

STATEMENT ON CORPORATE GOVERNANCE

(Pursuant to Section 289f HGB and Section 315d HGB)

The Corporate Governance Statement pursuant to Section 289f HGB and Section 315d HGB includes the declaration of conformity pursuant to Section 161 AktG, as well as supplementary information on corporate governance which, in accordance with the currently valid version of the German Corporate Governance Code, must be included in the Corporate Governance Statement, relevant information on corporate governance practices and a description of the working methods of the Management Board and Supervisory Board, as well as the information pursuant to Section 289f(2)(4) of the German Commercial Code (HGB) regarding the provisions for promoting the equal participation of women and men in management positions.

This statement forms part of the combined management report of YOC AG and the YOC Group for the financial year 2025.

Pursuant to Section 317(2) sentence 6 of the German Commercial Code (HGB), the disclosures required under Section 289f(2) HGB and Section 315d HGB are not to be included in the audit by the auditor; rather, the audit is to be limited to verifying whether the disclosures have been made.

DECLARATION ON THE GERMAN CORPORATE GOVERNANCE CODE PURSUANT TO SECTION 161 OF THE GERMAN STOCK CORPORATION ACT (AKTG) BY THE MANAGEMENT BOARD AND SUPERVISORY BOARD OF YOC AG PURSUANT TO SECTION 161 OF THE GERMAN STOCK CORPORATION ACT (AKTG) ON THE GERMAN CORPORATE GOVERNANCE CODE (DECLARATION OF COMPLIANCE 2025)

Pursuant to Section 161 of the German Stock Corporation Act (AktG), the Management Board and Supervisory Board of a listed stock corporation must declare annually that the recommendations of the “Government Commission on the German Corporate Governance Code” published by the Federal Ministry of Justice in the official section of the Federal Gazette have been and are being complied with, or which recommendations have not been or are not being applied and why not.

The declaration must be made publicly available on the company’s website.

The German Corporate Governance Code (DCGK) contains provisions with varying degrees of binding effect.

In addition to descriptions of the applicable company law, it contains recommendations from which companies may deviate; however, they are then obliged to disclose this annually.

Under Section 161 of the German Stock Corporation Act (AktG), deviations from the DCGK’s recommendations must also be justified.

Furthermore, the DCGK contains suggestions from which companies may deviate without disclosure.

This statement covers the period since the last compliance statement of February 2025 and relates to the recommendations of the “Government Commission on the German Corporate

Governance Code” in the version dated 28 April 2022 (“DCGK 2022”), which were published in the Federal Gazette on 27 June 2022 and thereby came into effect.

YOC AG’s statement is made permanently available to the public on the company’s website at <https://yoc.com/de/management-corporate-governance>.

Previous versions of the declaration of compliance can also be found there. The Management Board and Supervisory Board of YOC AG intend to continue to comply with the recommendations of the DCGK 2022 in future, subject to the following deviations.

- **Section A.4 DCGK 2022:** The establishment of a protected whistleblowing system has so far been dispensed with, as, in the view of the Management Board and Supervisory Board, there is as yet insufficient practical experience with such systems in Germany for companies with fewer than 50 employees. It is therefore proposed to wait and see whether the arguments put forward against a whistleblowing system in companies with fewer than 50 employees – such as, in particular, high costs, potential negative effects on the working atmosphere and susceptibility to abuse – actually play a role in practice, and which solutions will become established to avoid these issues.
- **Section A.2 DCGK 2022:** An appropriate representation of women at the two management levels below the Management Board depends on individual suitability for the respective position. On this basis, the Management Board will ensure diversity when filling management positions and strive for an appropriate representation of women.
- **Sections G.3 and G.4 of the DCGK 2022:** To assess the customary nature of the specific total remuneration of Management Board members in comparison with other companies, the Supervisory Board shall use a suitable peer group of other companies, the composition of which it shall disclose. Furthermore, the Supervisory Board shall also consider the ratio of Management Board remuneration to the remuneration of senior management and the workforce as a whole over time, whereby the Supervisory Board shall define, for the purposes of the comparison, how senior management and the relevant workforce are to be defined. When assessing the appropriateness of the Management Board’s remuneration, the Supervisory Board of YOC AG also considers the level and structure of Management Board remuneration within the sector-specific comparative environment of listed and unlisted companies. However, the Supervisory Board has refrained from defining a specific peer group of other companies. Nor has an explicit definition of the senior management for the vertical remuneration comparison been made. The rationale behind the Supervisory Board’s decisions is that the economic scope for manoeuvre in salary negotiations should not be restricted.
- **Section B.1 DCGK 2022:** The Management Board currently consists of only one male member. Membership of the Management Board is based primarily on individual suitability for this body.
- **Section B.2 DCGK 2022:** The Supervisory Board, together with the Management Board, is to ensure long-term succession planning and, in accordance with the DCGK, describe the procedure in the Corporate Governance Statement. In view of the long-standing commitment of the current sole member of the Management Board, Dirk Kraus, as the company’s founder, the Supervisory Board has not yet deemed it necessary to develop guidelines for succession planning for the Management Board. The Supervisory Board will continuously review the necessity of succession planning in light of the company’s specific management structure and needs and, where necessary, ensure long-term succession planning.

