Declaration on Corporate Governance including the Declaration of Conformity

The corporate governance of Leo International Precision Health Aktiengesellschaft (hereinafter: "LIPH") is governed by applicable laws, in particular corporate law provisions, the Company's Articles of Association and internal regulations, as well as by national and international standards of good and responsible corporate governance. The German Corporate Governance Code (www.dcgk.de) provides recommendations and suggestions regarding corporate governance standards applicable at LIPH.

Below, the Management Board and Supervisory Board of LIPH report on the principles of corporate governance pursuant to Sections 289f and 315d HGB and on the Company's corporate governance practices in accordance with Principle 23 of the German Corporate Governance Code. The declaration pursuant to Section 161 AktG regarding the German Corporate Governance Code (Declaration of Conformity) and its updates form part of this Declaration on Corporate Governance. The Declaration on Corporate Governance including the Corporate Governance Report is an unaudited part of the management reports included in the annual and consolidated financial statements for 2025.

1. Declaration pursuant to Section 161 AktG

At its meeting on April 21, 2026, the Supervisory Board addressed the German Corporate Governance Code in its current version and, together with the Management Board, issued the following declaration pursuant to Section 161 AktG:

"Declaration of Conformity by the Management Board and the Supervisory Board of Leo International Precision Health Aktiengesellschaft regarding the recommendations of the German Corporate Governance Code pursuant to Section 161 AktG":

The Management Board and Supervisory Board of Leo International Precision Health Aktiengesellschaft declare that, since the issuance of the last Declaration of Conformity on April 22, 2025, the recommendations of the "Government Commission German Corporate Governance Code" in the version dated 28 April 2022 ("GCGC") have been complied with, and will continue to be complied with in the future, with the exception of the deviations set out below:

Section A.1

The GCGC recommends that companies systematically identify and assess the risks and opportunities associated with social and environmental factors as well as the ecological and social impacts of the Company's activities. In addition to long-term economic objectives, the corporate strategy should appropriately include ecological and social objectives. Corporate planning should comprise corresponding financial and sustainability-related objectives.

Due to the size, structure and current stage of development of the Company, specific financial and sustainability-related targets have not yet been formally defined in the Company's planning process. The Company takes social and environmental aspects into account in accordance with applicable legal requirements and will continue to develop corresponding processes to the extent required.

Given the Company's size and structure, a dedicated definition of corresponding financial and sustainability-related targets within corporate planning has not yet been implemented. The Company will consider social and environmental factors in accordance with statutory requirements where legally required in the future.

Section B.1

The GCGC recommends that diversity be considered when appointing members of the Management Board.

When appointing members of the Management Board, the Supervisory Board focuses primarily on the suitability of the available candidates. In addition, the Management Board is internationally composed.

Section F.2

The GCGC recommends that the consolidated financial statements and the Group management report be made publicly accessible within 90 days after the end of the financial year and that mandatory interim financial information be made publicly accessible within 45 days after the end of the reporting period.

The aforementioned publication deadlines for the consolidated financial statements, the Group management report and mandatory interim financial information have not always been and may not always be complied with.

Against the background of the lack of binding legal harmonization between the publication deadlines provided for in the German Corporate Governance Code and the deadlines applicable under statutory law, and taking into account the operational circumstances of the Company, deviations from the recommended periods may occur. Such deviations are permissible under Section 161 AktG and are transparently disclosed through this declaration.

As long as no harmonized regulation exists regarding statutory publication deadlines and those recommended by the GCGC, the Company reserves the right to deviate from Section F.2.

Sections G.6 to G.12

The GCGC contains recommendations regarding the structure of variable remuneration for members of the Management Board.

The members of the Management Board currently do not receive variable remuneration. Accordingly, the recommendations under Sections G.6 to G.12 are not applicable.

Section G.17

The GCGC recommends that the additional time commitment of the Chairman of the Supervisory Board and the Deputy Chairman be appropriately reflected in their remuneration.

Due to the current scope of the Company's business activities and organizational structure, the Supervisory Board has decided that differentiated remuneration for the Chairman of the Supervisory Board and the Deputy Chairman is currently not considered necessary. This assessment may be reviewed and adjusted should the Company's circumstances materially change."

