

## North America Region and Global Mining Solutions Annual Salary Increase Plan

### Program Document for Plan Year 2026

<b><u>Policy and Plan Administration</u></b>	
<b>◆ Plan Objective</b>	<p>To link a portion of employee pay to the performance of the business and to reinforce the importance of working together, all eligible employees will participate in a global compensation pay program. The Annual Salary Increase Plan (“Plan”) is intended to provide a consistent reward opportunity, motivating employees for the achievement of fiscal goals. The Plan is not a contract and should not be construed as contractual for any purpose, including, without limitation, as a contract for employment. The Plan may be withdrawn or modified at any time and without advanced notice, and the fact that an employee may have received an annual salary increase or a lump sum payment under the Plan at any time does not give rise to an entitlement to receive in the future an annual salary increase or a lump sum payment under the Plan.</p>
<b>◆ Eligibility</b>	<p>The following employee groups are eligible:</p> <ul style="list-style-type: none"> <li>• Designated regular/permanent full-time and part-time salaried/staff employees (including both non-bargained exempt and non-exempt employees in the U.S.) Komatsu America Corp. (KAC), Komatsu Mining Corp. (KMC), Modular Mining Systems, Inc., and their business units and wholly-owned distributors listed below: <ul style="list-style-type: none"> <li>- Komatsu West</li> <li>- Komatsu East</li> </ul> </li> <li>• Designated regular/permanent full-time and part-time hourly non-bargained employees in KAC and KMC and the wholly-owned distributors listed below: <ul style="list-style-type: none"> <li>- Underground Canada, China, Poland, Russia</li> <li>- Underground US Service for Hire</li> <li>- Surface Mexico and Peru</li> <li>- Komatsu West and Komatsu East</li> </ul> </li> </ul> <p>Employees who are hired after March 31<sup>st</sup> of the current Plan Year will not be eligible and will be greyed out on the planning grid for the current Plan Year.</p>
<b>◆ Methodology</b>	<p>Compensation Team develops annual salary increase guidelines based on the overall performance ratings across the applicable country, considering base compensation by performance rating to stay within the country annual salary budget. Managers should work with HR to differentiate employees based on performance, applicable country and entity budget guidelines.</p>

	<p>Sample calculation:            Base Compensation x Annual Salary Guideline  <math>\\$60,000 \times 3.5\% = \\$2,100</math>            New Base Compensation begins on the first payroll effective date in June immediately following Plan Year.  <math>\\$60,000 + \\$2,100 = \\$62,100</math></p>
<p>◆ <b>Lump Sum</b></p>	<p>Lump Sum is a one-time payment given to an employee in lieu of an increase.</p> <p>The employee's base pay does not change, instead the employee receives a lump sum amount for that year only.</p> <p>Used in <u>rare</u> instances as determined by the Company, in its discretion (for example, employee whose salary is over the maximum of the pay range).</p> <p>Employees can receive either an annual salary increase or a lump sum.</p>
<p>◆ <b>Leave of Absence</b></p>	<p>Included in compensation planning and process increase with all over employees.</p> <p>The manager will see a No Rating populated for the performance rating in the compensation module.</p>
<p><b>Plan Year</b></p>	<p>Same as Fiscal Year.</p>
<p><b>Payment of Lump Sum</b></p>	<p>Payment of any lump sum under this Plan will be made no later than the month of June that immediately follows the end of the current Plan Year. The employee must be employed on the date of payment to receive the lump sum.</p>
<p>◆ <b>USA</b></p>	<p>Paid in cash, less applicable taxes and other withholdings and deductions.</p>
<p>◆ <b>Non-USA Locations</b></p>	<p>Paid in cash (local currency) less amounts required by law and other applicable withholdings and deductions.</p>