In Bernin, on June 30, 2025

COMPENSATION INFORMATION RELATED TO THE CHIEF EXECUTIVE OFFICER AND THE CHAIRMAN OF THE BOARD OF DIRECTORS

I. COMPENSATION COMPONENTS PAID DURING OR GRANTED FOR FISCAL YEAR 2024-2025 TO THE CHIEF EXECUTIVE OFFICER AND THE CHAIRMAN OF THE BOARD OF DIRECTORS

The below information was approved by the Board of Directors on May 27, 2025, on the recommendation of the Compensation, Nominations and Board Governance Committee.

This section describes the components of the compensation paid or awarded for fiscal year 2024-2025 to (i) Pierre Barnabé, Chief Executive Officer, (ii) Éric Meurice, Chair of the Board of Directors until the close of the Annual General Meeting on July 23, 2024, (iii) Christophe Gégout, acting Chair of the Board of Directors from the close of the Annual General Meeting on July 23, 2024 until February 28, 2025, and (iv) Frédéric Lissalde, Chair of the Board of Directors since March 1, 2025. In accordance with Article L. 22-10-34, II of the French Commercial Code, they will be submitted for shareholder approval at the July 22, 2025 Annual General Meeting (in the 8th to 11th resolutions respectively).

COMPENSATION PACKAGE FOR FISCAL YEAR 2024-2025 OF PIERRE BARNABÉ, CHIEF EXECUTIVE OFFICER *(gross amounts)*

Compensation components submitted for shareholder approval	Amounts paid in fiscal year 2024-2025	Amounts granted or valuation of shares allocated for fiscal year 2024-2025	Description
Fixed compensation	€530,000	€530,000	Gross amount before tax.
Annual variable compensation	€244,992 Amount granted for fiscal year 2023-2024	€318,000 Amount granted for fiscal year 2024-2025 To be submitted for approval at the July 22, 2025 General Meeting (11th resolution)	**Annual variable compensation granted and paid for 2023-2024:** Based on the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors noted that the achievement rate for the fiscal year 2023-2024 variable compensation objectives was 51.04%, corresponding to a total of €244,992. **Annual variable compensation granted for 2024-2025:** In accordance with the compensation policy approved at the July 23, 2024 Annual General Meeting, the variable portion of Pierre Barnabé's compensation for fiscal year 2024-2025 could have ranged from 0% to 165% of his fixed compensation, i.e., a maximum gross amount of €874,500 for a full fiscal year. If the target values of the objectives set by the Board of Directors were achieved, the variable portion would have corresponded to 100% of his fixed compensation, with the achievement of the budget commitments corresponding to the target amounts of the financial criteria and those of the roadmap corresponding to the target amounts of the strategic criteria. Any overperformance of the target values of the financial objectives could have been taken into account subject to a cap representing 150% of his fixed compensation. Lastly, the amount of Pierre Barnabé's variable compensation could have been increased by a further 10% if an additional strategic objective was achieved, thereby bringing his total variable compensation to 165% of his fixed compensation.

			The three financial objectives (revenue in USD, EBITDA as a % and operating cash flow in EUR) each had a 20% weighting and therefore together accounted for 60% of all the objectives underlying the variable compensation. Four strategic objectives detailed below accounted for a total of 40%: innovation (innovation pipeline, patents) (10%), commercial challenges for each division (10%), Human Resources (well-being at work, Executive Committee succession plan, talent development) (10%) and ESG (diversity, climate change, water) (10%). Based on the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors noted an achievement rate of 60% for the objectives, corresponding to an aggregate €318,000. A breakdown of the achievement rates of the quantitative and qualitative criteria of Pierre Barnabé's variable compensation is presented in section 4.2.3.1 A of the 2024-2025 Universal Registration Document.
Multi-annual cash-settled variable compensation	N/A	N/A	Pierre Barnabé is not eligible for multi-annual variable compensation.
Exceptional compensation	N/A	N/A	Pierre Barnabé is not eligible for exceptional compensation.
Directors' compensation	N/A	N/A	Pierre Barnabé is not eligible for directors' compensation.
Stock options, performance shares or other long-term benefits	N/A	€1,145,885 IFRS valuation	At its meeting on July 23, 2024, the Board of Directors decided to allocate Pierre Barnabé 11,460 performance shares, representing approximately 0.03% of the Company's share capital and approximately 8% of allocated shares. The performance conditions that have to be met in order for these performance shares to vest are described in section 4.2.3.1 B of the 2024-2025 Universal Registration Document.
Supplementary pension plans	€14,692 PERO supplementary pension plan contributions	€14,692 PERO supplementary pension plan contributions	On January 1, 2024, the supplementary pension rights of all employees of the Soitec ESU (UES) were transferred from the "Article 83" defined contribution pension plan in place within the Soitec Group to a PERO mandatory retirement savings plan. The retroactive application of this new plan to the Chief Executive Officer from April 1, 2024, was approved by the Annual General Meeting of July 23, 2024 (8th resolution, approved by a 99.90% majority of the votes cast). As in the case of the "Article 83" pension plan, contributions to the new PERO pension plan are paid in full by the Company via contributions to compensation Tranches A, B (3.18%) and C (4.71%)(1). Pierre Barnabé is a beneficiary of this plan in his capacity as Chief Executive Officer under the same conditions as the Company's employees, with contributions based on his compensation up to Tranche C. Pierre Barnabé's entitlements under this new pension plan will not exceed his entitlements under the "Article 83" defined contribution pension plan. PERO pension contributions paid by the Company on behalf of Pierre Barnabé amounted to €14,692 for fiscal year 2024-2025, and expenses came to €2,351.
Benefits in kind	€35,209	€35,209	Benefits in kind include the use of a company car and company accommodation provided to Pierre Barnabé, as well as the contributions paid for the private unemployment insurance taken out with GSC.