Planegg/Martinsried, April 21, 2026

Management Board and Supervisory Board

The Declaration on Corporate Governance as well as the Declaration of Conformity are publicly available on the Company's website at https://www.liphag.com/corporate-governance/documents-charters.

2. Relevant Corporate Governance Practices

(a) Employees

At the date of signing this declaration, LIPH employs one employee. In addition, employees are employed by the Company’s subsidiaries. The subsidiaries of LIPH treat their employees equally and provide equal professional opportunities regardless of age, origin, race, skin color, marital status, health condition, mental or physical disability, nationality, religion, gender, or sexual orientation.

(b) Compliance Management System

Measures aimed at preventing corruption, bribery, and other violations of law are an integral part of LIPH’s understanding of compliance and its compliance management system. Compliance-related measures are consolidated in LIPH’s group-wide binding Corporate Compliance Policy. Corporate compliance is regarded by LIPH as an important cornerstone of daily business activities, both internally and externally. Compliance with different legal systems and jurisdictions is considered just as important as adherence to ethical principles. This enables the Group to operate in international business transactions in accordance with the required standards. The objective is to maintain a group-wide standardized compliance management system and to support local management in its implementation. LIPH’s compliance management system is continuously expanded and optimized to address current developments.

LIPH expects all employees of its subsidiaries to act in compliance with applicable regulations in order to ensure that business decisions and actions within their areas of responsibility are continuously aligned with the Corporate Compliance Policy. An appropriate whistleblowing system will be implemented.

In addition, LIPH complies with applicable legal requirements, the provisions of its Articles of Association, and the German Corporate Governance Code, with which LIPH complies subject to the exceptions set out in the Declaration pursuant to Section 161 AktG above.

(c) Corporate Social Responsibility

Responsible thinking and sustainable conduct form the basis for the future growth of LIPH as a globally operating company. Material aspects relating to Corporate Social

Responsibility are continuously assessed and adjusted to changing conditions. Opportunities and risks associated with Corporate Social Responsibility topics are regularly evaluated and continuously monitored within the framework of the risk management system.

(d) Quality Management System

The subsidiaries of LIPH operate in highly regulated markets. Accordingly, quality management constitutes a core element of the LIPH Group's business model and a key foundation for the Company's success. In addition, the Group's products and services must comply with a broad range of national and international regulatory requirements.

3. Description of the Working Practices of the Management Board and Supervisory Board and the Composition and Working Practices of Their Committees

German stock corporation law provides for a two-tier management system. At LIPH, the Management Board and the Supervisory Board work closely together for the benefit of the Company. The Management Board manages the Company, while the Supervisory Board advises and monitors the Management Board.

(a) Management Board and its Working Practices

The Management Board manages the Company independently and in the best interests of the Company with the objective of sustainable value creation, taking into account the interests of shareholders and other stakeholders associated with the Company. The Management Board manages the Company in accordance with applicable laws, the Articles of Association, and its Rules of Procedure. It complies with the applicable provisions of the German Corporate Governance Code as amended from time to time, to the extent compliance is declared in the annual Declaration of Conformity pursuant to Section 161 AktG.

The Management Board develops the strategic direction of the Company, coordinates it with the Supervisory Board, and ensures its implementation. Furthermore, it ensures appropriate risk management and risk controlling within the Company as well as a compliance management system aligned with the Company's risk profile.

The Supervisory Board adopts Rules of Procedure for the Management Board, which in particular contain a catalogue of transactions requiring approval, regulate the allocation of responsibilities within the Management Board, cooperation within the Management Board, and cooperation with the Supervisory Board.

The members of the Management Board jointly bear responsibility for the management of the Company. They cooperate collegially and regularly inform each other of all important measures and developments within their respective areas of responsibility.

Each member of the Management Board independently manages the business area assigned to him. In the case of measures and transactions affecting several business areas, the responsible Management Board members shall coordinate with each other and, where necessary, obtain a resolution of the full Management Board.

Each member of the Management Board is obliged to initiate a resolution of the Management Board if concerns regarding a matter within another business area cannot be resolved through discussion with the responsible Management Board member.

