

KOENIG & BAUER

Declaration of Compliance with the German Corporate Governance Code

The Supervisory Board and the Executive Board of Koenig & Bauer AG declare pursuant to section 161 of the German Stock Corporation Act:

The recommendations of the "Government Commission on the German Corporate Governance Code" as amended on 28 April 2022 ("GCGC 2022") published by the Federal Ministry of Justice in the official section of the Federal Gazette on 27 June 2022 have been complied with since the last Declaration of Compliance on 14 March 2025 with the following exceptions. The suggestions of the GCGC were also followed.

In the future, the company intends to continue to comply with the recommendations of the GCGC 2022, with the exception of the following precautionary declaration of a deviation from recommendation C.10. The company intends to follow the suggestions in the future as well.

Recommendation A.5 GCGC

In accordance with recommendation A.5 GCGC 2022, the essential features of the entire - and not only accounting-related - internal control system as well as the risk management system shall be described in the management report. In addition, a statement is to be made on the appropriateness and effectiveness of the entire internal control system and the risk management system.

The recommendation thus goes well beyond the statutory requirements of Sections 289 (4) and 315 (4) HGB. For this reason, Koenig & Bauer AG currently continues to describe - as required by law - the key features of the internal control system with regard to the accounting process and the risk management system in the combined management report, and thus deviates from recommendation A.5 GCGC.

Recommendation C.10 GCGC

In accordance with recommendation C.10 GCGC 2022, the Chair of the Supervisory Board, the Chair of the Audit Committee and the Chair of the committee dealing with Executive Board remuneration shall be independent of the company and the Executive Board.

For the assessment of this independence, recommendation C.7 GCGC provides that a period of membership on the Supervisory Board of more than 12 years should be regarded as an indicator of a lack of independence. Ms. Rehm will reach this length of tenure in May 2026. Even though the Supervisory Board generally classifies members as not independent after this period, it does not see any impairment of her objective performance of duties in the case of Ms. Rehm. This assessment is based in particular on the fact that she has no business or personal relationships with the Executive Board or the company. However, in order to ensure maximum transparency, the company declares a deviation from recommendation C.10 as a precautionary measure.

The Supervisory Board is convinced that it is in the interest of the company if Mrs. Rehm continues to chair the committee until the end of her mandate in 2028. As a qualified financial expert (section 100 (5) AktG), she possesses in-depth knowledge of the business models and internal processes of Koenig & Bauer AG and the Group. This experience is indispensable for the effective monitoring of financial reporting and risk management. The Supervisory Board is therefore deliberately focusing on continuity for

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the current term of office until 2028 in order to ensure the high quality of the committee work through Ms. Rehm's expertise without restriction. At the same time, this timeframe creates the basis for forward-looking succession planning in order to carefully prepare the orderly handover of the committee chair by the end of her mandate.

Recommendation G.7 GCGC

In accordance with recommendation G.7 sentence 1 of the GCGC, the Supervisory Board shall determine the performance criteria for all variable remuneration components for each member of the Executive Board for the upcoming financial year, which - in addition to operational targets - shall be based primarily on strategic objectives. The Supervisory Board should determine the extent to which individual targets of the individual Executive Board members or targets for all Executive Board members together are decisive.

Contrary to recommendation G.7 sentence 1 GCGC, the Supervisory Board did not fully set the performance criteria for the variable remuneration components for the 2025 financial year before it began. Although the strategic and operational targets had already been discussed in detail in December 2024 on the basis of corporate planning, the formal resolution was not passed until March 2025 (STI) and May 2025 (LTI) respectively.


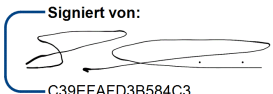
The Supervisory Board postponed the determination in order to ensure full consistency of the target figures with the detailed planning and the new remuneration system introduced in 2025. In addition, the restructuring of the Executive Board effective 1 July 2025 and the associated reassignment of responsibilities (change of CEO and new CFO) required separate coordination and harmonisation of the target agreements, which further delayed the process in the reporting period.

Recommendation G.7 is complied with again for the 2026 financial year.

The Supervisory Board already determined the performance criteria for the variable remuneration components for the 2026 financial year in December 2025 and thus before the start of the financial year.

Würzburg, 13 March 2026

Koenig & Bauer AG

For the Supervisory Board	For the Executive Board
<p>Signiert von:</p>  <p>B18048A7A65C43D...</p>	<p>Signiert von:</p>  <p>C39EFAFD3B584C3...</p>
Prof. Dr.-Ing. Raimund Klinkner	Dr. Stephen Kimmich
Chairman of the Supervisory Board	Chief Executive Officer