CONVENIENCE TRANSLATION

Leo International Precision Health AG

Compensation Report

for the Financial Year January 1, 2025, to December 31, 2025

This Compensation Report has been prepared jointly by the Management Board and the Supervisory Board in accordance with Section 162 of the German Stock Corporation Act (Aktiengesetz, AktG) and presents the compensation granted and owed to current and former members of the Management Board and Supervisory Board of Leo International Precision Health AG (formerly SPOBAG Aktiengesellschaft).

The Compensation Report was subject to a formal audit by KMpro Audit GmbH, Wirtschaftsprüfungsgesellschaft, Munich. The auditor's report on the results of the audit is reproduced in full following the Compensation Report.

The Compensation Report for the financial year 2023 was approved at the Annual General Meeting held on April 28, 2025.

1. Compensation Granted and Owed to Members of the Management Board pursuant to Section 162 AktG

The compensation system for members of the Management Board provides for fixed remuneration.

In the financial year 2025, total compensation in the amount of EUR 180,833.33 (2024: EUR 0) was granted to members of the Management Board for their services.

Individual Compensation

Phillip Campbell

- Term of office: January 1, 2025 – December 31, 2025
- Compensation: EUR 47,500 (2024: EUR 0)

Mr. Campbell invoiced his remuneration to the Company; the remuneration was subject to statutory value-added tax at a rate of 19%. The amount disclosed represents the net total compensation.

Professor Dr. Joshua Lo

- Term of office: May 23, 2025 – December 31, 2025
- Compensation: TWD 4,000,000, equivalent to EUR 108,401.08 (2024: EUR 0)

Shui Hee Gary Cheng

- Term of office: September 8, 2025 – December 31, 2025
- Compensation: TWD 920,000, equivalent to EUR 24,932.25 (2024: EUR 0)

The compensation of Professor Dr. Joshua Lo and Shui Hee Gary Cheng was paid by Leo International Co., Ltd. and subsequently reimbursed by the Company through an intercompany allocation. The compensation is therefore reported as reimbursement of the Company in this Compensation Report.

The allocation was performed based on a cost-plus approach; the surcharge included therein does not constitute a component of Management Board compensation.

Other Compensation

In the financial year 2025, no additional remuneration or benefits were granted for personally rendered services, in particular consulting or brokerage services, except for:

- Tax advisory services provided by the tax advisory firm of Management Board member Phillip Campbell
- Amount: EUR 23,000 net (2024: EUR 13,685)

in EUR (rounded)	Phillip C. Campbell	Prof. Dr. Joshua Lo	Shui Hee Gary Cheng	Total
Fixed Compensation FY 2025	47,500	108,401	24,932	180,833
Total Compensation FY 2025	**70,500**	**108,401**	**24,932**	**203,833**

2. Compensation Granted and Owed to Members of the Supervisory Board pursuant to Section 162 AktG

The compensation system for Supervisory Board members provides exclusively for fixed remuneration without performance-related variable components and without share-based compensation.

A purely fixed remuneration structure is also recommended under Recommendation G.18 sentence 1 of the German Corporate Governance Code (DCGK).

Supervisory Board members receive a fixed annual remuneration of EUR 1,500 per annum, payable after the end of the financial year.

In the financial year 2025, total compensation of EUR 4,500.00 (2024: EUR 4,500.00) was granted to members of the Supervisory Board for their services.

No additional remuneration or benefits were granted in the financial year 2025 for personally rendered services, in particular consulting or brokerage services.

Changes in Supervisory Board Composition

At the Annual General Meeting of the Company held on April 28, 2025, the previous Supervisory Board members Dr. Klaus Schweda, Peter Habermacher and Dr. Manfred Plautz resigned from office.

The following individuals were elected as new members of the Supervisory Board: Leo Wang, Thomas Höder and Li-Mei Hung.

As a result, all Supervisory Board members received pro-rated compensation for the financial year.

in EUR	Fixed Compensation FY 2025	Total Commpesation FY 2025
Dr. Klaus Schweda	500	500
Peter Habermacher	500	500
Dr. Manfred Plautz	500	500
Leo Wang	1,000	1,000
Thomas Höder	1,000	1,000
Li-Mei Hung	1,000	1,000
TOTAL	**4,500**	**4,500**

3. Comparative Presentation

The following table illustrates the development of the Company's earnings performance and the compensation of current members of the Management Board and Supervisory Board.

Earnings performance is measured using the annual net result under German commercial law (HGB), which reflects the Company's operational performance.

The figure for "Average employee compensation" includes employees of German Group companies whose employment relationships have existed throughout the last two financial years.

Change (%)	2025	2024	2023	2022
Net loss (EUR thousand)	1,774 (1.191%)	149 (-22%)	122 (-67%)	72 (-48%)
Compensation Management Board (EUR thousand)	181	14 (100%)	0 (0%)	0 (0%)
Compensation Supervisory Board (EUR thousand)	4.5 (0%)	4.5 (0%)	4.6 (2%)	4.5 (0%)
Average employee compensation	n/a	n/a	n/a	n/a

Munich, April 21, 2026

Chairman Supervisory Board
Leo Wang

On behalf of the Company
Prof. Dr. Joshua Lo, CEO

Supervisory Board Member
Thomas Alexander Eleftherios Höder

Supervisory Board Member
Li-Mei Hung