(1) In comparison, the cost of the plan was also 100% by the Company via contributions to compensation Tranches A, B and C (3.07%, 3.43% and 4.71% respectively).

ASSESSMENT OF THE ACHIEVEMENT LEVELS OF THE PERFORMANCE CONDITIONS UNDERLYING THE ANNUAL VARIABLE COMPENSATION FOR PIERRE BARNABÉ, CHIEF EXECUTIVE OFFICER, FOR FISCAL YEAR 2024-2025

Type of objective	Description	Weighting	Maximum % in case of over-performance	% achieved
I. FINANCIAL OBJECTIVES	**Level of revenue** *(in US$ thousands)* *Revenue for fiscal year 2024-2025 amounted to US$964 million, i.e., 80% of the targeted amount (below the minimum target of US$1,050 million for the criterion)*	20%	30%	0%
	Level of consolidated EBITDA *(as a % of revenue in € at constant exchange rates)* *The level of consolidated EBITDA for fiscal year 2024-2025 amounted to 33.5%, i.e., 91% of the targeted amount (below the minimum target of 34% for the criterion)*	20%	30%	0%
	Level of operating cash *(in € millions)* *Operating cash for fiscal year 2024-2025 amounted to €190 million, i.e., 60% of the* targeted *amount (below the minimum target of €200 million for the criterion)*	20%	30%	0%
II. STRATEGIC OBJECTIVES	**Innovation**(1) • New product innovation • Number of patents filed • Send prototypes to customers and launch incubators Criterion: 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% Result: 150% All three objectives were met (the "Number of patents filed" objective was exceeded).	10%	15%	15%
	Commercial challenges for each division(1) • Smart Devices: Cooperation agreement signed with a consortium • Communication: New POI customer and segment share • Automotive: Number of customers in the qualification phase achieved Criterion: 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% Result: 150% All three objectives were met.	10%	15%	15%
	Human Resources • Well-being: roll-out of the annual employee engagement survey (Voice of Employees – VoE) engagement survey worldwide and implementation of 50% of action plans in fiscal year 2024-2025 • Executive Committee succession plan: updated succession plan • Talent development: 50% of succession plans for Executive Committee members in fiscal year Y-1 include at least one woman Criterion: 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% Result: 150% All three objectives were achieved (the "Talent development" objective was exceeded).	10%	15%	15%
	ESG • Climate: reduce Scope 1 and 2 carbon emissions in calendar year 2024: min. threshold (50%): 22,000 tCO_2eq/max. threshold (150%): 18,000 tCO_2eq. • Water: reduce water withdrawals per sq.cm.: min. threshold (50%): 0.95l/sq.m/max. threshold (150%): 0.90l/sq.m • Diversity: increase the proportion of women in senior management (JG ≥150): threshold to be reached (100%): 24%/max. threshold (150%): 25% Result: Climate: 15,943 tCO_2eq. (150%) as stated in section 3.3.1.4 of this Universal Registration Document Water: 0.83 l/sq.m. (150%) as stated in section 3.3.3.6 of this Universal Registration Document Diversity: 25.8% (150%) as stated in section 3.4.1.4.3 of this Universal Registration Document	10%	15%	15%
Subtotal		**100%**	**150%**	**60%**
Criterion for increase in variable portion	**Improvement in the ESG rating assigned by MSCI** *A in May 2025, vs. A in May 2024*	10% increase of the subtotal	10% increase of the subtotal	0%
Total variable portion due for fiscal year 2024-2025				**60%**

(1) For confidentiality reasons, a breakdown of the objectives set by the Board is not disclosed.

