

# REMUNERATION REPORT

2025

adesso | GROUP

# REMUNERATION REPORT 2025

This remuneration report compiled in accordance with Section 162 of the German Stock Corporation Act [Aktiengesetz – AktG] outlines and explains the remuneration of the past and present members of the adesso SE Executive and Supervisory Boards in financial year 2025. In order to make it easier to classify the information provided and provide a clearer overview, the main aspects of the remuneration systems in place for the Executive and Supervisory Boards in financial year 2025 are also presented. Detailed information on these systems can be found on the company's website at [www.adesso-group.de](http://www.adesso-group.de) > Investor Relations > Corporate Governance > Remuneration.

## Look back at the 2025 year of remuneration

### Resolution on the approval of the remuneration report for 2024

In financial year 2025, the Annual Shareholders' Meeting adopted a resolution on the approval of the remuneration report, prepared and audited by the Executive Board and the Supervisory Board in accordance with Section 162 AktG, for financial year 2024. The remuneration report covers the material elements of the remuneration system for the Executive Board resolved by the Annual Shareholders' Meeting on 27 May 2021 and the remuneration system for the Supervisory Board adopted by the Annual General Meeting on 1 June 2023 and explains in detail the structure and amount of the remuneration granted and owed to the members of the Executive Board and the Supervisory Board in financial year 2024. The remuneration report was audited by the company's auditor and issued with an audit opinion. In accordance with Section 120a (4) sentence 1 AktG, the Annual Shareholders' Meeting on 3 June 2025 approved the report with a 92.42% majority of the represented share capital.

### Dialogue with investors, proxy advisers, and other stakeholders

The Supervisory Board has taken note of feedback from investors, proxy advisers, and stakeholders and has addressed the ongoing criticism of parts of the Executive Board remuneration system in depth. In particular, this feedback relates to the deviations from the German Corporate Governance Code – which have yet to be explained and justified – as well as specific details of the Executive Board's remuneration system and the reporting on it. This applies especially to the structure of long-term incentivisation and the ESG-relevant criteria. At the Annual General Meeting, the Chairman of the Supervisory Board signalled that the remuneration system for the Executive Board would be reviewed and adjusted accordingly in due course. At present, however, the primary focus remains on strengthening the company's economic position. In the current reporting period, the Executive Board remuneration system remained largely unchanged. However, the Supervisory Board takes the criticism and suggestions seriously and is committed to improving the remuneration structures and the associated remuneration reporting in the interests of all investors and stakeholders

## Application of the remuneration system for the Executive Board in financial year 2025

The current system governing the remuneration of members of adesso SE's Executive Board was adopted by the Supervisory Board in accordance with Sections 87(1) and 87a(1) of the German Stock Corporation Act (AktG) and submitted to the Annual Shareholders' Meeting on 3 June 2025 for approval in accordance with Section 120a(1) of the German Stock Corporation Act (AktG). The Annual Shareholders' Meeting approved the remuneration system with an 86.85% majority of the represented share capital. Apart from a few minor adjustments, the system remains unchanged from the previous one. The adjustments relate to the new 2024/25 share option programme, which replaces the 2020 share option programme, under which no further options can be granted as of December 2024. Further changes are purely editorial. The remuneration system was applied to all members of the Executive Board in the 2025 financial year. This includes, in particular, the remuneration of Michael Knopp, who was newly appointed to the Executive Board on 15.01.2025 as the successor to Jörg Schroeder, who left adesso's Executive Board on 30.04.2025.

The Supervisory Board regularly reviews the adequacy and appropriateness of the remuneration paid to members of the Executive Board to ensure it remains within the applicable scope of a market-standard yet competitive remuneration package for the members of the Executive Board.

This entails a horizontal and vertical remuneration comparison. The horizontal comparison considers the amount of the target and maximum remuneration in relation to the remuneration paid by comparable listed companies in consideration of turnover, number of employees, international character and complexity. The peer group consists of IT service providers, technology companies and companies listed on the SDAX with a comparable market capitalisation are also considered.<sup>1</sup> The vertical comparison includes the remuneration and employment conditions of adesso SE's senior management employees as well as the managing directors of the subsidiaries in the DACH region (Germany (D), Austria (A) Switzerland (CH)) along with the staff as a whole and also considers the development over time.

So far, the review has not revealed any indicators of a need for adjustment. Remuneration of members of the adesso SE Executive Board was found to continue to be in line with market standards and adequate within the company, including in terms of its development over time.

The Supervisory Board has determined concrete remuneration targets for each member of the Executive Board in accordance with the remuneration system and set the performance criteria in relation to the performance-related variable pay components for financial year 2025, provided they are not directly taken from the applicable remuneration system.

In the past financial year, the Supervisory Board did not make use of the options to temporarily deviate from the remuneration system in accordance with the legal requirements or adjust the achievement of targets in the presence of certain circumstances.

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<sup>1</sup> Peer Group: Allgeier SE, Basler AG, Ceconomy AG, CEWE Stiftung & Co. KGaA, BRANICKS Group AG, Drägerwerk AG & Co. KGaA, Eckert & Ziegler SE, Elmos Semiconductor SE, GFT Technologies SE, Hamborner Reit AG, Klöckner & Co SE, Kontron AG, New Work SE, PSI Software SE, SNP SE, Takkt AG.

