



Bernin, on June 2, 2026

INFORMATION RELATING TO THE COMPENSATION OF CORPORATE OFFICERS

In compliance with the AFEP-MEDEF Code recommendations, Soitec (hereby, the "Company") publicly discloses the compensation components paid during or granted, for the fiscal year 2025-2026, to the Chief executive Officer and the Chair of the Board of Directors, as well as information regarding the compensation policies applicable to them for the 2026-2027 fiscal year.

The following information has been approved by the Board of Directors on May 27, 2026, on the recommendation of the Compensation, Nominations and Board Governance Committee.

I. COMPENSATION COMPONENTS PAID DURING OR GRANTED FOR FISCAL YEAR 2025-2026 TO THE CHIEF EXECUTIVE OFFICER AND THE CHAIR OF THE BOARD OF DIRECTORS

The following section describes the components of compensation paid during or granted, for the fiscal year 2025-2026 to Pierre Barnabé, Chief Executive Officer until the evening of March 31, 2026, and Frédéric Lissalde, Chairman of the Board of Directors. In accordance with article L. 22-10-34, II of the French Commercial Code, these components will be subject to approval by the Annual General Meeting on July 29, 2026, as part of resolutions 8 through 10.

1. COMPENSATION PACKAGE OF PIERRE BARNABE, CHIEF EXECUTIVE OFFICER UNTIL MARCH 31, 2026 (GROSS AMOUNTS)

- **Fixed compensation:** In accordance with the 2025-2026 compensation policy for the Chief Executive Officer, approved by the Annual General Meeting of July 22, 2025, the fixed gross annual compensation of Pierre Barnabé, Chief Executive Officer until the evening of March 31, 2026, amounts to €530,000

As a gesture of solidarity, in the context of the Company's employees being furloughed, Pierre Barnabé agreed to a 5% reduction in his compensation, applied exclusively to two months' net monthly fixed compensation for the year, which was approved by the Board of Directors on November 19, 2025. Thus, Pierre Barnabé's gross annual fixed compensation, for the 2025-2026 fiscal year, amounted to €525,673.

- **Annual variable compensation:** 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 2024-2025 variable compensation objectives was 60%, corresponding to a total of €318,000. This compensation was paid to Pierre Barnabé following the approval of the Annual General Meeting of July 22, 2025 (11th resolution, 88,10% approval).

Moreover, in accordance with the compensation policy approved at the Annual General Meeting of July 22, 2025, the variable portion of Pierre Barnabé's compensation for fiscal year 2025-2026 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 strategic criteria.

Any overperformance of the target values of the financial objectives could have been considered 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 free cash flow in EUR) each had a 20% weighting and therefore, together they 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, research) (8%), commercial challenges for each division (8%), human resources (well-being at work, Executive Committee succession plan, retention rate) (8%) and ESG (diversity, climate change, water) (16%).

Based on the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors noted an achievement rate of 83.6% (see details in the table below), which corresponds to a total of €443,080.

The payment of the compensation is subject to approval of the 10th resolution of the Annual General Meeting to be held on July 29, 2026.