COMPONENTS OF THE FISCAL YEAR 2024-2025 COMPENSATION OF ÉRIC MEURICE AS CHAIR OF THE BOARD OF DIRECTORS FOR THE PERIOD TO THE CLOSE OF THE ANNUAL GENERAL MEETING OF JULY 23, 2024 *(gross amounts)*

Compensation components submitted for shareholder approval	Amounts paid in fiscal year 2024-2025	Amounts granted for fiscal year 2024-2025 or accounting value	Description
Fixed compensation	€71,720	€71,720	Gross amount before tax. Annual fixed compensation of €230,000 calculated pro rata for the period served from April 1, 2024 to July 23, 2024.

On March 27, 2024, the Company signed a service agreement with Éric Meurice, which came into effect on September 1, 2024, after he had stepped down from the Board of Directors, and which expired on February 28, 2025. This agreement, which was subject to the approval procedure for related-party agreements, is presented in section 4.3.1.2 *Related-party Agreements* of the 2024-2025 Universal Registration Document. The Company paid €60,000 (excl. VAT) to Éric Meurice under this service agreement.

COMPONENTS OF THE FISCAL YEAR 2024-2025 COMPENSATION OF CHRISTOPHE GÉGOUT, CHAIR OF THE BOARD OF DIRECTORS FROM THE CLOSE OF THE JULY 23, 2024 ANNUAL GENERAL MEETING TO FEBRUARY 28, 2025 *(gross amounts)*

Compensation components submitted for shareholder approval	Amounts paid in fiscal year 2024-2025	Amounts granted for fiscal year 2024-2025 or accounting value	Description
Fixed compensation	€139,731	€139,731	Gross amount before tax. Annual fixed compensation of €230,000 calculated pro rata for the period served from July 23, 2024 to February 28, 2025.
Directors' compensation	€40,520	€40,520	The Chair of the Board of Directors is not eligible for directors' compensation. However, from April 1, 2024 to July 23, 2024 and from March 1 to March 31, 2025, Christophe Gégout did not serve as Chair of the Board and was entitled to directors' compensation for these periods (see section 4.2.3.6 *Compensation of members of the Board of Directors*, table 3, of the 2024-2025 Universal Registration Document).

COMPONENTS OF THE FISCAL YEAR 2024-2025 COMPENSATION OF FRÉDÉRIC LISSALDE, CHAIR OF THE BOARD OF DIRECTORS SINCE MARCH 1, 2025 *(gross amounts)*

Compensation components submitted for shareholder approval	Amounts paid in fiscal year 2024-2025	Amounts granted for fiscal year 2024-2025 or accounting value	Description
Fixed compensation	€23,333	€23,333	Gross amount before tax. Annual fixed compensation of €280,000 calculated pro rata for the period served from March 1 to March 31, 2025.
Directors' compensation	€36,934	€36,934	The Chair of the Board of Directors is not eligible for directors' compensation. However, from July 23, 2024 to February 28, 2025, Frédéric Lissalde did not serve as Chair of the Board and was entitled to directors' compensation for that period (see section 4.2.3.6 *Compensation of members of the Board of Directors*, table 3, of the 2024-2025 Universal Registration Document).

II. Compensation policies for the Chief Executive Officer and the Chairman of the Board of Directors for the fiscal year 2025-2026

1. Compensation policy for the Chief Executive Officer submitted to the July 22, 2025 General Meeting

The below information was approved by the Board of Directors on May 27, 2025, on the recommendation of the Compensation, Nominations and Board Governance Committee and completed by the Board of Directors on June 25, 2025. The compensation components decided on June 25, 2025, which complete the information detailed in the 2025-2026 CEO compensation policy submitted to the July 22, 2025 General Meeting (see section 4.2.2.3 of the 2024-2025 Universal Registration Document) are written below in blue characters.

A. Determining the compensation policy

The Chief Executive Officer's compensation policy provides for compensation comprising a fixed portion, an annual variable portion, a long-term variable portion and certain commitments and benefits.

In 2024, the Compensation, Nominations and Board Governance Committee initiated a realignment of the Chief Executive Officer's compensation policy, in line with market practices, in order to ensure its competitiveness. This realignment consisted in modifying the weighting of certain components of the Chief Executive Officer's compensation. It did not lead to an increase in the Chief Executive Officer's total compensation. On the contrary, it even slightly reduced the total package at target or at the maximum level of achievement of performance conditions. This modification was approved by a large majority of shareholders (96.78%) at the General Meeting of July 23, 2024.

In 2025, the Compensation, Nominations and Board Governance Committee, with the help of a leading compensation consulting firm, reviewed the Chief Executive Officer's compensation as regards market practices to ensure that it was competitive and attractive. As part of this review, on May 27, 2025, the Board of Directors examined the results of a benchmarking study of the compensation paid to the Chief Executive Officers of a panel of comparable companies[1].