## Application of the remuneration system for the Supervisory Board in financial year 2025

The new remuneration system for the Supervisory Board resolved and approved by the Annual General Meeting on 1 June 2023 with an approval rate of 99.56 % was applied unchanged in 2025, having already been used retrospectively for the full year of 2023. The current system is regulated in Article 12 of the company's Articles of Association.

## Remuneration of the Executive Board in financial year 2025

### Overview of the structure of the remuneration system for the Executive Board

Overview of the structure of the remuneration system for the Executive Board The remuneration system complies with the requirements of the German Stock Corporation Act, in particular the requirements of the Law for the implementation of the second shareholder rights directive, and is based on the recommendations of the German Corporate Governance Code.

The remuneration system for adesso SE's Executive Board members is aimed at achieving sustainable and long-term corporate development. It contributes to promoting the business strategy and the long-term development of the company. adesso SE's business strategy is oriented towards shareholders' interests. The primary goal is to become one of the leading consulting and technology groups for industry-specific business processes in Europe. With this in mind, adesso SE pursues the strategy of developing growth, sound finances and profitability in a balanced ratio.

To this end, the Executive Board is granted industry standard, performance-based and competitive remuneration. The remuneration consists of fixed and variable components.

The fixed, performance-unrelated remuneration consists of

- > basic salary
- > perks and
- > pension commitments.

The performance-related components that rely on the attainment of specified measurable targets, making them variable, consists of

- > a short-term incentive (STI) and
- > a long-term incentive (LTI).

The LTI consists of a monetary payment and the granting of stock options.

Linking the short-term variable remuneration to non-financial targets while granting partially share-based long-term remuneration adequately addresses the requirement for long-term and sustainable company development. The share option programme implemented as part of the long-term remuneration also ensures consistency with the shareholders' interests. Although currently only granting of short-term variable remuneration components depends on non-financial targets, the Supervisory Board is aware of adesso SE's corporate social responsibility and will consider including further non-financial targets in the remuneration system. The target total remuneration consists of the fixed basic annual remuneration, the fringe benefits and pension commitments as well as the variable remuneration components to which the Executive Board member is entitled at 100% target achievement.

## General overview of the remuneration components

Calculation base/parameter

Performance-unrelated remuneration	
Fixed remuneration	The fixed remuneration for members of the Executive Board is paid monthly pro rata in the form of a salary.
Perks	<ul style="list-style-type: none"> <li>&gt; Company car, travel costs and other expenses according to the respective tax laws and lump sums</li> <li>&gt; Insurance premiums for a company pension scheme in the form of a direct insurance policy or a pension fund or their gross amount (employer's contribution) in the case of an alternative personal pension scheme</li> <li>&gt; Half of the verified gross contributions to voluntary health and long-term nursing care insurance up to the total social security contribution to statutory health and long-term nursing care insurance exceeding the income limit for the assessment of contributions.</li> </ul>
Performance-based remuneration	
Short-term incentives (STI)	Target attainment basis: <ul style="list-style-type: none"> <li>&gt; 82 % of the adesso Group financial performance criteria: 41 % EPS, 41 % EBITDA:</li> <li>&gt; 18 % of the non-financial sustainability targets The Supervisory Board sets the financial targets based on the annual plan for each financial year</li> </ul> Cap: EUR 220.0 k
Long-term incentives (LTI)	Target attainment basis: <ul style="list-style-type: none"> <li>&gt; 62 % monetary remuneration assessed over several years: Average EBITDA target attainment in the past 3 financial years:</li> <li>&gt; 38 % share-based long-term remuneration (option with 4-year qualifying period):</li> </ul> Minimum degree of attainment of the last EBITDA annual target Cap: EUR 146.1 k
Other remuneration terms	
Maximum remuneration	Limit for the maximum total remuneration granted for one financial year pursuant to Section 87(a)(1)(2)(1) AktG: Between EUR 536 k and EUR 806 k depending on the fixed remuneration granted
Severance pay cap	Severance payments are limited to a maximum of two annual salaries; the remuneration for the remainder of the contract period must not be exceeded.
Malus and clawback terms	Under the share option programme, the Supervisory Board has the option to withhold or reclaim the share-based LTI in full or temporarily where there are serious reasons for doing so. The clawback option also exists if the posting or employment relationship with the respective member of the Executive Board has already ended at the time of the claim. This does not affect the option to assert claims for compensation against the Executive Board member.

### Performance-unrelated remuneration components

#### Fixed remuneration

The fixed remuneration of Executive Board members is paid on a monthly basis in equal instalments and constitutes secure and predictable income for Executive Board members. At present, annual fixed remuneration is between EUR 150 k and EUR 400 k.

#### Perks

In addition to fixed remuneration, the members of the Executive Board receive certain perks in the form of non-cash compensation; these perks consist of, as a standard benefit, a company car for business and private use, travel costs and other expenses in accordance with the respective tax regulations and lump sums as well as insurance premiums for a company pension scheme in the form of a direct insurance policy or a pension fund or their gross amount (employer's contribution) in the case of an alternative personal pension scheme. In addition, Executive Board members are refunded half of the gross contributions to voluntary health and long-term nursing care insurance that have demonstrably been paid by the respective member, but no more than an amount equal to the total social security contribution in the statutory health and long-term nursing care insurance for statutorily insured persons with an income above the income threshold for the assessment of contributions.