Type of Objective	Description	Weighting	Maximum % in case of over-performance	% achieved
FINANCIAL OBJECTIVES	Revenue (in US\$ thousands) Revenue for fiscal year 2025-2026 was below the minimum target of US\$771 thousand for the criterion, i.e., 80% of the targeted amount	20 %	30 %	0 %
	EBITDA (as a % of revenue in € at constant exchange rates) The consolidated EBITDA for fiscal year 2025-2026 was below the minimum target of 30% for the criterion, i.e., 80% of the targeted amount	20 %	30 %	0 %
	Free cash flow (in € millions) Free cash flow for fiscal year 2025-2026 amounted to €63 million, i.e., 69% of the targeted amount (above the target of €30 million, 50% of the criterion)	20 %	30 %	30 %
STRATEGIC OBJECTIVES	Innovation ⁽¹⁾ • Number of patents filed • Send prototypes to customers and launch incubators • Strengthening cooperation with a major research laboratory <u>Criterion:</u> 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% <u>Result:</u> 150% All three objectives were almost met.	8 %	12 %	11 %
	Commercial challenges for each division ⁽¹⁾ • Edge & Cloud AI: a Photonics qualification • Mobile Communications: a commercial partnership in China • Automotive & Industrial: three new SmartSiC™ qualifications <u>Criterion:</u> 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% <u>Result:</u> 100% Two objectives were met.	8 %	12 %	8 %
	Human Resources • Well-being: roll-out of the annual employee engagement survey (Voice of Employees – VoE) and implementation of one initiative related to each of the Group's three main priorities during the fiscal year • Executive Committee succession plan: updated succession plan • Talent development: maintain the voluntary turnover rate at the fiscal year 2024-2025 level (6% maximum) <u>Criterion:</u> 1 objective met = 50%; 2 objectives met = 100%; 3 objectives met = 150% <u>Result:</u> 150% All three objectives were met.	8 %	12 %	12 %
	ESG • Climate: reduction of carbon emissions (Scope 1 and 2) in calendar year 2025: min. threshold (50%): 16,000 tCO ₂ eq/max. threshold (150%): 14,000 tCO ₂ eq. • Water: reduction of water withdrawals from natural sources per sq.cm.: min. threshold (50%): 0.82l/sq.m./max. threshold (150%): 0.72l/sq.m • Diversity: increase in the proportion of women in senior management (Top Management - JG ≥150): threshold to be reached (100%): 26%/max. threshold (150%): 26.5% • Talent development: 60% of succession plans for the positions of direct managers on the Executive Committee include at least one woman <u>Result:</u> • Climate: 14,682 tCO ₂ eq. (115.9%) as stated in section 3.3.1.4 of the 2025-2026 Universal Registration Document • Water: 0.60l/sq.m. (150%) • Diversity: 26.8% (150%) as stated in section 3.4.1.4.3 of the 2025-2026 Universal Registration Document • Talent development: 75% (150%)	16 %	24 %	22,6 %
Subtotal		100 %	150 %	83,6 %
Criterion for increase in variable portion	Diversification	10% increase of the subtotal	10% increase of the subtotal	0%
TOTAL VARIABLE PORTION DUE FOR FISCAL YEAR 2025-2026				83,6 %

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

- **Long-term variable compensation:** Pursuant to the authorization granted under the 20th resolution of the Annual general Meeting of July 23, 2024 and in accordance with the 2025-2026 compensation policy for the Chief Executive Officer, the Board of Directors decided on July 22, 2025 to grant Pierre Barnabé, in his capacity as Chief Executive Officer, 28,754 shares under the Onyx 2028 plan.

This allocation represented an amount of €1,211,406 at the grant date (valued in accordance with IFRS 2 at the grant date), 0.08% of the Company's share capital and around 11% of the total budget under this plan and 5% of the total budget for the year under the Onyx and Agate 2028 plans.

The vesting of these performance shares was subject to a three-year presence condition, for one-third, and the achievement of various performance conditions (revenue, EBIT, TSR and ESG criteria).

Following Pierre Barnabé's resignation with effect from the evening of March 31, 2026, the Board of Directors noted on November 19, 2025 that, in accordance with the presence condition set out in the terms of the Onyx 2028 plan, Pierre Barnabé lost all his rights to performance shares granted under the Onyx 2028 plan on the date his term of office ended. Consequently, no shares will be delivered to him under this plan at the vesting date.

In accordance with section 26.3.3 of the AFEP-MEDEF Code, Pierre Barnabé formally undertook, at the time of allocation, not to hedge the risk associated with performance shares until the end of the lock-up period set by the Board of Directors.

Furthermore, at its meeting of July 22, 2025, the Board of Directors noted that Pierre Barnabé's 2,829 Soitec shares under the Onyx 2025 plan vested on August 1, 2025, representing €104,673 (the share price at the definitive vesting date was €37). The overall achievement rate of the performance conditions applicable to this plan (consolidated revenue, consolidated EBITDA, TSR and sustainable development) was 29.44%. For more information on the achievement level of performance conditions, please refer to section 7.3.4 of the 2025-2026 Universal Registration Document.

These shares were not subject to any lock-up period. However, in accordance with the Board of Directors' decision when these shares were allocated, Pierre Barnabé was required to hold in registered form, for the duration of his term of office, a number of shares corresponding to 10% of his fixed compensation, calculated on the basis of the value of the shares at their vesting date.

- **Termination and non-compete indemnities:** In the event of the termination of his duties as Chief Executive Officer, Pierre Barnabé was eligible for a termination benefit, an indemnity in lieu of notice and a non-compete indemnity.

Following the resignation of Pierre Barnabé with effect from the evening of March 31, 2026, the Board of Directors noted on November 19, 2025, that:

- No termination benefit was payable, as Pierre Barnabé's departure was entirely at his own initiative.
- The indemnity in lieu of notice was not applicable as Pierre Barnabé resigned from his position as Chief Executive Officer in accordance with the six-month notice period provided for at the time of his appointment.

However, in order to protect the Company's interests, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, decided to apply the non-compete clause to him for an initial period of 12 months (renewable for a maximum of a further 12 months).