On this occasion, it noted that the compensation of the Chief Executive Officer continues to lag behind that of Chief Executive Officers of comparable companies, and decided to continue the realignment of the Chief Executive Officer's compensation policy.

This review positioned the fixed compensation received by Soitec's Chief Executive Officer above the first percentile (i.e., above €455 thousand for European companies and €490 thousand for French companies) for fixed compensation received by the Chief Executive Officers of European and French companies, and well below the median fixed compensation received by the Chief Executive Officers of European and French companies (i.e., below €680 thousand for European companies and €710 thousand for French companies).

During its meeting on May 27, 2025, the Board of Directors expressed continued confidence in the Chief Executive Officer.

B. Description of the components of the compensation policy for the Chief Executive Officer

The compensation of the Chief Executive Officer comprises the following components:

Component	Duties
Fixed compensation	The Board of Directors held on May 27, 2025 has proposed to increase the fixed annual compensation of the Chief Executive Officer to €583,000, compared to €530,000 (i.e. a 10% increase) to bring it closer to the median range of the compensation received by executive corporate officers of comparable companies. **The Board of Directors held on June 25, 2025, at the request of Pierre Barnabé, decided not to apply this increase in the 2025-2026 fiscal year. Indeed, Pierre Barnabé requested that discussions regarding changes to his compensation policy to be initially implemented during fiscal year 2025-2026, be postponed until fiscal year 2026-2027, so that they may take place in the context of the renewal of his mandate.** **The fixed compensation of the CEO shall therefore remain set at 530,000 euros until March 31, 2026 and all elements relating to the fixed compensation of the CEO, and in particular the determination of his short-term variable compensation for the fiscal year 2025-2026 as detailed below, will be calculated based on 530,000 euros.**
Short-term variable compensation	Regarding short-term variable compensation, on the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors decided to broadly maintain the structure and weightings of the compensation policy for the Chief Executive Officer approved by the July 23, 2024 Annual General Meeting adopted by a 96.78% majority of the votes cast. This short-term variable compensation may be up to: - Minimum value: 0% of the fixed compensation - Target value: 100% of the fixed compensation - Maximum value (overperformance + bonus):165% of the fixed compensation

1 Companies in the panels for the benchmarking studies performed in 2025:
European companies: Aixtron SE, AMS-OSRAM, ASM International, AT&S – Austria Technologie & SYS, Barco, BE Semiconductor Industries, Elmos Semiconductor, Eutelsat, Infineon Technologies, Iqe PLC, Jenoptik, Melexis, NCAB Group, Nordic Semiconductor, Siltronic, SMA Solar, STMicroelectronics NV, Tecan Group, Technoprobe;
French companies (adjusted CAC Mid 60): Alten, Argan, Beneteau, BIC, Clariane, Dassault Aviation; Derichebourg, Elior Group, Elis, Emeis, Eramet, FDJ, ID Logistic Group, Imerys, Ipsen, Ipsos, JC Decaux SA, Maurel et Prom, Mersen, Metropole TV, SES, Sopra Steria Group, TF1, Vallourec, Verallia, Vicat, Virbac, Viridien, Vusion Group.

However, for fiscal year 2025-2026, concerning the financial objectives, operating cash flow has been replaced by free cash flow, without any change in the objective's weighting. The aim of this change is to use a financial objective that is tracked by the market. Regarding the strategic objectives, the "diversity" criteria contained in the "Human Resources" objective have been transferred to the "diversity" component of the ESG criterion. The weighting of each strategic criterion based on performance at the target level was lowered from 10% to 8% (and from 15% to 12% in the event of overperformance), except for the ESG criterion which is now weighted at 16% for performance at the target level and 24% for overperformance (versus respectively 10% and 15% in the 2024-2025 compensation policy). This change was made to take into account comments by some investors concerning the fact that the "Human Resources" criterion included an ESG component.

Objectives	**Weighting**	**Overperformance**
I. FINANCIAL OBJECTIVES[(1)] of which:	**60%**	**90%**
a. Revenue *(in US$)*	a. 20%	a. 30%
b. EBITDA *(as a %)*	b. 20%	b. 30%
c. Free cash flow (after leasing contracts and interests (IFRS)) *(in €)*	c. 20%	c. 30%
II. STRATEGIC OBJECTIVES of which:	**40%**	**60%**
a. Innovation (innovation pipeline, patents, research) 1 objective achieved = 50%; 2 objectives achieved = 100%; 3 objectives achieved = 150%	a. 8%	a. 12%
b. Commercial challenges for each division 1 objective achieved = 50%; 2 objectives achieved = 100%; 3 objectives achieved = 150%	b. 8%	b. 12%
c. Human resources (well-being at work, Executive Committee succession plan, retention) 1 objective achieved = 50%; 2 objectives achieved = 100%; 3 objectives achieved = 150%	c. 8%	c. 12%
d. ESG (% of women in senior management positions (4%); talent development (4%), climate change (4%), water (4%))	d. 16%	d. 24%
SUBTOTAL	**100%**	**150%**
Criterion for increase in the variable portion (diversification)	**+10% of the subtotal**	**+10% of the subtotal**
TOTAL	**110%**	**165%**

(1) Excluding (direct and/or indirect) regulatory, currency, customs and/or tax impacts.

