

# REMUNERATION REPORT

2023



**Eckert & Ziegler**  
*Contributing to saving lives*

# REMUNERATION REPORT

## INTRODUCTION

The remuneration report for the fiscal year 2022 was approved at the Annual General Meeting on June 7, 2023. Consequently, there is no reason to question the reporting in the remuneration report.

The remuneration report for Eckert & Ziegler Strahlen- und Medizintechnik AG (EZAG) explains the main features of the remuneration systems for the members of the Executive Board and Supervisory Board of EZAG and reports on the remuneration granted and owed to the members of the Executive Board and Supervisory Board in the 2023 financial year. Consistent with the previous year, the remuneration granted is presented as the remuneration actually received in the reporting period. This complies with the requirements of Section 162 of the German Stock Corporation Act (AktG).

## REMUNERATION OF THE EXECUTIVE BOARD

This remuneration report reflects the new remuneration system introduced from 2022, but also describes the current deviations as part of a reorganization of the Executive Board.

The Executive Board was reorganized in 2023. In a first step, the Executive Board was expanded by two additional members for a period of two years as of 1 January 2023. Firstly, Jutta Ludwig was appointed to the Executive Board with a focus on the development of the Asian business and therefore resigned her seat on the Company's Supervisory Board. Secondly, Dr Hakim Bouterfa was appointed to the Executive Board as Chief Medical Officer. As the Group's clinical activities were bundled in Pentixapharm AG during 2023, Dr Bouterfa was dismissed with effect from 31 December 2023; he remains Chairman of the Executive Board of Pentixapharm AG.

In a second step, Dr Andreas Eckert, and Dr Lutz Helmke left the Executive Board on 7 June 2023 and Franklin B. Yeager was appointed to the Executive Board until 31 December 2025. He is responsible for the development of the Isotopes Products segment. Dr Harald Hasselmann took over as Chairman of the Executive Board with effect from 7 June 2023. His appointment was extended until 31 December 2026.

## PRINCIPLES OF THE REMUNERATION SYSTEM FOR THE EXECUTIVE BOARD

The remuneration system for the Executive Board of Eckert & Ziegler Strahlen- und Medizintechnik AG can be downloaded from our website: [www.ezag.com>investors>corporate governance](http://www.ezag.com>investors>corporate_governance)

The Executive Board remuneration system adopted in 2022 is designed to incentivize the long-term successful development of the Company. A key aspect of the remuneration system is that, in addition to fixed remuneration components, variable remuneration components with a multi-year assessment basis are agreed so that the members of the Executive Board participate appropriately in both positive and negative developments.

When determining the total remuneration and the allocation to individual remuneration components, the area of responsibility assigned to the respective Executive Board member and their personal performance are assessed in particular. The economic situation, success and future perspectives of the Company are also included in the assessment. Finally, the remuneration should also be attractive and appropriate in comparison to the usual remuneration in the competitive environment and the remuneration structure in the Company, both in relation to senior management and the workforce.

## 1. Composition of the remuneration

The total compensation of the Executive Board consists of a fixed annual base salary, including certain fringe benefits (together “Fixed compensation”), and variable compensation components, on the one hand with short-term (“STI”) and on the other hand with long-term evaluation criteria (“LTI”).

### 1.1 Fixed remuneration

Fixed remuneration for members of the Executive Board, consisting of salary and fringe benefits, is paid monthly on a pro rata basis. The fringe benefits in the form of benefits in kind, which essentially consist of the use of a company car, telephone and insurance premiums, are subject to tax by the individual Executive Board member. In principle, all members of the Executive Board are entitled to the same fringe benefits, although the amount may vary depending on their personal situation.

### 1.2 Variable remuneration components

In addition to their basic compensation, the members of the Executive Board generally receive two variable compensation components.

#### *a) Short-term variable remuneration component, Short Time Incentive (STI)*

The STI is primarily based on a percentage of the cumulative net income of the Group as a whole, whereby a segment for which the Executive Board is directly responsible may be weighted more heavily than other parts of the Group. The short-term variable component is payable when an annual profit has been achieved and predefined framework conditions, including non-financial parameters such as regulatory compliance, have been met. Achievement of the threshold and non-financial parameters is determined by the Supervisory Board after approval of the company’s consolidated financial statements.

As a further STI component, project-related individual bonuses can be agreed that are based solely on an annual performance review and thus either on specific target achievement or a percentage share of the annual result.