As consideration for this obligation, Pierre Barnabé has received, since April 1, 2026, total gross compensation of €262,837, representing 50% of his fixed compensation (gross) paid during the 12 months preceding the date of termination of his term of office (excluding any bonuses, benefits or additional compensation granted on top of his fixed compensation). This indemnity is paid monthly over the duration of the obligation.

- **Pension Plans:** As a reminder, in accordance with the 2025-2026 compensation policy for the Chief Executive Officer, Pierre Barnabé was a beneficiary of a PERO mandatory retirement savings plan under the same conditions as the Soitec ESU's employees, with contributions based on his compensation up to Tranche C.

Under this plan, entitlements accrue as and when contributions are paid by the Company and remain accrued for plan members even if they resign or are dismissed.

PERO pension contributions paid by the Company on behalf of Pierre Barnabé amounted to €14,941 for fiscal year 2025-2026, and expenses came to €2,390. On March 31, 2026, the estimated annuity based on the contributions paid by the Company was €1,153 gross per year.

The essential components of this scheme are available in Section 4.2.2.3 of the 2024-2025 Universal Registration Document.

- **Benefits in kind:** In line with the 2025-2026 compensation policy for the Chief Executive Officer, Pierre Barnabé was provided with a company car and accommodation as well as private unemployment insurance for 12 months taken out with GSC. The total benefits in kind paid for the fiscal year 2025-2026 amounts to €36,262.
- **Other benefits:** As a reminder, Pierre Barnabé is not eligible for multi-annual variable compensation, exceptional compensation or Directors' compensation.

2. COMPENSATION PACKAGE OF FREDERIC LISSALDE, CHAIR OF THE BOARD OF DIRECTORS (GROSS AMOUNTS)

- **Fixed compensation:** In accordance with the compensation policy for the Chair of the Board of Directors approved by the Annual General Meeting of July 23, 2024, the fixed compensation of the Chair of the Board of Directors amounts to €280,000 with effect from March 1, 2025.

During the fiscal year 2024-2025, the fixed compensation of the Chair of the Board has been calculated pro rata to the duration of his term of office during that fiscal year (i.e., from March 1, 2025 to March 31, 2025).

The fixed compensation of the Chair of the Board of Directors is paid in a single payment each year, after the Board of Directors has approved the financial statements for the year in which the compensation is due. Consequently, the fixed compensation granted to the Chair of the Board of Directors for fiscal year 2024-2025 was paid during fiscal year 2025-2026.

With regard to the fixed compensation awarded to the Chair of the Board for fiscal year 2025-2026, it should be noted that, at the Board of Directors' meeting of November 19, 2025, as a gesture of solidarity in the context of the Company's employees being furloughed, the Chair of the Board agreed to a 5% reduction in his fixed annual compensation, applied on a basis equivalent to two months in office. His compensation for fiscal year 2025-2026 will therefore amount to €277,667 (amount paid during fiscal year 2026-2027).

- **Other benefits:** As a reminder, Frédéric Lissalde does not receive any annual variable compensation, long-term or multi-annual compensation, exceptional compensation, or Directors' compensation. He also is not a member of any supplementary pension plan, nor does he receive any benefits in kind or termination benefits.

II. COMPENSATION POLICIES FOR CORPORATE OFFICERS FOR THE 2026-2027 FISCAL YEAR

In accordance with Article L. 22-10-8, II of the French Commercial Code, the compensation policy for the corporate officers presented below, will be subject to approval by the Annual General Meeting on July 29, 2026, as part of resolutions 11 and 13.

1. MAIN CHANGES TO THE COMPENSATION POLICY

The main changes to the compensation policies applicable in respect of fiscal year 2026-2027 compared with those applicable in respect of the previous fiscal year concern the compensation policy for the Chief Executive Officer.

Accordingly, the main amendments to the 2026-2027 compensation policy applicable to Laurent Rémont, Chief Executive Officer as of April 1, 2026, compared with the 2025-2026 compensation policy applicable to Pierre Barnabé, Chief Executive Officer until the evening of March 31, 2026, are as follows:

- **Fixed compensation:** fixed compensation has been lowered to €500,000 (compared with €530,000 for Pierre Barnabé).
- **Short-term variable compensation:** short-term variable compensation at target was maintained, however the maximum short-term variable compensation was revised downwards to 150% (compared with 165% for Pierre Barnabé). The +10% performance multiplying criterion that applied to Pierre Barnabé has been removed for Laurent Rémont.