Resolutions of the Management Board are generally adopted in meetings convened by the Chairperson of the Management Board at the request of a Management Board member or in urgent cases. Unless another Management Board member objects, the Chairperson may order that a resolution be adopted by circulation procedure.

Management Board resolutions should, where possible, be adopted unanimously. In cases where unanimity cannot be achieved, the chairperson of the meeting shall determine whether a vote is to be taken or the resolution postponed. If postponed, a resolution on the matter must be adopted at the subsequent meeting. Resolutions that are not adopted unanimously shall be recorded in the minutes together with the respective voting ratio.

The Management Board constitutes a quorum if at least half of its members participate. Members of the Management Board may participate in resolutions in writing, by telefax, telephone, or electronic means. Resolutions are adopted by simple majority vote. In the event of a tie, the Chairperson has the casting vote. If the Chairperson is absent or unable to attend, a tied vote results in the rejection of the proposed resolution.

The full Management Board resolves on matters of particular significance and importance to the Company. These include matters for which the law, the Articles of Association, or the Rules of Procedure require a decision by the full Management Board. Such matters include, for example, the preparation of the annual financial statements, the convening of the Annual General Meeting, and proposals for resolutions to be submitted thereto.

The Chairperson of the Management Board coordinates the business areas of the Management Board. He shall ensure that the management of the Company is uniformly aligned with the objectives defined by Management Board resolutions. He represents the Management Board and the Company externally. In particular, the Chairperson maintains regular contact with the Chairperson of the Supervisory Board and discusses with him the Company's strategy, business development, risk management, and sustainability matters. He shall inform the Chairperson of the Supervisory Board without undue delay of important events that are material for assessing the Company's situation and development and for managing the Company.

The members of the Management Board are committed to the interests of the Company and are subject to a comprehensive non-compete obligation during their term of office. No member of the Management Board may pursue personal interests in decisions or exploit business opportunities belonging to the Company for personal benefit. Each member of the Management Board shall disclose conflicts of interest without undue delay to the Chairperson of the Supervisory Board and the Chairperson or spokesperson of the Management Board and shall inform the other Management Board members thereof. All transactions between the Company on the one hand and members of the Management Board or persons or entities closely associated with them on the other hand must comply with customary market standards.

(b) Supervisory Board and its Working Practices

The Supervisory Board advises and monitors the Management Board in managing the Company. It is directly involved in decisions of fundamental importance to the Company. Monitoring and advisory activities also include sustainability matters.

The Supervisory Board performs its duties in accordance with applicable laws, the Articles of Association, and its Rules of Procedure. The members of the Supervisory Board have equal rights and obligations and are not bound by instructions. The Supervisory Board is committed to the principles of good, responsible, and efficient corporate governance. It complies with the applicable provisions of the German Corporate Governance Code to the extent compliance is declared in the annual Declaration of Conformity pursuant to Section 161 AktG.

4. Targets Pursuant to Section 76 (4) and Section 111 (5) AktG – Equal Participation of Women and Men in Leadership Positions

The Supervisory Board appoints and may dismiss members of the Management Board. Reappointments prior to one year before the end of the appointment term, combined with termination of the current appointment, shall only occur under special circumstances. Key selection criteria for Management Board candidates include personality, professional qualifications for the relevant area of responsibility, integrity, leadership qualities, and diversity aspects. The Management Board and Supervisory Board continuously address long-term succession planning for the Management Board. The Supervisory Board defines specific objectives for its composition and develops a competency profile for the entire Board. The competency profile also includes expertise relating to sustainability matters material to the Company. The implementation status of the competency profile is reflected in the qualification matrix for the Supervisory Board as a whole.

The Supervisory Board adopts a clear and comprehensible remuneration system for the members of the Management Board and determines the specific remuneration of each Management Board member on this basis. The Annual General Meeting generally resolves, in an advisory capacity, on the approval of the remuneration system for the Management Board submitted by the Supervisory Board and on any material amendments thereto, at least every four years. The Annual General Meeting also resolves, in a corresponding advisory manner, on the remuneration system for the Supervisory Board members submitted by the Supervisory Board. In addition, the Annual General Meeting adopts a recommendatory resolution approving the remuneration report for the preceding financial year.

