payment obligations and creates more flexibility in the contractual arrangements in individual cases.</p>
5	IV. 12	<p><u>No regulation</u></p> <p>To date, there has been no provision for granting a 'signing bonus', i.e., a lump-sum compensation or incentive amount, to new members of the Executive Board.</p>	<p><u>Signing Bonus</u></p> <p>In justified individual cases, a one-off or pro rata bonus in a customary and appropriate amount (max. €1 million) may be promised to attract new Executive Board members.</p>	<p>The regulation creates flexibility in the recruitment of qualified candidates for a position on the Executive Board. In addition to the incentive effect, it can be used, for example, to compensate for losses due to the termination of the previous employment relationship</p>