

**SIMONA**



# **Compensation Report**

**pursuant to Section 162 of the German Stock Corporation Act (Aktiengesetz – AktG)**

**for the financial year from January 1 to December 31, 2025**

**for SIMONA Aktiengesellschaft**

# SIMONA AG compensation report pursuant to Section 162 of the German Stock Corporation Act (Aktiengesetz – AktG) for the financial year from January 1 to December 31, 2025

The compensation report contains details of the compensation, i.e., remuneration, granted and owed to members of the Management Board and Supervisory Board, specifying their names, and is prepared by the Management Board and Supervisory Board. Compensation shall be considered granted when it is actually paid to a member of the governing body and thus passes into their ownership. Reporting is performed in respect of current and former members of the governing bodies. This compensation report has been formally audited by the auditor in accordance with Section 162(3) AktG. Beyond this, it was not subject to any further substantive audit. The compensation report and the corresponding audit opinion can be found on our website.

At the Annual General Meeting of June 6, 2025, the compensation report for the 2024 financial year, prepared and formally audited in accordance with Section 162 AktG, was approved in accordance with Section 120a AktG. Approval was given with 100% votes in favor.

There were no changes in the composition of the Management Board in the 2025 financial year.

There were no changes in the composition of the Supervisory Board in the 2025 financial year.

## **Current Management Board compensation**

This compensation report is based on the new compensation system approved by the Annual General Meeting on June 6, 2025. It applies to contract extensions and new appointments concluded as from January 1, 2025.

On October 6, 2021, a contract extension for Dr. Jochen Hauck was agreed for a further five years until December 31, 2026. On December 6, 2021, contract extensions for Messrs. Matthias Schönberg and Michael Schmitz were each agreed for a further five years until August 14, 2027.

The Supervisory Board, based on the recommendations of the Personnel and Nomination Committee, is responsible for determining the overall compensation of the respective Management Board members. It also regularly reviews the compensation system relating to the Management Board. The Personnel and Nomination Committee consists of the Supervisory Board Chairman Dr. Ing. Klaus F. Erkes as well as the Supervisory Board members Roland Frobel and Dr. Roland Reber. Compensation for the members of the Management Board of SIMONA AG is calculated on the basis of the size of the company, its commercial and financial position as well as the level and structure of compensation granted to Management Board members of similar enterprises. In addition, the duties and the contribution of the respective members of the Management Board are taken into account.

Management Board compensation is performance-based. It is comprised of a fixed element of compensation as well as a variable component. The fixed component of compensation is paid as a fixed salary on a monthly basis. The fixed component of compensation is reviewed every two years, while the variable compensation target is reviewed annually. In addition, both components are subject to thorough analyses in intervals of two to three years, based on a comparison with compensation figures applicable to executive staff of similar enterprises.

Alongside their fixed salary, the members of the Management Board also receive company pension benefits and fringe benefits in the form of non-cash remuneration, which mainly consists of a company car, telephone, and insurance policies. Contributions to D&O insurance are not included in the amounts listed below.

The benefits for the company pension scheme are fixed contributions for an indirect defined contribution plan based on a reinsured pension concept. The benefit commitments relate to benefits in respect of retirement, disability, and surviving dependants.

Short-term variable compensation ("profit-based bonus") is aligned with the financial performance criterion Group EBT according to IFRS (adjusted for the provision for the annual bonus of the Management Board). This is conducive to promoting the Management Board's focus on profitability and growth.

In order to link the compensation of members of the Management Board to the long-term performance of SIMONA AG, long-term variable compensation accounts for a significant proportion of total compensation. It consists of two components:

1. The long-term incentive program ("LIP") is granted as a target bonus with a three-year period used to determine the amount. Average ROCE (return on capital employed) serves as the key determinant of financial success during the three-year performance period; in this context, ROCE does not refer to EBIT but rather to EBIT after income taxes, i.e., net operating profit after taxes ("NOPAT-ROCE"; Net Operating Profit After Tax). The LIP of SIMONA AG for long-term compensation is aimed at sustainably linking the interests of the company's management with the interests of shareholders in increasing the value of the company over the long term. At the same time, LIP is to be seen as a competitive compensation component available to SIMONA AG's management, the focus being on establishing a connection with the long-term financial performance of the company.
2. ESG bonus: As in the case of the LIP, this is granted as a target bonus with a three-year period used to determine the amount. SIMONA is committed to achieving ESG (Environmental, Social, Governance) targets, which form an integral part of the corporate strategy. In the context of the compensation system, specific ESG targets are defined that form the basis for variable compensation. These targets are as follows:
  - Reducing CO<sub>2</sub> emissions in accordance with international criteria: SIMONA is committed to reducing CO<sub>2</sub> emissions in accordance with internationally recognized standards, thereby making an active contribution to climate change mitigation.
  - Respecting employee rights: Safeguarding and promoting the rights of employees is at the heart of the company's actions. SIMONA is committed to fair working conditions and compliance with labor law regulations.
  - Staff satisfaction and safety: Staff satisfaction and safety are a key consideration for the company. With this in mind, SIMONA assesses employee satisfaction and takes measures to improve working conditions. SIMONA is also committed to reducing accidents at work and promoting a safe working environment.
  - Complying with fundamental legal and ethical principles: The actions of SIMONA and its employees are based on strict compliance with legal standards.

In linking these ESG targets to the compensation system, SIMONA ensures that the Management Board actively contributes to the sustainable development of the company and embraces these values in its daily actions.

## Calculation of variable Management Board compensation

### Profit-based bonus

The profit-based bonus is calculated as a percentage of adjusted Group EBT in accordance with IFRS (adjusted for the provision for the Management Board's annual bonus); 0.65% for the Chairman (CEO) of the Management Board and 0.45% for the other members of the Management Board. The maximum compensation in respect of the profit-based bonus is 180% of the target amount for the Chairman of the Management Board (CEO) and 130% for each of the other members of the Management Board. In nominal terms, this amounts to €351 thousand for the Chairman of the Management Board (CEO) and €182 thousand for the other Management Board members.

### Long-term incentive program (LIP)

Average ROCE (return on capital employed) serves as the key determinant of financial success during the three-year performance period; in this context, ROCE does not refer to EBIT but rather to EBIT after income taxes, i.e., net operating profit after taxes ("NOPAT-ROCE"; Net Operating Profit After Tax).

	ROCE	LIP bonus
At an average NOPAT-ROCE of less than	3.5 %	0 %
At an average NOPAT-ROCE of	3.5 %	25 %
At an average NOPAT-ROCE of	5.0 %	50 %
At an average NOPAT-ROCE of	8.0 %	100 %
At an average NOPAT-ROCE of	11.0 %	130 %/150 %

The average NOPAT-ROCE is applied in each case as a value that has been interpolated on a linear basis.

The target LIP bonus under the compensation system is €250 thousand for the Chairman of the Management Board (CEO) and €140 thousand for the other Management Board members. The maximum payout amount is 150% for the Chairman of the Management Board (CEO) and 130% for the other members of the Management Board.

### ESG component

The Supervisory Board sets one or more ESG targets for the performance period prior to the beginning of the respective grant year. In addition, a threshold value corresponding to a target attainment rate of 50% and a target value corresponding to a target attainment rate of 100% are set for each ESG target. If the threshold value is not reached, the degree of target attainment is 0.0%. Values between the threshold and the target value are interpolated or extrapolated on a linear basis; this also applies when the target value is exceeded. In those cases in which there is only one ESG target, the target attainment level corresponds to the overall target attainment level. In the case of several ESG targets, the overall target attainment level is calculated from the average of the target attainment levels of the individual ESG targets, unless the Supervisory Board determines a different weighting of the ESG targets for the calculation of the target attainment level prior to the beginning of the respective grant year.

As regards the 2023–2025 performance period, several targets have been set for the three main components of environmental, social, and governance, each of which is given a weighting of one third. These are calculated on a pro rata basis according to the target attainment of the respective year.