The performance targets for Laurent Rémont's short-term variable compensation have been simplified and aligned with the Company's strategy. They also take into account the market practices of SBF 120 companies. The financial criteria are focused on Photonics revenue, current EBIT and free cash flow, while the non-financial criteria have been simplified into two pillars, one strategic (innovation and product portfolio management) and the other ESG (carbon intensity and talent retention/new organization), ensuring greater clarity and eliminating redundancy with long-term variable compensation.

- **Long-term variable compensation:** the value of Laurent Rémont's performance shares has been reduced to 150% of fixed compensation (compared with 250% for Pierre Barnabé).

The criteria for long-term variable compensation have also been simplified to bring them into line with market practices. The financial criteria now include current earnings per share and maintain the relative TSR criteria, while the non-financial criteria focus on two strategic matters: water reuse and diversity/inclusion. This creates a balance between short-term and long-term variable compensation.

2. COMPENSATION POLICY FOR THE CHIEF EXECUTIVE OFFICER

A. Determining the compensation policy

The compensation policy for the Chief Executive Officer provides for compensation comprising a fixed portion, a short-term and long-term variable portion and certain commitments and benefits.

On January 8, 2026, following the appointment of Laurent Rémont as Chief Executive Officer of the Company effective April 1, 2026, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, reviewed the components of the compensation applicable to him effective at the start of his term.

In determining the compensation of the new Chief Executive Officer, the following aspects were taken into account:

- the fundamental principles described in section 4.2.1.1 of the 2024-2025 and 2025-2026 Universal Registration Document;

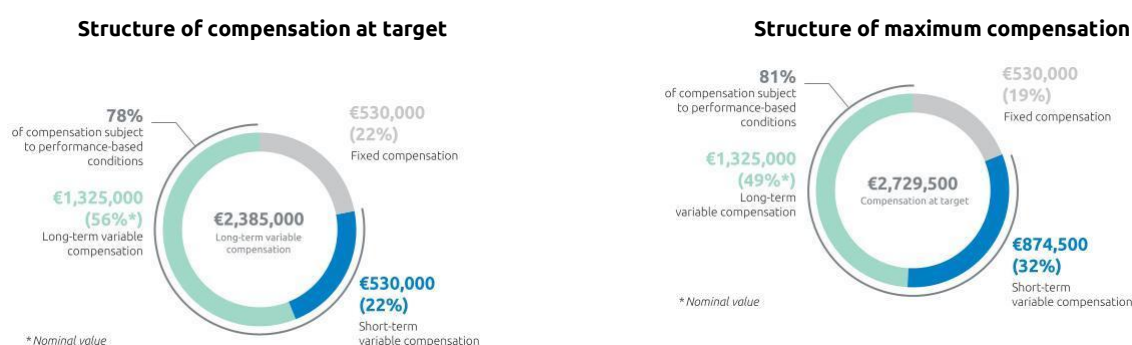
- the Company's strategy, performance and long-term objectives;
- the competitive positioning of the Chief Executive Officer's compensation in relation to two reference panels¹ reviewed by a specialized independent firm, and representing comparable companies in terms of market capitalization, total revenue, business sector and geographic location;
- the fact that Laurent Rémont does not have an employment contract, in accordance with the recommendations of section 23 of the AFEP-MEDEF Code.

The proposed compensation structure is aligned with general recommendations, in particular to prioritize "compensation for performance". The total variable component (short- and long-term) represents around 2/3 of the total target compensation.

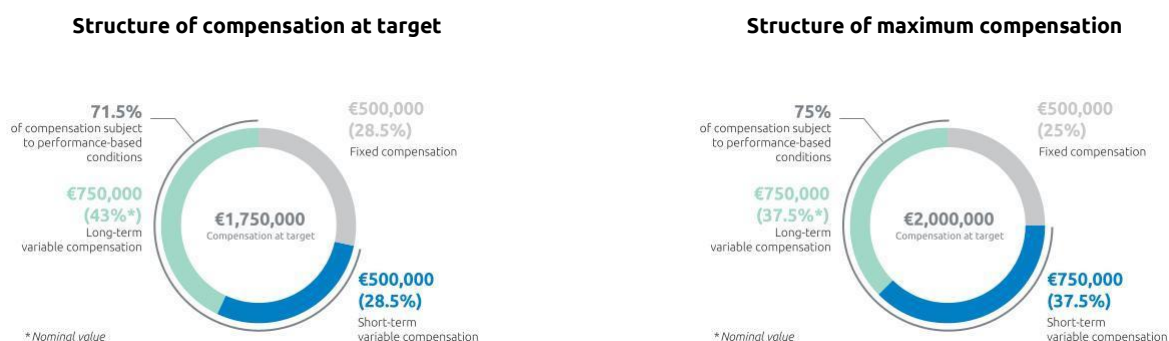
The proposed total compensation positions the target total compensation of the Chief Executive Officer (i.e., €1,750,000 versus €2,385,000 provided for in the compensation policy for the Chief Executive Officer for fiscal year 2025-2026) slightly above the median of the French companies included in the in the reference panel and slightly below the median of the European companies in the reference panel.

