

The transactions carried out under the liquidity agreement over fiscal year 2024 were as follows:

Cumulative gross flows in 2024	Accumulated purchases	Accumulated sales
Number of shares	407,045	371,229
Average sale or purchase price (in euros)	104.80	104.27
<b>TOTAL SALES AND PURCHASE AMOUNT (in euros)</b>	<b>42,659,355</b>	<b>38,709,293</b>

### 7.3.3.3 Description of the share buyback program submitted for the approval of the Annual General Meeting of July 22, 2025

The purpose of the following description of the Company's share buyback program is, pursuant to Article 241-2 of the AMF's General Regulation and Commission Delegated Regulation (EU) 2016/1052 of March 8, 2016, to describe the objectives and terms of the share buyback program that will be submitted to a shareholder vote at the Annual General Meeting on July 22, 2025, under the 15<sup>th</sup> resolution.

The buyback program would be valid for a further 18 months from the Annual General Meeting of July 22, 2025. As from this date, it would supersede the program approved by the Annual General Meeting of July 23, 2024 in its 17<sup>th</sup> resolution.

#### Objectives of the share buyback program

In line with the previous authorization, acquisitions may be made for the purpose of:

- ensuring the liquidity of and making a market for the Company's shares through an investment services provider, under a liquidity agreement that complies with the market practices permitted by the AMF (as amended where appropriate); or
- allocating or selling shares to employees as part of their involvement in the performance of the Company or pursuant to a company or Group employee savings plan (or similar plan) in accordance with the law, notably Articles L. 3332-1 et seq. of the French Labor Code (*Code du travail*); or
- allocating free shares under the provisions of Articles L. 225-197-1 et seq., L. 22-10-59 and L. 22-10-60 of the French Commercial Code; or
- in general, meeting obligations related to share option programs or other share allocations to employees or corporate officers of the issuer or of a related company; or
- covering securities giving rights to the allocation of Company shares through the delivery of shares on the exercise of rights attached to securities giving rights to the allocation of Company shares through redemption, conversion, exchange, presentation of a warrant, or any other means; or

- retaining and subsequently delivering shares (in exchange, as payment or other) for external growth operations, on the understanding that the maximum amount of shares acquired with a view to their retention and subsequent delivery as payment or in exchange for merger, demerger or capital contribution operations may not exceed 5% of the capital; or
- canceled some or all of the shares bought back, under the conditions provided for in Article L. 22-10-62 of the French Commercial Code; or
- allowing for the implementation of any market practices permitted or that may be permitted by the market authorities and, more generally, the completion of transactions that may be permitted, subject to notifying the shareholders thereof in a press release.

#### Limits and characteristics

The number of shares that may be acquired during the share buyback program may not exceed 5% of the share capital at each buyback date. This limit would apply to the share capital as adjusted for any share capital transactions occurring after the Annual General Meeting of July 22, 2025.

For information purposes, this maximum number of shares would therefore stand at 1,786,352, as calculated based on the share capital at May 27, 2025, amounting to €71,454,082 (and comprising 35,727,041 shares).

Regarding the particular case of shares bought back under a liquidity contract, the number of shares taken into account for the calculation of the 5% limit corresponds to the number of shares purchased, less the shares re-sold during the term of the authorization.

The number of shares held by the Company at any time may not exceed 10% of the share capital. This percentage would apply to the share capital as adjusted for any share capital transactions occurring after the Annual General Meeting of July 22, 2025.

The maximum purchase price would be set at €140 per share. In the event of a share capital transaction, this amount would be adjusted accordingly.

The Annual General Meeting of July 22, 2025 will be asked to set the overall maximum amount that would be allocated to this program at €250,089,280. For information purposes, this limit was determined based on the share capital at May 27, 2025, amounting to €71,454,082.

The securities to which this program relates would be Soitec shares with a par value of €2.00, issued by the Company and listed on the Euronext Paris regulated market under ISIN code FR0013227113 and ticker symbol "SOI".

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## 7.3.4 Shares and securities giving access to the Company's share capital at March 31, 2025

### 7.3.4.1 Long-term incentive policy for employees and corporate officers

In principle, the Company allocates free shares every year, with the aim of retaining and motivating Group employees and corporate officers, and rewarding long-term performance.

These allocations, including the conditions and the identity of beneficiaries, are decided by the Board of Directors, on the recommendation of the Compensation, Nominations and Board Governance Committee, within the framework of the authorizations granted by the Annual General Meeting, the last authorization, in force to date, having been granted by the Combined Ordinary and Extraordinary Annual General Meeting of July 23, 2024, in the 20<sup>th</sup> resolution, for a period of 38 months, i.e., until September 22, 2027.

The Board of Directors decided to allocate free shares, mainly subject to performance conditions. However, it decided not to allocate subscription rights.

### 7.3.4.2 Stock option transactions undertaken during fiscal year 2024-2025 (as a Special Report of the Board of Directors within the meaning of Article L. 225-184 of the French Commercial Code)

In accordance with the provisions of Article L. 225-184 of the French Commercial Code, it is specified that no stock option transactions (allocation, exercise or cancellation) were undertaken during fiscal year 2024-2025 by the Company or by the companies under its control within the meaning of Article L. 233-16 of the French Commercial Code, nor by any companies or groups affiliated with the Company under the conditions set forth by Article L. 225-180 of the French Commercial Code.