



Compensation Report pursuant to Section 162
of the German Stock Corporation Act

Compensation Report

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The compensation report prepared by the Board of Management and the Supervisory Board of Uniper SE (hereinafter also “Uniper” or the “Company”) in accordance with Section 162 of the German Stock Corporation Act (*Aktiengesetz*, “AktG”) presents the basic features of the Compensation System for members of the Board of Management and of the Supervisory Board, and it provides information about the individuals who were current or former members of the Board of Management and of the Supervisory Board in the 2024 fiscal year and about the compensation granted and owed to them.

The compensation report has been audited – both formally and in terms of content – by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft beyond the requirements of Section 162 (3) AktG. The compensation report and the enclosed report on the audit of the compensation report are published on Uniper SE’s website at [\[Compensation | Uniper\]](#). As provided for by Section 120a (4) AktG, the compensation report will be submitted for approval to the Annual General Meeting of Uniper SE on May 8, 2025.

The Board of Management and the Supervisory Board submitted the compensation report prepared pursuant to Section 162 AktG for the 2023 fiscal year to the Annual General Meeting on May 15, 2024, for a shareholder resolution on its approval, which was granted with 99.99% of the vote. The Board of Management and the Supervisory Board see this clear vote in favor as confirmation that the format and content of compensation reporting has strong approval from shareholders, and the existing structure will therefore be maintained.

1. The 2024 Fiscal Year in Review

In the 2024 fiscal year, Uniper achieved an adjusted EBITDA of €2,612 million. As expected, this was significantly below the exceptionally good result of €7,164 million in the previous year. The significant decline compared to the previous year was primarily due to the fact that Uniper was able to benefit from hedging transactions in the 2023 fiscal year, particularly in electricity generation from coal- and gas-fired power stations and in the gas midstream business, at an even higher level than in the 2024 fiscal year. In addition, the 2023 fiscal year was characterized by significantly higher profits from the more favorable procurement of replacement of defaulted gas supplies.

The base salaries of the members of the Board of Management and their respective predecessors have not been increased since the initial public offering on September 12, 2016. In addition, the framework agreement concluded between Uniper SE and the Federal Republic of Germany on December 19, 2022, enabling the package of measures to stabilize the Uniper Group financially, including the conditions imposed by the European Commission for state-aid approval, and the German Energy Security Act (EnSiG) each contain provisions restricting the compensation of the members of Uniper SE’s Board of Management (the “Compensation Restrictions”). Thus, starting in the 2022 fiscal year, the variable compensation that was to be paid under the Compensation System in place before the stabilization measures was completely eliminated. In accordance with Section 29 (1a) EnSiG, no member of the management may receive compensation in excess of the fixed compensation of that member three months prior to the request for stabilization measures. For persons who become members of the management at the time of the measurement or thereafter, the cap is the fixed compensation of members of the management at the same level of responsibility three months prior to the request. However, compensation for inflation is permitted. On this basis, the Supervisory Board resolved to increase base salaries by adjusting them for inflation. The inflation adjustment is based on the rate of inflation in the period from April 2022 (three months before the request for stabilization measures was submitted to the Federal Republic of Germany) through August 2024. The rate of inflation thus determined was 10.4%. Accordingly, the base salary of the Board of Management members was increased by roughly 10% effective October 1, 2024.

2. Basic Features of the Board of Management Compensation System

The Compensation System approved by the Annual General Meeting against the backdrop of the aforementioned Compensation Restrictions on May 24, 2023, took effect retroactively as of January 1, 2023. The following table shows an overview of the current Compensation System:

Compensation System of the Board of Management	
Non-Performance-Based Compensation (Fixed Compensation)	
Base salary	Members of the Board of Management receive a fixed base salary, paid as a monthly salary
Fringe benefits	Compensation in kind, standard market fringe benefits (provision of a company car or a comparable benefit, payment of costs associated with medical screening, accident insurance, ...)
Pension entitlements	Defined contribution pension plan, contributions equivalent to a maximum of 18% of eligible compensation
Performance-Based Compensation (Variable Compensation)	
Annual bonus (STI)	N/A
Long-term incentive (LTI)	N/A
Other Contract and Plan Components	
Maximum compensation	- Chief Executive Officer: €2 million - Ordinary Board of Management member: €1.4 million
Retention and clawback	-
Service agreement termination provisions	- Severance payments – where legally mandatory – are capped at two years' compensation and shall not exceed the compensation due for the remaining term of the service agreement ("severance cap") - No entitlement to a severance payment, nor to a special right of termination, in the event of a change of control - Any severance payments are offset against the allowance payable under non-compete clauses

3. The Compensation Components in Detail

Base Salary

The members of the Board of Management receive a fixed base salary, which is paid as a monthly salary.