The payout amount of the ESG bonus is determined using the following formula: "Target bonus in euro x overall degree of target attainment." The target bonus for the Chairman of the Management Board (CEO) is €60 thousand. The payout amount is limited to a maximum of 150% of the target bonus. The target bonus for the other members of the Management Board is €40 thousand; the amount paid out is limited to a maximum of 130% of the target bonus.

### Governance

Members of the Management Board receive neither loans or share options nor other share-based compensation from the company. No member of the Management Board has been assured benefits in the event of premature termination of the member's employment, with the exception of continued payment of compensation until the expiry of the member's contract in the event of dismissal or suspension. This compensation shall be offset accordingly if another job is taken up. No benefits from a third party with regard to his/her activity as a member of the Management Board were assured or granted in the reporting year.

The employment contracts of the Management Board members do not currently provide for the possibility of withholding or reclaiming any variable compensation.

Management Board compensation paid in the 2025 financial year comprises the following components:

#### COMPENSATION IN THE 2025 FINANCIAL YEAR CURRENT MEMBERS OF THE MANAGEMENT BOARD

€ '000 /%	Schönberg		Schmitz		Dr. Hauck		Total	
Fixed salary and fringe benefit	419	38 %	295	43 %	318	42 %	1,032	40 %
Indirect pension plan contributions	80	7 %	52	7 %	60	8 %	192	8 %
<b>Total fixed compensation</b>	<b>499</b>	<b>45 %</b>	<b>347</b>	<b>50 %</b>	<b>378</b>	<b>50 %</b>	<b>1,224</b>	<b>48 %</b>
Profit-based bonus 2024 financial year	248	23 %	172	25 %	172	23 %	592	23 %
LIP period 2022–2024	288	26 %	139	20 %	154	20 %	581	23 %
ESG, period 2022–2024	66	6 %	38	5 %	49	7 %	153	6 %
<b>Total variable compensation</b>	<b>603</b>	<b>55 %</b>	<b>349</b>	<b>50 %</b>	<b>375</b>	<b>50 %</b>	<b>1,327</b>	<b>52 %</b>
<b>Total compensation</b>	<b>1,102</b>	<b>100 %</b>	<b>696</b>	<b>100 %</b>	<b>753</b>	<b>100 %</b>	<b>2,551</b>	<b>100 %</b>

The profit-based bonus for the 2024 financial year was calculated on the basis of adjusted EBT in accordance with IFRS of €38,192 thousand multiplied by 0.65 % for the Chairman of the Management Board (CEO) and 0.45 % for the other members of the Management Board, taking into account maximum compensation in each case.

LIP compensation was determined on the basis of average NOPAT-ROCE achieved in respect of the 2022–2024 performance period, which was 8.9 % (8.0 % NOPAT-ROCE corresponds to LIP bonus of 100 %), a target LIP bonus of €250 thousand for the Chairman of the Management Board (CEO), and between €100 thousand and €130 thousand for the other members of the Management Board.

Target attainment amounts to 115.5 %.

Management Board compensation paid in the 2024 financial year comprises the following components:

**COMPENSATION IN THE 2024 FINANCIAL YEAR  
CURRENT MEMBERS OF THE MANAGEMENT BOARD**

€ '000 /%	Schönberg		Schmitz		Dr. Hauck		Total	
Fixed salary and fringe benefits	433	38 %	302	46 %	331	48 %	<b>1,066</b>	<b>43 %</b>
Indirect pension plan contributions	80	7 %	52	8 %	40	6 %	<b>172</b>	<b>7 %</b>
<b>Total fixed compensation</b>	<b>513</b>	<b>45 %</b>	<b>354</b>	<b>54 %</b>	<b>371</b>	<b>54 %</b>	<b>1,238</b>	<b>50 %</b>
Profit-based bonus 2023 financial year	262	23 %	152	23 %	163	23 %	577	23 %
LIP period 2021–2023	362	32 %	153	23 %	161	23 %	676	27 %
LIP period 2021–2023	0		0		0		0	
<b>Total variable compensation</b>	<b>625</b>	<b>55 %</b>	<b>305</b>	<b>46 %</b>	<b>324</b>	<b>46 %</b>	<b>1,254</b>	<b>50 %</b>
<b>Total compensation</b>	<b>1,138</b>	<b>100 %</b>	<b>659</b>	<b>100 %</b>	<b>695</b>	<b>100 %</b>	<b>2,492</b>	<b>100 %</b>

The profit-based bonus for the 2023 financial year was calculated on the basis of adjusted EBT in accordance with IFRS of €45,997 thousand multiplied by 0.65 % for the Chairman of the Management Board (CEO) and 0.45 % for the other members of the Management Board, taking into account maximum compensation in each case.