The structure of the Chief Executive Officer's compensation is as follows:

2025-2026 COMPENSATION STRUCTURE APPLICABLE TO PIERRE BARNABÉ, CHIEF EXECUTIVE OFFICER UNTIL MARCH 31, 2026



PROPOSED STRUCTURE OF THE 2026-2027 COMPENSATION APPLICABLE TO LAURENT RÉMONT SUBMITTED FOR APPROVAL BY THE ANNUAL GENERAL MEETING



1 Companies on the panel used in the 2026 benchmarking study for the Chief Executive Officer:

European reference panel: Ams-OSRAM, Tecan Group, AT&S, SMA Solar, Siltronic, Eutelsat, Jenoptik, VAT Group, Barco, Melexis, X-FAB, Aixtron, BE Semiconductor Indus, Elmos Semiconductor, Technoprobe, Nordic Semiconductor, NCAB group.

French reference panel: FDJ United, Ipsos, TF1, BIC, Getlink, Virbac, M6 METROPOLE TV, Eutelsat, Mersen, Viridien, Beneteau, Solutions 30, OVH, VisionGroup, Maurel & Prom, X-FAB, GTT, Assystem, Lectra, Exosens, Exail Technologies.

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

The Chief Executive Officer's remuneration includes the following components:

- **Fixed compensation:** The amount of fixed compensation is set by the Board of Directors based on the recommendation of the Compensation, Nominations and Board Governance Committee, and corresponds to the skills and experience of the Chief Executive Officer, consideration for the duties and responsibilities inherent to the position, and market practices.

Laurent Rémont's fixed compensation for fiscal year 2026-2027 proposed for approval at the Annual General Meeting of July 29, 2026, has been set by the Board of Directors at a gross amount of €500,000 (compared with €530,000 provided for in the compensation policy for the Chief Executive Officer for fiscal year 2025-2026), payable in 12 monthly installments from April 1, 2026 to March 31, 2027.

This fixed compensation places the Chief Executive Officer at the median of the French companies in the reference panel, and between the first quartile and the median of the European companies in the reference panel. The level of fixed compensation was set taking into account the candidate's profile, who is occupying a Chief Executive Officer position for the first time.

- **Short-term variable compensation:** The Chief Executive Officer's short-term variable compensation is subject to the achievement of predetermined performance conditions defined by the Board of Directors on the basis of recommendations made by the Compensation, Nominations and Board Governance Committee.

The target value of the Chief Executive Officer's short-term variable compensation proposed for approval at the Annual General Meeting of July 29, 2026 will correspond to 100% of his fixed compensation, and may vary between 0% and 150% of his fixed compensation (compared with 165% provided for in the compensation policy for the Chief Executive Officer for fiscal year 2025-2026), depending on the achievement of targets set by the Board of Directors.

The Chief Executive Officer's target short-term variable compensation (set at 100% of fixed compensation) is positioned at the 75th percentile of French and European companies in the reference panel, the median being 90% for French companies and 80% for European companies.

Adjusting the maximum value to 150% (without applying the +10% multiplier applicable to Pierre Barnabé, but removed for Laurent Rémont) positions the Chief Executive Officer's short-term variable compensation very slightly above the 75th percentile of French companies in the reference panel, and between the median and the 75th percentile of European companies in the reference panel.

The short-term variable compensation performance criteria applicable to Laurent Rémont for fiscal year 2026-2027 defined by the Board of Directors on the basis of the recommendations of the Compensation, Nominations and Board Governance Committee are as follows:

Objectives	Weighting	Overperformance
I. FINANCIAL OBJECTIVES⁽¹⁾ of which:	60%	90%
Photonics revenue (in €)	20%	30%
Current EBIT (in €, as a % of revenue)	20%	30%
Free cash flow (after leasing contracts and interests [IFRS]) (in € millions)	20%	30%
II. NON-FINANCIAL OBJECTIVES of which:	40%	60%
Strategy: (signing of memorandums of understanding for new technologies with one or more major semiconductor customers)	10%	15%
Strategy: product portfolio management	10%	15%
ESG: Carbon (Scopes 1 and 2) in tCO ₂ /€m of revenue	10%	15%
ESG: Human Resources (retaining talent and organization)	10%	15%
TOTAL	100%	150%
<i>(1) Excluding (direct and/or indirect) regulatory, currency, customs and/or tax impacts.</i>		

In the interests of transparency and simplification of the Chief Executive Officer's compensation policy, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, has streamlined the Chief Executive Officer's short-term variable compensation targets for fiscal year 2026-2027. This change, based on a benchmark study carried out by a specialized firm, marks a break with the previous policy and prioritizes indicators closer to the market practices of SBF 120 companies.