The Supervisory Board has adopted Rules of Procedure governing, among other things, cooperation within the Supervisory Board and cooperation with the Management Board. The Rules of Procedure are published on the Company's website.

The number and main topics of the Supervisory Board meetings are presented in the Supervisory Board Report.

The members of the Supervisory Board are elected by the shareholders at the Annual General Meeting. The Supervisory Board is convened as required and meets at least twice in each calendar half-year, including regularly without the participation of the Management Board.

The Supervisory Board is convened by the Chairperson or, in the event of his absence, by the Deputy Chairperson, together with notice of the agenda. A meeting must also be convened if requested by a Supervisory Board member or the Management Board stating the purpose and reasons.

The Supervisory Board generally adopts resolutions in meetings chaired by the Chairperson. Outside meetings, resolutions may be adopted in writing, by telegraph, telephone, or other means of communication at the instruction of the Chairperson, provided no member objects to this procedure. Such resolutions are documented in writing by the Chairperson and made available to all members through the meeting management system. Absent Supervisory Board members may submit votes in writing, orally, by telephone, by telegraph, or by email through another Supervisory Board member.

Unless otherwise required by law, resolutions are adopted by simple majority. Abstentions are not deemed votes cast. Elections require a relative majority. In the event of a tie, the Chairperson has the casting vote, including in elections.

The Supervisory Board constitutes a quorum if all members have been duly invited or requested to vote outside a meeting and at least three members participate in the resolution. A member also participates if abstaining from voting.

The Chairperson of the Supervisory Board coordinates the work of the Supervisory Board, chairs its meetings, and represents its interests externally. He is authorized to issue declarations necessary for implementing Supervisory Board resolutions and to receive declarations addressed to the Supervisory Board on its behalf. He maintains regular contact with the Management Board, particularly with the Chairperson of the Management Board, and discusses with him the Company’s strategy, business development, risk management, and sustainability matters. The Chairperson of the Supervisory Board is informed without undue delay by the Chairperson of the Management Board of important events material to assessing the Company’s situation and development and for managing the Company. The Chairperson of the

Supervisory Board shall then inform the Supervisory Board and, where necessary, convene an extraordinary meeting.

The members of the Supervisory Board are committed to the interests of the Company. They may neither pursue personal interests in their decisions nor exploit business opportunities belonging to the Company for personal benefit. Each member shall disclose conflicts of interest without undue delay to the Chairperson of the Supervisory Board. In the event of material and not merely temporary conflicts of interest, the relevant member shall resign from office. The Supervisory Board reports to the Annual General Meeting on conflicts of interest that have arisen and how they were handled. Members of the Supervisory Board receive appropriate support from the Company upon assuming office and with regard to training and continuing education measures necessary for their duties, which they undertake on their own responsibility.

(a) Cooperation between the Management Board and the Supervisory Board

The Management Board and the Supervisory Board work closely together for the benefit of the Company. The Management Board develops the strategic direction of the Company, coordinates it with the Supervisory Board, and ensures its implementation, the progress of which is regularly discussed with the Supervisory Board.

The Rules of Procedure of the Management Board specify transactions of fundamental importance requiring the approval of the Supervisory Board. The Supervisory Board is therefore directly involved in all decisions and measures of fundamental significance.

Ensuring adequate information flow to the Supervisory Board is a joint responsibility of the Management Board and Supervisory Board. The Management Board regularly informs the Supervisory Board in writing and orally, in a timely and comprehensive manner, about all matters relevant to the Company. It addresses deviations in business performance from established plans and objectives, stating the reasons. The Supervisory Board defines the Management Board’s information and reporting obligations. Reports to the Supervisory Board are generally submitted in text form. Documents required for decisions, in particular the annual financial statements, consolidated financial statements, and audit reports, are provided to the members of the Supervisory Board in due time before meetings.

Between meetings, the Chairperson of the Supervisory Board maintains regular contact with the Management Board, particularly with the Chairperson or spokesperson of the Management Board, in order to discuss matters relating to strategy, business development, risk situation, risk management, and compliance.