LIP compensation was determined on the basis of average NOPAT-ROCE achieved in respect of the 2021–2023 performance period, which was 10.7 % (8.0 % NOPAT-ROCE corresponds to LIP bonus of 100 %), a target LIP bonus of €250 thousand for the Chairman of the Management Board (CEO), and between €100 thousand and €130 thousand for the other members of the Management Board. Target attainment amounts to 144.9 %.

## Vertical comparison of compensation

The following section provides a comparative overview of annual changes in governing body compensation, earnings performance of SIMONA AG and the SIMONA Group as well as average staff remuneration over a five-year period from 2021 to 2025.

Vertical comparison	2021 vs. 2020	2022 vs. 2021	2023 vs. 2022	2024 vs. 2023	2025 vs. 2024	5-year Ø
<b>Members of the Supervisory Board</b>						
Dr. Rolf Goessler (until June 2, 2021)	0.0 %	18.8 %	-	-	-	3.8 %
Dr. Ing. Klaus F. Erkes (since June 2, 2021)	-	-	71.4 %	0.0 %	0.0 %	14.3 %
Roland Frobel	0.0 %	79.1 %	-16.7 %	0.0 %	0.0 %	12.5 %
Dr. Roland Reber	0.0 %	126.9 %	6.1 %	0.0 %	0.0 %	26.6 %
Martin Bücher	0.0 %	130.8 %	0.0 %	0.0 %	0.0 %	26.2 %
Andy Hohlreiter	0.0 %	130.8 %	0.0 %	0.0 %	0.0 %	26.2 %
Markus Stein	0.0 %	130.8 %	0.0 %	0.0 %	0.0 %	26.2 %
<b>Management Board members</b>						
Dr. Jochen Hauck	1.5 %	46.8 %	4.3 %	1.6 %	8.3 %	12.5 %
Matthias Schönberg	30.2 %	67.4 %	0.6 %	-10.5 %	-3.2 %	16.9 %
Michael Schmitz	29.7 %	17.7 %	2.6 %	-1.5 %	5.6 %	10.8 %
<b>Key earnings indicators</b>						
Profit for the year (SIMONA AG)	52.9 %	-56.0 %	139.7 %	5.1 %	46.9 %	37.7 %
EBIT (SIMONA Group)	51.5 %	6.5 %	-2.8 %	-26.8 %	-1.5 %	5.4 %
<b>Average remuneration of the workforce</b>						
Total workforce in Germany	1.7 %	6.3 %	1.7 %	2.8 %	5.8 %	3.7 %
Total workforce Group	2.0 %	4.5 %	2.9 %	3.1 %	7.4 %	4.0 %

The fixed compensation of the Supervisory Board was increased for the last time on the basis of a resolution by the Annual General Meeting on June 2, 2021 (see Compensation of the Supervisory Board). If the change were evenly distributed over a five-year period, this would result in an average change in Supervisory Board compensation of 3.8 to 26.2 % per year.

Average remuneration of the workforce was calculated on the basis of the respective gross annual remuneration, including any supplements, statutory sick pay, holiday pay, and Christmas bonuses, excluding other bonuses.

The total workforce in Germany comprises the employees of all the German sites excluding the members of the Management Board. The total Group workforce comprises the employees of all SIMONA subsidiaries worldwide, excluding the members of the Management Board of SIMONA AG. The calculation is based on the number of employees by headcount at the end of the year.