**Performance-related remuneration components**

*Short-term incentives (STI)*

**Function**

STI are the short-term variable remuneration component; they lapse after one year. The STI amount is 82 % based on the development of two equally weighted core financial performance indicators of the adesso Group: EBITDA (earnings before interest, taxes, depreciation and amortisation) and EPS (earnings per share). The remaining 18 % can be achieved through non-financial sustainability targets. Due to its significance for the adesso Group as a growth company, the sustainability target relies on achieving defined employee growth.

The Supervisory Board determines the financial targets based on the annual plan. Payment for the financial targets is limited to a maximum amount of EUR 90 k in each case, whereas a maximum of EUR 40 k can be achieved from the non-financial target. In total, this corresponds to a total STI cap of EUR 220 k. There is no guaranteed minimum target attainment; as such, there may be no payment in certain cases. This applies particularly to the non-financial target, for which no additional increments are defined. The target is either met, or not.

**Calculating short-term incentives (annual bonus)**



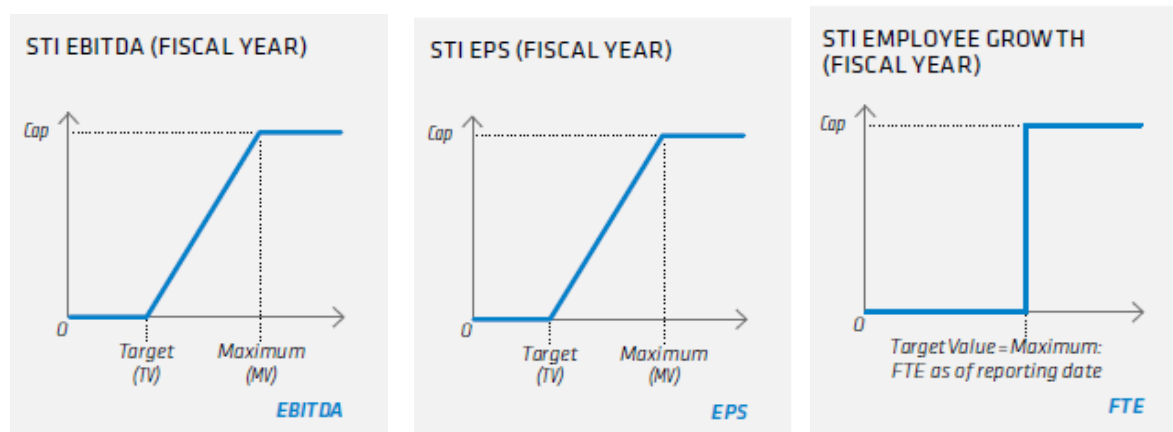
**Contribution to the long-term growth of the adesso Group (sustainability targets)**

The purpose of the STI is to ensure the ongoing implementation of operational targets and account for shareholder interests in equal measure with a balanced focus on EBITDA and EPS. Similar to employee growth, both of these aspects constitute key principles for the long-term growth of the adesso Group.

**Financial performance criteria**

At the start of the financial year, the Supervisory Board resolved the target and threshold values for both financial performance criteria along with the target value for the non-financial target. The minimum target value of the respective financial performance criterion is based on the corporate strategy. No STI payments will be granted for the respective component until the minimum target value has been achieved. The payment increases linearly based on the degree to which the value was exceeded once the minimum target value has been achieved until it reaches the cap. In addition to the STI payments, which may also be generated through the financial targets, a payment amounting to the cap may be paid once the target value for the non-financial target has been achieved. If the target value is not achieved, this remuneration component will not be granted.

For financial year 2025, the following target attainment curves apply with regard to the respective financial targets and the non-financial target:



	Michael Knopp (ab 15.01.2025)		Kristina Gerwert / Mark Lohweber / Benedikt Bonnmann	
<b>STI EBITDA</b>	in EUR k	Payment in EUR for each EUR 100 k above the last TV up to cap	in EUR k	Payment in EUR for each EUR 100 k above the last TV up to cap
Target Value (TV)	> 118,015	1,500	> 118,015	1,500
Maximum Value (MV)	124,015		124,015	
<b>STI EPS</b>	In cents	Payment in EUR for each cent above the last TV up to cap	in cents	Payment in EUR for each cent above the last TV up to cap
Target Value (TV)	> 150	2,000	> 150	2,000
Maximum Value (MV)	195		195	
<b>STI employee growth</b>	FTE	Payment in EUR	FTE	Payment in EUR
Target Value/ Maximum Value	>= 11,352	40,000	>= 11,352	40,000
	Andreas Prenneis		Jörg Schroeder (bis 30.04.2025)	
<b>STI EBITDA</b>	in EUR k	Payment for each 100 k above the last TV up to cap	in EUR k	Payment in EUR for each EUR 100 k above the last TV up to cap
Target Value (TV)	108,000	1,500	108,000	1,500
Maximum Value (MV)	114,000		114,000	
<b>STI EPS</b>	in cents	Payment in EUR for each cent above the last TV up to cap	in cents	Payment in EUR for each cent above the last TV up to cap
Target Value (TV)	150	2,000	150	2,000
Maximum Value (MV)	195		195	
<b>STI employee growth</b>	FTE	Payment in EUR	FTE	Payment in EUR
Target Value/ Maximum Value	11,352	40,000	11,352	40,000