- **Section B.5 DCGK 2022:** The Supervisory Board has not set an age limit for members of the Management Board. The members of the Supervisory Board are convinced that suitability for corporate management depends largely on individual performance.
- **Sections D.2 and D.4 of the DCGK 2022:** Apart from establishing an Audit Committee, the Supervisory Board has not set up any other committees, in particular no Nomination Committee. In accordance with the Articles of Association, the Supervisory Board consists of three members, meaning that the Nomination Committee would have to be composed of (almost) all members of the full board, which would not lead to any improved preparation of the Supervisory Board's proposals regarding shareholders' election proposals. The same reason also argues against the establishment of further committees.
- **Section C.1 DCGK 2022:** To implement the "Act on the Equal Participation of Women and Men in Leadership Positions in the Private Sector and the Public Service", which came into force in May 2015, the Company's Supervisory Board has set targets for the proportion of female members on the Supervisory Board and the Management Board. Beyond fulfilling this legal obligation, the Supervisory Board has not defined any specific targets for its composition. The Supervisory Board has and will continue to propose to the Annual General Meeting the candidate(s) whom it, following careful consideration and considering the company's specific situation, deems most suitable for the position to be filled on the Supervisory Board. In this respect, the Supervisory Board has implicitly always defined a "competence profile" for the vacancy on the Supervisory Board and will continue to do so. Naturally, the Supervisory Board has been and will continue to be guided by the selection criteria of the German Corporate Governance Code in its nominations. However, there is no permanently documented competence profile for the entire body, particularly given the size of the Supervisory Board.
- **Sections C.1, sentence 2, and C.2 of the DCGK 2022:** Individual suitability for the body is decisive for membership of the Supervisory Board. Against this background, the Supervisory Board has not established any explicit diversity criteria beyond the target figure for the proportion of women. No age limit or standard limit on the duration of membership has been set for Supervisory Board members. The suitability to monitor and advise the Management Board as a member of the Supervisory Board and to act as an equal counterpart to the Management Board depends largely on individual capability.
- **Section G.10 DCGK 2022:** The variable remuneration of the Management Board is granted exclusively in cash. As the largest shareholder of YOC AG, Mr Kraus's interests are already aligned with the long-term promotion of the company's welfare in the sense of a positive development of the share price. The Supervisory Board therefore does not consider it necessary to additionally structure the variable remuneration on a share-based basis.
- **Section G.17 DCGK 2022:** The chairmanship and membership of committees were not and are not considered in the context of Supervisory Board remuneration, as the Supervisory Board has formed only one audit committee, of which all Supervisory Board members are members.

- **Section F.2 DCGK 2022:** The Company will endeavour to comply with the recommendation that the consolidated financial statements should be made publicly available within 90 days of the end of the financial year and the interim reports within 45 days of the end of the reporting period. However, the Company cannot always guarantee this, as it would only be achievable with a significant increase in personnel and organisational resources and thus only at considerable additional cost. Publications will therefore be made within the statutory and stock exchange deadlines.