The Management Board ensures appropriate risk management and risk controlling as well as a compliance management system aligned with the Company's risk profile. Conscious entrepreneurial risk management helps identify, assess, and, where necessary, mitigate risks at an early stage. The handling of risks associated with the Company's business activities is of material importance to both the Management Board and the Supervisory Board. The Management Board shall immediately forward material risk-related information to the Chairperson of the Supervisory Board.

(b) Composition and Working Practices of Committees of the Management Board

Due to its current size, the Management Board has not established any committees.

(e) Composition and Working Practices of Committees of the Supervisory Board

The Supervisory Board currently consists of three members. Accordingly, the full Supervisory Board performs the statutory duties of the Audit Committee. LIPH intends to expand the Supervisory Board to five members. Following the appointment of two additional members, the Supervisory Board will establish an Audit Committee from among its members.

In this capacity, the full Supervisory Board monitors the accounting and financial reporting process and may submit recommendations or proposals to ensure the integrity of this process. It is responsible for the preliminary review of the annual and consolidated financial statements as well as the management reports of LIPH and the LIPH Group.

5. Targets pursuant to Section 76 (4) and Section 111 (5) AktG – Equal Participation of Women and Men in Leadership Positions

Listed companies such as LIPH are required to define target quotas for the proportion of women at the two management levels below the Management Board (pursuant to Section 76 (4) AktG) as well as on the Supervisory Board and Management Board (pursuant to Section 111 (5) AktG). In addition, deadlines for achieving these targets must be specified. The target quotas stated below relate to LIPH and the LIPH Group.

At the date of signing this declaration, LIPH employs one employee and does not have a first or second management level below the Management Board; consequently, no target quota for the proportion of women at the first or second management level below the Management Board has been determined.

To date, the Supervisory Board has resolved a target quota of 0% for the proportion of women on the Management Board. The determination of a target quota of 0% was made in light of the current small size of the Management Board and the Company’s existing organizational structure during an early development and integration phase in which short-term personnel changes at Management Board level are not currently envisaged. Irrespective of this, the Supervisory Board consistently considers diversity aspects and equal participation of women and men in future appointment decisions.

6. Diversity Concept Regarding the Composition of the Management Board

When determining the composition of the Management Board, the Supervisory Board considers diversity aspects, including professional and international experience, educational background, age, gender, integrity, leadership qualities, and industry-specific expertise. The objective is to ensure that the Management Board possesses the collective competencies and perspectives required to manage LIPH as an internationally operating and capital market-oriented healthcare company. Appointments are made in the best interests of the Company, taking due account of suitability, competence, and the strategic requirements of the business.

The key objectives of the diversity concept include in particular:

- appropriate consideration of international management and capital markets experience within the Management Board,
- coverage of key areas of expertise, particularly corporate management, finance and accounting, strategy and corporate development, as well as knowledge of the healthcare and technology markets,
- a balanced age and experience structure within the Management Board that enables both operational continuity and strategic development, and
- consideration of diversity aspects, including gender and cultural background, in future appointment decisions.

The diversity concept is implemented through structured selection and appointment procedures conducted by the Supervisory Board. In the event of new appointments to the Management Board, suitable candidates are identified and assessed on the basis of a defined qualification profile. The Supervisory Board regularly reviews whether the composition of the Management Board meets the strategic requirements of the Company and the objectives of the diversity concept.

Results of the Financial Year 2025

During the reporting year, the Management Board possessed extensive international management and capital markets experience as well as expertise in the areas of corporate management, finance, and strategic corporate development. Accordingly, the key competencies required for the management and further development of the Company were represented within the Management Board. Due to the current size of the Management Board, there were no changes in its composition during financial year 2025.

7. Competency Profile and Specific Objectives for the Composition of the Supervisory Board of LIPH

Pursuant to statutory requirements and the Articles of Association, the Supervisory Board of LIPH SE currently consists of three members, all of whom are elected by the shareholders. Each Supervisory Board member must meet the statutory and constitutional requirements for membership on the Supervisory Board and should, to the greatest extent possible, comply with the recommendations of the German Corporate Governance Code as amended from time to time (in particular Section 100 (1) to (4) AktG).

