2026 ANNUAL GENERAL MEETING

Paris | July 29th, 2026

DISCLAIMER

This document is provided by Soitec (the "Company") for information purposes only.

The Company's business operations and financial position are described in the Company's Universal Registration Document (which notably includes the Annual Financial Report). The 2025-2026 Universal Registration Document was filed on June 10, 2026, with the French Financial Markets Authority (*Autorité des Marchés Financiers*, or AMF) under number D.26-0417. The French version of the 2025-2026 Universal Registration Document, together with an English courtesy translation for information purposes, have been available for consultation since June 10, 2026, on the Company's website (www.soitec.com), in the section Investors - Regulated information - Financial Reports, results and other regulated releases.

Your attention is drawn to the risk factors described in Chapter 2.1 (Risk factors and controls mechanism) of the Company's Universal Registration Document.

This document contains summary information and should be read in conjunction with the Universal Registration Document.

This document contains certain forward-looking statements. These forward-looking statements concern the Company's future prospects, developments and strategy and are based on analysis of earnings forecasts and estimates of amounts not yet determinable. By their nature, forward-looking statements are subject to a variety of risks and uncertainties as they relate to future events and are dependent on circumstances that may or may not materialize in the future. Forward-looking statements are not a guarantee of the Company's future performance. The occurrence of any of the risks described in Chapter 2.1 (Risk factors and controls mechanism) of the Universal Registration Document may have an impact on these forward-looking statements.

The Company's actual financial position, results and cash flows, as well as the trends in the sector in which the Company operates may differ considerably from those contained in this document. Furthermore, even if the Company's financial position, results, cash-flows and developments in the sector in which the Company operates were to conform to the forward-looking statements contained in this document, such elements cannot be construed as a reliable indication of the Company's future results or developments.

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INTRODUCTION

Frédéric Lissalde – Chair of the Board of Directors

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PARTICIPANTS

The speakers

Frédéric Lissalde*
Chair of the Board of Directors and Chair of this meeting

Laurent Rémont
Chief Executive Officer

Emmanuelle Bely
Secretary of the Board of Directors and Secretary of this meeting

Albin Jacquemont
Chief Financial Officer

The scrutineers

Samuel Dalens*
Representing Bpifrance Participations
Scrutineer

Julie Galland*
Representing CEA Investissement
Scrutineer

The Statutory Auditors

Laurent Genin
Representing KPMG S.A.

Benjamin Malherbe
Representing Ernst & Young Audit

*Members of the "Bureau"

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AGENDA

#01
Introduction by the Chair of the meeting
Frédéric Lissalde

#02
The Company's activity during FY26
Laurent Rémont

#03
Sustainability Strategy
Laurent Rémont

#04
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Albin Jacquemont

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Frédéric Lissalde

#06
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Emmanuelle Bely

#07
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Laurent Genin and Benjamin Malherbe

Questions
&
Answers

#08
Vote on the resolutions
Emmanuelle Bely

COMPANY'S ACTIVITY FOR FY26

Laurent Rémont – Chief Executive Officer

CEO
KEY MESSAGES

FY26 reflects ongoing customer inventory correction and focus on cash generation

Revenue down -30% y/y[(1)]

Lower fab loading weighs on margins

Healthy liquidity profile

Positive Free Cash Flow

Strengthening and optimizing Soitec differentiation in AI

Strengthening 10+ years of SOI & Photonics ecosystem intimacy

Developing and delivering unique technology differentiation across the value chain

Manufacturing scale allows for agile and disciplined AI capacity expansion

Preparing the foundation for profitable and sustainable growth

Clearing customer inventories and capturing growth opportunities

Focus and discipline to enable margin improvement

Moderating Working Capital & Capex to expand cash conversion

(1) At constant Currency and Scope

FY26 HIGHLIGHTS

Prepared a healthy foundation to deliver sustainable returns as growth resumes

REVENUE DOWN -30% Y/Y[1]
STRONG AI MOMENTUM OFFSET BY ONGOING CUSTOMER INVENTORY CORRECTION

GROSS MARGIN: 16.3%
DELIBERATE DECISION TO UNLOAD FABS TO IMPROVE WORKING CAPITAL

FCF TURNED POSITIVE: €63m
FOCUS ON IMPROVING WORKING CAPITAL AND DISCIPLINED CAPACITY EXPANSION

(1) At constant Currency and Scope
(2) Net Debt / EBITDA

FY27 OUTLOOK

CONTINUED FOCUS ON EXECUTION AND FINANCIAL DISCIPLINE. ACCELERATING PHOTONICS-SOI MOMENTUM

Q2'27 REVENUE EXPECTED TO GROW OVER 30% Y/Y[(1)], NOTABLY SUSTAINED BY AN ACCELERATION IN PHOTONICS-SOI DEMAND

FY27 PHOTONICS-SOI REVENUE EXPECTED MORE THAN DOUBLE THE SLIGHTLY ABOVE $100M GENERATED IN FY26

CONTRASTING DYNAMICS EXPECTED ACROSS OUR END MARKETS FOR FY27

- Edge & Cloud AI strong momentum to continue
- Mobile Communications: progress in POI to be offset by ongoing RF-SOI customer inventory correction, in a challenging smartphone market
- Automotive & Industrial expected to remain soft

ASSET FUNGIBILITY ALLOWS FOR CAPEX MODERATION; ABILITY TO CAPTURE GROWTH OPPORTUNITIES IS SECURED

FY27 CAPEX REDUCED TO ~€100M (FY26: €135M)

- Leveraging industrial footprint fungibility to optimize asset utilization
- Targeted investment to support Photonics-SOI and POI expansion
- Well positioned to capture growth opportunities ahead

FY27 PROFITABILITY EXPECTED TO REFLECT SOME HEADWINDS

MARGIN HEADWINDS

- Loading still below optimum
- FX Headwind
- Lower Funding

FX

- ~95% of Group FY27 Net Exposure (~50% of revenue) hedged at ~1.19 €/$
- 5cts change in €/$: ~150 bps EBITDA / EBIT margin impact

(1) At constant Currency and Scope

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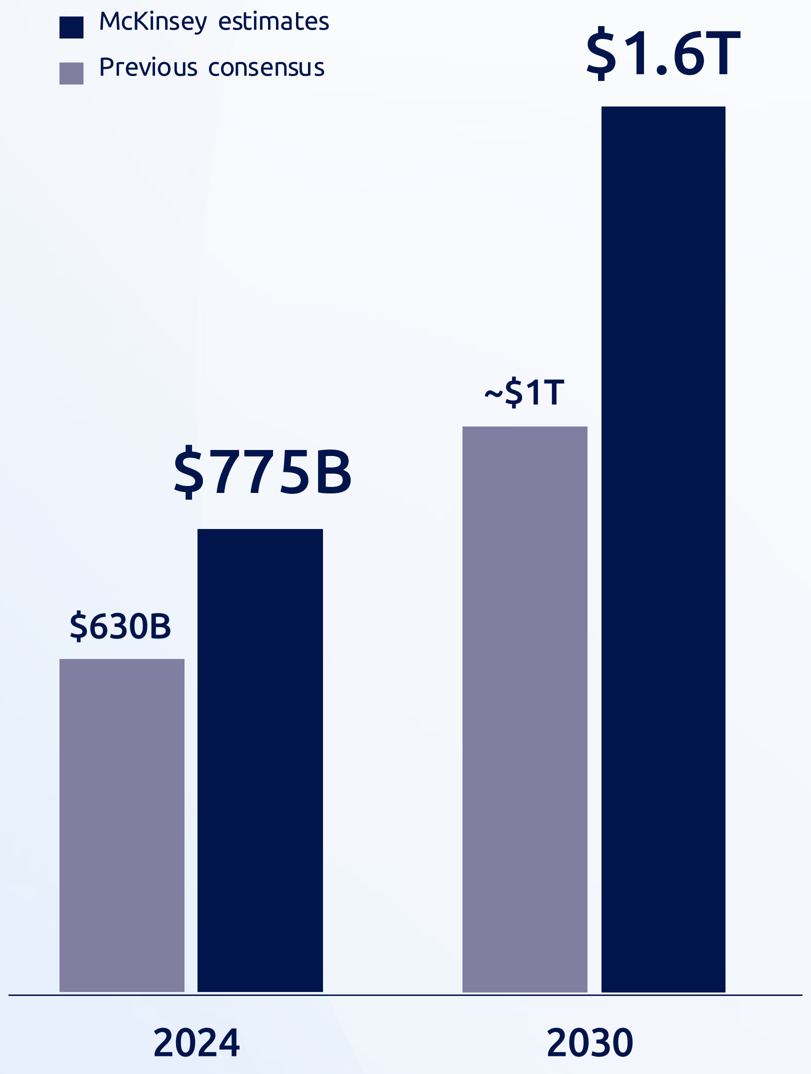
AI IS TRANSFORMING THE SEMICONDUCTOR TRAJECTORY

SEMICONDUCTOR DEVICES ARE BOOSTED BY AI DISRUPTION



DATA CENTERS & HYPERSCALERS CAPEX

~$575B

Estimated Hyperscaler Capex for AI Data centers (2x y/y)

Photonics-SOI

Co-packaged optics (CPO) adoption is accelerating in Data centers

Soitec's Photonics-SOI: waveguide loss specifications unmatched at scale

Design-in cycle actively underway with key customer

NEW BATTERY POWERED EDGE DEVICES

~40B

Estimated number of Connected IoT Devices by 2030

FD-SOI

On-device AI inference demands performance-per-watt that bulk silicon cannot deliver

FD-SOI enables superior edge AI devices: Power efficiency / RF integration / Smaller footprint

Smartphone AI co-processors, automotive MCUs, battery powered AI assistant, IoT AI sensors

Source: McKinsey, Jan 2026 "Hiding in plain sight", GlobalFoundries

FROM AI MEGATREND TO SOLUTION

Focusing our portfolio on 3 technology trends derived from the AI disruption

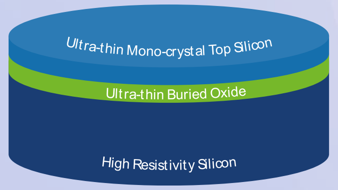
AI COMPUTE - DC & EDGE

POWER DENSITY | HIGH BANDWIDTH | LOW LATENCY

AI COMPUTE REQUIRES MORE BANDWIDTH, POWER EFFICIENCY, FASTER INFERENCE AT ALL LEVELS

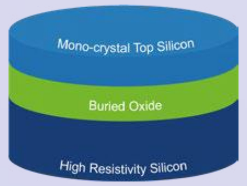
FD-SOI

Batter-powered AI assistant, Physical AI: unmatched performance-per-watt



PHOTONICS-SOI

Data center optical interconnects



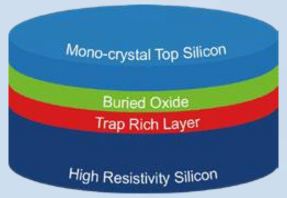
CONNECTIVITY

RFFE COMPLEXITY | POWER EFFICIENCY | MORE MULTIPLEXING

MORE BANDS, MORE FILTERS, HIGHER PERFORMANCE IN THE SAME OR SMALLER FOOTPRINT

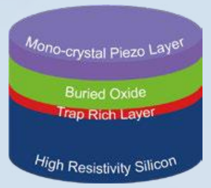
RF-SOI

Enables best-in-class RFFE with lower insertion losses



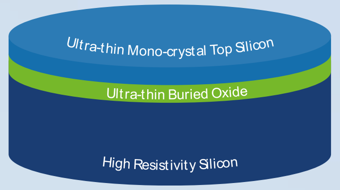
POI

Advanced SAW filters - higher selectivity, enhanced thermal management requirements. More filters per die integration