#### *b) Long-term variable remuneration component, Long Time Incentive (LTI)*

The LTI is calculated on the basis of the long-term growth in net income in the direct area of responsibility of the respective Executive Board member, provided this parameter exceeds previously agreed targets. The bonus is paid in shares, or its calculation is linked to the share price, so that the beneficiary not only has a material interest in the long-term growth of the company’s profit, but also in the level of the company’s market capitalization. The achievement of the financial performance indicator is also determined by the Supervisory Board when the company’s consolidated financial statements are approved.



## **2. Determination of a maximum remuneration and ratio of fixed and variable maximum remuneration**

The fixed remuneration is based on market conditions and comparative values from other companies. For the two variable remuneration elements, performance orientation and sustainability are the basic principles for performance measurement. The Supervisory Board ensures that the targets for all elements of variable remuneration are ambitious, while at the same time ensuring a balanced risk-reward profile.

If the targets are not met, the short-term variable remuneration can fall to zero. If the targets are significantly exceeded, the short-term variable remuneration for Executive Board members is limited to a maximum of 120%–150% of the basic salary.

Long-term remuneration is paid in shares. Here too, the remuneration can fall to zero. It is limited to a maximum number of shares per Executive Board member over the entire term of the contract.

A calculated maximum total remuneration can be calculated from the limited variable remuneration elements, the basic remuneration and the expenses for fringe benefits. In addition, the Supervisory Board has defined an absolute euro value for the maximum payment of remuneration granted in a fiscal year in accordance with § 87a (1) sentence 2 no. 1 AktG. It is € 5 million per year for each member of the Executive Board. The maximum total remuneration includes all fixed and variable remuneration components. This limit may mean that not the full number of shares or not the full value for the maximum number of shares may not be paid out.

## **3. Orientation of remuneration towards long-term and sustainable corporate development**

The Supervisory Board shall determine the specific target and maximum total remuneration for each member of the Executive Board. This remuneration shall be commensurate with the duties and performance of the member of the Executive Board and the situation of the company and shall not exceed the usual remuneration compared to other companies or the Group without special reasons. The Supervisory Board uses companies listed in the same stock market segment (Prime Standard) as the company and with a comparable balance sheet total and EBIT as a suitable comparison group for assessing the customary nature of the specific total remuneration compared to other companies.

Secondly, the Supervisory Board assesses the customary nature of the specific total remuneration of the Executive Board members within the company. To this end, it looks at the ratio of the target total compensation of the individual Executive Board members to both the average total remuneration of senior management and the average total remuneration of the company's entire workforce in Germany. In assessing the customary nature of the specific total remuneration, the Supervisory Board also takes into account the development over time of the ratios described above.

## 4. Special contractual regulations

### 4.1 Clawback- regulations

Violations of compliance rules and Group-wide compliance guidelines from previous periods can also reduce current bonuses. On the one hand, this is intended to emphasise the importance of compliance within Eckert & Ziegler Strahlen- und Medizintechnik AG. On the other hand, in the interests of sustainable development, the Group's reputation is to be strengthened by a contemporary, value-based corporate culture.

### 4.2 Adjustment of remuneration

The Supervisory Board is entitled to reduce the remuneration of the Executive Board in accordance with Section 87 (2) AktG. It also reserves the right to consider extraordinary developments to an appropriate extent. In justified cases, the variable remuneration may be withheld or reclaimed.

## 5. Implementation and ongoing evaluation of the remuneration system

The remuneration system adopted by the Supervisory Board is implemented by the Supervisory Board as a whole when the individual Executive Board employment contracts are concluded. In addition, the Remuneration Committee of the Supervisory Board reviews the remuneration system on an ongoing basis and, if it identifies any need for adjustment, discusses and adopts resolutions on changes to the system and informs the full Supervisory Board of any adjustment measures it considers appropriate or necessary. Changes to the remuneration system are approved by the full Supervisory Board. In the event of changes, the Supervisory Board will submit the amended remuneration system to the next Annual General Meeting for approval.

## APPROPRIATENESS OF EXECUTIVE BOARD REMUNERATION

The Supervisory Board regularly reviews the standard market practice, competitiveness and appropriateness of the Executive Board remuneration and the individual remuneration components.