## Restructuring of compensation for Management Board and Supervisory Board members

The Act Implementing the Second Shareholders' Rights Directive (Gesetz zur Umsetzung der zweiten Aktionärsrechterichtlinie – "ARUG II") repealed Section 120(4) of the Stock Corporation Act (Aktiengesetz – AktG) and added Section 120a to the Stock Corporation Act. The new provisions applicable to exchange-listed companies under stock corporation law include the introduction of a mandatory report on the individual compensation of their management and supervisory board members. The supervisory board and the management board of exchange-listed stock corporations are responsible for preparing the report on an annual basis. The obligations to disclose itemized management board compensation (Section 285 No. 9a sentences 5–8 and Section 314 I No. 6a sentences 5–8 HGB) together with the basic features of the compensation system in respect of exchange-listed companies, which previously applied under the provisions of the German Commercial Code (HGB), have been repealed in order to avoid redundancies. The compensation report under stock corporation law is a separate report that does not form a mandatory part of the financial statements or management report.

## Resolution on the approval of the compensation system relating to members of the Management Board

At its meeting on April 14, 2021, the Supervisory Board decided on a compensation system for the Management Board members that has been adjusted in specific areas. The Supervisory Board submitted the compensation system of the Management Board to the Annual General Meeting on June 2, 2021, for the initial resolution pursuant to Section 120a AktG. The compensation system was drawn up with the assistance of an independent consultant and complies with the requirements of Section 87a AktG, as newly introduced by the ARUG II, as well as the recommendations of the Government Commission on the German Corporate Governance Code as amended on March 20, 2020 – with the exceptions set out in SIMONA AG's Declaration of Conformity with the German Corporate Governance Code (DCGK) dated April 7, 2025.

The system of compensation for members of the Management Board proposed by the Supervisory Board at its meeting on April 15, 2025, was approved at the Annual General Meeting on June 6, 2025.

The exceptions regarding Management Board compensation under Principle 23 and compensation of Supervisory Board members under Principle 24 relate to the following recommendations:

	GC/GC recommendation	SIMONA AG explanation
P23 E10	Taking the respective tax burden into consideration, Management Board members' variable remuneration shall be predominantly invested in company shares by the respective Management Board member or shall be granted predominantly as share-based remuneration. Granted long-term variable remuneration components shall be accessible to Management Board members only after a period of four years.	Variable compensation granted to the members of the Management Board is not share-based. SIMONA AG holds no treasury shares that could be made available for the purpose of granting such share-based compensation. Furthermore, due to the small free float and the associated low trading volume, the members of the Management Board would not be able to invest any variable compensation granted predominantly in shares of the company.
P23 E11	The Supervisory Board shall have the possibility to account for extraordinary developments to an appropriate extent. It shall be permitted to retain or reclaim variable remuneration, if justified.	The employment contracts of the Management Board members do not currently provide for the possibility of withholding or reclaiming any variable compensation. The Supervisory Board is of the opinion that the method of linking variable compensation to the company's EBIT performance takes sufficient account of the effects of extraordinary events.
P24 E17	The remuneration of Supervisory Board members shall take into account, in an appropriate manner, the higher time commitment of the Chair and the Deputy Chair of the Supervisory Board as well as of the Chair and the members of committees.	The Articles of Association of SIMONA include provisions outlining special compensation in respect of the role of chairperson and deputy chairperson of the Supervisory Board. Additionally, membership of Supervisory Board committees is subject to special compensation. By contrast, no separate compensation is payable in respect of the chairmanship of a committee, and such a policy is not deemed necessary at present.

The following table presents an overview of the components of compensation and their relative share of compensation:

COMPENSATION COMPONENT	ASSESSMENT BASIS / PARAMETERS	
<b>Fixed compensation components</b>		
Annual fixed salary	<ul style="list-style-type: none"> <li>Fixed, contractually agreed compensation paid in twelve equal monthly instalments</li> </ul>	
Fringe benefits	In particular: <ul style="list-style-type: none"> <li>Company car for private use</li> <li>Accident insurance</li> </ul>	
Company pension scheme (CPS)	<ul style="list-style-type: none"> <li>Retirement and surviving dependants' benefits</li> <li>Defined contribution plan</li> <li>Annual pension contribution of approx. 15–25 % of annual fixed salary</li> </ul>	
<b>Variable compensation components</b>		
Short-term variable compensation (profit-based bonus)	Type of plan	<ul style="list-style-type: none"> <li>Performance-related bonus</li> </ul>
	Limit on the amount paid out:	<ul style="list-style-type: none"> <li>180 % of the target amount (Chairman of the Management Board – CEO)</li> <li>130 % of the target amount (other members of the Management Board)</li> </ul>
	Performance criteria:	<ul style="list-style-type: none"> <li>0.45 % and 0.65 % of adjusted Group EBT according to IFRS, respectively</li> </ul>
	Assessment period:	<ul style="list-style-type: none"> <li>Financial year in question</li> </ul>
	Payment:	<ul style="list-style-type: none"> <li>In cash ten days subsequent to the adoption of the annual financial statements of the respective financial year</li> </ul>
Long-term variable compensation (LIP)	Type of plan:	<ul style="list-style-type: none"> <li>Target bonus with three-year assessment period</li> </ul>
	Limit on the amount paid out:	<ul style="list-style-type: none"> <li>150 % of the target bonus (Chairman of the Management Board)</li> <li>130 % of the target bonus (other members of the Management Board)</li> </ul>
	Performance criteria:	<ul style="list-style-type: none"> <li>Average NOPAT-ROCE during the assessment period</li> </ul>
	Payment:	<ul style="list-style-type: none"> <li>In cash ten days subsequent to the adoption of the consolidated financial statements for the final year of the respective three-year assessment period</li> </ul>
Long-term variable compensation (ESG bonus)	Type of plan:	<ul style="list-style-type: none"> <li>Target bonus with three-year assessment period</li> </ul>
	Limit on the amount paid out:	<ul style="list-style-type: none"> <li>150 % of the target bonus (Chairman of the Management Board)</li> <li>130 % of the target bonus (other members of the Management Board)</li> </ul>
	Performance criteria:	<ul style="list-style-type: none"> <li>Attainment of ESG goals</li> </ul>
	Payment:	<ul style="list-style-type: none"> <li>In cash ten days subsequent to the adoption of the consolidated financial statements for the final year of the respective three-year assessment period</li> </ul>

The relative shares of the fixed and variable compensation components are listed below in relation to target total compensation.

	FIXED COMPENSATION (Annual fixed salary + fringe benefits + CPS)	VARIABLE COMPENSATION		
		PROFIT-BASED BONUS	LIP	ESG BONUS
Chairman of the Management Board and other members of the Management Board	approx. 40-50%	approx. 20-25%	approx. 20-30%	approx. 5-10%

### Maximum compensation

Total compensation to be granted for a financial year (sum of all compensation amounts expended for the financial year in question, including annual fixed salary, variable compensation components, fringe benefits, and company pension) of the Management Board members – regardless of whether it is paid out in this financial year or at a later point in time – is capped in absolute terms ("maximum compensation").

Maximum gross compensation for the Chairman of the Management Board is €1,312,000.00. For the other members of the Management Board, maximum gross compensation is €840,000.00 each. Compensation paid to the Chairman of the Management Board (CEO) in the 2025 financial year amounted to €1,102 thousand and to €696 thousand and €753 thousand respectively for the other members of the Management Board.

## **Adjustment of compensation of the Supervisory Board and resolution on the approval of the system of compensation of the Supervisory Board**

In 2021, the Supervisory Board proposed, on the recommendation of its Personnel and Nomination Committee, to adjust compensation payable in respect of the Supervisory Board. The Personnel and Nomination Committee reviewed its recommendation with the support of external consultants, taking into account current market conditions and the objective of attracting professionally and personally qualified candidates as well as compliance with recommendations of the German Corporate Governance Code on fixed compensation.