Therefore, the following total target attainment was achieved for the STI in financial year 2025:

### STI 2025 summary (table)

STI amounts (in EUR k)	EPS	EBITDA	Employee	Total
Benedikt Bonnmann	90	83	0	173
Kristina Gerwert	90	83	0	173
Michael Knopp*	86	80	0	166
Mark Lohweber	90	83	0	173
Andreas Prenneis	90	90	0	180
Jörg Schroeder**	30	30	0	60

\*) Executive board member since 01 January 2025 - pro rata temporis

\*\*\*) Executive board member until 30 April 2025 - pro rata temporis

The amounts listed in the above table will be paid to the recipient members of the Executive Board in March 2026 at the earliest. All remuneration components from the previous year will be added to the remuneration granted and owed in financial year 2025 in accordance with Section 162(1) AktG.

### Long-term incentives (LTI)

#### Function

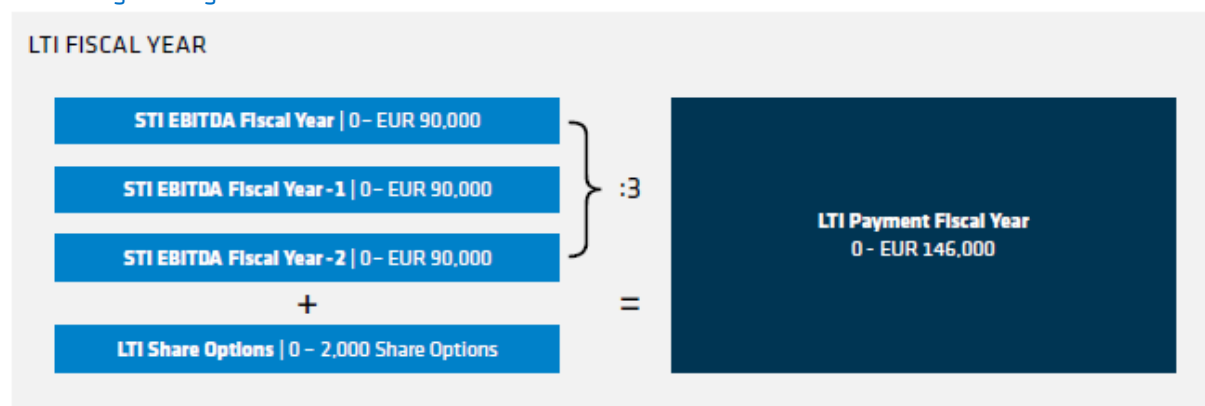
The LTI forms the second performance-based remuneration element, which is designed to have a long-term incentive effect with a performance period of three years or, in the case of share options, by maturing at least four years after the date on which the option was issued. The LTI consists of 62 % monetary payments and 38 % share options based on maximum target attainment. This aims to provide incentives to promote sustainable company growth. The share option programme also serves to promote the long-term loyalty of Executive Board members to the company and its goals and align their interests with those of the shareholders. As such, the LTI is partially share-based.

The monetary component of the LTI is calculated on the basis of the average of the actual achievement of the STI for the EBITDA target over the last three years, including the financial year just ended.<sup>2</sup>

If 80 % of the STI EBITDA target described above is attained, the members of the Executive Board will also each be given the opportunity to acquire up to 2,000 bearer shares within the scope and term of the 2020 share option programme. The 2,000 share options are granted in full, not pro rata temporis. No subsequent changes to the targets are permitted. Each Executive Board member may freely dispose of the shares acquired from exercising share options.

The payment for the monetary target is limited to a maximum amount of EUR 90 k, whereas a maximum of EUR 56 k can be achieved through share options (according to valuation by a bank). In total, this corresponds to an LTI cap of EUR 146.1 k. There is no guaranteed minimum target attainment; as such, the payment or grant may not be issued.

## Calculating the long-term incentives



## Contribution to the long-term growth of the adesso Group

In addition to the monetary long-term incentive effect from accounting for the average development of EBITDA target attainment within a three-year period, the share subscription of the LTIs enables the members of the Executive Board to participate in the relative and absolute development of the share price, resulting in even closer alignment of the management team's targets and the interests of shareholders. This provides the Executive Board with an incentive to increase shareholder value sustainably over the long term.

## Financial performance criteria

*Annual remuneration based on target attainment levels from the last 3 financial years (table)*

in EUR k	STI-payment (EBITDA) 2023	STI-payment (EBITDA) 2024	STI-payment (EBITDA) 2025	LTI 2025 [Ø-STI-payment (EBITDA)2023 -2025]
Benedikt Bonnmann*	68	35	83	62
Kristina Gerwert	-	35	83	39
Michael Knopp**	45	45	83	58
Mark Lohweber	-	35	83	39
Andreas Prenneis	-	35	90	42
Jörg Schroeder***	-	35	90	42

\*) Member of the Executive Board since 1 April 2024, pro rata temporis. Due to the absence of target specifications for the years prior to his board appointment, notional STI payments are assumed for the new member of the Executive Board for calculation purposes. These correspond to 9/12 of the amount that would have been paid for this target in the respective year in the event of maximum target achievement.

\*\*) Member of the Executive Board since 15 January 2025, pro rata temporis. Due to the absence of target specifications for the years prior to his board appointment, notional STI payments are assumed for the new member of the Executive Board for calculation purposes. These correspond to half of the amount that would have been paid for this target in the respective year in the event of maximum target achievement.

