

REMUNERATION REPORT OF YOC AG

REMUNERATION SYSTEM FOR MEMBERS OF THE MANAGEMENT BOARD

Pursuant to Section 120a(1) of the German Stock Corporation Act (AktG), the Annual General Meeting of a listed company shall resolve on the approval of the remuneration system for members of the Management Board submitted by the Supervisory Board whenever there is a material change to the system, but at least every four years.

Against this background, the Supervisory Board of YOC AG adopted a remuneration system for members of the Management Board which is based on the principles of performance orientation and the sustainable enhancement of corporate value for the benefit of all stakeholders, complies with the requirements of ARUG II, and is aligned with the recommendations of the German Corporate Governance Code.

The remuneration system for members of the Management Board was first approved on 30 June 2021 and most recently on 22 June 2023, in a slightly amended form, by the Annual General Meeting of YOC AG with a majority of 92.72%.

The Supervisory Board applies this remuneration system in accordance with the statutory requirements to service contracts with members of the company's Management Board that are newly concluded, amended or extended after the expiry of two months following the initial approval of the remuneration system by the Annual General Meeting (Section 87a(2) sentence 1 of the German Stock Corporation Act (AktG), Section 26j(1) sentence 2 of the German Stock Corporation Act Amendment Act (EGAktG)).

Detailed information on the current remuneration system can be found on the company's website at <https://yoc.com/de/management-corporate-governance>.

DESCRIPTION OF THE REMUNERATION SYSTEM FOR MEMBERS OF THE MANAGEMENT BOARD

The remuneration of the Management Board under the remuneration system is performance related. It is calculated to be competitive in the market for highly qualified executives and to provide an incentive for successful performance.

In the 2025 financial year, it comprised a fixed basic remuneration, a variable component and participation in the virtual share option scheme:

- The basic remuneration is a fixed, annual cash payment based on the respective Management Board member's area of responsibility and paid out in twelve monthly instalments.
- The one-year variable component consists of a cash payment as a profit-sharing bonus, which is based on YOC AG's operating profit in accordance with IFRS (EBITDA) and is subject to an upper limit.
- Through participation in the virtual share option program launched in 2014, members of the Company's Management Board to be determined by the Supervisory Board receive virtual share options (phantom shares). The virtual share option program replicates a share option program aimed at the beneficiaries' actual participation in the Company's equity. Unlike an option program backed by 'real' share options, the virtual options do not entitle the holder to

subscribe for shares in the company upon exercise, but instead grant the beneficiary a claim against the company for payment of a specific sum of money in cash, subject to the detailed terms of the option conditions.

Under the virtual share option scheme, virtual share options could be granted up to 2017 to any member of the Company's Management Board whose employment relationship was in force at the time of the respective grant of virtual share options and had not been terminated by notice, a termination agreement or expiry of the fixed-term contract with effect from a date less than one year after the grant date.

The exercise of the virtual share option by the option holder originally required that a) the three-year vesting period had expired and b) a share price-based performance target had been achieved at the time of exercise.

By agreement dated 01 October 2014, a total of 40,000 virtual share options were granted to Mr Dirk-Hilmar Kraus, a member of the Management Board, with an allocation date of 01 September 2014. Following the vesting of 20,000 virtual share options in 2018, 20,000 of the granted virtual share options remain outstanding. These 20,000 virtual share options may be exercised for an indefinite period following an amendment agreement to the option terms dated 28 December 2017. Pursuant to the amendment agreement, their exercise is not linked to a share price-based performance target, but is linked to a takeover bid for the shares of YOC AG in accordance with Sections 29 and 35 of the German Securities Acquisition and Takeover Act (WpÜG).

- In addition, the service contract of Management Board member Mr Dirk-Hilmar Kraus, which runs until 31 March 2029, includes a one-off, performance-related payment subject to a change of control following a takeover bid.

APPLICATION OF THE MANAGEMENT BOARD REMUNERATION SYSTEM IN THE 2025 FINANCIAL YEAR

The remuneration system was fully implemented and applied in the context of the Management Board's remuneration for the financial year 2025. In accordance with the remuneration system, the Supervisory Board has agreed to a specific target remuneration with the Management Board member. Furthermore, the Supervisory Board has defined the performance criteria relating to the performance-related, variable remuneration components for the financial year 2025.