Each Supervisory Board member must possess the knowledge and skills required for the proper performance of the duties incumbent upon him or her under applicable law and the Articles of Association. At least one member of the Supervisory Board must possess expertise in the field of accounting and at least one member must possess expertise in the field of auditing. Collectively, the members must be familiar with the sector in which the Company operates (Section 100 (5) AktG). The Supervisory Board should also include expertise relating to sustainability matters material to the Company.

Collectively, the members of the Supervisory Board should cover the following qualifications and characteristics in accordance with the qualification matrix, whereby several qualifications and characteristics may be combined in one individual member:

	Leo Wang	Thomas Höder	Li-Mei Hung
Management	x	x	x
Internationality	x		x
Accounting / Auditing	x	x	
Innovation/Digitalization /AI	x		
Capital Markets / Financing	x	x	
M&A Transaction	x	x	
Risik Management	x		x
Corporate Governance	x	x	x
Sustainability			x
Independence		x	

The Supervisory Board seeks to ensure diversity in its composition by considering different professional and international backgrounds and, in particular, by ensuring appropriate representation of both genders. The Supervisory Board currently includes one female member.

In addition, each member of the Supervisory Board must ensure that he or she is able to devote the expected time required for the proper performance of the Supervisory Board mandate. In particular, this includes taking into account that at least two ordinary Supervisory Board meetings are held in each calendar half-year, each requiring adequate preparation, and that sufficient time must be allocated for reviewing the annual and consolidated financial statements. In addition, extraordinary Supervisory Board meetings may be required to address special matters.

Nomination proposals by the Supervisory Board to the Annual General Meeting shall take these objectives into account while also aiming to fulfill the competency profile for the Supervisory Board as a whole. In particular, attention shall be paid to the candidates' personality, integrity, commitment, and professionalism.

8. Diversity Concept Regarding the Composition of the Management Board

In determining the composition of the Management Board, the Supervisory Board considers diversity aspects, including professional and international experience, educational background, age, gender, integrity, leadership qualities, and industry-specific expertise. The objective is to ensure that the Management Board possesses the collective competencies and perspectives required to manage LIPH as an internationally operating and capital market-oriented healthcare company. Appointments are made in the best interests of the Company, taking due account of suitability, competence, and the strategic requirements of the business.

9. Remuneration of the Management Board and Supervisory Board

Detailed information regarding the remuneration of the Management Board and the Supervisory Board can be found in the remuneration report published on the Company's website ahttps://www.liphag.com/corporate-governance/documents-charters.

10. Shareholders and Annual General Meeting

Shareholders exercise their rights and voting rights at the Annual General Meeting, which is generally held once per year. Each share grants one vote. The Annual General Meeting decides on matters assigned to it by law, including in particular the appropriation of profits, the formal approval of the actions of the Management Board and Supervisory Board, the election of the auditor and Supervisory Board members, amendments to the Articles of Association, and capital measures.

In addition, the Annual General Meeting generally adopts advisory resolutions on the approval of the remuneration systems for the members of the Management Board and the Supervisory Board as submitted by the Supervisory Board, as well as a recommendatory resolution on the approval of the remuneration report for the preceding financial year.

As a rule, the Chairperson of the Supervisory Board chairs the Annual General Meeting. To facilitate shareholders' personal exercise of their rights, the documents to be published in connection with the convening of the Annual General Meeting are made available on the Company's website at LIPH Annual General Meeting Information. Shareholders may exercise their voting rights personally, through an authorized representative, or through Company-appointed proxies bound by voting instructions.

The financial calendar announces the dates of key publications, such as the annual report and interim financial information, as well as the date of the Annual General Meeting, at an early stage.

11. Accounting and Audit

LIPH prepares its consolidated financial statements and half-year financial report in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union. The annual financial statements of the Company relevant for dividend distributions are prepared in accordance with the provisions of the German Commercial Code (HGB).

Planegg/Martinsried, April 30, 2026

Leo International Precision Health Aktiengesellschaft

On behalf of the Management Board

Dr. Joshua Lo

Chief Executive Officer

On behalf of the Supervisory Bard

Leo Wang

Chairman of the Supervisory Board