\*\*\*) Member of the Executive Board until 30.04.2025 - pro rata temporis.

## Allocation of share options for financial year 2025

	Number of share options granted in 2025 (units)	Valuation of share options in 2025 (EUR k)
Bendikt Bonnmann	2,000	56
Kristina Gerwert	2,000	56
Michael Knopp	2,000	56
Mark Lohweber	2,000	56
Andreas Prenneis	2,000	56
Jörg Schroeder*	0	-

\*) No entitlement to allocation of share options due to resignation.

## LTI target attainment in 2025

### LTI 2025 summary (table)

in EUR k	Value of LTI share options granted in 2025	LTI 2025 [average STI payment (EBITDA)2023 -2025]	Total LTI (2025)
Bendikt Bonnmann	56	62	118
Kristina Gerwert	56	39	95
Michael Knopp*	56	55	111
Mark Lohweber	56	39	95
Andreas Prenneis	56	42	98
Jörg Schroeder**	-	14	14

\*) Member of the Executive Board since 15.01.2025 - pro rata temporis

\*\*\*) Member of the Executive board until 30.04.2025 - pro rata temporis

## Other remuneration terms

### Share ownership guidelines

The company's current remuneration system does not require the Executive Board to acquire a certain minimum number of company shares or hold them for a period determined in advance. Only a part of the LTI involves share-based remuneration, through the option to purchase share options that can first be exercised four years after the date on which they were issued. The system does not require investment in predominantly company shares, particularly as part of the variable remuneration amounts is already granted on a share-based basis. The Supervisory Board views the share-based part of the LTI included in the remuneration system for members of the Executive Board and its incentive effect to be adequate in terms of sustainable and long-term corporate development.

## Adhering to the maximum remuneration for members of the Executive Board

Remuneration for members of the Executive Board is limited in two respects. On the one hand, upper limits have been determined for the performance-based component, which requires 100 % target attainment in the current remuneration system for both the STI and LTI.

On the other hand, in accordance with Section 87(a)(1)(2)(1) AktG, the Supervisory Board has established a maximum limit for remuneration that restricts the actual total received amount of remuneration granted for a certain financial year (consisting of the fixed annual salary, pension payments or pension schemes, perks, payments from STI and LTI). Depending on the fixed remuneration granted, this amount is between EUR 536 k and EUR 806 k.

In financial year 2025, this maximum remuneration range was complied with by the acting members of the Executive Board, as shown in the following table:

in EUR k	Benedikt Bonnmann*		Kristina Gerwert	
	2025	2024	2025	2024
Fixed	240	180	200	200
Perks	9	5	4	3
Pension expenses	15	11	17	15
STI	173	93	173	125
LTI (monetary payment)	62	42	39	27
LTI (share options)	56	56	56	56
<b>TOTAL REMUNERATION</b>	<b>555</b>	<b>387</b>	<b>490</b>	<b>426</b>

\*) Member of the Executive Board since 01 April 2024

in EUR k	Mark Lohweber		Andreas Prenneis	
	2025	2024	2025	2024
Fixed	320	320	250	250
Perks	7	5	12	11
Pension expenses	17	15	15	13
STI	173	125	180	125
LTI (monetary payment)	39	27	42	42
LTI (share options)	56	56	56	56
<b>TOTAL REMUNERATION</b>	<b>613</b>	<b>548</b>	<b>555</b>	<b>497</b>

in EUR k	Jörg Schroeder**		Michael Knopp***	
	2025	2024	2025	2024
Fixed	80	240	241	-
Perks	8	6	12	-
Pension expenses	5	13	15	-
STI	60	125	166	-
LTI (monetary payment)	14	42	55	-
LTI (share options)	-	56	56	-
<b>TOTAL REMUNERATION</b>	<b>167</b>	<b>482</b>	<b>545</b>	<b>-</b>

\*\*) Member of the Executive Board until 30 April 2025 pro rata temporis. LTI cash payment: For the departing Executive Board member, a notional STI payment is assumed for the calculation of the mean value for the year of departure. This payment corresponds to the value that would have been paid for this target in the corresponding year if the maximum target had been achieved. The final value shall correspond to 1/3 of the mean value.

\*\*\*) Member of the Executive Board since 15 January 2025

## Benefits upon contract termination

### *Severance arrangements*

The employment contracts concluded with members of the Executive Board include severance arrangements that correspond to the recommendations of the German Corporate Governance Code. In the event that the employment relationship is terminated prematurely before the end of the agreed contract term at the instigation of the company, the member of the Executive Board may receive compensation. Redundancy payments that may be paid due to early termination of the appointment by mutual agreement consist of the fixed annual salary and the STI for the remaining term of the regular appointment, but for no longer than 24 months. The STI paid in the last completed financial year prior to the termination of the appointment is used to determine the STI. If the appointment ends prior to the end of the first financial year during which an STI is paid, the STI will be determined based on the target amount.