Consequently, the remuneration of the Management Board of YOC AG for the 2025 financial year comprises a fixed salary component totaling KEUR 225 gross (2024: KEUR 225 gross) and a variable salary component of a further KEUR 75 gross (2024: KEUR 75 gross) upon 100% achievement of targets. The fixed salary component was paid in full in 2025.

The variable salary component is due two weeks after the approval of the Company's annual financial statements and will therefore be paid out in 2026. No advances, loans, security deposits, pension commitments or similar benefits were granted to the Management Board.

For the 2024 financial year, a variable salary component of KEUR 68 gross was paid to Mr Dirk-Hilmar Kraus in the 2025 financial year.

REMUNERATION GRANTED AND OWED TO THE CURRENT MEMBER OF THE MANAGEMENT BOARD IN THE PAST FINANCIAL YEAR PURSUANT TO SECTION 162 OF THE GERMAN STOCK CORPORATION ACT (AKTG)

The following table sets out the fixed and variable remuneration components granted (paid) and owed (i.e. due in 2025) to the current member of the Management Board in the past financial year, including the respective relative proportion in accordance with Section 162 of the German Stock Corporation Act (AktG).

This comprises the annual fixed remuneration paid in the 2025 financial year, the reimbursement of expenses incurred in the 2025 financial year, and the variable remuneration for the 2024 financial year paid in the 2025 financial year.

NAME	FIXED REMUNERATION			VARIABLE REMUNERATION		EXTRA-ORDINARY PAYMENTS	PENSION EXPENSES	TOTAL REMUNERATION	RATIO OF FIXED AND VARIABLE REMUNERATION
	Basic salary	Allowances	Reimbursement of expenses	Annual	Perennial				
Dirk-Hilmar Kraus	225 KEUR (for the financial year 2025)	-	4 KEUR	68 KEUR (for the financial year 2024)	-	-	-	297 KEUR	Firm: 76% Variable: 24%

The following table shows the fulfilment of the agreed performance criteria for the variable remuneration component paid out in the 2025 financial year:

NAME	PERFORMANCE CRITERION	RELATIVE WEIGHT OF THE PERFORMANCE CRITERION	INFORMATION ON THE PERFORMANCE TARGET		A) TARGET ACHIEVEMENT
			a) Minimum target b) corresponding remuneration	a) Maximum target b) corresponding remuneration	B) AMOUNT AMOUNT
Dirk-Hilmar Kraus	Achievement of the budgeted EBITDA in 2024	100%	a) 65% b) 49 KEUR	a) 150% b) 113 KEUR	a) 90% b) 68 KEUR

CONTRIBUTION TO THE COMPANY'S LONG-TERM DEVELOPMENT

The remuneration promotes the company's long-term development through its combination of fixed and variable components. A purely fixed remuneration package would not be suitable for promoting a focus on the company's innovation-driven and sustainable development.

Rather, a strategic growth strategy requires not only fixed but also variable, incentive-based remuneration components, so that management, as the driving force behind innovation and vision, can share in the company's success in a fair and proportionate manner.

The agreement of a variable remuneration component linked to the achievement of the company's budgeted EBITDA promotes the long-term development of the YOC Group, as the remuneration is thereby linked to the strategic earnings targets, which in turn are intended to serve the company's long-term development.

COMMITMENTS IN THE EVENT OF EARLY TERMINATION OF SERVICE ON THE MANAGEMENT BOARD

In the event that Mr Dirk-Hilmar Kraus is released from his obligation to serve as a member of the Management Board during the term of the contract, Mr Dirk-Hilmar Kraus shall continue to receive the agreed fixed remuneration plus the pro-rata performance-related remuneration accrued up to the date of his release for the relevant year.

Any other remuneration earned by Mr Dirk-Hilmar Kraus during his release from duties, whether from self-employment and/or employment, shall be taken into account and shall reduce the fixed remuneration.