Berlin, February 2026

YOC AG

The Management Board

The Supervisory Board

INFORMATION ON REMUNERATION

The remuneration report on the remuneration of the Management Board and Supervisory Board in the past financial year 2025, including the auditor's note in accordance with Section 162 of the German Stock Corporation Act (AktG), the current Management Board remuneration system in accordance with Section 87a(1) and (2), first sentence, of the German Stock Corporation Act (AktG) and the current resolution of the Annual General Meeting regarding this Management Board remuneration system in accordance with Section 120a(1) of the German Stock Corporation Act (AktG), as well as the current resolution of the Annual General Meeting regarding Supervisory Board remuneration in accordance with Section 113(3) of the German Stock Corporation Act (AktG), are available to the public on the Company's website at <https://yoc.com/de/management-corporate-governance>.

INFORMATION ON CORPORATE GOVERNANCE PRACTICES

GENERAL PRINCIPLES

Sustainable economic, environmental and social conduct is a defining element of YOC AG's corporate culture. This also includes integrity in dealings with employees, investors, customers, suppliers, authorities, interest groups and other stakeholders, as well as the general public. YOC AG is a listed public limited company based in Germany.

The framework for corporate governance is therefore derived from German and European law, in particular company law and capital markets law, as well as from the German Corporate Governance Code (insofar as no deviation from it has been declared), the Articles of Association of YOC AG and the rules of procedure of the Management Board and Supervisory Board.

As a service provider, YOC AG relies on exemplary conduct to gain and maintain the trust of its customers and business partners. The aim is to act and present itself in a credible, reputable and reliable manner.

TRANSPARENCY

YOC AG attaches great importance to a consistent, comprehensive and timely information policy towards employees, investors, customers, suppliers, authorities, interest groups and other stakeholders. All of the above are informed by YOC AG in a consistent, comprehensive and timely manner, and generally at the same time, unless mandatory legal regulations require a different approach. Reporting on the business situation and results of YOC AG and the YOC Group is carried out through the Annual Report, the Half-Year Report and the Interim Reports.

In addition, so-called ad hoc announcements pursuant to Article 17 of Regulation (EU) No 596/2014 (Market Abuse Regulation) are published via a European media package and on the company's website, where legally required.

All announcements, presentations and notices, as well as the current financial calendar, are available on the company's website (www.yoc.com) under "Investor Relations".

Reportable changes to the composition of the shareholder structure (voting rights notifications, Sections 33 et seq. WpHG) as well as any reportable proprietary trading in shares or debt securities of YOC AG or related derivatives or other related financial instruments by

persons performing management functions at YOC AG and persons closely associated with them (so-called Directors' Dealings notifications pursuant to Article 19 of the Market Abuse Regulation) are also published by the company.

YOC AG also maintains the prescribed insider registers in accordance with Article 18 of the Market Abuse Regulation. Persons to be included in the insider list are informed of the legal obligations and sanctions.

RISK MANAGEMENT

The YOC Group is a provider of service-based digital advertising technology and, as such, is subject to many industry- and company-specific opportunities and risks.

YOC AG has an established, comprehensive and effective system that enables the company to identify, assess, report on and manage opportunities and risks across all functions and business processes at an early stage.

The aim of this system is to identify risks systematically and at the earliest possible stage, to assess the probability of their occurrence and their potential qualitative and quantitative impacts, and to take effective countermeasures.

Risk management is regularly discussed and further developed at the level of the Management Board and the Supervisory Board. Further information on the Company's risk management, the specific risks to which it is exposed, and the accounting-related internal control and risk management system can be found in the risk report, which forms part of the consolidated management report of the Company and the Group.

DESCRIPTION OF THE WORKING METHODS OF THE MANAGEMENT BOARD AND SUPERVISORY BOARD

As a German public limited company, YOC AG is subject to the German Stock Corporation Act.

This means that a dual management system is required by law. In the dual management system, the executive management (Management Board) and the supervisory body (Supervisory Board) are strictly separated in terms of personnel. The Management Board and the Supervisory Board have independent powers, as it is not legally permissible to serve on both the Supervisory Board and the Management Board at the same time.

The Management Board manages the company, whilst the Supervisory Board advises and monitors the Management Board. In doing so, the Management Board and the Supervisory Board work closely and in a spirit of trust to fulfil their statutory duties.

MANAGEMENT BOARD

The Management Board manages the company under its own responsibility. In doing so, it is bound by the interests of the company and committed to its sustainable development.

The Management Board's duties include determining the company's strategic direction in consultation with the Supervisory Board and managing the company's affairs.