Share options granted as LTI have a term of seven years in each case, starting on the date on which they were issued. If the employment relationship ends and a new employment relationship is not established after its termination, the share options due and not yet due on the day of termination may also be exercised after the termination of the employment relationship when they become due if the Executive Board member held a position on the company's Executive Board for at least three consecutive years and no special circumstances have occurred during the vesting period that would also justify the revocation or withholding of share options. This does not apply if the beneficial owner becomes a member of the Supervisory Board of the Company or an associated company after the termination of the service or employment relationship. In such a case, the stock options maturing on the date of termination of the service or employment relationship may be exercised within a period of 24 months after appointment to the Supervisory Board of the Company or an associated company. If the employment relationship is terminated through ordinary termination by the company, the share options due on the day of termination may be exercised for the last time during the first exercise period after the termination of the employment relationship. If the employment relationship is terminated due to long-term illness, which would permit termination on personal grounds, or due to full reduction in earning capacity (Section 43 of the Social Security Code (SGB VI)) as proven by a corresponding certificate, the share options due on the date of termination of the employment relationship may be exercised during their term even after termination of the employment relationship. In all other cases, share options due and not yet due generally can no longer be exercised as soon as an Executive Board member is no longer in a non-terminated employment relationship with the company.

When an Executive Board contract is terminated, any outstanding variable remuneration components attributable to the period up until the termination of the contract are paid out in accordance with the originally agreed targets and on the contractually agreed due dates.

### *Post-contractual non-competition clause*

None of the employment contracts currently concluded with the members of the Executive Board contain post-contractual non-competition clauses.

### *Change of Control*

There are no commitments in the event of premature termination of Executive Board activities due to a change of control.

### Malus/Clawback

As part of the share option programme, the Supervisory Board has the option of withholding or claiming back the share-based long-term variable remuneration in full or temporarily, in particular, if one of the following reasons applies:

- > a serious misstatement of the audited financial results of the company or a major affiliated company;
- > a serious failure of risk management at the company or at a major affiliated company;
- > serious non-compliance with regulations by the company or by a major affiliated company;
- > a serious miscalculation or non-achievement of a relevant performance criterion or exceeding the maximum compensation;
- > serious damage to the image of the company or a major affiliated company; or
- > a serious breach of duty by the Executive Board member.

The clawback option also exists if the posting or employment relationship with the respective member of the Executive Board has already ended at the time of the claim. This does not affect the option to assert claims for compensation against the Executive Board member.

This option was not exercised in 2025.

### Third-party benefits

In the past financial year, no benefits were promised or granted to any member of the Executive Board by a third party with regard to their activities as a member of the Executive Board.

### Remuneration for Supervisory Board mandates within and external to the adesso Group

The performance of any Supervisory Board mandates within the Group is considered to be covered by the remuneration based on the respective Executive Board contract for Executive Board members. If the Executive Board receives remuneration, expense allowances or similar payments from such activities, they must be offset against the standard Executive Board remuneration in the absence of any other terms.

## Remuneration of the Supervisory Board in financial year 2025

### Principles of the remuneration system for the Supervisory Board

The remuneration system for the members of the Supervisory Board is governed by Article 12 of the Articles of Association and corresponds to the remuneration system approved by the Annual Shareholders' Meeting. The remuneration system takes into account the responsibilities and scope of duties of the Supervisory Board members. Through its duty to monitor the Executive Board's management activities, the Supervisory Board makes a contribution to promoting the business strategy and to the long-term development of the company.

The remuneration and the remuneration system for the Supervisory Board are regularly reviewed by management. Particular consideration is paid to the amount of time necessary for the Supervisory Board members to perform their duties and the remuneration paid to the Supervisory Boards at other, comparable companies. The Executive Board and Supervisory Board will propose a corresponding resolution to the Annual Shareholders' Meeting if they see a need to adjust the remuneration or the remuneration system. At least once every four years, a resolution regarding remuneration, including the underlying remuneration system, will be proposed to the Annual Shareholders' Meeting.

### Design and application of the remuneration system for the Supervisory Board in financial year 2025

The members of the Supervisory Board are reimbursed for their expenses and also receive annual remuneration of EUR 25 k. The Chair of the Supervisory Board receives annual remuneration of EUR 50 k, and the Deputy Chair is paid annual remuneration of EUR 35 k.

The members of the Supervisory Board receive an additional single annual payment for serving on committees of the Supervisory Board. "Single payment" means that the remuneration is granted only once even if a member serves on multiple committees. The additional remuneration amounts to EUR 7.5 k for the chair of a committee and EUR 5 k for any other member of a committee.

The remuneration is payable upon adoption of the annual financial statements. If a Supervisory Board member serves only part of the financial year on the Supervisory Board or on a committee, or as Chair or Deputy Chair of the Supervisory Board or as chair of a committee, that member receives a reduced pro rata amount of remuneration.

Due to the particular nature of the Supervisory Board remuneration paid for the work of the Supervisory Board, which differs fundamentally from the work of the employees of the company and the Group, a "vertical comparison" with the employee remuneration does not come into consideration.

### Personalised disclosure of the remuneration of the Supervisory Board

The following table shows the remuneration components, including the respective relative portion as per Section 162 AktG, granted and owed in the past financial year to the current and former members of the Supervisory Board.

#### Granted and owed remuneration of the current and former members of the Supervisory Board in financial year 2025

in EUR k	Basic salary	additional compensation	Total
Christoph Junge*	14	4	19
Prof. Dr. Volker Gruhn	50	8	58
Stefanie Kemp	25	-	25
Michael Kenfenheuer*	14	-	14
Hermann Kögler**	11	3	14
Rainer Rudolf	31	5	36
Dr. Friedrich Wöbking**	15	-	15
Michael Zorc	25	-	25
<b>TOTAL</b>	<b>185</b>	<b>20</b>	<b>205</b>

\*) Member of the Supervisory Board since June 3, 2025.