On the one hand, an external remuneration comparison is carried out. A total of eight companies listed in the S-Dax with similar total assets and comparable EBIT were used as a guide for the remuneration amount for the 2020 and 2021 financial years:

Comparison group for the remuneration of the Executive Board	
Biotest	JOST Werke
CEWE	LPKV Laser Electronics
Drägerwerk	MorphoSys
JENOPTIK	PVA TePla

*Comparison group 2020/2021*

On the other hand, the remuneration within the Executive Board, the Executive Board in relation to the remuneration of senior management and in relation to the entire workforce (excluding senior management) was also compared within the company. For this purpose, the respective target salaries, consisting of fixed and variable salary components (including special payments and benefits in kind), were converted to full-time equivalents.

The review by the Supervisory Board revealed that the remuneration of the members of the Executive Board is slightly lower than the average of the peer group, but that the remuneration practice can be categorized within the peer group.

The internal comparison of salaries carried out by the Supervisory Board has shown that the respective ratios are not critical and are not regarded as uncritical in politics and legal literature.

## CURRENT DEVIATIONS FROM THE REMUNERATION SYSTEM

As the Executive Board contracts of Ms. Ludwig and Dr Bouterfa were only concluded for two years and with a clear focus on projects, the Supervisory Board decided to deviate from the remuneration system described above, waive an LTI in each case and only agree an STI component.

Due to the focus on the Asian business, a performance-based, project-related individual bonus was agreed with Ms. Ludwig. The STI is limited to € 350 thousand per year. Project-related targets were agreed with Dr Bouterfa, for which an entitlement to the transfer of shares or payment of an individual bonus arises if defined milestones are reached.

Mr. Yeager has been CEO of the EZAG affiliate Eckert & Ziegler Isotope Products Inc. since 2001. The Executive Board activities were estimated at around 10%, meaning that 90% of his work is performed for the management of the Isotope Products segment. For this reason, he continues to receive his entire remuneration via his employment contract with Eckert & Ziegler Isotope Products Inc. This report includes 100% of his remuneration granted and owed by Eckert & Ziegler Isotope Products Inc. The STI components agreed are a percentage share of net revenue and annual qualitative targets that relate exclusively to the results of the Isotope Products segment. There is no further entitlement to an LTI; this is primarily based on 10% of the cumulative growth in the Isotope Products segment's net profit for the period. The starting point is the base value of € 11,734 million.

In deviation from the remuneration system, other maximum remuneration amounts apply to Ms. Ludwig, Dr Bouterfa and Mr. Yeager. The total volume of variable remuneration for Ms. Ludwig is limited to a maximum of € 350 thousand per calendar year, i. e. a maximum of € 700 thousand over the entire term. For Dr Bouterfa, the total volume of variable remuneration over the entire term and a set follow-up period for individual milestones amounts to a maximum of approximately € 600 thousand. No maximum limit was agreed for Mr. Yeager's STI. He receives 5.05% of the net revenue of the Isotope Products segment as well as two target-based bonuses totaling a maximum of USD 41 thousand. A limit of USD 800 thousand was agreed for the LTI.

## TOTAL REMUNERATION OF THE EXECUTIVE BOARD

### The remuneration granted and owed to the Executive Board in the 2023 fiscal year

Remuneration granted and owed to each individual current or former member of the Executive Board by the company and by the companies of the same group is presented below. Remuneration is granted if it accrues to the Executive Board member, i.e. actually passes to their assets. Remuneration is owed if the company has a legal obligation to the board member that is due but has not yet been fulfilled. If such remuneration is outstanding, it is deemed to be promised remuneration.

The following table shows the total remuneration and the remuneration components of the members of the Executive Board:

Information on the Total Remuneration and Remuneration Components								
Name of the Member, Position	Fixed Remuneration Components in €		Variable Remuneration Components in €		Pension Expense in €	Total Remuneration in €	Relative Share of Variable Remuneration in Total Remuneration in %	Relative Share of Fixed Remuneration in Total Remuneration in %
	Base Salary	Other Ancillary benefits	Shortterm (≤ 1 Y.)	Longterm (> 1 Y.)				
Dr Andreas Eckert Executive Board member until June 7, 2023	180,000	20,269	265,000			465,269	56.96	43.04
Dr Harald Hasselmann Executive Board member until June 7, 2023 Chairman of the Executive Board since June 8, 2023	312,028	62,519	100,000		614	475,160	21.05	78.95
Dr Lutz Helmke Executive Board member until June 7, 2023	91,583	11,210	120,000		750	223,544	53.68	46.32
Hakim Bouterfa Executive Board member from January 1, 2023 until December 31, 2023	264,000					264,000	0.00	100.00
Jutta Ludwig Executive Board member since January 1, 2023	150,000	6,478				156,478	0.00	100.00
Franklin Yeager Executive Board member since January 1, 2023	362,815	41,496	698,197		14,426	1,116,933	62.51	37.49

The remuneration received in 2023 was paid to Dr Eckert, Dr Hasselmann and Dr Helmke in accordance with the remuneration system. The variable remuneration achieved in 2022 was paid out in 2023.