Effective October 1, 2024, the annual base salary is €1.37 million for the Chief Executive Officer (until October 1, 2024: €1.24 million) and €0.77 million for the ordinary members of the Board of Management (until October 1, 2024: €0.7 million).

Fringe Benefits

Compensation in kind and fringe benefits customary in the market, such as the assumption of mobility costs through provision of a company car (for the Chief Executive Officer, including driver) or a comparable benefit (e.g., provision of a BahnCard 100), the assumption of costs associated with medical screening and the provision of baggage and accident insurance, are also granted.

The Supervisory Board further has the ability to grant compensation payments for detriments to new Board of Management members on a one-time basis in cases where such payments are deemed unavoidable. This, in particular, allows the Company to compensate for verified losses of compensation already granted by a candidate's previous employer that could result from a transfer to Uniper. In addition, moving expenses and rent payments entailed by a new appointment and the associated change of residence can be reimbursed on a temporary basis. This gives the Supervisory Board the necessary flexibility in recruiting the best possible candidates for the Board of Management.

Dr. Carsten Poppinga received a one-time compensation payment of roughly €1.0 million in the 2024 fiscal year. The payment was made in order to compensate for the loss of compensation commitments at his previous employer triggered by his transfer to Uniper SE. He must return this compensation payment if the service agreement is terminated for a reason that precludes payment of severance before a period of three years has lapsed.

Dr. Jutta A. Dönges received a similar one-time cash compensation payment of €68,410 in the 2024 fiscal year. The payment was made in order to compensate her for the loss of stock options relating to her former position as a non-executive director at Rock Tech Lithium Inc., which she relinquished when she took her place on the Board of Management of Uniper SE.

Moreover, a property damage liability insurance policy has been agreed, subject to a deductible of 10% on each damage claim, with a maximum cumulative annual cap of 150% of the beneficiary's annual fixed base salary.

Defined Contribution Pension Plan

Uniper SE grants to the members of the Board of Management a defined contribution pension plan in the form of a schedule of contributions. Under the plan, an amount totaling not more than 18% of eligible compensation (base salary and the annual bonus for 100% target attainment under the 2021 Compensation System) is granted for contributions. The amount of the annual contributions is made up of a fixed base percentage (14%) and a matching contribution (4%). The matching contribution will only be granted if the Board of Management member makes a minimum contribution in the same amount by deferring compensation. The matching contribution funded by the Company will be suspended if the dividend distribution corridor set by the Supervisory Board is not met for three consecutive years. However, the framework agreement concluded with the Federal Republic of Germany on December 19, 2022, including the conditions imposed by the European Commission for state-aid approval and the EnSiG, does not permit any dividend distributions. Therefore, the regulation on the suspension of the matching contribution in the event of non-compliance with the dividend corridor cannot be applied, and the matching contribution funded by the company will not be suspended during this period. The credits are converted pursuant to actuarial principles into units of capital (based on the age of 62) and accrue to the pension accounts of the members of the Board of Management. The units of capital earn interest each year at the yield of long-term government bonds of the Federal Republic of Germany observed in that year. Board of Management members (upon reaching the age of 62) or their surviving dependents may opt to have the accrued balance on their pension account paid out in the form of a pension, in installments or in one lump sum.

The following table provides an overview of the expenses and the present value of the employer-funded pension obligations, not including contributions from deferred compensation. The present value of the pension obligations has been calculated as required by applicable International Financial Reporting Standards (IFRS). An IFRS actuarial interest rate of 3.40% (2023: 3.70%) was used for discounting.

€ in thousands	Expense (service cost & interest cost) in fiscal year		Actuarial (gains)/losses in fiscal year ²⁾		Present value of the defined benefit obligation as of December 31	
	2024	2023	2024	2023	2024	2023
Members of the Board of Management serving as of Dec. 31, 2024						
Michael D. Lew is (since June 1, 2023) ¹⁾	461	79	50	343	933	422
Dr. Jutta A. Dönges (since March 1, 2023)	240	143	46	65	493	208
Holger Kreetz (since March 1, 2023)	246	164	63	54	528	218
Dr. Carsten Poppinga (since August 1, 2023)	275	0	5	145	425	145
Total	1,222	386	164	607	2,379	993

¹⁾ Michael D. Lew is has been allocated an amount of approximately 0.1 million € to his defined contribution pension plan for the 2023 fiscal year, compensating him for the loss of compensation commitments at his previous employer triggered by his transfer to Uniper SE.