While the Chief Executive Officer's short-term variable compensation for fiscal year 2025-2026 was based on total revenue in US dollars and an EBITDA criterion, the new criteria (accounting for 60% of the target weighting) have been aligned with the Company's strategy. Revenues are now assessed for the strategic Photonics segment (in euros), and EBITDA has been replaced by current EBIT, an indicator more representative of recurring operating performance. Rigorous cash management is maintained via the free cash flow criterion.

Non-financial criteria (accounting for 40% of the target weighting) have been simplified to make them easier to understand. They have been grouped into two equally weighted pillars (20% each): one strategic (innovation and product portfolio management) and the other ESG (carbon intensity and talent retention/new organization). Non-financial criteria are selective and directly linked to the Company's core business and strategy.

Finally, to ensure consistency and alignment with best governance practices, the 10% ("diversification") criterion from the previous year has been removed. The criteria used to determine the Chief Executive Officer's short-term variable compensation for fiscal year 2026-2027 ensure that there is no overlap with the criteria used to determine the Chief Executive Officer's long-term variable compensation, thereby making a clear distinction between the different performance levers.

In accordance with section 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 basis on which the qualitative criteria will be evaluated to ascertain the achievement level for each objective, but they will not be disclosed for confidentiality reasons.

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 2026-2027, and will also be detailed in the 2026-2027 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 2026-2027 will be subject to approval at the next Annual General Meeting scheduled for 2027, in order to approve the financial statements for fiscal year 2026-2027. Short-term variable compensation granted for fiscal year 2026-2027 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:** The Chief Executive Officer's long-term variable compensation takes the form of an allocation of performance shares under the authorization granted by the Annual General Meeting and in compliance with the general rules applicable to long-term incentive plans.

The value of the performance shares to be granted to the Chief Executive Officer will be set at 150% of his fixed compensation (compared with 250% provided for in the compensation policy for the Chief Executive Officer for fiscal year 2025-2026).

The grant of performance shares worth 150% of his fixed compensation places the Chief Executive Officer's long-term variable compensation between the median and the 75th percentile of French and European companies in the reference panel. The value attributed has been revised downwards compared with what was planned for Pierre Barnabé in order to position the long-term variable compensation closer to the median, as Soitec is also close to the market median in terms of market capitalization and revenue.

The vesting of the performance shares 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:

Objectives	Weighting
QUANTITATIVE FINANCIAL CRITERIA	75%
Current earnings per share (based on the annual budget, excluding exceptional components)	35%
The Total Shareholder Return (TSR) of the Company's shares compared to the median TSR of the companies on the Europe Total Market Semiconductors index ⁽¹⁾ .	40%
QUANTITATIVE ESG CRITERIA	25%
Water reuse	12.5%
Diversity and inclusion	12.5%
<i>(1) The TSR performance objective will only be met if the TSR is equal to or higher than said median. In other words, the TSR target level will only be met if the Company's TSR exceeds the median (this excludes the performance condition which stipulates vesting starting below the median). The maximum target will correspond to a further 10% of the median.</i>	

In the interests of transparency and simplification of the Chief Executive Officer's compensation policy, the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, has changed the performance conditions for long-term variable compensation for fiscal year 2026-2027.

This change is intended to streamline the performance structure and strengthen the alignment of management interests with those of shareholders over a multi-year timeframe.

The transition from a complex structure to a model based on standard indicators – current earnings per share, relative TSR and two ESG pillars – ensure that the transparency expectations of investors and proxy advisors are met.

The financial structure has also been strengthened by the introduction of current earnings per share as the ultimate indicator of shareholder return, replacing the EBIT and revenue criteria previously used. At the same time, non-financial criteria are now focused on two major, selective issues: water recycling, and diversity and inclusion.

Lastly, the Board has ensured that the indicators used for long-term variable compensation differ from those for short-term variable compensation, thus providing a complementary, balanced and non-redundant assessment of the Chief Executive Officer's overall performance.

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.

Details of the assessment of these criteria will be communicated at the time of the relevant Board decision. In accordance with section 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 ascertain the achievement level for each objective, but they will not be disclosed for confidentiality reasons.