The STI values reported for Mr. Yeager relate entirely to his activities as the person responsible for the Isotope Products segment in 2022.

The deviations for the Executive Board contracts for Ms. Ludwig, Dr Bouterfa and Mr. Yeager are described in more detail above.

Due to the company's favorable economic situation, the Supervisory Board did not feel the need to reduce the remuneration of the Executive Board.

Dr Edgar Löffler is a former member of the Executive Board. Following his retirement in 2016, he receives monthly pension payments from a provident fund. In the 2023 financial year, his pension payments totaled € 55,668. As the entitlement to benefits from the company pension scheme in the form of a provident fund is directed against the employer, Dr Löffler's pension benefits are first transferred to Eckert & Ziegler AG and then paid out to Dr Löffler after income tax has been deducted.



## Comparative presentation of the remuneration and earnings development for the members of the Executive Board

The vertical comparison in accordance with Section 162 para. 1 sentence 2 no. 2 AktG is presented below. In the 2023 fiscal year, an annual change is stated for all three comparative figures (change in the remuneration of the Executive Board, the company's earnings performance and the change in the average remuneration of employees). The vertical comparison for all three variables will be gradually built up over a five-year period from 2021 to 2025.

Disclosure on the Comparison of Remuneration pursuant to Sec. 162 (1) Sentence 2 No. 2 AktG					
Change on previous year in %	FY-4 vs FY-5	FY-3 vs FY-4	FY-2 vs FY-3	FY-1 vs FY-2	FY vs FY-1
<b>Change in Remuneration of Members of Governing Bodies</b>					
Dr Andreas Eckert Executive Board member until June 7, 2023			329.19	-74.99	-48.38
Dr Harald Hasselmann Executive Board member until June 7, 2023 Chairman of the Executive Board since June 8, 2023			35.72	6.79	-12.51
Dr Lutz Helmke Executive Board member until June 7, 2023			0.21	22.20	-59.72
Hakim Bouterfa Executive Board member from January 1, 2023 until December 31, 2023					n.a.
Jutta Ludwig Executive Board member since January 1, 2023					n.a.
Franklin Yaeger Executive Board member since January 1, 2023					n.a.
<b>Earnings Development of the Company</b>					
Net Income EZAG* according to HGB (stand alone)			30.19	-16.76	61.88
Net income* E&Z Group			50.88	-15.20	-10.17
EBIT E&Z Group			40.85	-6.13	2.04
<b>Average Remuneration of Employees</b>					
Employees of the German subsidiaries			2.83	3.51	8.89

\* net income for the year

Disclosure on the Comparison of Remuneration pursuant to Sec. 162 (1) Sentence 2 No. 2 AktG				
absolute figures	2020	2021	2022	2023
<b>Change in Remuneration of the Members of the Executive Bodies</b>				
Dr Andreas Eckert Executive Board member until June 7, 2023	839,787	3,604,270	901,370	465,269
Dr Harald Hasselmann Executive Board member until June 7, 2023 Chairman of the Executive Board since June 8, 2023	374,719	508,555	543,104	475,160
Dr Lutz Helmke Executive Board member until June 7, 2023	453,264	454,195	555,025	223,544
Hakim Bouterfa Executive Board member from January 1, 2023 until December 31, 2023	0	0	0	264,000
Jutta Ludwig Executive Board member since January 1, 2023	0	0	0	156,478
Franklin Yaeger Executive Board member since January 1, 2023	0	0	0	1,116,933
<b>Earnings Development of the Company</b>				
Net Income EZAG* according to HGB (stand alone)	17,446,000	22,713,000	18,906,000	30,605,000
Net income* E&Z Group	22,884,000	34,527,000	29,278,000	26,300,000
EBIT E&Z Group	33,689,000	47,450,000	44,542,000	45,452,000

In addition, EZAG has made a commitment of € 180,000 (transitional allowance) to Dr Eckert due to the termination of his Executive Board contract on 7 June 2023.

## Entitlement of the Executive Board members for activities in 2023

The following table provides information on the performance criteria applied and the target achievement values for 2023. These values will be paid out in 2024.