²⁾ In addition to the expenses (service cost & interest cost) in the fiscal year, the actuarial gains/losses explain the development of the present value of the defined pension obligations between the respective reporting dates. Due to the mid-year entries of Michael D. Lew is and Dr. Carsten Poppinga after the first quarter of the 2023 fiscal year, the expense has been included in the actuarial losses.

Payments from Board Mandates

The members of the Board of Management of Uniper SE serve on supervisory boards of subsidiaries of Uniper SE. In accordance with the Compensation System, the Board of Management members waive all payments for such board mandates. Customary attendance fees and reimbursement of costs remain unaffected and may be collected. For appointments to supervisory boards outside the Group, the Supervisory Board of Uniper SE shall decide whether and to what extent compensation should be offset.

Services of Third Parties

In the 2024 fiscal year, none of the Board of Management members received services from a third party with respect to their work as members of the Board of Management of Uniper SE.

Payments Associated with Termination of Board of Management Duties

In the event of early termination of the service agreement by Uniper SE, severance is limited to the annual fixed compensation for a period of two years from the early termination of the service agreement and shall in no case exceed the compensation for the remaining term of the service agreement. No right to payment of severance exists if the service agreement is terminated based on a removal within the meaning of Section 84 (4) AktG due to a breach of duty for which the Board of Management member is responsible, or for cause within the meaning of Section 626 of the German Civil Code, or if the Board of Management member resigned even though continued exercise of the office due to serious breaches of duty would not have been unreasonable for the Company.

Unless waived by Uniper SE, the service agreements of Board of Management members include a non-compete clause. Pursuant to this clause, the members of the Board of Management are contractually prohibited for a period of 12 months after the termination of their service agreements from working directly or indirectly in a governing body (managing director, executive board member) or as a general representative, or in a management position or similar function, for a direct or indirect competitor of Uniper SE or its affiliates. During this period, members of the Board of Management are paid an allowance of one-twelfth of their annual compensation at the end of each calendar month. This allowance is offset against any other severance payments.

Maximum Compensation

Compensation of members of the Board of Management is limited by Section 87a (1), sentence 2, no. 1, AktG to a maximum amount (maximum compensation). The total amount of all payouts granted for a single year, including the expenses for any fringe benefits and pension entitlements, is capped at this maximum amount, irrespective of when the payouts take place. Particularly in the case of multi-year compensation, the compensation that is included when determining the maximum compensation for a fiscal year is not necessarily identical to the compensation granted and owed in this fiscal year in accordance with Section 162 (1) AktG. Under the current Compensation System approved by the Annual General Meeting on May 24, 2023, the maximum compensation is €2.0 million for the Chief Executive Officer and €1.4 million for the ordinary members of the Board of Management.

With the exception of Dr. Carsten Poppinga, the compensation included in the calculation of the maximum compensation for the 2023 and 2024 fiscal years corresponds to the compensation granted and owed in this fiscal year in accordance with Section 162 (1) AktG plus pension expenses. It is stated as a total amount in section 4. This complies with the relevant maximum compensation pursuant to Section 87a (1) sentence 2 no. 1 AktG for the 2023 and 2024 fiscal years. Since it was promised to him when he took office, i.e., in the fiscal year 2023, the

one-time compensation payment of approximately €1.0 million for Dr. Carsten Poppinga, which was paid out in the 2024 fiscal year and which is part of the compensation granted and owed in the 2024 fiscal year in pursuant to Section 162 (1) AktG, is to be allocated to the 2023 fiscal year when determining the maximum compensation. Accordingly, the compensation included in the calculation of the maximum compensation amounts to approximately €1.3 million for the 2023 fiscal year and approximately €1.0 million for the 2024 fiscal year. As a result, Dr. Carsten Poppinga also complies with the relevant maximum compensation pursuant to Section 87a (1), sentence 2 no. 1 AktG for the 2023 and 2024 fiscal years.