The Management Board conducts business in accordance with the relevant laws, the Articles of Association and its Rules of Procedure. Where there are several members of the Management Board, they bear joint responsibility for the management of the company, work

together collegially and keep each other informed on an ongoing basis about important measures and developments in their respective areas of responsibility.

The Supervisory Board appoints the members of the Management Board. The term of office for members of the Management Board may not exceed five years, although reappointment is possible.

The Supervisory Board may appoint a member of the Management Board as Chairman of the Management Board.

The Management Board of YOC AG currently consists of a single member.

Mr Dirk-Hilmar Kraus was appointed to the Management Board of YOC AG with effect from 10 September 2013 and has assumed the role of Chief Executive Officer (CEO) of the company. Since 2016, Dirk-Hilmar Kraus has been the sole member of the Management Board of YOC AG.

The Management Board works closely with the Supervisory Board and reports to the Supervisory Board regularly, promptly and comprehensively on key matters relating to business development, strategy and planning, the Group's risk profile, and compliance, and consults with the Supervisory Board prior to all major strategic decisions.

The Management Board is responsible for preparing the quarterly reports, the half-yearly and annual financial statements of YOC AG, as well as the consolidated financial statements.

In addition, the Management Board consults regularly with members of the company's second management level.

The Management Board has not formed any committees.

The work of the Management Board is governed in its entirety by the Rules of Procedure. The Rules of Procedure set out the principles governing the conduct of business by Management Board members, the matters reserved for the full Management Board, and the requirement for unanimity among two Management Board members when passing resolutions.

The Rules of Procedure can be accessed on the company's website at <https://yoc.com/de/management-corporate-governance>.

SUPERVISORY BOARD

The Supervisory Board is responsible for advising and supervising the Management Board.

He is involved in strategy and planning, as well as in all matters of fundamental importance to the company. Key decisions taken by the Management Board require his approval. These include decisions or measures that fundamentally alter the company's financial position, financial performance or profitability.

This also includes the company's annual business plan for the following year (budget), which is drawn up by the company once a year, presented to the Supervisory Board by the Management Board, discussed with it and adjusted where necessary.

Furthermore, the Supervisory Board appoints the auditor elected by the Annual General Meeting. The Supervisory Board holds at least four meetings a year.

The Supervisory Board of YOC AG consists of three members, none of whom have previously served on the company's Management Board. The Annual General Meeting elects the Supervisory Board.

With effect from 01 July 2021, YOC AG has formed an Audit Committee comprising all three members of the Supervisory Board. The Supervisory Board has unanimously resolved that Mr Graf Lambsdorff shall chair the Audit Committee.

Due to its size, the Supervisory Board of YOC AG has not formed any further committees. As a lawyer and specialist in tax law, Mr Graf Lambsdorff possesses the expertise in the field of accounting required by law within the Audit Committee.

Dr Breuel possesses the statutory expertise in the field of financial auditing required by law, based on his many years of management experience as CEO of international groups.

The working procedures of the Supervisory Board are governed by rules of procedure. Resolutions of the Supervisory Board are usually passed at face-to-face meetings; in addition, meetings and resolutions may also be conducted in writing, by telephone, by fax or using other means of telecommunication.

The company's Management Board attends the meetings as required; where necessary, other members of the company's senior management are also invited to the meetings.

In accordance with the recommendation of the German Corporate Governance Code in the version dated 28 April 2022, the Supervisory Board also meets regularly without the Management Board.

The agenda and proposals for resolutions for Supervisory Board meetings are communicated in writing to all participants well in advance of the meetings. Where decisions need to be taken at short notice, these may be adopted by written circular resolution. Minutes are taken in writing of all Supervisory Board meetings and resolutions.

The Chairman of the Supervisory Board explains the activities of the Supervisory Board annually at the Annual General Meeting in his report to the Annual General Meeting, which is published in the Company's Annual Report.

As part of the self-assessment, the board discussed the work carried out by the Supervisory Board over the past year, cooperation, the flow of information, the organisation and conduct of meetings, as well as risk management, financial reporting and strategy development within the Supervisory Board and the Management Board.

The self-assessment was based on detailed questionnaires and interviews with all members of the Supervisory Board to discuss more complex issues and to deepen the insights and observations gained.