Remuneration owed/information on the performance criteria applied		Relative Weighting of the Performance Criteria	Information about the performance targets		
Name of the Member, Position	Description of the Performance Criteria		a) Minimum Target	a) Target Value	a) Measured Performance
Dr Andreas Eckert Chairman of the Executive Board until June 7, 2023	A) Variable remuneration short-term: annual bonus is based on the net profit of the Eckert & Ziegler Group in the respective fiscal year; if this exceeds € 24 million, 5% is calculated on the excess return	100%	a) 24,000,000 b) 0	a) 37,000,000 b) 650,000	a) 26,300,000 b) 115,010
	B) long-term variable remuneration: for the cumulative excess return of the Group at the end of the contract term (3 years) 1,200 shares per € 1 million excess return, based on net profit of € 25 million max 40,000 shares, value may not exceed the max remuneration from the 2020 AGM (€ 5 million), payment is due when the annual financial statements for the last financial year of the contract term are adopted		a) 25,000,000 b) 0	a) 58,333,333 b) 40,000 pieces	a) 26,300,000 b) 1,560 pieces
Dr Harald Hasselmann Executive Board member until June 7, 2023	A) The short-term variable remuneration consists of two parts: 1.) The annual bonus is based on the net profit of the CSO Medical segment; if this exceeds € 17 million, 5% is calculated on the excess return.	80%	a) 17,000,000 b) 0	a) 25,000,000 b) 400,000	a) 10,912,000 b) 0
	2.) the annual bonus is based on the net profit of the rest of the Eckert & Ziegler Group (excluding the CSO Medical segment); if this exceeds € 7 million, 2% is calculated on the excess return	20%	a) 7,000,000 b) 0	a) 12,000,000 b) 100,000	a) 4,012,000 b) 10,240
Dr Harald Hasselmann Chairman of the Executive Board since June 8, 2023	B) long-term variable remuneration: for the cumulative excess return of the Group at the end of the contract term (4 years) 500 shares per € 1 million excess return, based on net profit of € 25 million max 25,000 shares, value may not exceed the max remuneration from the 2020 AGM (€ 5 million), payment is due when the annual financial statements for the last financial year of the contract term are adopted		a) 25,000,000 b) 0	a) 75,000,000 b) 25,000 pieces	a) 26,300,000 b) 325 pieces
	A) the short-term variable remuneration consists of two parts: 1.) The annual bonus is based on the net profit of the CSO Medical segment; if this exceeds € 14 million, 6% is calculated on the excess return.	50%	a) 14,000,000 b) 0	a) 23,000,000 b) 540,000	a) 10,332,000 b) 199,920
Dr Lutz Helmke Member of the Executive Board until June 7, 2023	2.) The annual bonus is based on the net profit of the rest of the Eckert & Ziegler Group (excluding the CSO Medical segment); if this exceeds € 7 million, 2% is calculated on the excess return	50%	a) 7,000,000 b) 0	a) 34,000,000 b) 540,000	a) 5,056 b) 31,120
	B) long-term variable remuneration: for the cumulative excess return of the Group at the end of the contract term (4 years) 1,200 shares per € 1 million excess return, based on net profit of € 25 million max 40,000 shares, value may not exceed the max remuneration from the 2020 AGM (€ 5 million), payment is due when the annual financial statements for the last financial year of the contract term are adopted		a) 25,000,000 b) 0	a) 75,000,000 b) 25,000 pieces	a) 26,300,000 b) 780 pieces
Dr Lutz Helmke Member of the Executive Board until June 7, 2023	A) the short-term variable remuneration consists of two parts: 1.) The annual bonus is based on the net profit of the CSO Medical segment; if this exceeds € 17 million, 5% is calculated on the excess return.	65%	a) 17,000,000 b) 0	a) 25,000,000 b) 400,000	a) 10,912,000 b) 0
	2.) the annual bonus is based on the net profit of the rest of the Eckert & Ziegler Group (excluding the COO Medical segment); if this exceeds € 7 million, 2% is calculated on the excess return	16%	a) 7,000,000 b) 0	a) 12,000,000 b) 100,000	a) 4,012,000 b) 10,240
	3.) Qualitative bonus on defined projects, their fulfillment, completion, savings achieved, process improvements in the amount of € 20 thousand each over the term of the contract	19%	a) 0 b) 0	a) 6 b) 120,000	a) 0 b) 0
	B) long-term variable remuneration: for the Group's cumulative excess return at the end of the contract term (3 years) 500 shares per € 1 million excess return, based on net profit of € 25 million max 25,000 shares, value may not exceed the max remuneration from the 2020 AGM (€ 5 million), payment is due when the annual financial statements for the last financial year of the contract term are adopted		a) 25,000,000 b) 0	a) 75,000,000 b) 25,000 Stck.	a) 26,300,000 b) 0 Stck.