4. Board of Management Compensation by Member

The following tables show the compensation granted and owed to each member of the Board of Management in the 2024 fiscal year in accordance with Section 162 AktG (base salary and expenses for fringe benefits), including expenses for pensions, as well as the relative share of each component. The term “compensation granted and owed” relates to the extent to which the members are receiving payments and represents the compensation for which the underlying activity was performed in full at the close of fiscal 2024 (earned-based principle). On the other hand, compensation components paid out a significant period of time after being earned are treated according to the accrual principle, i.e. they are only disclosed in the fiscal year in which the actual payment is made. In addition, for transparency reasons, the compensation granted and owed for the previous year, i.e., the 2023 fiscal year, is also presented for Board of Management members who were active in the 2024 fiscal year. Performance-based compensation components (annual bonus and long-term incentive) remain excluded for the 2024 fiscal year, as they had been for the 2023 fiscal year.

Compensation Granted and Owed – Board of Management Members Serving as of Dec. 31, 2024

	Michael D. Lewis since June 1, 2023			Dr. Jutta A. Dönges since March 1, 2023		
	(Chief Executive Officer - CEO)			(Chief Financial Officer - CFO)		
	2024		2023	2024		2023
	€ (k)	in %	in %	€ (k)	in %	0
Base salary	1,272	98%	723	718	85%	583
Fringe benefits ¹⁾	22	2%	10	61	7%	28
Other compensation ²⁾	1	0%	709	68	8%	0
Total	1,295	100%	1,443	846	100%	611
Annual bonus	-		-	-		-
Long-term incentive	-		-	-		-
Total compensation granted and owed	1,295	100%	1,443	846	100%	611
Service cost	445		79	232		142
Grand total	1,741		1,522	1,079		752

1) Aside from the customary fringe benefits, rent payments that were reimbursed when Dr. Jutta A. Dönges was appointed are also included for the 2023 and 2024 fiscal years.

2) Other compensation for Michael D. Lewis for the 2023 fiscal year consists of a one-time payment to compensate for the loss of compensation commitments (long-term incentive) at his previous employer triggered by his transfer to Uniper SE. Michael D. Lewis must return this compensation payment if the service agreement is terminated for a reason that precludes payment of severance before a period of three years has lapsed. In the 2023 fiscal year, Michael D. Lewis furthermore received approximately €660 in attendance fees for participating in supervisory board meetings of subsidiaries. Other compensation for Michael D. Lewis for the 2024 fiscal year consists of approximately €570 in attendance fees for participating in supervisory board meetings of subsidiaries. Other compensation for Dr. Jutta A. Dönges for the 2024 fiscal year consists of a one-time payment to compensate for the loss of compensation commitments in connection with her former mandate as a non-executive director at Rock Tech Lithium Inc. triggered by her transfer to Uniper SE.

Compensation Granted and Owed – Board of Management Members Serving as of Dec. 31, 2024

	Dr. Carsten Poppinga since August 1, 2023			Holger Kreetz since March 1, 2023		
	(Chief Commercial Officer - COO)			(Chief Operating Officer - COO)		
	2024	2023		2024	2023	
	€ (k)	in %	in %	€ (k)	in %	0
Base Salary	718	41%	292	718	98%	583
Fringe benefits	25	1%	8	18	2%	13
Other compensation ¹	999	57%	0	-	0%	0
Total	1,741	100%	300	736	100%	596
Annual bonus	-	-	-	-	-	-
Long-term incentive	-	-	-	-	-	-
Total compensation granted and owed	1,741	100%	300	736	100%	596
Service cost ²	270		0	238		164
Grand total²	2,011		300	974		760

1) Other compensation for Dr. Carsten Poppinga for the 2024 fiscal year consists of a one-time payment to compensate for the loss of compensation commitments (variable compensation) at his previous employer triggered by his transfer to Uniper SE. Dr. Carsten Poppinga must return this compensation payment if the service agreement is terminated for a reason that precludes payment of severance before a period of three years has lapsed.

2) The total amount shown for Dr. Carsten Poppinga for the 2024 fiscal year exceeds the maximum compensation of €1.4 million pursuant to Section 87a (1) sentence 2 no. 1 AktG. Since the one-time compensation payment in the amount of approximately €1.0 million was granted when he took office, i.e., for the 2023 fiscal year, it is also to be allocated to the 2023 fiscal year with regard to the maximum compensation within the meaning of Section 162 (1) no. 7 AktG. The maximum compensation is therefore complied with for the 2023 and 2024 fiscal years.