Payments to Mr Dirk-Hilmar Kraus in the event of premature termination of his duties as a member of the Management Board without good cause, including reimbursement of expenses, shall be limited to the value of two years' remuneration.

FURTHER MANDATORY DISCLOSURES PURSUANT TO SECTION 162 OF THE GERMAN STOCK CORPORATION ACT (AKTG)

- No shares or share options were granted or promised in the 2025 financial year.
- No use was made of the option to reclaim variable remuneration components, as no breaches of duty by the Management Board have come to light.
- There were no deviations from the remuneration system.
- Following the approval of the remuneration report for the financial year 2024, there is no reason to question the remuneration system, its implementation or the manner of reporting.
- No benefits were promised to the Management Board member by a third party in connection with his role as a Management Board member, nor were any granted during the financial year.
- No benefits have been promised to the member of the Management Board in the event of the normal termination of his or her duties.
- No benefits have been promised or granted in this context to any former member of the Management Board who ceased their duties during the last financial year.
- The maximum remuneration for each member of the Management Board is capped at EUR 2.8 million per year. This high maximum amount does not represent the targeted annual remuneration, but is intended solely to ensure the possibility of a special one-off payment, as the amount of such a payment is also limited by the set maximum remuneration. The remuneration granted and payable to the current member of the Management Board in the past financial year, amounting to KEUR 297, falls within the maximum remuneration set by the remuneration system.

DESCRIPTION OF THE REMUNERATION SYSTEM FOR MEMBERS OF THE SUPERVISORY BOARD

The remuneration system for members of the Supervisory Board is based on statutory requirements and takes into account the applicable recommendations and suggestions of the German Corporate Governance Code.

The Supervisory Board advises and monitors the Management Board and is closely involved in important operational and strategic matters of corporate governance.

Supervisory Board remuneration is also a key factor in ensuring the Supervisory Board acts effectively. This should be proportionate to the duties of the Supervisory Board members and the company's situation (see Section 113(1) sentence 3 of the German Stock Corporation Act (AktG)).

Appropriate and market-based remuneration for the Supervisory Board thus supports the business strategy and the long-term development of YOC AG.

Pursuant to section 113(3), sentences 1 and 2, of the German Stock Corporation Act (AktG), the general meeting of listed companies must pass a resolution on the remuneration of the members of the supervisory board at least every four years, although a resolution confirming the remuneration is permissible. The last resolution on this matter was passed on 16 July 2025.

Pursuant to Section 16, sentence 1 of the Articles of Association of YOC AG, the members of the Supervisory Board receive a fixed remuneration to be determined by the Annual General Meeting.

The remuneration system for the Supervisory Board adopted by the Annual General Meeting sets out both the general and specific framework for the remuneration of Supervisory Board members.

This ensures that the remuneration of the members of the Supervisory Board always complies with the remuneration system resolved by the Annual General Meeting.

STRUCTURE AND APPLICATION OF THE SUPERVISORY BOARD'S REMUNERATION SYSTEM IN THE FINANCIAL YEAR 2025

In the financial year 2025, the members of the Supervisory Board of YOC AG received remuneration in accordance with the resolution of the Annual General Meeting of 21 August 2012 as follows:

- The annual remuneration for each member of the Supervisory Board is EUR 12,500.00.
- The Chairman of the Supervisory Board receives double this amount, and the Deputy Chairman of the Supervisory Board receives one and a half times this amount.
- For each Supervisory Board meeting that is an in-person meeting, each member of the Supervisory Board shall receive an amount of EUR 1,000.00; the Chairman of the Supervisory Board shall receive double this amount and the Deputy Chairman of the Supervisory Board shall receive one and a half times this amount.

At the Annual General Meeting on 16 July 2025, a resolution was passed to increase the fixed remuneration and attendance fees for members of the Supervisory Board. With effect from 01 January 2026, members of the Supervisory Board shall receive remuneration as follows:

- The remuneration for each member of the Supervisory Board amounts to EUR 16,000.00 per calendar year (annual remuneration). The remuneration is payable at the end of the calendar year.
- The Chairman of the Supervisory Board shall receive double this amount, and the Deputy Chairman of the Supervisory Board shall receive one and a half times this amount.