In addition, the achievement of the performance criteria relating to such a grant will be disclosed in the corporate governance report submitted to the Annual General Meeting which will be 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, i.e., one-third of each allocation is subject to his continued presence per full vesting year. As a result:

- In the event of retirement with a full benefit, the Chief Executive Officer's performance shares will vest on a pro rata basis (where appropriate, the Board of Directors may waive this condition on the basis of a reasoned decision).
- In the event of dismissal for gross misconduct, the Chief Executive Officer would lose all of the allocated shares.
- Notice periods will not be taken into account for the purpose of assessing the applicable presence conditions.
- In the event of death or disability, the attendance requirement will be deemed to have been fully met.

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 will be required to hold a certain number of vested shares acquired under the plan in registered form for the duration of his term of office. The value of these shares will be set by the Board of Directors at 10% of the Chief Executive Officer's fixed compensation as at the vesting date.

In accordance with section 26.3.3 of 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 blackout periods preceding the publication of financial statements. In general, the Chief Executive Officer must ensure full compliance with market abuse regulations.

- **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 a termination benefit and/or a non-compete indemnity, representing up to 24 months' worth of fixed and short-term variable compensation, as provided for in the AFEP-MEDEF Code. If the aggregate amount of the two 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.

- Termination benefit: In the event of forced departure from the Group, the Chief Executive Officer must be paid a termination benefit representing an initial amount of up to 18 months' compensation, calculated on the basis of his fixed compensation (gross) on the last day of his term of office and his last short-term variable compensation (gross) received in connection with his term of office prior to the date of termination.

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).

This indemnity does not apply in the event of voluntary resignation, retirement or dismissal for serious or intentional misconduct. Nor does this indemnity apply when the Company or the Chief Executive Officer is in default.

Termination benefit will only be paid if the cumulative EBITDA for the two years preceding his departure corresponds to at least 75% of the budgeted values for these two years as approved by the Board of Directors.

- Non-compete indemnity: As consideration for a non-compete clause applicable to him after his departure, the Chief Executive Officer will be entitled to an indemnity equal to 50% of his fixed compensation (gross) paid during the 12 months preceding the date of termination of office (excluding any bonuses, benefits or additional compensation granted on top of fixed compensation).

This indemnity will be paid monthly, for a 12-month period (which may be extended by the Board of Directors for a further period of up to 12 months).

The Board of Directors may waive all or part of the non-compete clause if it deems fit, in which case financial indemnity would be paid on a pro rata basis (in the event of total waiver, no financial indemnity would be due).

In any event, in accordance with Article R. 22-10-14, III, of the French Commercial Code and section 25.4 of the AFEP-MEDEF Code, the non-compete indemnity will not be paid once the Chief Executive Officer exercises his retirement rights or is over 65 years of age.

- **Benefits in kind:** Benefits in kind granted to the Chief Executive Officer include a company car, a relocation allowance and 12 months of 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.

As an indication, the amount of benefits in kind received by the CEO averages €264 per month for the company car and €1,728 per month for the GSC. Laurent Rémont is also entitled to a relocation allowance of up to €1,500 per month for 12 months.

- **Supplementary pension plan:** Since January 1, 2024, in accordance with Articles L. 224-23 et seq. of the French Monetary and Financial Code, the supplementary pension rights of all employees of the Soitec Economic and Social Unit have been transferred from the "Article 83" defined contribution pension plan in place within the Soitec Group to a PERO mandatory retirement savings plan.

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.

The Chief Executive Officer is a beneficiary of this plan under the same conditions as the Company's employees, with contributions based on his compensation up to Tranche C.

He is not a member of any defined benefit supplementary benefit pension plan.

The total base of this supplementary pension scheme for the benefit of the CEO could amount to €384,480 for the 2026-2027 fiscal year.

As an indication, the Company contributions, on behalf of the Chief Executive Officer, may amount to €15,168 for the 2025-2026 fiscal year and €2,427 in payroll taxes.

- **Exceptional compensation:** The Company does not plan to award any exceptional compensation to the Chief Executive Officer.

However, as part of the compensation policy for the Chief Executive Officer, provision is made for the payment of a "signing bonus" to attract a new Chief Executive Officer from outside the Soitec Group, as described in section 4.2.2.3, B of the Registration Document.

For information purposes, in accordance with the Board of Directors' decision of January 8, 2026, Laurent Rémont benefited on April 1, 2026, from a signing bonus in the form of 8,012 performance shares under the Onyx 2028 plan, corresponding to 85% of his fixed compensation (gross) in his capacity as Chief Executive Officer, to partially offset the benefits lost in his previous employment. Information on the presence and performance conditions applicable to this plan can be found in section 7.3.4.3 of the 2025-2026 Universal Registration Document.