Furthermore, in the 2024 fiscal year, the former Board of Management member Tiina Tuomela (until February 28, 2023) was reimbursed the tax consulting costs in the amount of €10 thousand related to the correction of tax declaration for the years 2022 and 2023.

5. Basic Features of Supervisory Board Compensation

The compensation for members of the Supervisory Board determined by the Annual General Meeting is governed by Section 15 of the Articles of Association of Uniper SE. The objective of the compensation is to strengthen the independence of the Supervisory Board as a governing body. The compensation of the Supervisory Board of Uniper SE takes account of this objective and of the associated tasks and work performed by the Supervisory Board members. Accordingly, aside from fixed compensation, requirements specific to certain roles, burdens in terms of time and responsibilities are also taken into account. This is achieved, on the one hand, through greater emphasis on the compensation of the Chairman of the Supervisory Board and the deputies and, on the other hand, through compensation for work on committees. Appropriate compensation befitting the duties of the role makes it possible to attract and retain suitable candidates for membership of the Supervisory Board. This contributes to the long-term development of the Uniper Group.

Section 113 (3), sentence 1, AktG requires that, for listed companies, a resolution on the compensation of Supervisory Board members must be voted on at least once every four years. The compensation of the Supervisory Board members is reviewed regularly for appropriateness. When conducting this review, the compensation of the Supervisory Board members is compared against a peer group of companies that are similar to the Uniper Group in terms of geographic location, size and economic situation. The Supervisory Board had previously defined this peer group as the companies listed on the MDAX. The Supervisory Board, supported by the Executive Committee, proposes adjustments to the Supervisory Board's compensation to the Annual General Meeting.

Overview of Supervisory Board Compensation			
Fixed compensation	€70,000 p.a.		
Differentiation	Supervisory Board Chair: 3× compensation, Vice Chair: 2× compensation		
	The chair and the deputy chairs of the Supervisory Board receive no additional compensation for their work on committees.		
Committee compensation		Chair	Membership
	Audit and Risk Committee	€70,000	€35,000
	Other committees	€35,000	€15,000
	Nomination Committee	No separate compensation	
	Ad-hoc committees		
	Members serving on multiple committees are paid only the highest applicable committee compensation.		

6. Supervisory Board Compensation by Member

The following tables show the compensation granted and owed to each member of the Supervisory Board, as well as the relative shares of total compensation of each component. Moreover, a total of roughly €28 thousand (2023: €33 thousand) in outlays was reimbursed to the Supervisory Board members.

Supervisory Board Compensation

	2024							2023
	Annual compensation		Committee compensation		Compensation from subsidiaries		Total	Total
	€ (k)	in %	€ (k)	in %	€ (k)	in %	€ (k)	€ (k)
Supervisory Board members serving as of Dec. 31, 2024								
Thomas Blades (Chairman of the Supervisory Board)	210	100%	0	0%	-	-	210	210
Harald Seegatz (Vice Chair of the Supervisory Board)	140	96%	0	0%	6	4%	146	148
Prof. Dr. Ines Zenke (Vice Chair of the Supervisory Board)	140	100%	0	0%	-	-	140	140
Prof. Dr. Werner Brinker	70	67%	35	33%	-	-	105	105
Judith Buss	70	50%	70	50%	-	-	140	140
Dr. Gerhard Holtmeier	70	67%	35	33%	-	-	105	82
Holger Grzella	70	74%	25	26%	-	-	95	85
Diana Kirschner	70	67%	35	33%	-	-	105	105
Viktoria Kulambi	70	82%	15	18%	-	-	85	85
Magnus Notini	70	82%	15	18%	-	-	85	85
Dr. Marcus Schenck	70	82%	15	18%	-	-	85	85
Immo Schlepper	70	74%	25	26%	-	-	95	105
Total	1,120	-	270	-	6	-	1,396	1,375

Prior to the 2021 fiscal year, Supervisory Board members had received a component of 20% of their compensation in the form of variable compensation. That compensation was allocated as a right to a future payment in the form of virtual shares. Supervisory Board members serving at that time therefore still hold virtual shares that have not yet been paid out. Because of the Federal Republic of Germany's stabilization package, a right to compensation for members of the Uniper SE's Supervisory Board, advisory board or other corporate governing bodies may arise only in the form of fixed compensation. Accordingly, any payout of outstanding virtual shares is excluded as long as at least 75% of the stabilization measure has not been repaid or, where applicable, additional EU state-aid approval conditions have not been fulfilled.