- For each Supervisory Board meeting, each member of the Supervisory Board shall receive an additional amount of EUR 1,300.00; the Chairman of the Supervisory Board shall receive double this amount and the Deputy Chairman of the Supervisory Board shall receive one and a half times this amount. The attendance fee is payable after the respective meeting.
- Supervisory Board members who serve on the Supervisory Board for only part of a calendar year shall receive annual remuneration calculated pro rata temporis on a daily basis.

The fixed remuneration, attendance fees and the waiver of performance-related Supervisory Board remuneration are intended, in particular, to promote the independence of the Supervisory Board members. The long-term development of the company is to be promoted through the effective exercise of the Supervisory Board's supervisory and advisory functions.

The Management Board and Supervisory Board consider that the fixed, non-performance-related remuneration of the members of the Supervisory Board has proven its worth. This model is in line with Recommendation G.18 of the German Corporate Governance Code, as amended on 28 April 2022, and is practised by the majority of listed companies.

Prior to the adjustment of the remuneration system for members of the Supervisory Board by the 2025 Annual General Meeting, the last adjustment to the level of Supervisory Board remuneration took place in 2012. Since then, the demands placed on the work of Supervisory Boards in listed companies have increased significantly, particularly with regard to monitoring, control and reporting obligations. In addition, YOC AG has experienced positive economic development in recent years, which has led to an expansion of business operations and, consequently, to an increased intensity of monitoring.

In the view of the Management Board and the Supervisory Board, an increase in the fixed remuneration and the attendance fee was therefore appropriate. The Annual General Meeting of 16 July 2025 approved the new remuneration for the Supervisory Board by a majority of 99.99%.

REMUNERATION OF THE SUPERVISORY BOARD IN THE 2025 FINANCIAL YEAR

In accordance with Article 16 of the Company's Articles of Association, the remuneration of the Supervisory Board is determined by the Annual General Meeting. On 30 June 2021, the Annual General Meeting of YOC AG confirmed and approved the remuneration of the Supervisory Board members as set out at the Annual General Meeting of 21 August 2012.

In the 2025 financial year, the remuneration system for the Supervisory Board, which was approved by the Annual General Meeting on 21 August 2012, was fully implemented and applied.

During the reporting year, the members of the Supervisory Board did not receive any further remuneration or benefits for services rendered personally, in particular consultancy and brokerage services.

Furthermore, no loans or advances were granted to the members of the Supervisory Board, nor were any liabilities entered into on their behalf.

Accordingly, remuneration for the work of the Supervisory Board in the 2025 financial year totaled KEUR 79 (2024: KEUR 79).

The remuneration is due at the end of the 2025 financial year and will therefore only be paid out in the 2026 financial year.

SUPERVISORY BOARD REMUNERATION (IN KEUR)	FIXED REMUNERATION	SESSION MONEY	TOTAL
Dr Nikolaus Breuel (Chairman)	25	10	35
Konstantin Graf Lambsdorff (Deputy)	18	8	26
Sacha Berlik	13	5	18
TOTAL	56	23	79

As the fixed Supervisory Board remuneration for the 2024 financial year was not due until 2025, payment was also made in the 2025 financial year.

The following table shows the remuneration paid to the members of the Supervisory Board in 2025 for the financial year 2024.

SUPERVISORY BOARD REMUNERATION (IN KEUR)	FIXED REMUNERATION	SESSION MONEY	TOTAL
Dr Nikolaus Breuel (Chairman)	25	10	35
Konstantin Graf Lambsdorff (Deputy)	18	8	26
Sacha Berlik	13	5	18
TOTAL	56	23	79

COMPARATIVE OVERVIEW OF REMUNERATION AND EARNINGS TRENDS

The following comparative table shows the annual change in the remuneration granted and payable to the current members of the Management Board and Supervisory Board, the company's earnings performance and the remuneration of employees on a full-time equivalent basis in accordance with Section 162 of the German Stock Corporation Act (AktG), whereby the latter is based on the average wages and salaries of employees across all Group companies in Germany in the respective financial year.

The internal comparison group is deliberately limited to Germany, as this is where the majority of employees are based.