Remuneration owed/information on the performance criteria applied					
Name of the Member, Position	Description of the Performance Criteria	Relative Weighting of the Performance Criteria	Information about the performance targets		
			a) Minimum Target	a) Target Value	a) Measured Performance
Jutta Ludwig Member of the Executive Board	variable remuneration short-term: annual bonus 1.5% amount received from Chinese company for acquisition of intangible assets	100%	a) 0 b) 0	a) 23,333,333 b) 350,000	a) 6,000,000 b) 90,000
Dr Hakim Bouterfa Member of the Executive Board	Variable remuneration short-term: annual bonus 0.5% amount received from investors or pharmaceutical partners for out-licensing	100%	a) 0 b) 0	a) 20,000,000 b) 100,000	a) 0 b) 0
Franklin Yeager Member of the Executive Board	5.05 % of net sales in the Isotope Products segment				b) 692,000

## Share-based remuneration

The following table shows the shares granted and promised to the members of the Executive Board:

Information on the Shares Granted or Promised			
Name of the Member, Position	Information on the Financial Year		
	Opening Balance 01.01.2023 Shares held	Change Shares promised or granted in 2023	Closing Balance 31.12.2023 Shares held
Dr Andreas Eckert Chairman of the Executive Board until June 7, 2023	5,160 shares	1,560 shares	6,720 shares
Dr Harald Hasselmann Executive Board member until June 7, 2023 Chairman of the Executive Board since June 8, 2023	2,150 shares	1,105 shares	3,255 shares
Dr Lutz Helmke Executive Board member until June 7, 2023	2,150 shares	0 shares	2,150 shares
	<b>9,460 shares</b>	<b>2,665 shares</b>	<b>12,125 shares</b>

## REMUNERATION OF THE SUPERVISORY BOARD

### Principles of the remuneration system for the Supervisory Board

The remuneration of the Supervisory Board is set out in §11 of the Articles of Association of Eckert & Ziegler Strahlen- und Medizintechnik AG. The latest version of the Articles of Association can be downloaded from our website: [www.ezag.com>investors>corporate governance](http://www.ezag.com>investors>corporate governance)

The members of the Supervisory Board receive a fixed annual remuneration of € 25,000. The Chairman receives € 70,000 and a Deputy Chairman € 35,000. Members of the Audit Committee receive an additional fixed annual remuneration of € 9,000. The Chairman of the Audit Committee receives a fixed annual remuneration of € 18,000. Members of other committees receive an additional fixed annual remuneration of € 8,000 if these committees do meet. If the membership does not last a full year, the respective member receives the remuneration pro rata temporis. In addition to the fixed annual remuneration, the members of the Supervisory Board receive an attendance fee of € 500 for each Supervisory Board meeting they attend.

The remuneration of the Supervisory Board was adjusted during the 2023 fiscal year. The following table shows the fees to be paid to Supervisory Board members until 31 August 2023 and from 1 September 2023:

	per year since July 01, 2021	per year since September 1, 2023
<b>TOTAL SUPERVISORY BOARD</b>		
Chairman	36,000	70,000
Deputy Chairman	24,000	35,000
ordinary supervisory board member	18,000	25,000
Attendance fee per attendance	1,000	500
<b>SUPERVISORY BOARD COMMITTEES</b>		
Audit Committee Chairman	16,000	18,000
Audit Committee Member	8,000	9,000
Remuneration Committee	5,000	8,000
Nomination Committee	5,000	8,000

## The remuneration granted and owed for the Supervisory Board in the 2023 fiscal year

The following table contains details of the remuneration granted and owed to current Supervisory Board members in 2023. The remuneration granted relates to Supervisory Board activities in the 2022 financial year.