7. Comparative Presentation of Changes in Compensation and Earnings

The following overview describes the changes in compensation granted and owed to current and former members of the Board of Management and of the Supervisory Board in accordance with Section 162 AktG, as well as the change in average employee compensation and the changes in earnings of the Uniper Group over the last five years. Also shown, in line with Section 162 AktG, is the net income or loss of Uniper SE pursuant to Section 275 of the German Commercial Code (HGB) determined in accordance with the HGB's provisions.

Average employee compensation reflects the remuneration of pay-scale employees, non-pay-scale employees and management personnel of Uniper SE in Germany (excluding the members of the Board of Management and of the Supervisory Board and employees in the Trading division) on a full-time-equivalent basis. Average employee compensation reflects all of the compensation components paid; examples include base salary, Christmas bonus, additional pay, fringe benefits, performance-based compensation and special payments.

The earnings measure applied for the Group is adjusted net income, because it is used as a internal management indicator within the Group and as a key financial performance indicator of the profitability of its operations after taxes and after financial results.

Comparative Presentation of Changes in Compensation and Earnings¹

	2024 € (k)	Change %	2023 € (k)	Change %	2022 € (k)	Change %	2021 € (k)	Change %	2020 € (k)
Board of Management members serving as of Dec. 31, 2024									
Michael D. Lewis (since June 1, 2023)	1,295	-10%	1443	–	–	–	–	–	–
Dr. Jutta A. Dönges (since March 1, 2023)	846	39%	611	–	–	–	–	–	–
Holger Kreetz (since March 1, 2023)	736	23%	596	–	–	–	–	–	–
Dr. Carsten Poppinga (since August 1, 2023)	1,741	480%	300	–	–	–	–	–	–
Former Board of Management members									
Tina Tuomela (until 28. Februar 2023) ²	10	-95%	204	-74%	773	-33%	1,155	–	–
Supervisory Board members serving as of Dec. 31, 2024									
Thomas Blades (Chairman of the Supervisory Board; member since December 22, 2022)	210	0%	210	3550%	6	–	–	–	–
Harald Seegatz (Vice Chair)	146	-2%	148	1%	147	-23%	190	29%	147
Prof. Dr. Ines Zenke (Vice Chair of the Supervisory Board; member since December 22, 2022)	140	0%	140	3550%	4	–	–	–	–
Prof. Dr. Werner Brinker	105	0%	105	8%	97	15%	85	77%	48
Judith Buss (since May 19, 2021)	140	0%	140	0%	140	61%	87	–	–
Dr. Gerhard Holtmeier (since March 21, 2023)	105	28%	82	–	–	–	–	–	–
Holger Grzella (since May 18, 2022)	95	12%	85	44%	59	–	–	–	–
Diana Kirschner (since May 18, 2022)	105	0%	105	60%	66	–	–	–	–
Viktoria Kulambi (since May 19, 2021)	85	0%	85	7%	79	82%	44	–	–
Magnus Notni (since May 18, 2022)	85	0%	85	60%	53	–	–	–	–
Dr. Marcus Schenck (since December 22, 2022)	85	0%	85	3550%	2	–	–	–	–
Immo Schlepper	95	-10%	105	15%	92	-10%	102	50%	68
Employees									
Average employee compensation	104	17%	89	-6%	95	5%	91	-2%	93
Uniper's business performance									
Net income/loss pursuant to Section 275 HGB of Uniper SE (€ in millions)	524	-94%	8,578	135%	-24,202	-16500%	146	-71%	505
Adjusted net income of the Uniper Group (€ in millions)	1,601	-64%	4,432	160%	-7,386	-916%	906	17%	775

1) The year-over-year changes in the individual members of the Board of Management and of the Supervisory Board resulted particularly from appointments and departures during the year, from payouts of past tranches of long-term compensation components and from the transition of the Supervisory Board's compensation to a pure fixed compensation package. The change from 2021 to 2022 in the compensation of the members of the Board of Management is explained by the exclusion of performance-based compensation for the 2022 fiscal year as part of the stabilization package.

2) In the 2024 fiscal year, an expense of €10 thousand was incurred for the agreement to cover Tina Tuomela's tax consulting costs related to the correction of tax returns for the years 2022 and 2023.