In line with the compensation policy for the previous fiscal year:

• if the target values of the precise performance objectives set by the Board of Directors are achieved, the variable portion will correspond to 100% of fixed compensation;

• the Board of Directors has set a target achievement level for each of the financial objectives, which it will disclose in the ex-post say on pay vote for the Chief Executive Officer's compensation package for the next fiscal year and which will entitle the Chief Executive Officer to 100% of the compensation contingent on those criteria;

• the strategic criteria cover the Company's main strategic issues, adapting the criteria to the expected roadmap for fiscal year 2025-2026 in the areas of (i) innovation (criteria set based on (a) specific products reaching a certain development stage, (b) collaboration with research labs, and (c) a certain number of patents filed), (ii) commercial objectives (criteria set for each division based on specific qualifications of products by customers and the activation of specific contracts), (iii) human resources (criteria related to well-being, putting in place a succession plan for the Executive Committee and talent retention), and (iv) ESG (quantitative criteria related to (a) water, the climate and gender diversity (with the achievement levels of these criteria explained in the Sustainability Report) and (b) talent development), with the vast majority of the criteria being quantitative;

• any overperformance of the target values of the financial and strategic objectives would be taken into account subject to a cap representing 150% of his fixed compensation.

The minimum thresholds triggering entitlement to the variable compensation contingent on each of the objectives, as well as their "target" and maximum thresholds, have been set by the Board of Directors, but are not disclosed for confidentiality reasons.

	For the Revenue and EBITDA criteria, the minimum threshold triggering entitlement to the variable compensation will be equal to 80% of the target and the maximum trigger threshold will be equal to 107% of the target. For the free cash flow (after leasing contracts and interests (IFRS)) criteria, the minimum threshold triggering entitlement to the variable compensation will be equal to 2024-2025 free cash flow (after leasing contracts and interests (IFRS)) and the maximum trigger threshold will be equal to 129% of the target. Lastly, the policy provides for a 10% increase in the score obtained for financial and strategic objectives in the event of an increase in diversification of the Group's product lines currently on the market (which replaces the multiplier based on the external ESG rating in the 2024-2025 compensation policy). A minimum number of product lines and a minimum amount of revenue per product line have been set by the Board of Directors. Following a benchmarking study performed in 2024 on compensation paid to Chief Executive Officers using a panel of comparable companies, the target short-term variable compensation of Soitec's Chief Executive Officer is in line with that received by the Chief Executive Officers of European and French companies. In accordance with the AFEP-MEDEF Code, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, has defined precise, pre-determined criteria as well as the basis on which the qualitative criteria will be assessed in order to determine the achievement level for each objective. These have not been disclosed in this Universal Registration Document for confidentiality reasons, in particular for the criteria relating to innovation and the commercial challenges for each division. The award of this variable compensation, based on the achievement of each performance criterion, will be the subject of a specific communication at the end of fiscal year 2025-2026, and will also be detailed in the 2025-2026 Universal Registration Document. In application of Article L. 22-10-34, II of the French Commercial Code, the fixed, variable and exceptional components of the total compensation and benefits in kind paid during or granted for fiscal year 2025-2026 will be subject to approval at the next Annual General Meeting. Short-term variable compensation granted for fiscal year 2025-2026 will not be paid until it has been approved by the shareholders. The compensation policy does not provide for the possibility for any deferred payment or for the Company to require variable compensation to be repaid.
Long-term variable compensation	**Annual grant of performance shares** The Chief Executive Officer's long-term variable compensation corresponds to free performance share allocations. This long-term variable compensation may be up to: - Minimum value: 0% - Value granted: 250% of his fixed compensation The vesting of the performance shares to be allocated to the Chief Executive Officer will be subject to the achievement of demanding performance criteria based on financial and non-financial objectives, assessed over a three-year period, as follows: • quantitative financial criteria: EBIT (criterion introduced in 2024 to replace EBITDA in order to align with market practices) (20% weighting); revenue (25% weighting) and the Total Shareholder Return (or TSR) of the Company's shares compared to the median TSR of the members of the Europe Total Market Semiconductors index (it being specified that the TSR performance objective will only be met if the TSR is equal to or higher than said median, or in other words, that the target level of TSR will only be reached if the Company's TSR surpasses the median -this excludes the performance condition to start vesting below median level- and that the maximum target will correspond to 10% above the median[2]) (30% weighting); • quantitative ESG criteria (for 25%): diversity and inclusion, the climate change and water stress roadmap, and employee training in the code of conduct and cybersecurity. On the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors will assess the achievement of these criteria, and the final number of shares to be delivered at the end of the vesting period. According to recommendation 26.3.2 of the AFEP-MEDEF Code, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, has defined precise, pre-determined criteria as well as the precise basis on which the qualitative criteria will be assessed to determine the achievement level for each objective. These have not been disclosed for confidentiality reasons, in particular for revenue and EBIT.