FD-SOI

Best-in-class RF CMOS performances and digital integration



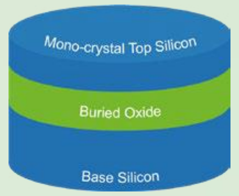
ENERGY EFFICIENCY

POWER EFFICIENCY | POWER MANAGEMENT

INCREASING AI AND DATA-CENTER WORKLOADS REQUIRES OPTIMIZED POWER DELIVERY, HIGHER EFFICIENCY, AND ADVANCED THERMAL CONTROL

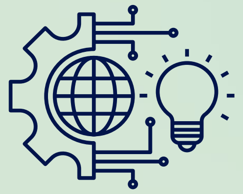
FD-SOI

Gate drivers power controllers: high temperature, noise immunity, smaller footprint



DIFFERENTIATED WBG

Power density and thermal management for higher voltage architectures



Source: IDC, Statista, IEA, McKinsey

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CONFIDENT AND DISCIPLINED

AI TRANSFORMATIONAL OPPORTUNITY: ADDRESSING CHALLENGES METHODICALLY

AI is reshaping semiconductor demand across the entire stack from Edge to Data Centers

Soitec uniquely positioned: FD-SOI for edge inference, Photonics-SOI for optical interconnects

Multiple outcomes possible, shaping pace and trajectory: architecture choices, Capex cycles, customer qualification timelines

SHARPENING FOCUS AND RESOURCE ALLOCATION

Full review of portfolio priorities and capital allocation underway

Technology differentiating potential remains. Focus on execution and concentration of resources

RIGHTSIZING THE ORGANIZATION

Cost reduction program underway: formal consultation with employee representatives in progress

Objective: structurally reduce fixed cost base to improve operating leverage through the cycle

R&D intensity and strategic capabilities ring-fenced

BUILT AND SUSTAINED BY EXCEPTIONAL PEOPLE AND TEAMS

CEO
KEY MESSAGES

FY26 reflects ongoing customer inventory correction and focus on cash generation

Revenue down -30% y/y[1]

Lower fab loading weighs on margins

Healthy liquidity profile

Positive Free Cash Flow

Strengthening and optimizing Soitec differentiation in AI

Strengthening 10+ years of SOI & Photonics ecosystem intimacy

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(1) At constant Currency and Scope

SUSTAINABILITY STRATEGY

Laurent Rémont – Chief Executive Officer

“We are the innovative soil from which smart and energy efficient electronics grow into amazing and sustainable life experiences”

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DRIVE THE TRANSITION TOWARD A SUSTAINABLE ECONOMY THROUGH OUR INNOVATION AND OPERATIONS

ACTING TO REDUCE OUR CARBON FOOTPRINT

OUR DECARBONIZATION ROADMAP

2020
First annual GHG inventory performed on all scope 1, 2 & 3
First disclosure to the CDP

2021
Approval of our GHG reduction targets by the Science Based Target initiative (SBTi)
Soitec to adopt the most ambitious 1.5°C pathway

2022
Launch of our Decarbonation Program

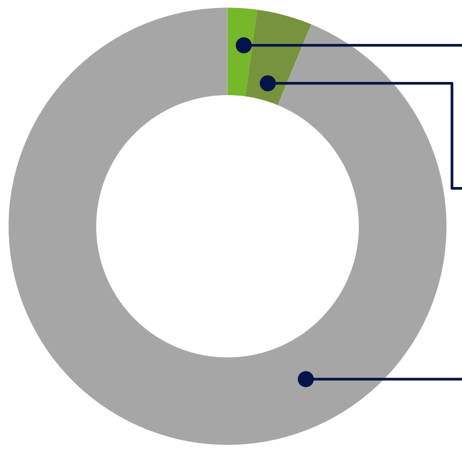
2024
MSCI A-Rating
-30% Scope 1 & 2 emissions vs 2020
SBTi target achieved 2 years early

2025
CDP B-Rating

2026
MSCI AA-Rating classifies Soitec as a sustainability leader within our industry

2030
-50% on Scope 1&2 vs. 2023
-25% on Scope 3 vs. 2023

CY2024 GHG INVENTORY[1]



SCOPE 1: 5.1 ktCO_2 (2%)
Direct emissions from operations

SCOPE 2: 9.6 ktCO_2 (4%)
Indirect emissions from purchased energy

SCOPE 3: 220.6 ktCO_2 (94%)
Other indirect emissions

ACHIEVEMENTS

Gas consumption at Bernin halved during this first full year of operation of the newly installed heat pumps

58% of renewable electricity supplied to the Pasir Ris site (+8% compared to 2024)

41% of freight transported by sea across all shipments vs. 36% last year (**air freight down -23pts** vs. last year)

(1) *Market-based*

ACTING TO REDUCE OUR CARBON FOOTPRINT

DRIVE THE TRANSITION TOWARD A SUSTAINABLE ECONOMY THROUGH OUR INNOVATION AND OPERATIONS

MSCI ESG RATING UPGRADED TO AA

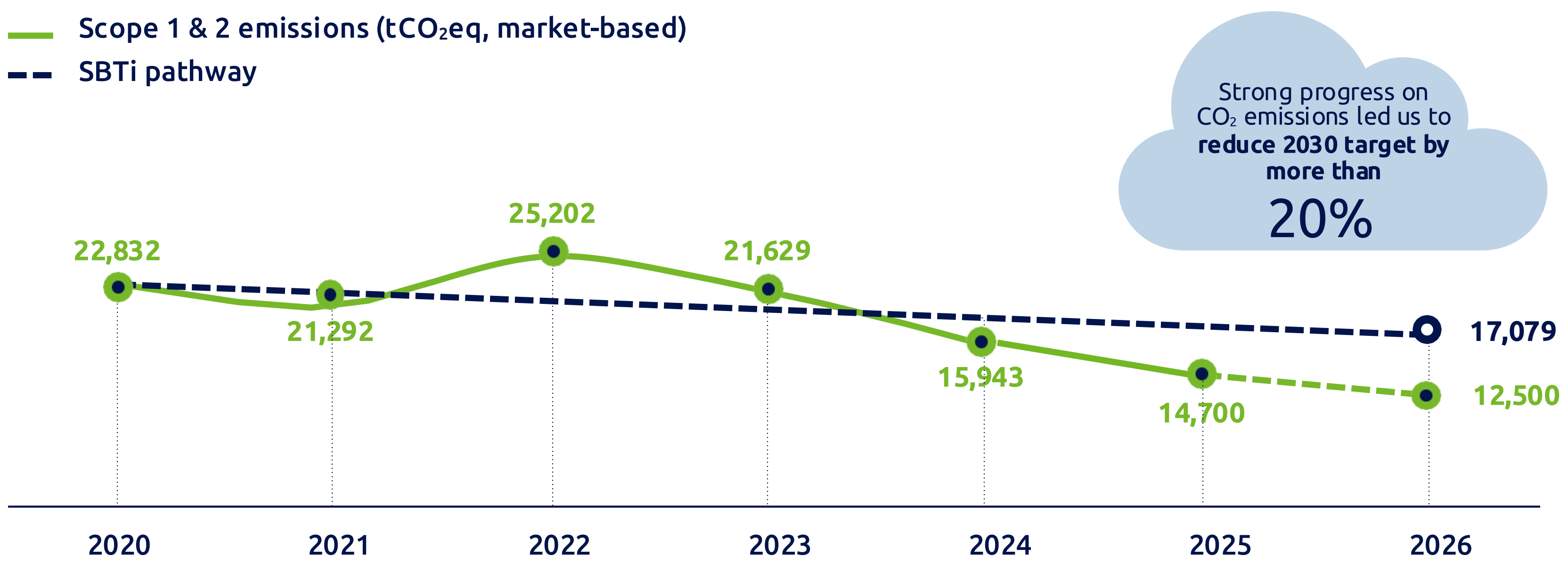
Ongoing sourcing roadmap for semiconductor **green process gas** with N_2 & O_2 already qualified for Bernin site

>40% of customers qualified for **sea freight in FY26**

>90% of our strategic suppliers sharing and driving **carbon reduction roadmaps**

- 2026 AA
- 2024/25 A
- 2023 BBB
- 2022 BB
- 2021 B

SCOPE 1 & 2 EMISSIONS REDUCTION TARGET REACHED 2 YEARS AHEAD



Strong progress on CO_2 emissions led us to **reduce 2030 target by more than**
20%

Low-carbon energy sourcing on track

~100%
Hydroelectricity in France
(target reached since CY21)

~60%
Green Energy in Singapore
(almost doubled since CY23)

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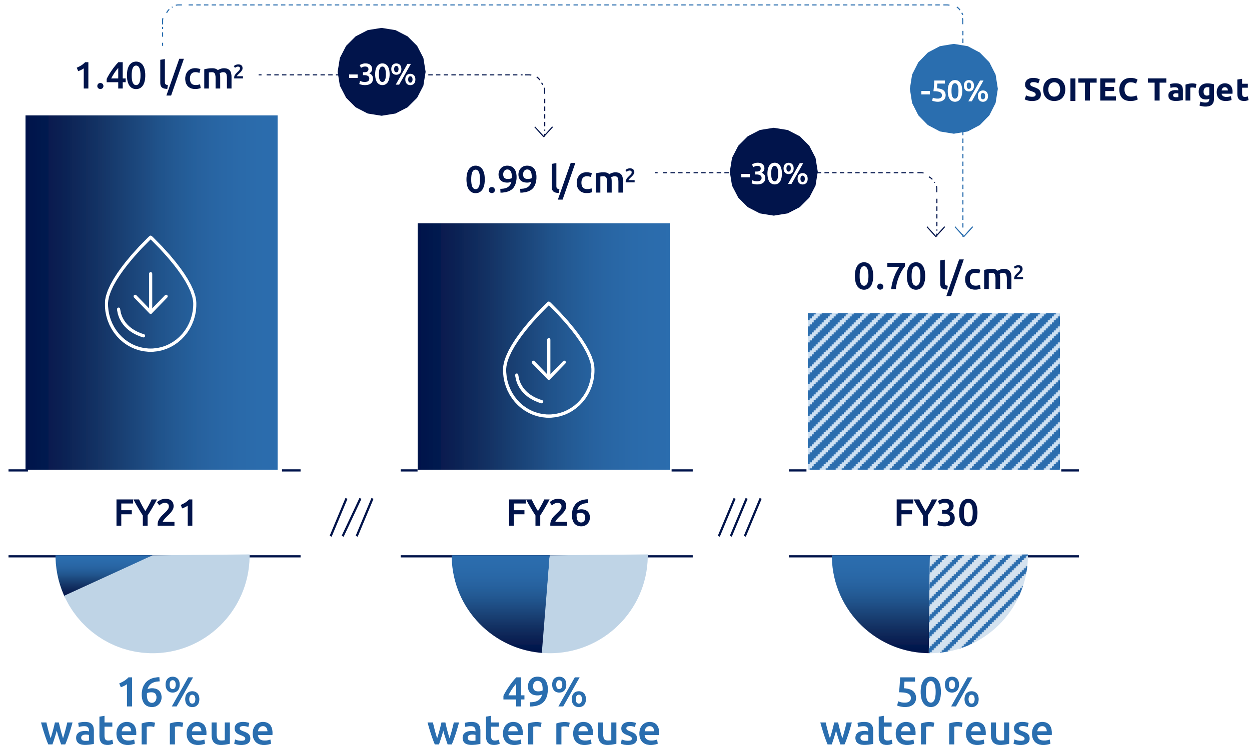
DRIVE THE TRANSITION TOWARD A SUSTAINABLE ECONOMY THROUGH OUR INNOVATION AND OPERATIONS