\*\*\*) Member of the Supervisory Board until June 3, 2025.

## Comparison of remuneration and earnings development

The following table shows the annual change in the remuneration granted and owed to the current and former members of the Executive Board and Supervisory Board, as well as share options granted, compared to the company's earnings performance and the average remuneration of employees on a full-time equivalent basis required for financial years 2021 to 2025 pursuant to Section 162(1)(2)(2) AktG.

in EUR k	2021	2022	Change in %	2023	Change in %	2024	Change in %	2025	Change in %
<b>Acting members of the Executive Board as at 31/12/2025</b>									
Benedikt Bonnmann <sup>1)</sup>	-	-	0%	-	0%	387	0%	555	43%
Kristina Gerwert <sup>2)</sup>	-	-	0%	201	0%	426	112%	490	15%
Mark Lohweber <sup>2)</sup>	-	-	0%	239	0%	548	129%	613	12%
Andreas Prenneis	664	543	-18%	430	-21%	497	16%	555	12%
Michael Knopp <sup>7)</sup>	-	-	0%	-	0%	-	0%	545	100%
<b>Former members of the Executive Board</b>									
Jörg Schroeder <sup>3)</sup>	432	522	21%	418	-20%	482	15%	167	-65%
Torsten Wegener <sup>4)</sup>	485	644	33%	508	-21%	137	-73%	-	-100%
Stefan Riedel <sup>5)</sup>	608	983	62%	-	-	-	0%	-	0%
Michael Kenfenheuer <sup>6)</sup>	714	642	-10%	510	-21%	-	-100%	-	0%
Dirk Pothen <sup>6)</sup>	652	639	-2%	496	-22%	-	-100%	-	0%
<b>TOTAL</b>	<b>3,555</b>	<b>3,973</b>	<b>12%</b>	<b>2,803</b>	<b>-29%</b>	<b>2,477</b>	<b>-12%</b>	<b>2,925</b>	<b>18%</b>

1) Member of the Executive Board since 1 April 2024 | 2) Member of the Executive Board since 1 July 2023 | 3) Member of the Executive Board since 1 September 2019 | 4) Member of the Executive Board until 31 March 2024 | 5) Member of the Executive Board until 31 December 2022 | 6) Member of the Executive Board until 31 December 2023 | Member of the Executive Board since 15 January 2025

in EUR k	2021	2022	Change in %	2023	Change in %	2024	Change in %	2025	Change in %
<b>Purchased share options (per option)</b>									
Benedikt Bonnmann <sup>1)</sup>	-	-	-	-	-	2,000	-	2,000	-
Kristina Gerwert <sup>2)</sup>	-	-	-	2,000	-	2,000	-	2,000	-
Mark Lohweber <sup>2)</sup>	-	-	-	2,000	-	2,000	-	2,000	-
Andreas Prenneis	-	2,000	-	2,000	-	2,000	-	2,000	-
Jörg Schroeder <sup>3)</sup>	-	2,000	-	2,000	-	2,000	-	-	-100
Torsten Wegener <sup>4)</sup>	2,000	2,000	-	2,000	-	-	-100	-	-
Michael Knopp <sup>5)</sup>	-	-	-	-	-	-	-	2,000	-

1) Member of the Executive Board since 1 April 2024 | 2) Member of the Executive Board since 1 July 2023 | 3) Member of the Executive Board since 1 September 2019 | 4) Member of the Executive Board until 31 March 2024 | 5) Member of the Executive Board since 15 January 2025

in EUR k	2021	2022	Change in %	2023	Change in %	2024	Change in %	2025	Change in %
<b>Acting members of the Supervisory Board as at 31/12/2025</b>									
Prof. Dr. Volker Gruhn	8	8	0.0 %	58	619 %	58	0 %	58	0%
Stefanie Kemp <sup>1)</sup>	-	-	0.0 %	25	0.0 %	25	0 %	25	0%
Rainer Rudolf	5	5	0.0 %	30	500 %	30	0 %	36	19%
Michael Zorc <sup>2)</sup>	-	-	0.0 %	15	0.0 %	25	71 %	25	0%
Christoph Junge <sup>5)</sup>	-	-	0.0 %	-	0.0 %	-	0 %	19	0%
Michael Kenfenheuer <sup>5)</sup>	-	-	0.0 %	-	0.0 %	-	0 %	14	0%
<b>Former members of the Supervisory Board</b>									
Hermann Kögler <sup>6)</sup>	30	34	13 %	33	-4 %	33	0 %	14	-58%
Dr. Friedrich Wöbking <sup>5)</sup>	29	34	17 %	35	3 %	35	0 %	15	-58%
Prof. Dr. Gottfried Koch <sup>3)</sup>	29	25	-14 %	-	-100 %	-	0 %	-	0%
Heinz-Werner Richter <sup>4)</sup>	-	34	0 %	10	-69 %	-	-100 %	-	0%
<b>TOTAL</b>	<b>101</b>	<b>140</b>	<b>38.6 %</b>	<b>205</b>	<b>46.4 %</b>	<b>205</b>	<b>- %</b>	<b>205</b>	<b>0%</b>

1) Member of the Supervisory Board since 16 January 2023 | 2) Member of the Supervisory Board since 1 June 2023 | 3) Member of the Supervisory Board until 30 September 2022 | 4) Member of the Supervisory Board until 1 June 2023 | 5) Member of the Supervisory Board since 3 June 2025 | 6) Member of the Supervisory Board until 3 June 2026

In order to calculate earnings development, along with adesso SE's net income, the disclosure of which is required by law, the key indicators EBITDA and EPS on which short-term variable remuneration is based have also been taken into account.

