

## REMUNERATION REPORT

*Dear shareholders,*

On behalf of the Supervisory Board and the Board of Executive Directors of K+S Aktiengesellschaft, I am pleased to present to you the 2024 Remuneration Report. The Supervisory Board carefully considered the feedback from the Annual General Meeting as well as the suggestions from discussions with investors and implemented the following improvements in advance of the Annual General Meetings in 2023 and 2024:

- + Introduction of a "share ownership guideline".
- + Increased measurability and transparency of the performance factor in the STI (publication of specific targets and criteria for the Board of Executive Directors as well as individual values for the achievement of the performance parameters).
- + Adjustment of the multipliers for the remuneration of individual members of the Board of Executive Directors compared to an ordinary member of the Board of Executive Directors for a differentiated determination of the fixed and variable remuneration depending on the area of responsibility, the complexity of the tasks, and/or the experience of the respective member of the Board of Executive Directors.
- + Termination of service agreements for the Board of Executive Directors: In the event of the revocation of the appointment as a member of the Board of Executive Directors, as a rule a severance payment of 1.5 times the fixed remuneration; change of control: two instead of three years' remuneration as upper limit.

While the current remuneration system was approved by more than 90% of the Annual General Meeting in 2024, the remuneration report for 2023 was approved by only 49% of the Annual General Meeting in 2024 as a result of the retrospective analysis. We have also taken this into account in our intensive dialogue with investors.

We are aware that our current remuneration system does not fully comply with the German Corporate Governance Code. However, we do not believe that an adjustment is necessary as we do not want to interfere with existing Board of Executive Directors' service agreements. Nevertheless, the Supervisory Board intends to further develop the remuneration system and adapt it to the German Corporate Governance Code. As the majority of the current Board of Executive Directors' mandates expires in 2026, a further developed remuneration system will be submitted to the Annual General Meeting in 2026 for approval and will be included in the new Board of Executive Directors' service agreements.

On behalf of the Supervisory Board and the Board of Executive Directors, I would like to thank our shareholders for their feedback and commitment. We will continue this intensive dialogue in the years ahead.

On behalf of the Supervisory Board  
Dr. Andreas Kreimeyer  
Chairman of the Supervisory Board

*yours  
Andreas Kreimeyer*