[2] There is an error in the paragraph relating to the TSR achievement rate for the Onyx 27 plan on page 194 of our 2024-2025 Registration Document. Please refer to the explanation of the TSR criterion of the 2024-2025 compensation policy included in the 2023-2024 Universal Registration Document (page 160) and approved by the Annual General Meeting of 23 July 2024, which is also included in the information document on the compensation of the CEO and the Chairman of the Board of Directors dated 4 June 2024 available on Soitec's website, under the heading 'Corporate officers' compensation'. For the Onyx 27 plan, the TSR performance target will only be met if the TSR is equal to or greater than the Stoxx Europe 600 Technology index.

	In addition, the achievement of the performance criteria relating to such an annual grant will be disclosed in the corporate governance report submitted to the next Annual General Meeting called to approve the payment of this compensation (*ex-post* vote), pursuant to Article L. 22-10-34, II of the French Commercial Code. The vesting of the performance shares allocated to the Chief Executive Officer is also subject to a pro rata presence condition. In accordance with the rules governing the performance share allocation plan, no lock-up period will apply at the end of the vesting period. However, the Chief Executive Officer is required to hold a certain number of vested shares in registered form under the plan, for the duration of his term of office. The value of these shares has been set by the Board of Directors at 10% of the Chief Executive Officer's annual fixed compensation at the vesting date. In accordance with the AFEP-MEDEF Code, the Chief Executive Officer has given a formal undertaking not to hedge the risk associated with performance shares until the end of the vesting period and any lock-up periods set by the Board of Directors. For the duration of his term of office; the Chief Executive Officer is also subject to a restriction on the sale of performance shares during the black-out periods preceding the publication of financial statements. In general, the Chief Executive Officer must ensure full compliance with market abuse regulations.
	Additional 2025 grant of performance shares The Board of Directors held on May 27, 2025 has proposed the implementation in the 2025-2026 fiscal year of an additional grant of performance shares for the benefit of the CEO, conditional on the achievement of demanding and strategic performance criteria, distinct from the short- and long-term variable compensation criteria and assessed over a three-year period, namely a criterion relating to the execution of an action plan relating to working capital requirements (one-third), a criterion relating to the establishment of a more visible presence in the United States (one-third) and a criterion relating to the definition of a global, optimized and committed organization (one-third). This additional long-term variable may be up to: - Minimum value: 0% - Value granted: 150% of his fixed compensation **The Board of Directors held on June 25, 2025, at the request of Pierre Barnabé, decided not to implement this additional grant of performance shares. In the 2025-2026 fiscal year, the CEO will only benefit from the annual grant of performance shares as detailed above. Indeed, Pierre Barnabé requested that discussions regarding changes to his compensation policy to be initially implemented during fiscal year 2025-2026, be postponed until fiscal year 2026-2027, so that they may take place in the context of the renewal of his mandate.**
Commitments given by Soitec in relation to a termination or change of duties	If the Chief Executive Officer leaves the Company, provided certain conditions are met, he may be eligible for an indemnity in lieu of notice, a termination benefit and/or a non-compete indemnity, representing up to 24 months' worth of compensation (fixed and short-term variable compensation) as provided for in the AFEP-MEDEF Code. In the event of a forced departure from the Company (other than for gross negligence or misconduct), Pierre Barnabé would be eligible for certain benefits and indemnities, for which the main terms and conditions are as follows: • the following situations will not be deemed to be a forced departure (i) if the Chief Executive Officer resigns (unless his resignation is not voluntary), (ii) if his duties in his role within the Group change, (iii) if he is not reappointed as Chief Executive Officer on the expiration of his term of office, or (iv) if it becomes impossible, for legal or regulatory reasons, for him to continue in his role as Chief Executive Officer. Also, in accordance with the AFEP-MEDEF Code, no termination benefit or non-compete indemnity would be due if the Chief Executive Officer had been able to claim his full-rate statutory retirement pension within six months of the termination of his duties; • the amounts payable to Pierre Barnabé include the following: (i) If the Board of Directors waives all or part of the six-month notice period, **an indemnity in lieu of notice** for the portion of the notice period unilaterally waived by the Board of Directors. The indemnity for each month waived would equal one-twelfth of Pierre Barnabé's annual compensation, calculated by reference to his annual fixed compensation (gross) on his last day of office and his most recent annual short-term variable compensation (gross) received prior to the termination date of his term of office. It is subject to the overall cap set out below, which applies to the indemnity in lieu of notice and the termination benefit and non-compete indemnity described below; (ii) **A termination benefit** representing an initial amount of up to 18 months' worth of compensation, calculated by reference to his annual fixed compensation (gross) on his last day of office and his most recent annual short-term variable compensation (gross) received in relation to the performance of his duties prior to the termination date thereof. This initial amount would be reduced if the remaining period between the termination date and the original expiration date of his term of office is less than 18 months (in which case