	2021	2022	Change in %	2023	Change in %	2024*	Change in %	2025	Change in %
Net income of (in T€)	43,383	21,207	-51%	15,076	-29%	20,205	34%	19,817	-2%
EBITDA (in T€)	101,985	92,908	-9%	80,030	-14%	94,760	18%	123,567	30%
EPS (in €)	7.59	4.40	-42%	0.49	-89%	0.41	-16%	2.83	590%
Employee growth (FTE/reporting date) in %	17	39	129%	18	-54%	8	-56%	8	0%

The personnel expenses published in the respective annual report (wages and salaries in addition to social security contributions and expenses for pensions and support) were used and divided by the average number of employees, converted to full-time equivalents, to determine the remuneration of employees.

	2021	2022	Change in %	2023	Change in %	2024	Change in %	2025	Change in %
Personnel expenses	446,386	587,089	32%	773,159	32%	888,934	15%	986,475	11%
Average FTE	5.430	6.984	29%	8.948	28%	10.059	12%	10.841	8%
Personnel expenses/ average FTE	82	84	2%	86	2%	88	2%	91	3%

Dortmund, 19 March 2026

On behalf of the Supervisory Board:

Prof. Dr. Volker Gruhn  
Chairman of the Supervisory Board

On behalf of the Executive Board:

Mark Lohweber  
Chairman of the Executive Board

# REPORT OF THE INDEPENDENT AUDITOR ON THE AUDIT OF THE REMUNERATION REPORT

IN ACCORDANCE WITH SECTION 162 (3) AKTG

To adesso SE, Dortmund

## Audit opinions

We have formally reviewed the Remuneration Report of adesso SE, Dortmund, Germany, for the financial year from 1 January 2025 to 31 December 2025, with the aim of ascertaining whether the disclosures in accordance with Section 162 (1) and (2) of the German Stock Corporation Act (AktG) were made in the Remuneration Report. In line with Section 162 (3) AktG, we have not reviewed the content of the Remuneration Report.

In our opinion, the disclosures in accordance with Section 162 (1) and (2) AktG have been made in all material respects in the attached Remuneration Report. Our audit opinion does not extend to the content of the Remuneration Report.

## Basis of the audit opinion

We performed our audit of the Remuneration Report in compliance with Section 162 (3) AktG in observation of the IDW auditing standard “Die Prüfung des Vergütungsberichts nach § 162 Abs. 3 AktG” (IDW PS 870 (09.2023)). Our responsibilities under this regulation and this standard are described in greater depth in the section of our note entitled “Responsibility of the auditor”. As professional auditors, we applied the IDW requirements for quality management standards: “Anforderungen an das Qualitätsmanagement in der Wirtschaftsprüferpraxis (IDW QMS 1 (09.2022))”. We complied with the professional obligations under the German Auditors’ Code (Wirtschaftsprüferordnung) and the German Professional Code of Conduct for Auditors/Chartered Accountants (Berufssatzung für Wirtschaftsprüfer/vereidigte Buchprüfer), including the requirements regarding independence.

## Responsibility of the Executive Board and Supervisory Board

The Executive Board and the Supervisory Board are responsible for the preparation of the remuneration report, including the corresponding disclosures, that complies with the requirements under Section 162 AktG. Furthermore, they are responsible for the internal controls that they consider necessary to enable the preparation of a remuneration report, including the corresponding disclosures, that is free from material misstatements due to fraudulent acts or errors.

## Responsibility of the auditor

Our objective is to obtain reasonable assurance as to whether the disclosures in accordance with Section 162 (1) and (2) AktG have been made in all material respects in the Remuneration Report and to submit an audit opinion in a note.

We have planned and performed our audit in such a manner that we were able to ascertain the formal completeness of the Remuneration Report by comparing the disclosures made in the Remuneration Report with the disclosures required in Section 162 (1) and (2) AktG. In line with Section 162 (3) AktG, we have not reviewed the correctness of the disclosures, the completeness of the individual disclosures or the appropriateness of the presentation of the Remuneration Report.

## Handling of misrepresentations

In conjunction with our audit, we have a responsibility to take the findings of the audit of the financial statements into account while reading the Remuneration Report and to remain aware of signs that the Remuneration Report contains misrepresentations with regard to the correctness of the disclosures, the completeness of the individual disclosures or the appropriateness of the presentation of the Remuneration Report.

We are obliged to report whether we discover any such misrepresentations on the basis of the work performed by us. We have nothing to report in this context.

Dortmund, 19 March 2026

BDO AG  
Wirtschaftsprüfungsgesellschaft

Dr. Falk

Wirtschaftsprüfer  
[German public auditor]

Dirks

Wirtschaftsprüfer  
[German public auditor]



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