At the proposal of the Management Board and the Supervisory Board, the compensation system for the Supervisory Board was approved by the Annual General Meeting on June 2, 2021, by amending Article 19 of the Articles of Association:

### **Article 19 Supervisory Board Compensation**

In addition to the reimbursement of their expenses, the members of the Supervisory Board shall receive annual fixed compensation of €30,000 payable after the end of the financial year. The Chairman of the Supervisory Board shall receive an amount equivalent to two-and-a-half times the level of fixed compensation; the Deputy Chairman shall receive an amount equivalent to one-and-a-half times the level of fixed compensation. Members of the Supervisory Board who are members of a Committee shall receive further fixed compensation in respect thereof, in the amount of €10,000 per Committee membership and payable after the end of the financial year. Members of the Supervisory Board or a Committee who have been appointed as members of the Supervisory Board or a Committee for only part of the financial year shall receive one-twelfth of the compensation for each month of membership or part thereof.

Details of compensation and the underlying compensation system for the Supervisory Board:

#### **■ Contribution of compensation to the promotion of the business strategy and the long-term performance of the company (Sections 113(3) sentence 3, 87a(1) sentence 2 no. 2 AktG)**

Compensation in respect of the Supervisory Board promotes the business strategy and long-term performance of the Company in that the nature of compensation is tailored to market needs, thereby making it possible to gain highly qualified individuals as members of the Supervisory Board.

#### **■ Compensation components (Sections 113(3) sentence 3, 87a(1) sentence 2 no. 3 AktG)**

Supervisory Board compensation is composed solely of fixed components of compensation. Following approval by the Annual General Meeting on June 2, 2021, the Articles of Association provide for fixed annual compensation of €30,000 for each member; the Deputy Chairman shall receive an additional €15,000 and the Chairman an additional €45,000. Membership of committees is rewarded with an additional €10,000 per year. In those cases in which compensation is subject to value added tax, the tax amount shall be reimbursed by the Company if it can be invoiced separately by the Supervisory Board member and the latter makes use of this method. Compensation also includes the assumption of costs relating to a liability insurance policy taken out by the Company for the members of the Supervisory Board. The policy shall include appropriate insurance coverage.

#### **■ Procedures for establishing, implementing, and reviewing the compensation system (Sections 113(3) sentence 3, 87a(1) sentence 2 no. 10 AktG)**

Compensation in respect of the Supervisory Board shall be determined by the General Meeting of Shareholders in the Articles of Association or by resolution upon proposal by the Management Board and the Supervisory Board. At present, compensation in respect of the Supervisory Board is governed by the Annual General Meeting resolution of June 2, 2021, and additionally in the Articles of Association.

## Supervisory Board compensation

Compensation in respect of the Supervisory Board of SIMONA AG for the 2024 financial year is composed of the following elements and was paid at the beginning of January 2025:

Supervisory Board compensation	Function	Supervisory Board duties	Audit Committee	Personnel/ Nomination Committee	Total
Dr. Ing. Klaus F. Erkes	Chairman	75,000	10,000	10,000	95,000
Dr. Roland Reber	Deputy Chairman	45,000	10,000	10,000	65,000
Roland Fobel	Member of the Supervisory Board	30,000	10,000	10,000	50,000
Martin Bücher	Member of the Supervisory Board	30,000	0	0	30,000
Andy Hohlreiter	Employee Representative	30,000	0	0	30,000
Markus Stein	Employee Representative	30,000	0	0	30,000
<b>Total</b>		<b>240,000</b>	<b>30,000</b>	<b>30,000</b>	<b>300,000</b>

Compensation in respect of the Supervisory Board of SIMONA AG for the 2023 financial year is composed of the following elements and was paid at the beginning of January 2024:

Supervisory Board compensation	Function	Supervisory Board duties	Audit Committee	Personnel/ Nomination Committee	Total
Dr. Ing. Klaus F. Erkes	Chairman	75,000	10,000	10,000	95,000
Dr. Roland Reber	Deputy Chairman	45,000	10,000	10,000	65,000
Roland Fobel	Member of the Supervisory Board	30,000	10,000	10,000	50,000
Martin Bücher	Member of the Supervisory Board	30,000	0	0	30,000
Andy Hohlreiter	Employee Representative	30,000	0	0	30,000
Markus Stein	Employee Representative	30,000	0	0	30,000
<b>Total</b>		<b>240,000</b>	<b>30,000</b>	<b>30,000</b>	<b>300,000</b>

Value-added tax, ancillary costs, and the contribution to liability insurance are not included in the above amounts. No attendance fees are granted.