Information on Remuneration Granted and Owed to Current and Former Members of the Supervisory Board						
Members of the Supervisory Board	Fixed Remuneration Components in €		Variable Remuneration Components in €	Total Remuneration in €	Relative Share of Variable Remuneration in Total Remuneration in %	Relative Share of Fixed Remuneration in Total Remuneration in %
	Fixed Remuneration	Committee activity	Attendance fee			
Prof Dr Wolfgang Maennig Chairman until June 7, 2013	36,000		6,000	42,000	14%	86%
Dr Andreas Eckert Chairman since June 8, 2013				0		
Prof Dr Helmut Grothe Deputy Chairman	24,000	8,000	7,000	39,000	18%	82%
Albert Rupprecht	18,000	12,666	7,000	37,666	19%	81%
Dr Edgar Löffler	18,000	9,583	7,000	34,583	20%	80%
Paola Eckert-Palvarini since December 20, 2022				0		
Jutta Ludwig until December 31, 2022	18,000		7,000	25,000	28%	72%
Frank Perschmann	18,000	12,916	7,000	37,916	18%	82%
<b>Total</b>	<b>132,000</b>	<b>43,165</b>	<b>41,000</b>	<b>216,164</b>		

## Comparative presentation of the remuneration and earnings development for the members of the Supervisory Board

The vertical comparison pursuant to § 162 para. 1 sentence 2 no. 2 AktG is presented below. In the 2023 financial year, an annual change is stated for all three comparative figures (change in the remuneration of the members of the Supervisory Board, the company's development of earnings and the change in the average remuneration of employees). The vertical comparison for all three variables will be gradually built up over a five-year period from 2021 to 2025.

The absolute remuneration of each individual board member may vary, for example due to membership in a committee or depending on attendance at meetings.

Information on the remuneration comparison pursuant to Section 162 (1) sentence 2 no. 2 AktG					
Change on previous year in %	FY-4 vs FY-5	FY-3 vs FY-4	FY-2 vs FY-3	FY-1 vs FY-2	FY- vs FY-1
<b>Change in the remuneration of the members of the executive bodies</b>					
Prof Dr Wolfgang Maennig Chairman until June 7, 2023			2.50	2.44	0.00
Dr Andreas Eckert Chairman since June 8, 2023			n.a	n.a.	n.a
Prof Dr Helmut Grothe Deputy Chairman			3.45	14.17	13.87
Albert Rupprecht			-6.25	88.33	33.33
Dr Edgar Löffler			41.18	34.38	7.24
Paola Eckert-Palvarini since December 20, 2022			n.a	n.a.	n.a
Jutta Ludwig until December 31, 2022			23.53	14.29	4.17
Frank Perschmann			166.67	51.04	4.60
Prof Dr Detlev Ganten until May 29, 2019			-100.00	n.a.	n.a
<b>Earnings Development of the Company</b>					
Net Income EZAG* (stand alone)			30.19	-16.76	61.88
Net income* E&Z Group			50.88	-15.20	-10.17
EBIT E&Z Group			40.85	-6.13	2.04
<b>Change in the average remuneration of employees</b>					
Employees of the German subsidiaries			2.83	3.51	8.89

\* Net profit for the year

## Information on the remuneration comparison pursuant to Section 162 (1) sentence 2 no. 2 AktG

Absolute figures	2020	2021	2022	2023
<b>Change in the remuneration of the members of the executive bodies</b>				
Prof Dr Wolfgang Maennig Chairman until June 7, 2023	40,000	41,000	42,000	42,000
Dr Andreas Eckert Chairman since June 8, 2023	0	0	0	35,781
Prof Dr Helmut Grothe Deputy Chairman	29,000	30,000	34,250	39,000
Albert Rupprecht	16,000	15,000	28,250	37,666
Dr Edgar Löffler	17,000	24,000	32,250	34,583
Paola Eckert-Palvarini	0	0	0	0
Jutta Ludwig	17,000	21,000	24,000	25,000
Frank Perschmann	9,000	24,000	36,250	37,916
Prof Dr Detlev Ganten until May 29, 2019	8,000	0	0	0
<b>Earnings Development of the Company</b>				
Net Income EZAG (stand alone)	17,446,000	22,713,000	18,906,000	30,605,000
Net income* E&Z Group	22,884,000	34,527,000	29,278,000	26,300,000
EBIT E&Z Group	33,689,000	47,450,000	44,542,000	45,452,000

## Entitlement of the members of the Supervisory Board for activities in 2023

The following table contains information on the attendance at meetings during 2023 as well as the values from the activities in the 2023 financial year, which will not be paid out until 2024.

In 2023, Dr Edgar Löffler and Frank Perschmann were members of the Remuneration Committee and the Nomination Committee of the Supervisory Board. Albert Rupprecht and Prof Dr Helmut Grothe form the Audit Committee.