	it would correspond to the amount of compensation – calculated in the same way – for the number of months until the original expiration date of his term of office). In other words, the termination benefit will decrease as from January 26, 2025 until it reaches €0 on July 26, 2026. In addition, the termination benefit will only be paid if cumulative EBITDA for the two fiscal years preceding his departure corresponds to at least 75% of the amounts provided for in the budgets for those two years as approved by the Board of Directors. It is subject to the overall cap set out below, which applies to the indemnity in lieu of notice described above, this termination benefit and the non-compete indemnity are described below; (iii) **A non-compete indemnity.** As consideration for a non-compete clause, Pierre Barnabé will be entitled to an indemnity equal to 50% of his annual fixed compensation (gross) paid during the 12 months preceding the date on which his office is terminated (excluding any bonuses, benefits or additional compensation granted on top of his fixed compensation). This indemnity would be paid monthly over a period of 12 months (which may be extended by the Board of Directors for a further period of up to 12 months). It is subject to the overall cap set out below, which applies to the indemnity in lieu of notice and termination benefit described above and this non-compete indemnity. The Board of Directors may waive the non-compete clause if it deems fit, in which case no financial indemnity would be payable to Pierre Barnabé; • in all circumstances, the combined amount of the indemnity in lieu of notice, termination benefit and non-compete indemnity may not exceed 24 months' worth of Pierre Barnabé's compensation (fixed and short-term variable), in accordance with the recommendations of the AFEP-MEDEF Code. If the aggregate amount of the three indemnities exceeds this cap, the amount of the termination benefit will be reduced so that the non-compete clause (if applied) and the corresponding non-compete indemnity remain in full force.
Benefits in kind	The benefits in kind granted to the Chief Executive Officer include a company car, company accommodation near Soitec's registered office, and unemployment insurance taken out with GSC. He also has the same personal risk insurance and healthcare expense coverage as all the engineers and managerial employees of Soitec's Economic and Social Unit (ESU). In addition, he is provided with the material resources necessary for performing his duties and is entitled, on presentation of receipts, to the reimbursement of travel and other business-related expenses. Pierre Barnabé's benefits in kind are valued, on average, as follows: • company car: €264 per month • company apartment: monthly rent of €1,447 • GSC private unemployment insurance: €1,236 per month
Supplementary pension plan	On January 1, 2024, the supplementary pension rights of all employees of the Soitec ESU were transferred from the "Article 83" defined contribution pension plan in place within the Soitec Group to a PERO mandatory retirement savings plan. The retroactive application of this new plan to the Chief Executive Officer, from April 1, 2024, was approved by the Annual General Meeting of July 23, 2024. Under a PERO mandatory retirement savings plan, the members' entitlements are calculated individually based on the rate of contributions to the plan. The Company's commitment is limited to the payment of its share of the contributions to the insurance company which manages the plan. Entitlements accrue as and when contributions are paid, and remain accrued for plan members even if they resign or are dismissed. On retirement, payments must be made in the form of an annuity. In case of death before retirement, the designated beneficiary receives a capital lump sum. In case of death after retirement, if the reversionary option has been chosen, all or part of the pension is paid to the spouse or to other beneficiaries if the agreement so provides. Contributions to the PERO pension plan are paid in full on an annual basis by the Company at a rate of 3.18% of employees' Tranche A and Tranche B compensation and 4.71% of their Tranche C compensation. These contributions are deductible from the corporate income tax base, subject to the social levy (*forfait social*) of 16%, and excluded from the social security contribution base up to the higher of the following two values: 5% of the annual social security ceiling (*plafond annuel de la sécurité sociale* – PASS) or 5% of compensation up to a limit of five PASS. Pierre Barnabé is a beneficiary of this plan in his capacity as Chief Executive Officer under the same conditions as the Company's employees, with contributions based on his compensation up to Tranche C. Pierre Barnabé's entitlements under this new pension plan will not exceed his entitlements under the "Article 83" defined contribution pension plan. The total basis of the supplementary pension plan for Pierre Barnabé amounted to €372,408 in fiscal year 2024-2025. PERO pension contributions paid by the Company on behalf of Pierre Barnabé amounted to €14,692 for fiscal year 2024-2025, and expenses came to €2,351. He is not a member of any defined benefit supplementary benefit pension plan.