RESPONSIBLE WATER MANAGEMENT TO SUPPORT OUR GROWTH

-50% OF WATER CONSUMPTION PER UNIT OF PRODUCTION BY FY30 vs FY21

WATER WITHDRAWAL INTENSITY AND WATER REUSE RATIO



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PROMOTE OUR INCLUSIVE CULTURE

AIMING FOR GENDER PARITY

36% ⟶ ≥40%

FY26 — FY30 target

PROPORTION OF WOMEN ACROSS THE GROUP

27% ⟶ ≥30%

FY26 — FY30 target

PERCENTAGE OF SENIOR MANAGEMENT POSITIONS HELD BY WOMEN

MAKING SOITEC AN ATTRACTIVE EMPLOYER TO SUPPORT OUR GROWTH

20%

INTERNAL PROMOTIONS IN FY26

SHARING THE FRUIT OF GROWTH WITH ALL OUR EMPLOYEES

100%

EMPLOYEES ELIGIBLE TO FREE PERFORMANCE SHARE PLAN

AIMING FOR ZERO ACCIDENTS

2 ⟶ None

FY25 — FY26

NO ACCIDENT LINKED TO INDUSTRIAL RISK IN FY26

2.77 ⟶ 1.49

FY25 — FY26

LOW RATE OF WORK-RELATED ACCIDENTS WITH LOST TIME

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ACT TO BECOME A ROLE MODEL FOR A BETTER SOCIETY

ESG GOVERNANCE AT COMPANY LEVEL

BOARD OF DIRECTORS

- STRATEGIC COMMITTEE
- AUDIT & RISKS COMMITTEE
- COMPENSATION, NOMINATIONS AND BOARD GOVERNANCE COMMITTEE
- SUSTAINABILITY COMMITTEE

The Chair of the Audit and Risks Committee and the Chair of the Compensation, Nominations, and Board Governance Committee are both members of the Sustainability Committee

CEO

Strategic steering of sustainability by the Executive Committee

- OPERATIONS: ENVIRONMENT
- HR: SOCIAL AND ESG REPORTING
- GENERAL SECRETARY: GOVERNANCE
- FINANCE: DATA CONSISTENCY

FY26 FINANCIAL STATEMENTS

Albin Jacquemont – Chief Financial Officer

FINANCE
KEY MESSAGES

FY26 performance reflects proactive inventory management, and increasing momentum across an expanding product portfolio

FCF restored through working capital and Capex discipline, allowing growing focus on shareholder return

Executing a three-stage value-creation roadmap: securing positive FCF, stabilizing revenue, scaling for margin expansion

FY26 FINANCIAL HIGHLIGHTS: FOCUS ON EXECUTION AND CASH

P&L

€592M REVENUE
-30% Y/Y organic(1)

25.4% EBITDA(2)(3) MARGIN
-8.1pts vs FY25

€(8)M CURRENT OPERATING INCOME

€(0.38) CURRENT EPS(4)
vs €3.07 in FY25

CASH FLOW

€202M OPERATING CASH FLOW(2)
vs €202M in FY25

€135M CAPEX(5)
vs €230M in FY25

+€63M FREE CASH FLOW(6)
vs €(23)M in FY25

BALANCE SHEET

0.4x LEVERAGE RATIO(7)
vs 0.3x end of March 2025

€562M CASH POSITION
vs €688M end of March 2025

€56M NET DEBT POSITION(8)
vs €94M end of March 2025

(1) at constant Currency and Scope
(2) From continuing operations
(3) EBITDA represents operating income before depreciation, amortization, impairment of non-current assets, non-cash items relating to share-based payments, provisions for impairment of current assets and for contingencies and expenses, and disposal gains and losses. EBITDA is not a financial indicator defined by IFRS and may not be comparable to EBITDA as reported by other groups. It represents additional information and should not be considered as a substitute for operating income or net cash generated by operating activities
(4) Adjusted for major events that occurred during the period and could distort the analysis of the Group's underlying performance
(5) Cash-out related to equipment and capitalized development costs. Capex cash-out including lease-back financed tools and financial interests received
(6) Free cash flow corresponds to cash generated by operations, after taking into account cash flows from investments in intangible and tangible fixed assets, interest received and paid, and other financial expenses. In FY25, published free cash flow amounted to €26 million Excluding production equipment financing through lease contracts (€31 million), financial interest paid (€14 million) and other investment activities (€4 million), the free cash flow stands at €(23) million
(7) Net Debt / EBITDA
(8) Net Debt corresponds to the sum of current and non-current financial liabilities, less cash and cash equivalents. The 'Virtual Power Purchase Agreement' contract is excluded from this financial debt

ROBUST EDGE & CLOUD AI CONTRIBUTION AMID CONTRASTED END-MARKETS

Photonics-SOI contribution to revenue doubled y/y

€M	FY26	FY25	% Change *as reported*	% Change *at constant FX and scope*	% of FY26 Revenue
Mobile Communications	309	546	-43%	-41%	~52%
Edge & Cloud AI*	214	216	-1%	+8%	~36%
Automotive & Industrial	69	129	-47%	-44%	~12%
Revenue	**592**	**891**	**-34%**	**-30%**	**100%**

* Excluding Imager-SOI, Edge & Cloud AI up +19% y/y organically

MOBILE COMMUNICATIONS: -41% Y/Y(1)

- Lower RF-SOI revenue driven by ongoing inventory correction at direct customers
- POI softer while second wave of adoption progresses at US foundries; first multi-year LTA signed with Skyworks confirming adoption momentum
- FD-SOI sales subdued, partially offset by design-wins for mmWave (iPhone 17) and Wi-Fi 7

EDGE & CLOUD AI: +8% / +19% Y/Y(1) EXCL. IMAGER-SOI

- Strong momentum in Photonics-SOI supported by high investment across Cloud infrastructure and growing adoption for high-speed optical interconnects
- FD-SOI sales up low double-digit at constant Currency, supported by the need for low-power computing devices and edge-AI applications

AUTOMOTIVE & INDUSTRIAL: -44% Y/Y(1)

- Power-SOI and FD-SOI revenues down, driven by persistently weak automotive market
- FD-SOI penetration in automotive progresses, driven by radar systems, microcontrollers and wireless connectivity solutions

(1) at constant Currency and Scope

COST DISCIPLINE WITHOUT COMPROMISING ON R&D

Margin temporarily impacted as we streamline working capital

€M	FY26	FY25	Change
Revenue	**592**	**891**	**-34%**
Gross Profit	**96**	**286**	**-66%**
as a % of revenue	*16.3%*	*32.1%*	-
Gross R&D costs before capitalization	**(114)**	**(152)**	**-25%**
as a % of revenue	*19.3%*	*17.1%*	-
- Gross R&D costs after capitalization	(114)	(140)	-19%
- Subsidies, research tax credit and other revenue	69	56	+23%
Net R&D costs	**(45)**	**(85)**	**-47%**
as a % of revenue	*7.6%*	*9.5%*	-
SG&A expenses	**(59)**	**(65)**	**-10%**
as a % of revenue	*10.0%*	*7.3%*	-
Current operating income / (loss)	**(8)**	**136**	**-**
as a % of revenue	*(1.3)%*	*15.2%*	-
EBITDA	**151**	**298**	**-49%**
as a % of revenue	*25.4%*	*33.5%*	-

Gross Margin impacted by:

- Lower sales
- Significant fab unloading to reduce our own inventories and working capital
- Unfavorable price/mix environment
- Negative FX effect

Gross R&D expenses down -25% y/y:

- R&D direct costs down -13%, driven by lower material purchases (mainly SiC)
- No capitalized development costs
- No costs from Dolphin Design following divestment
- Higher funding from new European subsidy programs

SG&A expenses down 10% y/y due to lower compensation items, strict cost discipline and the positive impact of Dolphin Design, following its disposal in FY25

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NET PROFIT IMPACTED BY NON-RECURRING ITEMS

€M	FY26	FY25
Current operating income / (loss)	**(8)**	**136**
- Other operating income and expenses	(123)	(16)
Operating income / (loss)	**(131)**	**119**
- Financial expenses	(14)	(8)
- Net foreign exchange	(17)	(2)
Net financial expenses	**(31)**	**(9)**
- Income tax	(61)	(19)
as a % of profit before tax	37.7%	-17.4%
Net result from continuing operations	**(222)**	**91**
- Net result from discontinued operations	2	1
Net result (Group share)	**(220)**	**92**
Current net result	**(14)**	**109**
- Basic EPS (in €)	(6.17)	2.57
- Diluted EPS (in €)	(6.17)	2.56
- Current EPS (in €)	(0.38)	3.07
Number of shares (in millions)	**35.7**	**35.7**
Number of diluted shares	**35.7**	**35.9**