- **Other benefits:** 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. The Chief Executive Officer does not receive any compensation from any entities consolidated by Soitec.

In addition, Soitec may grant any loans or guarantees to the Chief Executive Officer.

Lastly, no service agreements may be entered into between the Chief Executive Officer and the Company or any of its subsidiaries that provide for entitlement to benefits.

3. COMPENSATION POLICY FOR THE CHAIR OF THE BOARD OF DIRECTORS

In line with the compensation policy, approved by a 99.85% majority at the Annual General Meeting on July 22, 2025, pursuant to resolution 12 and in compliance with the AFEP-MEDEF Code recommendations, 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.

- **Fixed compensation:** The compensation of the Chair of the Board of Directors is determined based on the fundamental principles described in section 4.2.1.1 of the 2024-2025 and 2025-2026 Universal Registration Document and the following considerations:

- his experience and skills;
- the duties entrusted to him;
- the competitiveness of his compensation compared to a relevant panel of comparable companies.

As a reminder, following a benchmarking study carried out in 2024 by a specialized independent firm using a panel of the most relevant comparable companies², the Annual General Meeting of July 23, 2024 approved the increase in the annual fixed compensation of the Chair of the Board of Directors to €280,000 (gross) from €230,000 previously (12th resolution, 99.34% approval). This decision, effective since the appointment of Frédéric Lissalde on March 1, 2025, was intended to bring the compensation of the Chair of the Board of Directors closer to the median, to better reflect the Chair's responsibilities and, more generally, to make the position of Chair of Soitec's Board of Directors more attractive.

In 2026, to ensure the continued relevance of this decision, the Compensation, Nominations and Board Governance Committee commissioned a new benchmarking study from a specialized independent firm. The review was based on a sample of 85 SBF 1203 companies with dual governance structures, with analysis segmented by size (revenue and market capitalization) and by index (CAC 40 and SBF 80).

Although company size plays a significant role in compensation levels – with a particularly marked impact from the 3rd quartile upwards for CAC 40 companies – the study demonstrated that the current compensation components for the Chair of the Board of Directors (fixed at €280,000 gross) and its structure (consisting exclusively of a fixed portion) remain perfectly competitive and in line with the practices of the reference panel.

Accordingly, on the recommendation of the Compensation, Nominations and Board Governance Committee, the Board of Directors decided on May 27, 2026 that the compensation conditions for the Chair of the Board of Directors for fiscal year 2026-2027 would remain unchanged.

- **Reimbursement of expenses:** 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.
- **Benefits in Kind/Other commitments:** The Chair of the Board of Directors does not receive any benefits in kind and has not been given any other commitments.

In addition, no service agreement has been entered into between the Chair and the Company or any of its subsidiaries that provides for entitlement to benefits.

2 Companies on the panel used in the 2024 benchmarking study for the Chair of the Board of Directors:

European reference panel: 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 reference panel (CAC Mid 60 adjusted): 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, TFL, Vallourec, Verallia, Virbac, X-FAB.

3 Companies on the panel used in the 2026 benchmarking study for the Chair of the Board of Directors and the Board members: Abivax, Danone, Legrand, Scor SE, Air France KLM, Dassault Systèmes, L'Oréal, SEB, Air Liquide, Derichebourg, M6 Métropole Télévision, Société Générale, Airbus Group, Elis, MedinCell, Sodexo, Alstom, Emeis, Mercialis, Getlink, Amundi, Engie, Mersen, Solvay, Aperam, Eramet, Michelin, Sopra Steria Group, ArcelorMittal, Eurazeo, Nexans, Stellantis, Argan, Euronext, Opmobility, STMicroelectronics, Axa, Eutelsat, Orange, Technip Energies, Ayvens, Exosens, Planisware, Trigano, Bic, Forvia, Pluxee, Unibail-Rodamco-Westfield, bioMérieux, Gecina, Remy Cointreau, Valeo, BNP Paribas, GTT, Renault, ValnevaSE, Bouygues, Hermès International, Rexel, Veolia Environnement, Bureau Veritas, Icade, Robertet, Verallia, Capgemini, Imerys, Rubis, Vinci, Clariane, Ipsen, Safran, Virbac, Coface, Ipsos, Sanofi, Vivendi SE, Covivio, Kering, Sartorius Stedimbiotech, Wendel, Credit Agricole, Klepierre, Schneider Electric, Worldline, JCDcaux.