

## **Declaration of conformity pursuant to section 161 AktG (German stock corporation act) of the Board of Management and the Supervisory Board of Leifheit AG**

The Board of Management and Supervisory Board of Leifheit AG issue the following declaration of conformity pursuant to section 161 of the German stock corporation act (AktG) regarding the recommendations of the “Government Commission on the German Corporate Governance Code” and will ensure that it is published on the website of Leifheit AG. The following declaration refers to the recommendations of the German corporate governance code (code) in its version of 28 April 2022, published in the Federal Gazette on 27 June 2022.

The Board of Management and the Supervisory Board of Leifheit AG declare that the recommendations of the code – except for those listed below – are being complied with and were previously complied with in the past.

### **External reporting (recommendation F.2 sentence 1)**

In F.2 sentence 1, the code recommends that the consolidated financial statements and the group management report should be publicly accessible within 90 days of the end of the financial year.

This recommendation was not followed with the publication of the consolidated financial statements and group management report for 2024 on 9 April 2025. In Future, the recommendation in F.2 sentence 1 is to be complied with again.

### **Availability of granted long-term variable remuneration components (recommendation G.10 sentence 2)**

In G.10 sentence 2, the German corporate governance code recommends that granted long-term variable remuneration components shall be accessible to Board of Management members only after a period of four years.

The remuneration system excepts from above recommendation regarding the long-term incentive (LTI). In accordance with the remuneration system, LTI tranches will be granted with a term of three years. The reason is that the performance criteria relevant for determining the LTI are set with priority given to the respective medium-term plan, which also covers a period of three years. Thereby the medium-term planning and LTI targets are synchronised. The Supervisory Board believes that a three-year performance period also provides a sustainable incentive for Board of Management members to orientate their performance in office towards promoting the business strategy and long-term development of Leifheit AG.

### **Claw-back clause for variable Board of Management remuneration components (recommendation G.11)**

The code recommends in G.11 that variable remuneration may be withheld or reclaimed in justified cases.

As a precautionary measure, a deviation from this recommendation, which probably also concerns the remuneration system for Board of Management members, is declared. The legal admissibility of so-called claw-back clauses, which are referred to in recommendation G.11, has still not been conclusively clarified and, in particular, has not yet been decided by the highest courts. The Supervisory Board has therefore decided not to include a claw-back clause in the Board of Management service agreements and in the remuneration system.

**Performance-related remuneration for Supervisory Board members  
(recommendation G.18 sentence 2)**

If the Supervisory Board members are promised performance-related remuneration, this should be oriented towards the long-term development of the company, according to recommendation G.18 sentence 2 of the code.

This recommendation is not complied with.

In addition to long-term variable remuneration, Supervisory Board members receive performance-related remuneration in accordance with art 2 para. 5 of the articles of incorporation, which is based on the increase in earnings per share (EPS) for a financial year compared with the previous financial year.

Nassau/Lahn, December 2025