€123m Other operating expenses

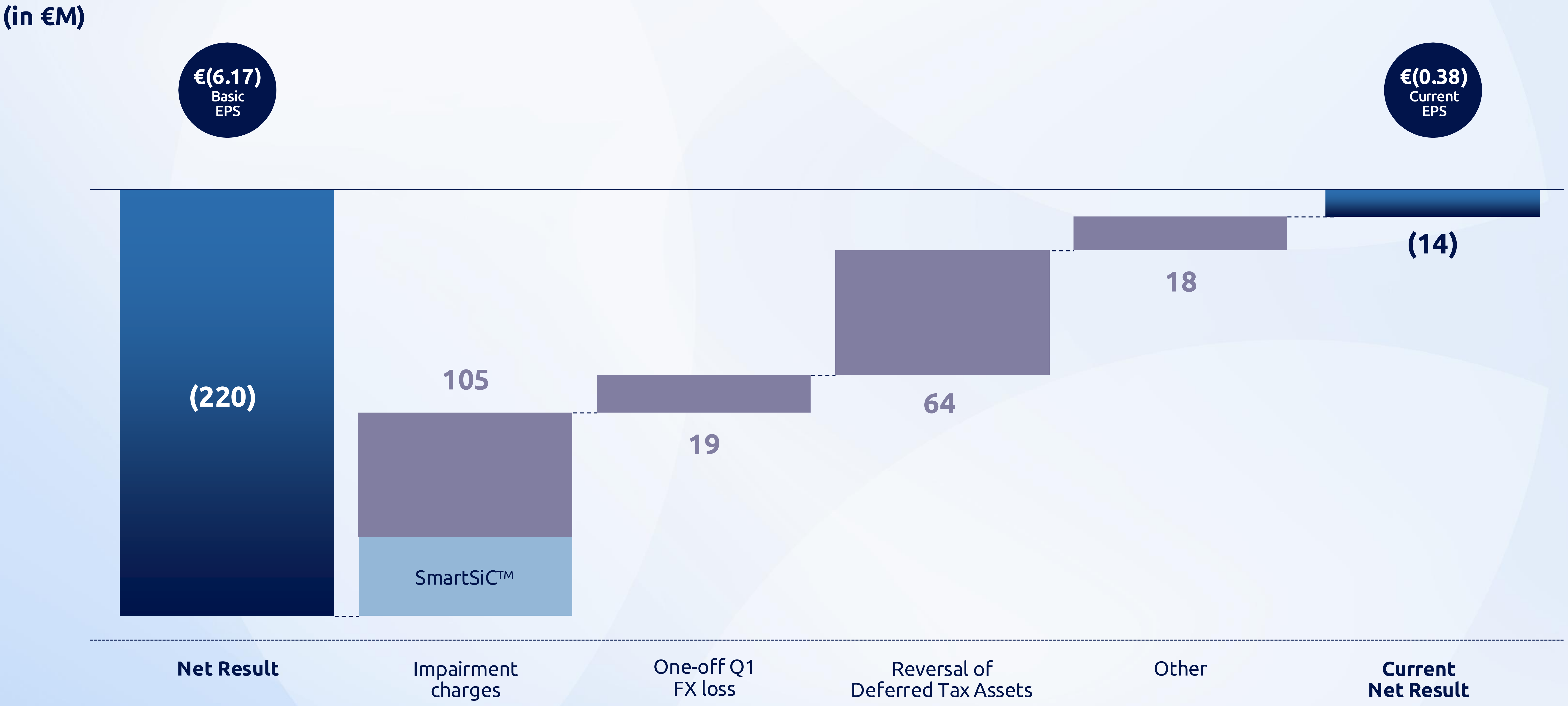
- €41m related to SmartSiC™ impairment (H1'26)
- €29m impairment of Pasir Ris extension, currently non-equipped
- Impairment of long-term raw material supplier advances
- Earn-out loss on disposal of Dolphin Design

Higher interest expenses reflecting new loans

€17m financial one-off loss recorded in Q1'26. No further FX loss in H2, after the €19m one-off recorded in H1

- Revaluation impact of balance sheet foreign exchange exposure in Q1'26, in relation to USD depreciation
- Company policy was to protect against income statement foreign exchange exposure
- Following a comprehensive review, balance sheet foreign exchange exposure is now hedged
- €61m Income tax, o/w €64m depreciation of DTA based on revised recoverability assumptions, as they are not expected to be utilized over the next 3 years

FY26 EPS IMPACTED BY NON-RECURRING ITEMS
Bridge from basic to current EPS



RETURN TO POSITIVE FREE CASH FLOW GENERATION

€M	FY26	FY25
EBITDA[(1)]	**151**	**298**
Change in working capital	49	(79)
Incl. inventories	*24*	*(47)*
Incl. trade receivables	*145*	*(30)*
Incl. trade payables	*(122)*	*(6)*
Incl. other	*1*	*4*
Income tax paid	3	(17)
Net cash generated by operating activities[(2)]	**202**	**202**
Capex	(135)	(230)
Net financial interests and other charges	(4)	5
Free Cash Flow[(2)]	**63**	**(23)**
FX	(10)	4
Real estate lease liabilities	(8)	(33)
OCEANE	(4)	(8)
Other	(2)	5
Change in net Debt	**38**	**(55)**

Disciplined working capital management

- Lower level of inventories, reflecting Soitec strategy to align production with end-demand
- Receivables down mainly from lower revenue

Operating cash at €202m, stable year-on-year, essentially reflects

- Lower working capital
- Lower tax payment primarily due to a refund of prior year's excess tax paid

Capex moderation, down ~40% y/y, which combined with strict working capital management, enabled restoration of positive FCF

(1) EBITDA represents operating income before depreciation, amortization, impairment of non-current assets, non-cash items relating to share-based payments, provisions for impairment of current assets and for contingencies and expenses, and disposal gains and losses. EBITDA is not a financial indicator defined by IFRS and may not be comparable to EBITDA as reported by other groups. It represents additional information and shouldnot be considered as a substitute for operating income or net cash generated by operating activities
(2) Free cash flow corresponds to cash generated by operations, after taking into account cash flows from investments in intangible and tangible fixed assets, interest received and paid, and other financial expenses. In FY25, published free cash flow amounted to €26 million. Excluding production equipment financing through lease contracts (€31 million), financial interest paid (€14 million) and other investment activities (€4 million) the free cash flow stands at €(23) million

SIGNIFICANTLY IMPROVED WORKING CAPITAL

(in €M)

€M	FY26	FY25
Inventories	220	268
Trade receivables	260	432
Trade payables	2	(120)
Working Capital from operating activities	**483**	**579**
Other[(1)]	(50)	(62)
Working Capital[(2)]	**433**	**517**

249 DOH	52 DOH	115 DSO
Total	Finished goods	

(1) 'Other' consists primarily of grants and statutory tax and payroll liabilities/receivables
(2) Variation of Working Capital in the balance sheet in FY26: €(84)m; neutralising €35m of non-cash items leads to a change in Working Capital of €(49)m reflected in the cash flow statement

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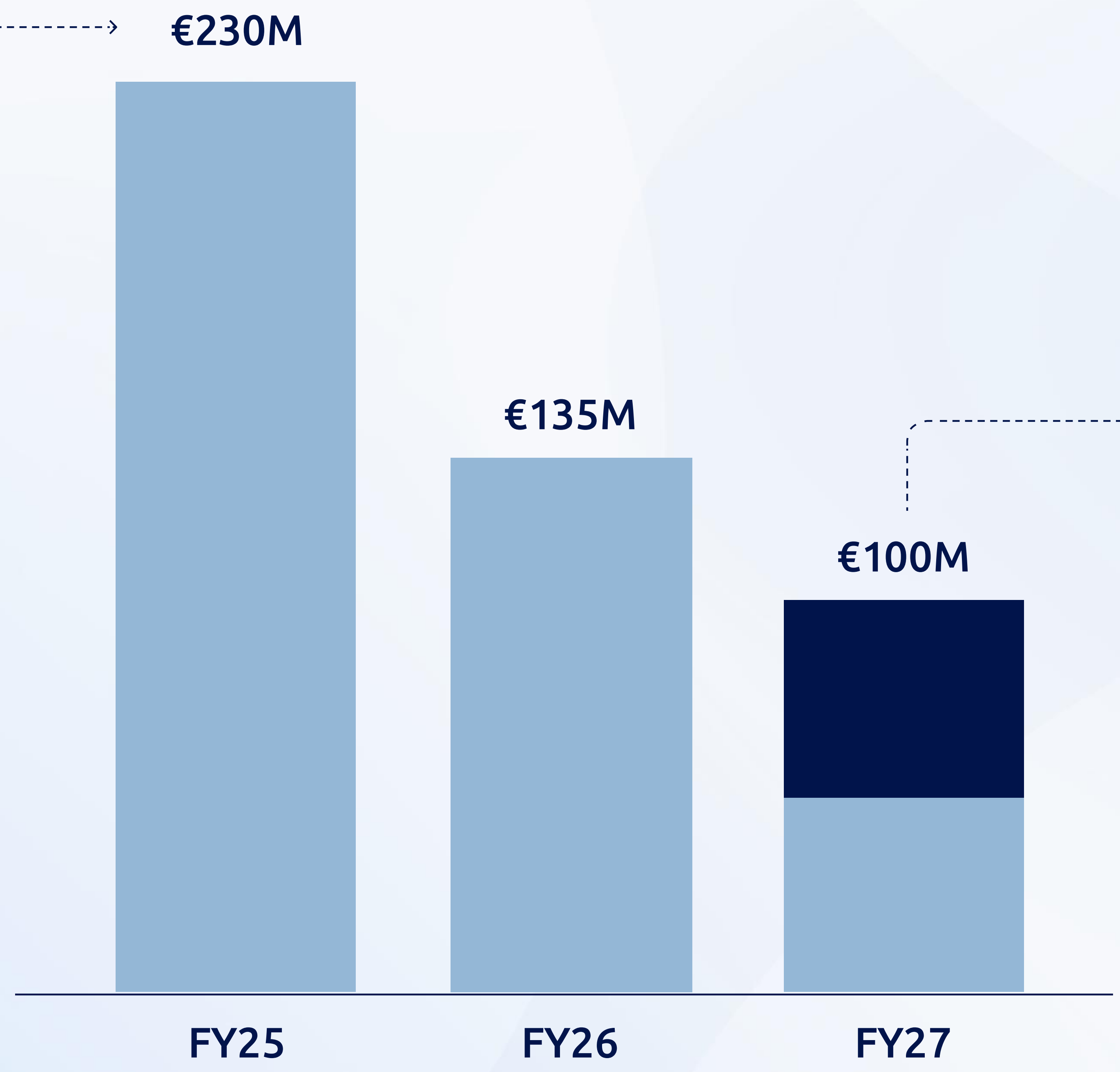
MODERATING CAPEX WHILE ACCELERATING PHOTONICS-SOI & POI

High Capex allowed us to grow our manufacturing footprint and capture opportunities



Capitalizing on past investment and selectively investing in high-growth areas to boost cash generation