	REMUN- ERATION GRANTED AND OWED IN 2025	REMUN- ERATION GRANTED AND OWED IN 2024	CHANGE 2025 COMPARED TO 2024		CHANGE 2024 COMPARED TO 2023		CHANGE 2023 COMPARED TO 2022		CHANGE 2022 COMPARED TO 2021	
	KEUR	KEUR	KEUR	%	KEUR	%	KEUR	%	KEUR	%
Current members of the Management Board	297	285	12	4	36	14	6	2	-165	-40
Dirk-Hilmar Kraus	297	285	12	4	36	14	6	2	-165	-40
Current members of the Supervisory Board	79	79	0	0	0	0	0	0	0	0
Dr Nikolaus Breuel	35	35	0	0	0	0	0	0	0	0
Konstantin Graf Lambsdorff	26	26	0	0	0	0	0	0	0	0
Sacha Berlik	18	18	0	0	0	0	0	0	0	0
Average salary Employees (Germany)	67	65	2	3	-5	-7	3	4	1	2

	FINANCIAL YEAR 2025	FINANCIAL YEAR 2024	CHANGE 2025 COMPARED TO 2024		CHANGE 2024 COMPARED TO 2023		CHANGE 2023 COMPARED TO 2022		CHANGE 2022 COMPARED TO 2021	
	KEUR	KEUR	KEUR	%	KEUR	%	KEUR	%	KEUR	%
Consolidated profit for the period of YOC AG	-411	3718	-4128	-111	818	28	564	24	271	13
Net income for the year of YOC AG	969	4181	-3212	-77	858	26	796	32	792	46

REPORT OF THE INDEPENDENT AUDITOR ON THE FORMAL AUDIT OF THE REMUNERATION REPORT PURSUANT TO § 162 ABS. 3 AKTG

To YOC AG, Berlin

OPINION

We have formally audited the remuneration report of the YOC AG, Berlin, for the financial year from 1 January to 31 December 2025 to determine whether the disclosures pursuant to § [Article] 162 Abs. [paragraphs] 1 and 2 AktG [Aktiengesetz: German Stock Corporation Act] have been made in the remuneration report. In accordance with § 162 Abs. 3 AktG, we have not audited the content of the remuneration report.

In our opinion, the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the accompanying remuneration report. Our opinion does not cover the content of the remuneration report.

BASIS FOR THE OPINION

We conducted our formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG and IDW [Institut der Wirtschaftsprüfer: Institute of Public Auditors in Germany] Auditing Standard: The formal audit of the remuneration report in accordance with § 162 Abs. 3 AktG (IDW AuS 870 (09.2023)). Our responsibility under that provision and that standard is further described in the "Auditor's Responsibilities" section of our auditor's report. As an audit firm, we have complied with the requirements of the IDW Quality Management Standard: Requirements to quality management for audit firms [IDW Qualitätsmanagementstandard - IDW QMS 1 (09.2022)]. We have complied with the professional duties pursuant to the Professional Code for German Public Auditors and German Chartered Auditors [Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer - BS WP/vBP], including the requirements for independence.

RESPONSIBILITY OF THE MANAGEMENT BOARD AND THE SUPERVISORY BOARD

The management board and the supervisory board are responsible for the preparation of the remuneration report, including the related disclosures, that complies with the requirements of § 162 AktG. They are also responsible for such internal control as they determine is necessary to enable the preparation of a remuneration report, including the related disclosures, that is free from material misstatement, whether due to fraud (i.e., fraudulent financial reporting and misappropriation of assets) or error.

AUDITOR'S RESPONSIBILITIES

Our objective is to obtain reasonable assurance about whether the information required by § 162 Abs. 1 and 2 AktG has been disclosed in all material respects in the remuneration report and to express an opinion thereon in an auditor's report.

We planned and performed our audit to determine, through comparison of the disclosures made in the remuneration report with the disclosures required by § 162 Abs. 1 and 2 AktG, the formal completeness of the remuneration report. In accordance with § 162 Abs 3 AktG, we have not

audited the accuracy of the disclosures, the completeness of the content of the individual disclosures, or the appropriate presentation of the remuneration report.

Berlin, 21 April 2026

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