

**LEONI AG**  
**Nuremberg/Germany**

Report of the Independent Auditor  
on the Subsequent Audit of the altered Remuneration  
Report in accordance with  
Section 162 (3) AktG for the financial year  
from 1 January to 31 December 2021

**TRANSLATION**

– German version prevails –



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**REPORT OF THE INDEPENDENT AUDITOR ON THE AUDIT OF THE REMUNERATION REPORT IN ACCORDANCE  
WITH SECTION 162 (3) AKTG**

To LEONI AG, Nuremberg/Germany,

**Audit Opinion**

We conducted a formal audit of the remuneration report of LEONI AG, Nuremberg/Germany, for the financial year from 1 January to 31 December 2021, to assess whether the disclosures required under Section 162 (1) and (2) German Stock Corporation Act (AktG) have been made in the remuneration report. In accordance with Section 162 (3) AktG, we did not audit the content of the remuneration report.

In our opinion, the attached remuneration report includes all significant disclosures pursuant to Section 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 Section 162 (3) AktG and in compliance with the IDW Auditing Standard: Audit of the Remuneration Report pursuant to Section 162 (3) AktG (IDW AuS 870 (08.2021)). Our responsibilities under this requirement and this standard are further described in the "Auditor's Responsibilities" section of our report. We used the requirements of the IDW Quality Assurance Standards as Audit Practices: Quality Assurance Requirements in Audit Practices (IDW QS 1) promulgated by the Institut der Wirtschaftsprüfer (IDW). We have fulfilled our professional responsibilities in accordance with the German Public Auditor Act (WPO) and the Professional Charter for German Public Auditors and German Sworn Auditors (BS WP/vBP) including the requirements on independence.

**Responsibilities of the Executive Board and the Supervisory Board**

The executive board and the supervisory board are responsible for the preparation of the remuneration report including the corresponding disclosures, which comply with the requirements of Section 162 AktG. In addition, they are responsible for such internal control as they have determined necessary to enable the preparation of the remuneration report, including the corresponding disclosures, that are free from material misstatement, whether due to fraud or error.

## Responsibilities of the German Public Auditor

Our objective is to obtain reasonable assurance about whether all significant disclosures pursuant to Section 162 (1) and (2) AktG were provided in the remuneration report and to issue an audit opinion in form of a report on this matter.

We planned and conducted our audit in such a way that we were able to ascertain the formal completeness of the required disclosures pursuant to Section 162 (1) and (2) AktG by comparing these to the information provided in the remuneration report. In accordance with Section 162 (3) AktG, we have not audited the information provided in respect of the accuracy of the content, the completeness of the content of the individual disclosures or the appropriate presentation of the remuneration report.

## Note on the subsequent audit

We issue this report on the altered remuneration report based on our conducted audit, concluded on 17 March 2022 and our conducted subsequent audit, concluded on 31 March 2022, which related to the change of a percentage in table 9 regarding the ancillary services of the CFO in 2020 as well as a change in the disclosure of the attendance fees of a former supervisory board member in 2020 in table 14. Please refer to the altered remuneration report regarding the executive directors' and supervisory boards' presentation of the changes.

Nuremberg/Germany, 17 March 2022 / Limited to the changes mentioned in the note to the subsequent audit:  
31 March 2022

## Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

Signed:

Sebastian Kiesewetter  
Wirtschaftsprüfer  
(German Public Auditor)

Signed:

Alexander Hofmann  
Wirtschaftsprüfer  
(German Public Auditor)