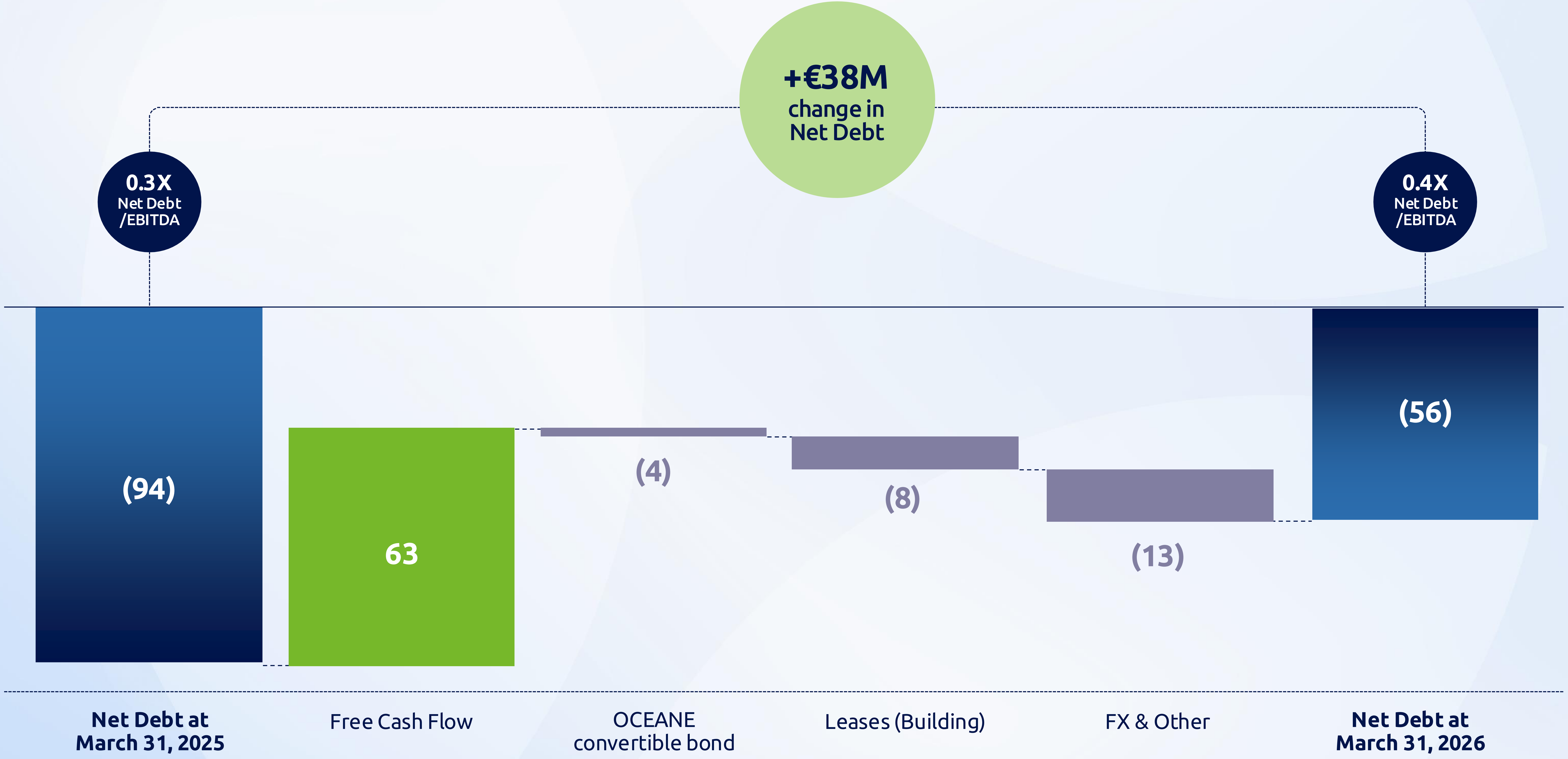
23%
Capex / Sales FY26

ROCE

Positive FCF

POSITIVE FREE CASH FLOW DRIVING LOWER NET FINANCIAL DEBT

(in €M)



Cash inflows and outflows from continuing operations (cash outflow related to discontinued operations was close to zero)

ROBUST BALANCE SHEET

ASSETS in €M	31 March 2026	31 March 2025
Intangible assets	94	130
Property, Plant & Equipment	893	1,003
Other non-current assets	62	103
Deferred tax assets	6	59
Total non-current assets	**1,056**	**1,295**
Inventories	220	268
Trade receivables	280	463
Other current assets	163	131
Cash and cash equivalents	562	688
Total current assets	**1,225**	**1,549**
Total assets	**2,282**	**2,844**

LIABILITIES AND EQUITY in €M	31 March 2026	31 March 2025
Total equity	**1,327**	**1,595**
Long-term financial debt	517	375
Provisions and other non-current liabilities	122	94
Total non-current liabilities	**639**	**469**
Short-term financial debt	103	406
Trade payables	53	190
Other current liabilities	160	185
Total current liabilities	**315**	**780**
Total liabilities and equity	**2,282**	**2,844**

Impairments

- €41m related to SmartSiCTM impairment (H1'26)
- €29m impairment of Pasir Ris extension, currently non-equipped for production
- Impairment of long-term raw material supplier advances

Restatement of consigned raw materials as inventories (H1'26) to reflect the transfer of control upon receipt at Soitec sites

- This restatement, having no impact on the Group's consolidated income, EBITDA, Working Capital, FCF, or equity, resulted in the recognition of €37m as of March 31, 2025
- This amount compares with €31m of consigned inventories as of September 30, 2025

Financial debt, following reimbursement of OCEANE 2025

- €222m Schuldschein loan
- €117m of IPCEI loan
- €67m of SMFL loans in Singapore
- €189m leases contracts (+€145m over FY26)
- €25m of other loans

Undrawn financing

- €100m syndicated credit line with 7 banks
- €150m from the EIB to support R&D & industrial investments. 2.5-year grace; 10-year amortization
- €20m from BPI; 5-year amortization

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FY27 OUTLOOK

CONTINUED FOCUS ON EXECUTION AND FINANCIAL DISCIPLINE. ACCELERATING PHOTONICS-SOI MOMENTUM

Q2'27 REVENUE EXPECTED TO GROW OVER 30% Y/Y[(1)], NOTABLY SUSTAINED BY AN ACCELERATION IN PHOTONICS-SOI DEMAND

FY27 PHOTONICS-SOI REVENUE EXPECTED MORE THAN DOUBLE THE SLIGHTLY ABOVE $100M GENERATED IN FY26

CONTRASTING DYNAMICS EXPECTED ACROSS OUR END MARKETS FOR FY27

- Edge & Cloud AI strong momentum to continue
- Mobile Communications: progress in POI to be offset by ongoing RF-SOI customer inventory correction, in a challenging smartphone market
- Automotive & Industrial expected to remain soft

ASSET FUNGIBILITY ALLOWS FOR CAPEX MODERATION; ABILITY TO CAPTURE GROWTH OPPORTUNITIES IS SECURED

FY27 CAPEX REDUCED TO ~€100M (FY26: €135M)

- Leveraging industrial footprint fungibility to optimize asset utilization
- Targeted investment to support Photonics-SOI and POI expansion
- Well positioned to capture growth opportunities ahead

FY27 PROFITABILITY EXPECTED TO REFLECT SOME HEADWINDS

MARGIN HEADWINDS

- Loading still below optimum
- FX Headwind
- Lower Funding

FX

- ~95% of Group FY27 Net Exposure (~50% of revenue) hedged at ~1.19 €/$
- 5cts change in €/$: ~150 bps EBITDA / EBIT margin impact

KEY TAKEAWAYS

A THREE-STAGE RETURN TO SUSTAINABLE PROFITABLE GROWTH

01

FREE CASH FLOW GENERATION RESTORED

Driven by active working capital management

Supported by disciplined Capex allocation

02

RETURN TO GROWTH

Harnessing AI-related opportunities across the entire portfolio

Clearing excess RF-SOI inventory

03

UNLOCKING OPERATING LEVERAGE

Higher contribution from growth segments

Revenue recovery driving fixed-cost absorption

Expanding margins and free cash flow

GOVERNANCE

Frédéric Lissalde – Chair of the Board of Directors

Composition of the Board of Directors during FY26

CURRENT COMPOSITION OF THE BOARD OF DIRECTORS

INDEPENDENT BOARD MEMBERS


CHAIR
Frédéric Lissalde


Christophe Gégout


Françoise Chombar


Laurence Delpy representing FSP


Delphine Segura-Vaylet


Shuo Zhang

NON-INDEPENDENT BOARD MEMBERS


Samuel Dalens representing Bpifrance Participations


Julie Galland representing CEA Investissement


Satoshi Onishi

EMPLOYEE DIRECTORS


Victor Barruol


Didier Landru

Proposed appointment of new Directors (2026 Annual General Meeting)


Laurent Rémont
CEO


Didier Fontaine
Independent Director

Departing Director


Maude Portigliatti
Independent Director

KEY FIGURES 2025-2026

10
meetings

88%
attendance

70%
of independent members*

60%
of women*

4
nationalities

53 years old
average age of Directors

** Excluding employee Directors*

- Chair of the Strategic Committee
- Chair of the Audit and Risks Committee
- Chair of the Compensation, Nominations and Board Governance Committee
- Chair of the Sustainability Committee

BOARD COMMITTEES

STRATEGIC COMMITTEE

Defines and regularly reviews Soitec's strategy

64%
of independent members*

6
meetings

84%
attendance

AUDIT AND RISKS COMMITTEE

Ensures the accuracy and reliability of the financial statements and the sustainability report

80%
of independent members*

7
meetings

100%
attendance

COMPENSATION, NOMINATIONS AND BOARD GOVERNANCE COMMITTEE

Makes recommendations on the compensation and succession of members of the Board and Committees as well as on Soitec's governance

75%
of independent members*

7
meetings

97%
attendance

SUSTAINABILITY COMMITTEE

Analyses and proposes guidelines on ESG matters

100%
of independent members*

5
meetings

76%
attendance

** Excluding employee Directors*

MAIN TOPICS DISCUSSED BY THE BOARD AND COMMITTEES DURING FY26

STRATEGIC COMMITTEE	• Group's business (products, markets and organization) • Potential activity growth and M&A opportunities • Material contracts • Company's strategy for the next five years
AUDIT & RISKS COMMITTEE	• Committee charter • Risks map • Cybersecurity • Internal control • Annual and half-year financial statements, and quarterly revenue • Financial communication • Published financial forecasts • Ongoing disputes • Share buyback program for the purposes of the liquidity contract • Related- and unrelated-party agreements • Rates of achievement of the financial performance objectives for the free performance share plans
COMPENSATION, NOMINATIONS AND BOARD GOVERNANCE COMMITTEE	• Succession of the Chief Executive Officer and the assessment of candidates • Succession plans • Board composition and annual assessment of the functioning of the Board of Directors • Compensation of corporate officers and Board members (ex-post and ex-ante votes), including the pay equity ratio • Allocation of free performance shares • Performance conditions for the free performance share plans • Company's diversity policy in terms of professional and pay equality
SUSTAINABILITY COMMITTEE	• Sustainability aspects of the strategic plan • Water-related topics • Review of the implementation of the ethical business plan • Sustainability key performance indicators • Requirements imposed by the CSRD Directive and the double materiality of the Group's risks

FY26 ASSESSMENT OF THE BOARD OF DIRECTORS

KEY FINDINGS

- **Governance & leadership:** Strong Chair-CEO relationship, highly commended new Chair and stronger Board-Executive Committee ties
- **Relations within the Board:** Excellent working relationships and complete freedom of expression for Directors
- **Functioning of the Committees:** Increased efficiency and improved organization
- **Succession planning:** Reappointments rigorously managed, a year in advance, and creation of a highly effective restricted Committee for CEO succession
- **Engagement and training:** Near-unanimous approval of Board members' commitment and the relevance of their training
- **Board support:** Highly commended Board Secretary, praised for availability and structured working options

AREAS FOR IMPROVEMENT AND ACTION PLAN

AREAS FOR IMPROVEMENT:

- **Changes in membership:** Continue to consider new profiles to strengthen expertise during future reappointments
- **Information management:** Share documents earlier (one-week target) and use concise visual aids to boost discussion
- **Training:** Plan new focused sessions (e.g.: AI and the availability of critical materials)
- **Confidentiality:** Rigorously maintain the confidentiality of discussions and raise awareness amongst Directors and guests

ACTION PLAN:

On the basis of these guidelines, the Board of Directors has drawn up an action plan for fiscal year 2026-2027, as part of a continuous improvement approach to its governance practices.

Succession of the CEO

CEO SELECTION PROCESS

IDENTIFICATION OF CANDIDATES

01

- Setting up a restricted Committee and defining the CEO profile
- Launch of the candidate search
- Shortlisting external and internal candidates
- Approaching the candidates

SELECTION AND ASSESSMENT OF CANDIDATES

02

- Interviews and assessments of external candidates
- Interviews and assessments of internal candidates

FINAL SELECTION

03

- Final interviews
- Final selection by the restricted Committee and the Compensation, Nominations and Board Governance Committee

ANNOUNCEMENT

04

- Approval by the Board of Directors of the new CEO appointment
- Public announcement

CEO SEARCH PROFILE

- Former CEO preferred (open to high-potential non-CEO profiles)
- Deep expertise in semiconductors or broader technologies sectors
- Strategic thinker with global exposure and a strong go-to-market / sales focus
- French or French-speaking European profiles preferred

The Board of Directors took care to select a leader capable of leveraging the Group's diversified portfolio of products and seizing new growth opportunities, particularly ones related to artificial intelligence (AI).