In addition to fixed compensation, the General Meeting of Shareholders shall be authorized to pass a resolution on a variable component of compensation, payment of which shall be dependent on whether specific corporate performance indicators have been met or exceeded. As in the previous year, no variable compensation was approved for the 2024 financial year by the Annual General Meeting on June 6, 2025.

Members of the Supervisory Board received neither loans or share options nor other share-based compensation from the company.

Kirn, April 21, 2026

### SIMONA Aktiengesellschaft

On behalf of the Management Board

Matthias Schönberg                      Dr. Jochen Hauck                      Michael Schmitz

On behalf of the Supervisory Board

Dr. Ing., Dipl.-Wirt. Ing. Klaus F. Erkes

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## **Report of the independent auditor on the audit of the compensation report in accordance with Section 162 (3) AktG**

To SIMONA Aktiengesellschaft, Kirn/Germany

### **Audit Opinion**

We conducted a formal audit of the compensation report of SIMONA Aktiengesellschaft, Kirn/Germany, for the financial year from January 1 to December 31, 2025 to assess whether the disclosures required under Section 162 (1) and (2) German Stock Corporation Act (AktG) have been made in the compensation report. In accordance with Section 162 (3) AktG, we have not audited the content of the compensation report.

In our opinion, the disclosures required under Section 162 (1) and (2) AktG have been made, in all material respects, in the accompanying compensation report. Our audit opinion does not cover the content of the compensation report.

### **Basis for the Audit Opinion**

We conducted our audit of the compensation report in accordance with Section 162 (3) AktG and in compliance with the IDW Auditing Standard: Audit of the Compensation Report Pursuant to Section 162 (3) AktG (IDW AuS 870 (09.2023)). Our responsibilities under those requirements and this standard are further described in the "Auditor's Responsibilities" section of our report. Our audit firm has applied the IDW Quality Management Standards. We have fulfilled our professional responsibilities in accordance with the German Public Auditor Act (WPO) and the Professional Charter for German Public Auditors and German Sworn Auditors (BS WP/vBP), including the requirements on independence.

### **Responsibilities of the Executive Board and the Supervisory Board**

The executive board and the supervisory board are responsible for the preparation of the compensation report, including the related disclosures, that complies with the requirements of Section 162 AktG. In addition, they are responsible for such internal control as they have determined necessary to enable the preparation of a compensation report, including the related disclosures, that is free from material misstatement, whether due to fraud (i.e., fraudulent financial reporting and misappropriation of assets) or error.

### **Auditor's Responsibilities**

Our objective is to obtain reasonable assurance about whether the disclosures required under Section 162 (1) and (2) AktG have been made, in all material respects, in the compensation report, and to express an opinion on this in a report on the audit.

We planned and conducted our audit in such a way to be able to determine whether the compensation report is formally complete by comparing the disclosures made in the compensation report with the disclosures required under Section 162 (1) and (2) AktG. In accordance with Section 162 (3) AktG, we have neither audited the correctness of the content of the disclosures, nor the completeness of the content of the individual disclosures, nor the adequate presentation of the compensation report.

### **Handling of Possible Misrepresentations**

In connection with our audit, our responsibility is to read the compensation report taking into account our knowledge obtained in the financial statement audit while remaining attentive to any signs of misrepresentations in the compensation report regarding the correctness of the content of the disclosures, the completeness of the content of the individual disclosures or the adequate presentation of the compensation report.

If, based on the work we have performed, we conclude that there is such a misrepresentation, we are required to report that fact. We have nothing to report in this regard.

Frankfurt am Main/Germany, 21 April 2026

**Deloitte GmbH**  
**Wirtschaftsprüfungsgesellschaft**

Stefan Dorissen  
Wirtschaftsprüfer  
(German Public Auditor)

Michaela Bianca Schulte  
Wirtschaftsprüferin  
(German Public Auditor)