In the Supervisory Board's assessment, the members of the Supervisory Board, Dr Nikolaus Breuel, Mr Konstantin Graf Lambsdorff and Mr Sacha Berlik, are independent within the meaning of the German Corporate Governance Code.

The Supervisory Board members have been members of the Supervisory Board for more than 12 years. The Supervisory Board has taken this into account in assessing the independence of the Supervisory Board members (see Recommendation C.7 DCGK).

The Supervisory Board is of the opinion that no conclusion regarding the lack of independence of a Supervisory Board member can be drawn solely on the basis of the length of service on the Supervisory Board.

The members of the Supervisory Board are financially independent of the company and, outside their Supervisory Board mandates, have no personal or business relationships with the company or the Management Board.

Furthermore, there are no circumstances that could give rise to potential conflicts of interest.

DIVERSITY POLICY

The Management Board and Supervisory Board of YOC AG have not yet drawn up a separate diversity policy in accordance with Section 289f(2)(6) of the German Commercial Code (HGB) regarding the composition of the body authorised to represent the company and the Supervisory Board in relation to aspects such as age, gender, educational or professional background.

The Management Board and Supervisory Board are of the opinion that, in addition to the objectives for the composition of the Management Board and Supervisory Board and the measures to promote diversity already implemented and pursued within the company, a separate diversity policy would not bring any substantial added value.

However, the Management Board and Supervisory Board will review again in the 2026 financial year whether a separate diversity policy should be drawn up.

PROVISIONS FOR PROMOTING THE EQUAL PARTICIPATION OF WOMEN AND MEN IN MANAGEMENT POSITIONS

Following the amendment to the German Stock Corporation Act (AktG) by the “Act on the Equal Participation of Women and Men in Management Positions in the Private Sector and the Public Service”, the Supervisory Board of companies that are listed on a stock exchange or subject to co-determination must set the proportion of women on the Supervisory Board and the Management Board (Section 111(5) AktG).

If the proportion of women is below 30% when the targets are set, the targets may not fall below the proportion achieved at that time.

At the same time, deadlines for achieving the targets must be set, which may not exceed five years (Section 111(5), sentences 3 and 4 of the German Stock Corporation Act (AktG)).

PROPORTION OF WOMEN ON THE SUPERVISORY BOARD

In June 2022, the Supervisory Board of YOC AG resolved that a target of 25% (corresponding to one female Supervisory Board member) should be aimed for regarding the proportion of women on the Supervisory Board by the deadline of 30 June 2027. This target is based on the assumption that the Supervisory Board will be expanded to four members.

At the end of the target-setting period running until 30 June 2022, there were no women on the Supervisory Board of YOC AG. This was in line with the target quota in force at that time. There are currently no women on the Supervisory Board of YOC AG either.

PROPORTION OF WOMEN ON THE MANAGEMENT BOARD

The Supervisory Board of YOC AG has also resolved that, for the period up to 30 June 2027, the target for the minimum proportion of women on the Management Board shall be set at at least 50% (corresponding to one female Management Board member). This target is based on the assumption that the Management Board will be expanded to two members.

At the end of the target-setting period running until 30 June 2022, there were no women on the Management Board of YOC AG. This was in line with the target quota applicable at that time. There are currently no women on the Management Board of YOC AG.

PROPORTION OF WOMEN IN THE TWO MANAGEMENT LEVELS BELOW THE MANAGEMENT BOARD

The Board of Directors of YOC AG had resolved that, by 30 June 2022, the proportion of women in the first management level below the Board of Directors should be at least 20%. By the deadline, no director position had been filled by a woman.

The Management Board of YOC AG has now resolved that by 30 June 2027, the proportion of women in the first management level below the Management Board should be at least 33% or 3 people.

The first management level below the Management Board comprises the director level. Due to the ongoing shortage of skilled workers, YOC AG was unable to fill any management vacancies with a woman in the past financial year 2025. With the same implementation deadline of 30 June 2022, the proportion of women in the second management level below the Management Board should not fall below 20%. As of 30 June 2022, 25% of these positions were held by women.

By the implementation deadline of 30 June 2027, the proportion of women in the second management level below the Management Board should not fall below 33%. The second management level below the Management Board includes the "Head of" level".

Berlin, 02 April 2026



Dirk-Hilmar Kraus
The Management Board