LAURENT REMONT – CHIEF EXECUTIVE OFFICER SINCE APRIL 1, 2026

Professional experience:
Before joining the Company, he served as Senior Vice President and General Manager of MEMS and Magnetics at Infineon Technologies, a leading integrated semiconductor manufacturer, which he joined in 2019. Prior to this, he also led the Group's Radio Frequency and Sensors business, covering a portfolio that included sensors, radars, microphones and RF components, as well as systems and IoT innovation activities.

Before joining Infineon, he was CTO and Executive Committee member at Kontron AG, an international specialist in industrial IoT solutions and embedded systems.

Laurent Rémont began his career at Philips, before spending more than fifteen years at STMicroelectronics, where he held various general management positions in the Connected Home division, as well as in R&D, embedded systems, product development and operational unit management.

He holds an engineering degree from Grenoble INP – ENSERG.

Skills:
Executive Management, International, Environment, Social, Semiconductor industry, TMT, Application Domains, R&D

Evolution of the Board of Directors during FY27

STAGGERED TERMS OF OFFICE OF BOARD MEMBERS

2026 AGM

- Pierre Barnabé (resignation effective as of March 31, 2026)
- Christophe Gégout
- Maude Portigliatti
- Delphine Segura Vaylet

2027 AGM

- Frédéric Lissalde
- Françoise Chombar
- Satoshi Onishi
- Shuo Zhang
- Victor Barruol (employee Director)
- Didier Landru (employee Director)

2028 AGM

- Bpifrance Participations (Samuel Dalens)
- CEA Investissement (Julie Galland)
- Fonds Stratégique de Participations (Laurence Delpy)

DIRECTOR SELECTION PROCESS

1. PROFILES

Based on the Committee's work:

- Annual Board evaluation and review of its diversity policy
- Establishment by the Board of development objectives regarding its composition, while respecting the provisions of the Internal Regulation and needs of the Company

2. APPLICATIONS

- Candidate search by a recruitment agency targeting profiles in line with objectives set by the Board
- Detailed report and individual discussion between the recruitment agency, the Committee Chair and the Chair of the Board
- Review of candidate profiles and cross-directorships by the Committee to ensure that the desired balance in terms of skills and diversity is maintained

3. SELECTION

- First round selection of candidates by the Committee Chair and by the Chair of the Board
- Review of candidate profiles by the Committee, particularly regarding predefined selection criteria, compliance with AFEP-MEDEF Code rules and voting policies for proxy advisors and investors in terms of independence review of candidate profiles and cross-directorships
- Interviews with successful candidates conducted by Committee members and, if applicable, the Chief Executive Officer

4. APPOINTMENT

- Recommendation made to the Board by the Committee
- Proposed appointment of the selected administrator made by the Board to the Annual General Meeting

PROPOSED APPOINTMENTS AND REAPPOINTMENTS OF DIRECTORS AT THE 2026 AGM (Resolutions n° 4 to 7)

Delphine Segura Vaylet
Independent

- The reappointment of Delphine Segura Vaylet will enable the Board to continue to benefit from her solid experience in governance and human capital. Her reappointment is in line with the Group's commitment to maintaining a demanding corporate governance structure, perfectly in line with its development goals.
- If her reappointment is approved, she will continue to serve as Chair of the Compensation, Nominations and Board Governance Committee. She will also continue to support the Board's work as an active member of both the Strategic Committee and the Sustainability Committee.

Christophe Gégout
Independent

- The reappointment of Christophe Gégout will enable the Board to continue to benefit from his solid grasp of financial issues and his strategic point of view on industrial risks. His reappointment ensures the continuity of the Board's financial expertise, essential for securing strategic investments and supporting deployment of the Group's growth trajectory.
- If his reappointment is approved, he will continue to serve as Chair of the Audit and Risks Committee, and as a member of both the Strategic Committee and the Sustainability Committee.
- On April 19, 2027, Christophe Gégout will reach the independence limit set by the AFEP-MEDEF Code recommendations. He will then step down as Chair of the Audit and Risks Committee to be succeeded by an independent director, while remaining a member of both the Strategic Committee and the Sustainability Committee.

Laurent Rémont
CEO
Non-independent

- The appointment of Laurent Rémont reflects the Board's determination to build on the foundations laid in recent years in order to consolidate the Group's development, leverage its diversified portfolio of products and technologies, particularly in the area of artificial intelligence, and seize the opportunities offered by the semiconductor markets.
- Laurent Rémont's appointment as a director will enable him to contribute fully to the Board's strategic thinking. The appointment is in line with the Board's determination to strengthen its expertise while ensuring perfect synergy between Executive Management and the directors.
- If his appointment is approved, he will serve on the Strategic Committee.

PROPOSED APPOINTMENTS AND REAPPOINTMENTS OF DIRECTORS AT THE 2026 AGM
(Resolutions n° 4 to 7)

DIDIER FONTAINE - PROPOSED INDEPENDENT DIRECTOR

Professional experience:
Didier Fontaine, currently Executive Vice President in charge of Finance, Legal, Strategy and M&A, IT and Purchasing for the IDEMIA Group, brings over 25 years of executive experience from major international groups. After early management roles in banking, Schlumberger, and Faurecia, he established himself as an expert in strategic transformation. He notably served as Group CFO at Plastic Omnium (now OPmobility) during the 2008 crisis and held CFO roles at Constellium and Verallia Packaging, where he successfully led their respective IPOs on the NYSE and Euronext. Additionally, he played a key role in the Zodiac Aerospace/Safran merger as Administrative and Financial Director.

The appointment of Didier Fontaine as an independent director will enable the Board to benefit from his recognized expertise in global financial matters, strategy and cybersecurity. In addition, his experience in supporting companies listed on international markets (Euronext, NYSE) will be a major asset for the Group's Board of Directors and its corporate governance. This appointment is part of a drive to strengthen the Board's expertise in order to support Soitec's performance.

Skills:
Executive Management, Finance, International, Environment, Governance, Semiconductor industry, TMT, Application domains

POST-2026 AGM BOARD COMPOSITION

INDEPENDENT BOARD MEMBERS

CHAIR
Frédéric Lissalde

Christophe Gégout

Françoise Chombar

Laurence Delpy representing FSP

Delphine Segura-Vaylet

Shuo Zhang

Didier Fontaine

NON-INDEPENDENT BOARD MEMBERS

Laurent Rémont
CEO

Julie Galland
representing
CEA investissement

Satoshi Onishi

Samuel Dalens
representing Bpi Participations

EMPLOYEE DIRECTORS

Victor Barruol

Didier Landru

- Chair of the Strategic Committee
- Chair of the Audit and Risks Committee
- Chair of the Compensation, Nominations and Board Governance Committee
- Chair of the Sustainability Committee

BOARD KEY FIGURES POST-2026 AGM

13
members

64%
of independent members*

45%
of women*

4
nationalities

54 years old
average age of Directors

** Excluding employee Directors*

CORPORATE OFFICERS' COMPENSATION

Emmanuelle Bely – Secretary of the Board of Directors and Secretary of the General Meeting

Components of compensation for FY26 (ex-post)

COMPENSATION OF BOARD MEMBERS, EXCLUDING THE CEO AND THE CHAIR OF THE BOARD, FOR FY26 – GROSS AMOUNT (Resolution n° 8)

TOTAL AMOUNT ALLOCATED | **€691,710***

According to the compensation policy approved by the 2025 AGM:

- 100% of the compensation of Directors is allocated in proportion to their actual attendance at meetings of the Board and the Committee(s) of which they serve.
- The Chair of the Board of Directors, the Chief Executive Officer and the employee Directors do not receive compensation for their directorship duties.
- Participation in meetings via conference call or video conferencing is considered equivalent to physical attendance. Participation in a written consultation is not taken into consideration.
- Travel expenses incurred by the Directors in connection with their directorship duties are reimbursed by the Company, upon submission of receipts.

**As a gesture of solidarity in the context of the Company's employees being furloughed, Board members in office agreed to a 5% reduction in their compensation, applied on a basis equivalent to two months in office. Their compensation for fiscal year 2025-2026 will therefore be affected. This measure does not apply to Kai Seikku, as he was not a director at the time of the decision*

COMPENSATION OF FRÉDÉRIC LISSALDE , CHAIR OF THE BOARD OF DIRECTORS, FOR FY26 – GROSS AMOUNT (Resolution n° 9)

FIXED COMPENSATION | **€277,667***

According to the compensation policy approved by the 2025 AGM:

- This compensation is not paid out of the budget allocated for the compensation of Directors.
- He does not benefit from any variable or exceptional compensation, performance share allocations, termination benefits or non-compete indemnities, or Directors' compensation.
- He is entitled to the reimbursement of any travel expenses incurred in connection with his directorship duties, upon submission of receipts.

**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*

COMPENSATION OF PIERRE BARNABÉ, CEO UNTIL MARCH 31, 2026, FOR FY26 – GROSS AMOUNTS (Resolution n° 10)

FIXED COMPENSATION	**€525,673***
SHORT-TERM VARIABLE COMPENSATION	**€443,080** (83.6% achievement rate): • Financial Objectives: 30% • Strategic Objectives: 53.6% • x0 Multiplier: no achievement of the additional diversification objective
LONG-TERM VARIABLE COMPENSATION	**€1,211,406** (*i.e.*, 28,754 performance shares forfeited on March 31, 2026) Delivery of 2,829 shares under the Onyx 2025 LTI plan
NON-COMPETE INDEMNITY	**€262,837** representing 50% of his annual fixed compensation (gross) paid during the last 12 months
SUPPLEMENTARY PENSION PLAN	**€14,941** (under the PERO plan (mandatory retirement savings plan))
BENEFITS IN KIND	**€36,262** (use of company car and accommodation, contributions paid for the private unemployment insurance taken out with GSC)

** As a gesture of solidarity, in the context of the Company's employees being furloughed, the Chief Executive Officer agreed to a 5% reduction in his compensation (equivalent to two months in office).*

Compensation policies for FY27 (ex-ante)

COMPENSATION POLICY FOR THE CHAIR OF THE BOARD AND BOARD MEMBERS FOR FY27 – GROSS AMOUNTS (Resolutions n° 11 & 12)

COMPENSATION POLICY FOR THE CHAIR OF THE BOARD (RESOLUTION N°11)

Fixed compensation	**€280,000** (in line with the FY26 compensation policy)

Criteria:

- This compensation is not paid out of the budget allocated for the compensation of Directors.
- He does not benefit from any variable or exceptional compensation, performance share allocations, termination benefits or non-compete indemnities, or Directors' compensation.
- He is entitled to the reimbursement of any travel expenses incurred in connection with his directorship duties, upon submission of receipts.

COMPENSATION POLICY FOR THE BOARD OF DIRECTORS (RESOLUTION N°12)

Total amount allocated	**€820,000** (unchanged since the 2022 AGM)

Allocation	Based on a 100% attendance rate
Seat on the Board	€46,000
Seat on a Committee	€13,000
Chair of the Committee	€17,000

Criteria:

- All Directors receive compensation for their directorship duties, except the CEO, the Chairman of the Board and the employee Directors.
- The Directors' compensation is allocated in proportion to their actual attendance at meetings of the Board and the Committee(s) of which they are a member.
- Participation in meetings via conference call or video conferencing is considered equivalent to physical attendance. Participation in a written consultation is not taken into consideration.
- Travel expenses incurred by the Directors in connection with their directorship duties are reimbursed by the Company, upon submission of receipts.