Exceptional compensation	The Board of Directors held on May 27, 2025 has proposed the possibility to decide, in very specific circumstances, the payment of an exceptional compensation to the CEO, provided that the latter is justified and explained by the Board of Directors in terms of both (i) the criteria used to determine the award which could not be linked to recurring activities carried out in the normal course of business and (ii) the amount awarded. In all cases, such exceptional compensation would not exceed 100% of the Chief Executive Officer's fixed compensation. **The Board of Directors held on June 25, 2025, at the request of Pierre Barnabé, decided not to implement the possibility to pay such exceptional compensation to the CEO during the fiscal year 2025-2026. Indeed, Pierre Barnabé requested that discussions regarding changes to his compensation policy, to be initially implemented during fiscal year 2025-2026, be postponed until fiscal year 2026-2027, so that they may take place in the context of the renewal of his mandate.** To make it easier to attract a new Chief Executive Officer from outside the Soitec Group, consideration could be given to the payment of a possible signing bonus.
Compensation for other corporate offices within the Group	The Chief Executive Officer does not receive any compensation in his capacity as a director of the Company or for any other corporate office held within any entities consolidated by Soitec.
Compensation paid by a subsidiary	The Chief Executive Officer does not receive any compensation from any entities consolidated by Soitec.

2. Compensation policy for the Chair of the Board of Directors submitted to the July 22, 2025 General Meeting

The below information was approved by the Board of Directors on May 27, 2025, on the recommendation of the Compensation, Nominations and Board Governance Committee.

In line with the compensation policy approved by the July 23, 2024 Annual General Meeting and in compliance with the AFEP-MEDEF Code, the compensation policy for the Chair of the Board of Directors, set by the Board of Directors on the recommendation of the Compensation, Nominations and Board Governance Committee, comprises fixed compensation and does not include any variable or exceptional compensation, performance shares, termination benefits or a non-compete indemnity. It may be paid on a pro rata basis if the term of office is held for only part of the fiscal year.

On the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors also decided that the Chair of the Board of Directors would not receive any compensation in his capacity as a director.

The compensation of the Chair of the Board of Directors is determined based in particular on the following considerations:

• his experience and skills;

• the duties entrusted to him;

• the competitiveness of his compensation compared to a relevant benchmarking panel.

Ahead of the expiration of Éric Meurice's term of office, a survey carried out in January 2024 of a reference panel composed exclusively of comparable companies[3] showed that the fixed compensation of Soitec's Chair of the Board of Directors was below the median fixed compensation of the Chairs of the Boards of French companies.

The Annual General Meeting of July 23, 2024 approved an increase in the annual fixed compensation of the Chair of the Board of Directors to €280,000 (gross) from €230,000 (gross), the amount paid since fiscal year 2019-2020. The new compensation amount positions the Chair of the Board of Directors' compensation closer to the median of the compensation rates for a panel of comparable companies, better reflecting the Chair's responsibilities and, more generally, making the position of Chair of Soitec's Board of Directors more attractive.

This increase in the Chair's annual fixed compensation to €280,000 took effect after the transition period, i.e. as from the appointment of Frédéric Lissalde as Chair of the Board of Directors on March 1, 2025, and has therefore been applied since that date.

The Chair of the Board of Directors is entitled to the reimbursement of any travel expenses incurred in connection with his directorship duties, on presentation of receipts.

The Chair of the Board of Directors does not receive any benefits in kind and has not been given any other commitments.

3 Companies in the panels for the benchmarking studies performed in 2024:
European companies: Aixtron SE, AMS-OSRAM, ASM International, AT&S – Austria Technologie & SYS, Barco, BE Semiconductor Industries, Elmos Semiconductor, Eutelsat, Infineon Technologies, Iqe PLC, Jenoptik, Melexis, NCAB Group, Nordic Semiconductor, Siltronic, SMA Solar, STMicroelectronics NV, Tecan Group, Technoprobe.
French companies (adjusted CAC Mid 60): Alten, Beneteau, BIC, CGG, Clariane, Elior Group, Elis, Eramet, Euroapi, Eutelsat Communic., GTT, ID Logistic Group, Imerys, Ipsen, Ipsos, JC Decaux SA, Lectra, Mersen, Metropole TV, Orpea, SES, SES Imagotag, Solutions 30 SE, Sopra Steria Group, TF1, Vallourec, Verallia, Virbac, X-FAB.