## Remuneration paid in 2024 to current and former members of the Supervisory Board for activities in 2023

Members of the Supervisory Board	Attendance 2023		Fixed remuneration components		Variable remunera- tion com- ponents	Total remune- ration	Relative share of variable remune- ration in total remuneration in %	Relative share of fixed remuneration in total remune- ration in %
	absolute	in %	Fixed remune- ration	Committee activity	Attendance fee			
Prof Dr Wolfgang Maennig Chairman until June 7, 2013	6	100%	18,000	0	6,000	24,000	25%	75%
Dr Andreas Eckert Chairman since June 8, 2013	5	100%	31,781	0	4,000	35,781	11%	89%
Prof Dr Helmut Grothe Deputy Chairman	11	100%	27,667	8,333	10,000	46,000	22%	78%
Albert Rupprecht	11	100%	20,333	16,667	10,000	47,000	21%	79%
Dr Edgar Löffler	11	100%	20,333	12,000	10,000	42,333	24%	76%
Paola Eckert-Palvarini	10	91%	20,333	0	9,000	29,333	31%	69%
Frank Perschmann	11	100%	20,333	12,000	10,000	42,333	24%	76%
<b>Total</b>			<b>158,781</b>	<b>49,000</b>	<b>59,000</b>	<b>266,781</b>		

## AUDITOR'S REPORT

To Eckert & Ziegler Strahlen- und Medizintechnik AG, Berlin

### Audit opinion

We have formally audited the remuneration report of Eckert & Ziegler Strahlen- und Medizintechnik AG, Berlin for the financial year from 1 January to 31 December 2023 to determine whether the disclosures pursuant to § 162 (1) and (2) German Stock Corporation Act (AktG) [Aktiengesetz] have been presented in the remuneration report. In accordance with § 162 (3) AktG, we have not verified the content of the remuneration report.

According to our assessment, the enclosed remuneration report provides, in all material respects, the information required by § 162 (1) and (2) AktG. Our audit opinion does not cover the content of the remuneration report.

### Basis for the audit opinion

We conducted our audit of the remuneration report in accordance with § 162 (3) AktG and in compliance with the IDW auditing standard: The audit of the remuneration report [Die Prüfung des Vergütungsberichts] in accordance with § 162 (3) AktG (IDW PS 870 (09.2023)). Our responsibility pursuant to that provision and standard is further described in the section "Responsibility of the auditor" of our report.

As an auditing firm, we have applied the requirements of the International Standard on Quality Management (ISQM 1). We have complied with the professional duties pursuant to the German Auditors' Code [Wirtschaftsprüferordnung] and the professional statutes for auditors/sworn auditors [Berufssatzung für Wirtschaftsprüfer/vereidigte Buchprüfer], including the requirements of independence.

### Responsibility of the management board and supervisory board

The management board and the supervisory board are responsible for the preparation of the remuneration report, including the related disclosures, which complies with the requirements of § 162 AktG. Furthermore, they are responsible for the internal controls that they determine are necessary to enable the compilation of a remuneration report, including the related disclosures, that is free from material misstatement, whether due to fraud or error.

### Responsibility of the auditor

Our objective is to obtain reasonable assurance about whether the disclosures pursuant to § 162 (1) and (2) AktG in the remuneration report have been made in all material respects, and to express an opinion thereon in a report.

We planned and performed our audit to obtain evidence about the formal completeness of the remuneration report by comparing the disclosures made in the remuneration report with the disclosures required by § 162 (1) and (2) AktG. In accordance with § 162 (3) AktG, we have not audited the accuracy of the content of the disclosures, the completeness of the content of the individual disclosures or the adequate presentation of the remuneration report.

**Dealing with possible misleading representations**

In connection with our audit, we have a responsibility to read the remuneration report, taking into account the knowledge gained from the audit of the financial statements, and to remain alert for indications as to whether the remuneration report contains misleading representations as to the accuracy of the content of the disclosures, the completeness of the content of the individual disclosures or the adequate presentation of the remuneration report.

If, based on the work we have performed, we conclude that such misleading representation exists, we are required to report that fact. We have nothing to report in this regard.

Berlin, 19 March 2024

Mazars GmbH & Co. KG  
Wirtschaftsprüfungsgesellschaft  
Steuerberatungsgesellschaft

In the original German version signed by:

Udo Heckeler  
Wirtschaftsprüfer  
(German Public Auditor)

David Reinhard  
Wirtschaftsprüfer  
(German Public Auditor)



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