ASSESSMENT CRITERIA FOR THE COMPENSATION OF THE CEO

The compensation policy for the new CEO was determined taking into account:

1. **Afep-Medef Code and Board fundamental principles.**

2. **Company strategy, performance, and long-term objectives.**

3. **Competitive compensation benchmarking in relation to two revised and defined peer groups (European and French) based on market capitalization, revenue, industry, and geographic presence :**

   ✓ **European Peer Group** (17 international companies): 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.

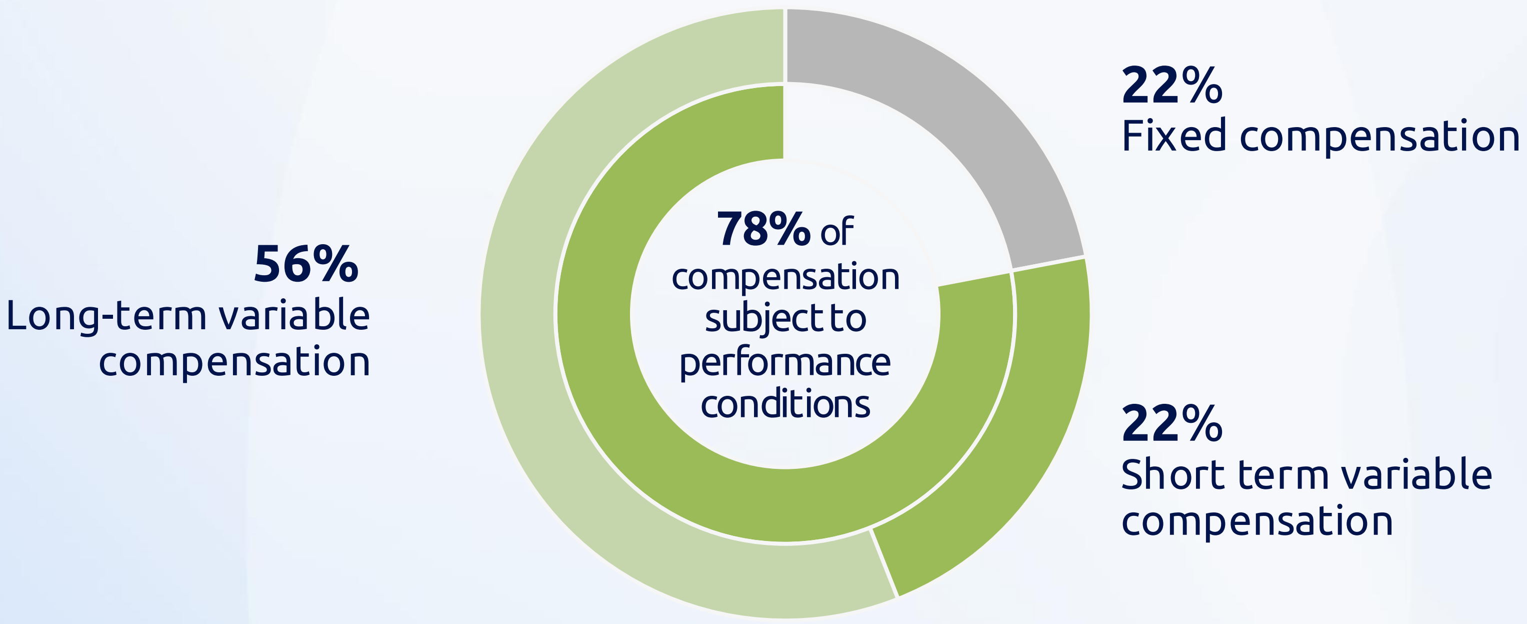
   ✓ **French Peer Group** (21 listed companies: Next20, CAC Mid 60, and CAC Small): FDJ United, Ipsos, TF1, BIC, Getlink, Virbac, M6 METROPOLE TV, Eutelsat, Mersen, Viridien, Beneteau, Solutions 30, OVH, VisionGroup, Maurel & Prom, X-FAB, GTT, Assystem, Lectra, Exosens, Exail Technologies.

4. **The CEO not having an employment contract (Article 23 of Afep-Medef Code).**

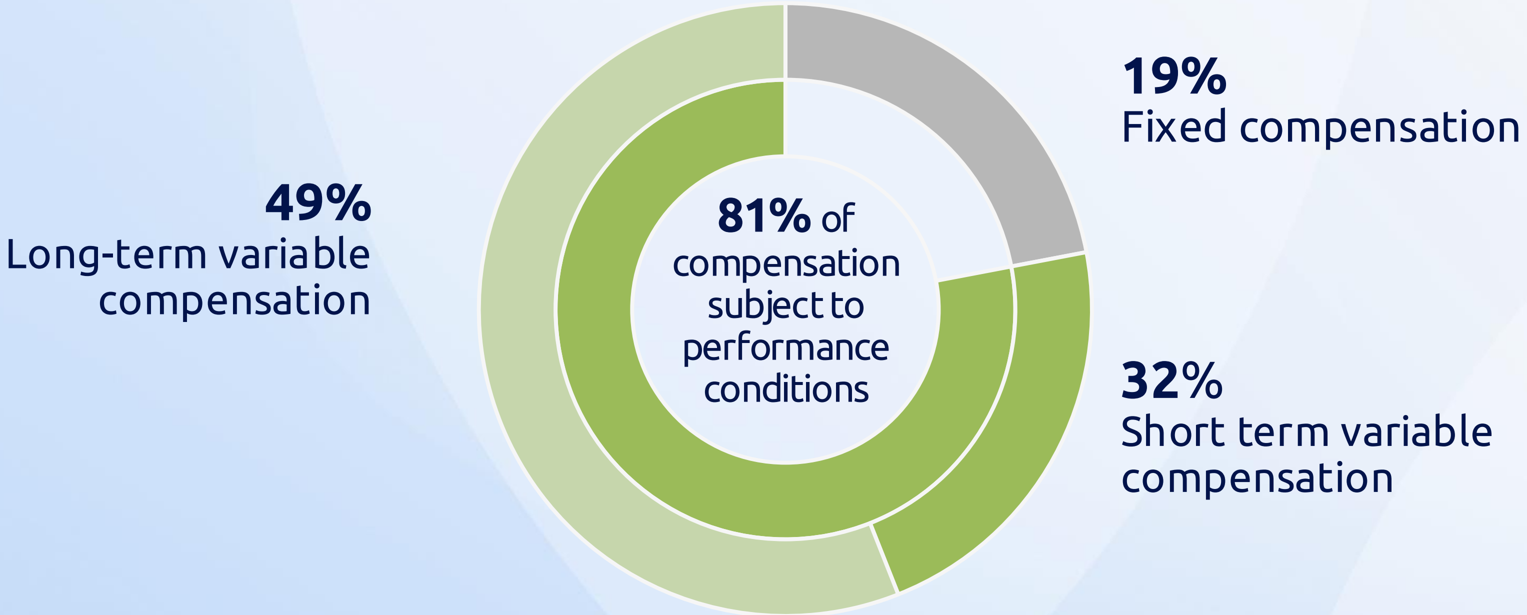
CEO COMPENSATION POLICY FOR FY27, COMPENSATION STRUCTURE
(Resolution n° 13)

PIERRE BARNABE COMPENSATION STRUCTURES

CURRENT TARGET COMPENSATION STRUCTURE

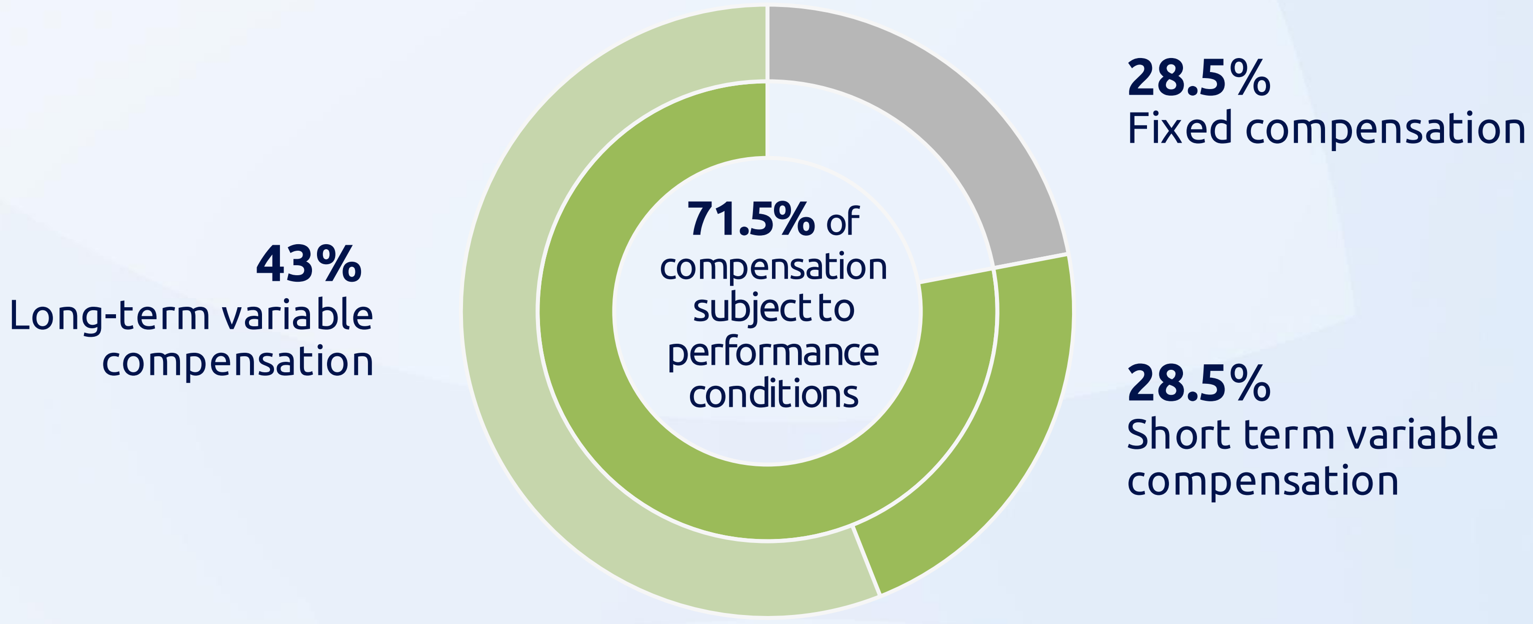


CURRENT MAXIMUM COMPENSATION STRUCTURE

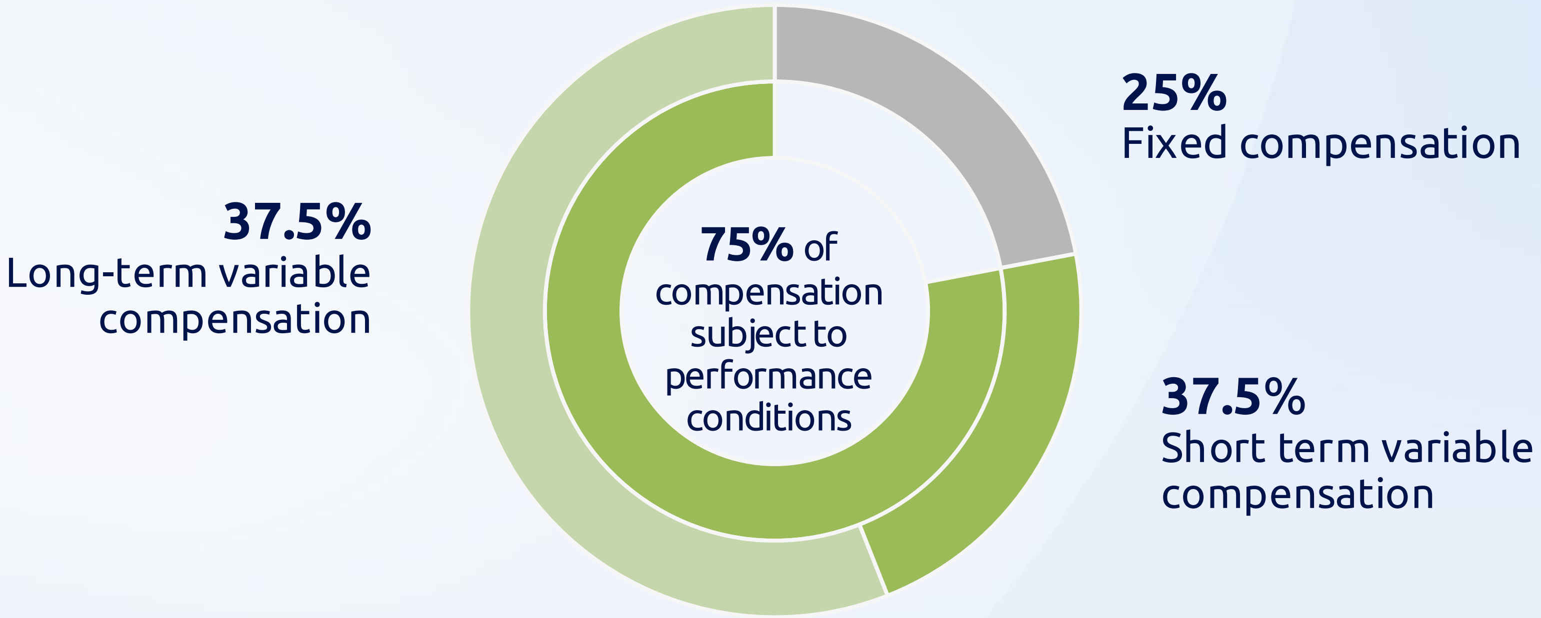


LAURENT REMONT PROPOSED COMPENSATION STRUCTURES

PROPOSED TARGET COMPENSATION STRUCTURE FOR FY27, SUBJECT TO APPROVAL BY THE ANNUAL GENERAL MEETING



PROPOSED MAXIMUM COMPENSATION STRUCTURE FOR FY27, SUBJECT TO APPROVAL BY THE ANNUAL GENERAL MEETING



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CEO COMPENSATION POLICY FOR FY27 – GROSS AMOUNTS (Resolution n° 13)

FIXED COMPENSATION	**€500,000**
SHORT-TERM VARIABLE COMPENSATION	**Target: 100%** **Maximum in case of overperformance: 150% of his fixed compensation**
LONG-TERM VARIABLE COMPENSATION	**Up to a maximum of 150% of his fixed compensation**
SUPPLEMENTARY PENSION PLAN	**PERO plan (mandatory retirement savings plan)**
BENEFITS IN KIND	**Company car, relocation allowance and private unemployment insurance**
SIGNING BONUS	**Grant of 8,012 shares under Onyx 2028 LTI plan (i.e. 85% of his fixed compensation)**

In the event of the termination of his duties as CEO, Laurent Rémont could be eligible for a termination benefit, and a non-compete indemnity.
He will not benefit from any compensation or exceptional compensation in his capacity as a Board member.

COMPENSATION POLICY FOR THE CEO FOR FY27, VARIABLE COMPENSATION (Resolution n° 13)

SHORT-TERM VARIABLE COMPENSATION

Objectives	Weighting	Overperformance
I. FINANCIAL OBJECTIVES* 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%**

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

LONG-TERM VARIABLE COMPENSATION

Objectives	Weighting
QUANTITATIVE FINANCIAL CRITERIA	**75%**
Adjusted current net earnings per share (based on annual budget, non-cumulative)	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*	40%
QUANTITATIVE ESG CRITERIA	**25%**
Water reuse	12.5%
Diversity	12.5%

** 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.*

STATUTORY AUDITORS' REPORTS

Benjamin Malherbe – Representing Ernst & Young Audit
Laurent Genin – Representing KPMG S.A.

STATUTORY AUDITORS' REPORTS

- Report on the annual financial statements
- Report on the consolidated financial statements
- Special report on related-party agreements
- Report on sustainability information certification
- Report on the share capital increase with a waiver of shareholders' preemptive subscription rights
- Report on the issue of ordinary shares and/or securities reserved for members of a Company savings plan
- Report on the share capital reduction

Q&A

VOTE ON THE RESOLUTIONS

Emmanuelle Bely – Secretary of the Board of Directors and Secretary of the General Meeting

Resolutions within the competence of the Ordinary General Meeting

Resolutions n° 1 to 3
Approval of the financial statements and appropriation of net profit

Resolution n° 1

Approval of the annual financial statements for FY26:

- Net loss of **€101,273,238.15**
- Overall amount of expenses and charges of **€129,691** and an estimated tax charge of**€33,500** (article 39-4 of the French Tax Code)

Resolution n° 2

Approval of the consolidated financial statements for FY26:

- Net loss (Group share) of **€220,023 thousand**

Resolution n° 3

Appropriation of the net profit for FY26:

- Allocate the loss for the fiscal year amounting to **€101,273,238.15**, to "Retained earnings", which will be reduced to **€779,982,861.87**

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Resolutions n° 4 to 7
Proposed appointments and reappointments of Directors

Resolution n° 4	Appointment of Laurent Rémont as a Director for a three-year term
Resolution n° 5	Appointment of Didier Fontaine as a Director for a three-year term
Resolution n° 6	Reappointment of Christophe Gégout as a Director for a three-year term
Resolution n° 7	Reappointment of Delphine Segura Vaylet as a Director for a three-year term

Resolutions n° 8 to 10
Compensation of the corporate officers for FY26 *(ex-post say-on-pay)*

Resolution n° 8	Approval of the information relating to the compensation of the Company's corporate officers referred to in Article L. 22-10-9, I of the French Commercial Code
Resolution n° 9	Approval of the components of the compensation paid or awarded in FY26 to Frédéric Lissalde in his capacity as Chair of the Board of Directors
Resolution n° 10	Approval of the components of the compensation paid or awarded in FY26 to Pierre Barnabé in his capacity as Chief Executive Officer until March 31, 2026

Resolutions n° 11 to 13
Compensation policies for the corporate officers *(ex-ante say-on-pay)*

Resolution n° 11	Approval of the compensation policy for the Chair of the Board of Directors
Resolution n° 12	Approval of the compensation policy for the members of the Board of Directors
Resolution n° 13	Approval of the compensation policy for the Chief Executive Officer

Resolution n° 14
Authorization to be granted to the Board of Directors to carry out transactions on the Company's shares

Main Purposes:

- Liquidity agreement
- Allocation or transfer of shares under employee share ownership plans (options, free shares, employee savings plans)
- Coverage of share or option allocation plans
- Retention of shares for transactions (payment, exchange)
- Cancellation of shares
- Implementation of market practices permitted by market authorities

MAXIMUM PURCHASE PRICE	CEILING	VALIDITY
€200(1) / per share (excluding acquisition costs)	**5%** on the share capital on the date of each repurchase *For information purposes, 1,788,600 shares, as calculated based on the share capital at May 27, 2026*	**18 Months** *Cannot be used during a public offer*

This authorization supersedes the resolution n° 15 adopted at the Annual General Meeting of July 22, 2025.

(1) Amount revised upwards following the publication of the 2025-2026 Universal Registration Document, in order to take into account the positive trend in the Soitec share price.

Resolutions within the competence of the Extraordinary General Meeting

Resolution n° 15

Delegation of competence to be given to the Board of Directors for the purpose of issuing shares and/or securities giving access, immediately or in the future, to the Company's share capital, reserved for categories of persons meeting defined requirements, with a waiver of shareholders' preemptive subscription rights

CEILINGS	VALIDITY
€7 million **In share capital** **€500 million** **In debt securities**	**13 Months** *Cannot be used during a public offer*

This delegation of competence supersedes the resolution n° 20 adopted at the Annual General Meeting of July 22, 2025.

Resolution n° 16
Delegation of competence to be given to the Board of Directors for the purpose of carrying out one or more share capital increases by way of the issue of shares and/or securities giving access to the Company's share capital reserved for members of a company savings plan, with a waiver of shareholders' preemptive subscription rights

CEILINGS	VALIDITY
€715,000 In share capital **€500 million** In debt securities	**13 Months**

This delegation of competence supersedes the resolution n° 25 adopted at the Annual General Meeting of July 22, 2025.

Resolution n° 17
Authorization to be given to the Board of Directors to reduce the share capital by canceling shares bought back by the Company

CEILINGS	VALIDITY
10% **Of share capital** *Over a period of 24 months prior to said cancellation (inclusive of the shares to be cancelled)*	**18 Months**

This authorization supersedes the resolution n° 16 adopted at the Annual General Meeting of July 22, 2025.

Resolution n° 18
Amendment to Article 21 (Meetings) of the Company's by-laws

Purpose: to provide for the possibility of convening shareholders by any means, under the conditions provided for by law and regulations (Article R. 225-63 of the French Commercial Code, as amended by Decree no. 2026-94 of February 13, 2026).

PREVIOUS WORDING

Article 21 – MEETINGS

" [...]

1 – The Shareholders' General Meetings are convened under the conditions laid down by the law.
They are held either at the registered office or at any other venue specified in the notice of meeting.
~~The notice shall be issued at least fifteen days prior to the date of the Shareholders' General Meeting, either by means of a notice published in a newspaper authorized to carry legal notices of the department of the registered office, either by registered letter or by ordinary letter addressed to each shareholder.~~
~~When a Shareholders' General Meeting has not been able to deliberate due to the required quorum not being reached, the second Shareholders' General Meeting and, if applicable, the second extended Shareholders' General Meeting, are convened at least six days in advance, in the same manner as the first. The notice and the letters convening this second Shareholders' General Meeting state the date and the agenda of the first Shareholders' General Meeting.~~

2 – The agenda of the Shareholders' General Meeting shall be included in the notice ~~and in the letter~~ convening the meeting; said agenda shall be determined by the author of the notice.

[...] "

NEW WORDING

Article 21 – MEETINGS

" [...]

*1 – The Shareholders' General Meetings are convened **by any means, under the conditions laid down by the law and regulations.***
They are held either at the registered office or at any other venue specified in the notice of meeting.

*2 – The agenda of the Shareholders' General Meeting shall be included in **the notice convening the meeting**; said agenda shall be determined by the author of the notice.*
[...] "

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THANK YOU